



Centralia School District

May Study Session

Date and Time

Thursday May 14, 2026 at 5:00 PM PDT

Thursday, May 14, 2026

Centralia High School Performing Arts Center

5:00 p.m. Board Meeting

Zoom: <https://zoom.us/j/97881634421>

Facebook: <https://www.facebook.com/centraliaschooldistrict>

Our Mission: Prioritize Students- Uphold High Expectations- Champion Hope- Cultivate Collaboration

Our Vision: All Students Achieve Academic and Personal Excellence

Agenda

Presenter

I. Opening Items

A. Call the Meeting to Order

B. Flag Salute

C. Record Attendance

Tim Browning, President

Deb Parnham, Vice President

Sarah Holmes, Director

Lisa Leon, Director

Presenter

Kayla Mounts, Director

D. Approval of the Agenda

II. Governing Board Update

A. Presentation

III. Community Survey Results

IV. Policy and Procedure Review

A. 6020P System of Funds and Accounts

Joe Vetter,
Executive Director
of Fiscal Services

B. 6114P Gifts and Donations

Joe Vetter,
Executive Director
of Fiscal Services

C. 6213 Reimbursement for Travel Expenses

Joe Vetter,
Executive Director
of Fiscal Services

V. Board and Superintendent Discussion

VI. Closing Items

A. Future Meeting Schedule and Board Recommended Agenda Items for Future Meetings

Board Regular Board Meeting

Thursday, March 26, 2026

5:00 p.m. at Centralia High School PAC

Board Study Session

Thursday, April 16, 2026

5:00 p.m. at Centralia High School PAC

B. Adjourn Meeting

People with disabilities should contact the superintendent's office at least 24 hours in advance so that arrangements can be made for them to participate in board meetings.

Coversheet

Presentation

Section: II. Governing Board Update
Item: A. Presentation
Purpose:
Submitted by:
Related Material: Borst Park Complex Update.pdf

Borst Park Sports Complex Update

Centralia City Council
May 12, 2026

Centralia School Board
May 14, 2026

PRESENTED BY:

AMY BUCKLER, DEPUTY CITY MANAGER, CITY OF CENTRALIA

LISA GRANT, SUPERINTENDENT, CENTRALIA SCHOOL DISTRICT

COLONEL RON AVERILL, CHAIR, PUBLIC FACILITIES DISTRICT

Governing Board



Amy Buckler

City of Centralia, Deputy
City Manager



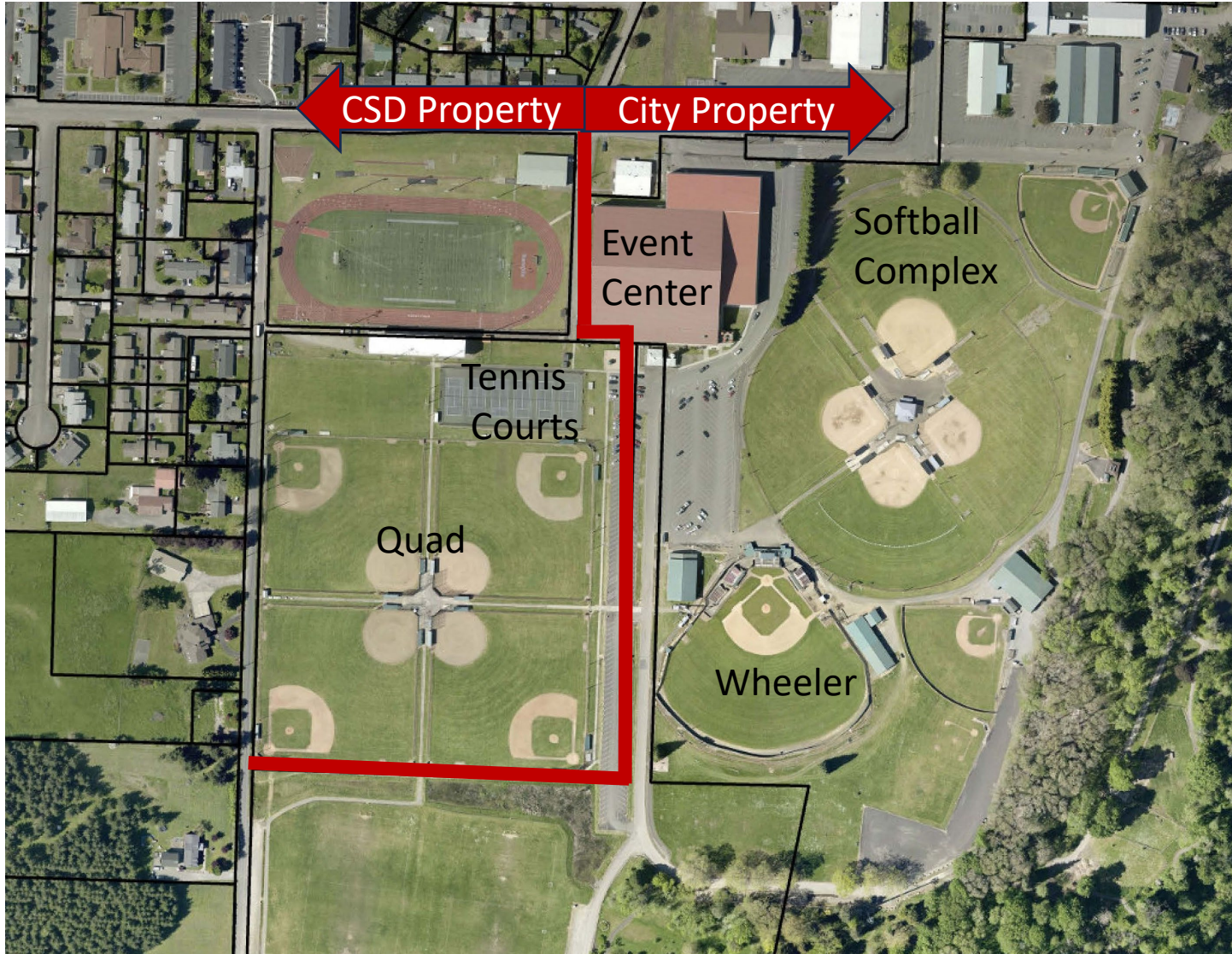
COL Ron Averill

Lewis County PFD,
President



Dr. Lisa Grant

Centralia School District,
Superintendent



Borst Park Sports Complex

- CSD Quad
- City Ballfields
- Event Center (NW Sports Hub)
- Associated Parking Lots

Roles & Responsibilities

City

- Own fields/facilities
- Maintenance & operations
- Financing & investment
- Scheduling fields
- Field prep
- Collecting fees
- Community partnerships

PFD

- Own Sports Hub building
- Financing & Investment
- Economic Development

PFD Lessee

- Facility operations
- Financing & private investment
- Scheduling events

CSD

- Own fields/facilities
- Maintenance & operations
- Financing & investment
- Scheduling Tiger Stadium & Tennis Courts
- Community partnerships



Twin Cities Sports Commission

Subcommittee of the PFD that specializes in event promotion and hospitality to drive sports tourism in Centralia & Chehalis

Funded by the Tourism Promotion Area (TPA) - \$2 head tax in hotels – through ordinances passed by both Cities of Centralia and Chehalis

Attracts and promotes tournaments; Connects tournament promoters to lodging in the area; Works with hotels to provide discounted block rates

Monitors and reports tourism metrics; Provides grants for local youth sports

2025 Improvements



CSD QUAD fields

Turf & aesthetic improvements: full turf on field 9 & infields of 6,7, & 8



City Wheeler Field

Turf, new lights, new stadium seating & aesthetic improvements



City Field #2

Infield turf

2025 Accomplishments

32

Weekends of Tournaments

45,000+

Athletes

2100+

Hotel Rooms Booked

\$17m

Estimated Area Economic Benefit

Next Steps

- 32 weekends in 2026
- New lights on the softball complex this fall
- Revisions to the Governance Agreement
- Pioneer Parking Lot improvements – permitting in 2026, construction in 2027
- Pursue funding for lighting, restrooms, and additional turf at the Quad



Thank You

Questions?

Coversheet

6020P System of Funds and Accounts

Section: IV. Policy and Procedure Review
Item: A. 6020P System of Funds and Accounts
Purpose:
Submitted by:
Related Material: 6020P, System of Funds and Accounts.pdf



Procedure 6020P

ADMINISTRATIVE PROCEDURE TO BOARD POLICY #6020, SYSTEM OF FUNDS AND ACCOUNTS

The following guidelines shall be used in managing bank accounts:

- A. The amount of the imprest fund of a school shall be based on the highest amount of funds expended in one month. The amount shall be approved by the board of directors.
- B. The board of directors shall appoint a staff member to serve as custodian of the fund
- C. Use of imprest funds and/or petty cash shall be restricted to those obligations which cannot be handled by voucher.
- D. Imprest funds and/or petty cash may not be used to circumvent any laws related to purchasing.
- E. All receipts which are submitted for reimbursement shall be dated and signed by the submitter.
- F. Imprest accounts shall be replenished at least monthly by warrant payable to the School District. The replenishment must be made by voucher with appropriate receipts attached.
- G. Whenever an individual's appointment as custodian is terminated the imprest fund must be replenished and turned over to the fiscal officer.
- H. Local audits of each imprest account by someone other than the custodian of the account shall be made on a surprise and unscheduled basis at least twice per year.

Associated Student Body Fund Procedures

The following guidelines shall be in effect in the operation of the respective associated student bodies:

- A. The principal shall appoint the primary advisor to the ASB. He/she shall be responsible for designating advisors to the various student subgroup organizations affiliated with the ASB. For schools with no grade higher than grade six, the board may delegate the authority to a staff member to act as the associated student body.
- B. The principal shall be responsible for supervising the accounting functions to be performed at the building level. The building level accounting procedures shall be consistent with the accounting functions performed at the district office level.
- C. At the beginning of each year, the ASB shall submit a report which describes in summary those activities which constitute ASB programs.
- D. The ASB shall participate in the determination of the purposes for which ASB financial resources shall be budgeted and disbursed. Such purposes shall be reflected in the ASB budget which is submitted to the board of directors for its approval.
- E. The ASB shall approve all expenditures before money shall be disbursed from the fund. In the event that an associated student body student group conducts fund raising or solicits donations for scholarships, student exchanges and charitable purposes, the associated student body group shall approve all expenditures of money so raised.

Page 1 of 8

Procedure 6020P

- F. ASB funds may be used for purposes consistent with school district policy and approved by the governing body of the organization, subject to the provisions incorporated into the student body constitution and bylaws. Private non-associated student body fund money held by the district is limited to scholarships, charitable contributions, and student exchange programs, and is limited to funds denoted for that specific purpose, that have been so identified at the time of their collection, and that have been held in trust exclusively for donative purpose. Such funds must be contributed and raised on a voluntary basis.
- G. Fundraising activities not associated with an ASB sponsored organization, including raising private non-associated student body funds, are not permitted by law to be done under the direction or supervision of staff nor with the use of district equipment, supplies, facilities or other district resources unless the district is fully reimbursed for all such costs. The principal shall have the authority to arrange for non-ASB funds to be held in trust in separate accounts in the fund so long as students are informed in advance that a charge shall be made to cover the full cost of the service.
- H. For schools with students in grade seven or above, evidence of student approval must appear on all vouchers supporting a disbursement of ASB money. This includes purchase orders and imprest fund check requests.
- I. ASB moneys must be on deposit with the county treasurer with the exception of an imprest banking account and petty cash. Such funds shall be administered in the manner required by the regulations of the state board of education.

Management Of District Bank Accounts

Moneys received for the district shall be handled as follows:

- A. Receipts shall be given for all moneys;
- B. All moneys received by the district, except those received by the county treasurer on behalf of the district, shall be deposited in the district's transmittal account. Provisions shall be made for individual buildings to have access to night depository. **Buildings should deposit all monies received within 24 hours.** In no cases shall money remain in a building for more than one week;
- C. Receipts from special events shall be deposited intact;
- D. All moneys in the transmittal account, shall be transmitted to the county treasurer no later than the first of each month. Such transmittals shall be accompanied by a report indicating the sums to be credited to each of the district's funds;
- E. An accurate record shall be kept of all expenditures from each imprest account. Reimbursement to the maximum permitted shall be made to each imprest account by voucher each month; and
- F. Local audits of each imprest account shall be made on a surprise and unscheduled basis at least twice per year. In addition, whenever there is a change of administrator, the imprest accounts which he/she administered shall be audited by the district.

Procedure 6020P

Petty Cash

The Board recognizes that at times there is a need in the daily operation of school programs for cash funds to provide for the purchase of minor items and pay certain expenses. The Board, therefore, authorizes the establishment of Petty Cash Funds subject to the following regulations and limitations.

1. No Building Location Petty Cash Fund shall exceed the following:

Administration Office	\$100
CHS	\$1850
Centralia Middle School	\$150
Tiger Hut	\$400

The Building or Department administrator or their designee shall be the fund custodian.

2. Petty Cash Funds may be used for:

- Postage
- Collect deliveries
- Supplies not to exceed \$50.00
- Change fund for extracurricular activities

Receipts are required for all disbursements.

3. Petty Cash Funds may not be used for:

- Travel
- Gifts or donations
- Salaries, referee fees, or casual labor
- Loans
- Telephone

4. Petty Cash Funds should be reconciled monthly.

5. Petty Cash Funds will be replenished upon presentation of receipts by the fund custodian. Receipts must be marked paid, initialed and dated by the fund custodian. In the case that the receiptor and the fund custodian are the same individual, a second reviewer is required to initial and date that the fund calculation is correct.

6. Due to the isolated nature of petty cash, it is the responsibility of the custodian of the funds to ensure that shortages do not occur. ~~Custodian of the funds are responsible for any shortages that may occur.~~

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Procedure 6020P

1. Cash Handling Requirements

1.1 Acceptable Forms of Payment

- The district accepts cash, checks payable to Centralia School District / CSD #401, and electronic payments through approved district systems such as InTouch and GoFan.
- Checks must be dated the day received, match the written amount, and be endorsed immediately with the district endorsement stamp.
- The district does not accept post-dated checks, temporary checks, or third-party checks.

1.2 Immediate Receipting

- All payments must be receipted at the time they are received.
- The primary receipting method is the InTouch receipting system. If InTouch is temporarily unavailable, a manual receipt book may be used and the transaction must then be entered into InTouch when the system becomes available.
- A receipt must be provided to the payer.

1.3 Staff Not Authorized to Collect Money

- Teachers, coaches, volunteers, and paraprofessionals may not collect or hold funds except as specifically authorized for supervised point-of-sale activity.
- All money collected must be turned over immediately to the ASB Secretary or the designated building secretary or head secretary for receipting and safekeeping.

2. Dual Custody Requirements

- Dual custody is required whenever funds are counted, transferred between staff, deposited to the District Office/Bank, or reconciled.
- Two individuals must count funds together, verify totals, and sign documentation verifying the count.
- Dual custody is required for all deposits.

3. Change of Custody Documentation

- Whenever funds change hands, both parties must count the funds together, verify the amount against receipts or reports, and sign the transfer log documenting the amount and date.
- Funds may not be left unattended during custody transfer.

4. Cash Storage Requirements

- During the school day, funds must be stored in a locked cash drawer. After hours, funds must be stored in a site safe or other locked secure storage location.
- Cash must never be stored in desks, classrooms, unlocked cabinets, or personal bags or vehicles.
- Safe access must not exceed 4 individuals for the High School and 3 individuals for the Middle School, including Administrators. If the safe operates with a key, only the individuals with access may have key access. The keys that access the safes must not be located in an easy to access area.

5. Deposit Preparation

- At the end of the day, staff must run the InTouch End of Day (EOP) or Deposit Detail Report, count cash and checks under dual custody, and verify totals equal the report.
- Funds must be placed in a tamper-evident or locked deposit bag and logged on the deposit transport log.
- Deposit bags must include the cash, checks, and a copy of the EOP or Deposit Detail Report.

Procedure 6020P

6. Transport of Deposits

- Deposits must be delivered to the District Office by the next available business day.
- The person delivering the deposit must verify totals match the EOP or Deposit Detail Report and sign the transport log. District Office staff must also sign the log confirming receipt.

7. Deposit Timeline

- Money must be deposited within 24 business hours whenever possible.
- Funds must not remain at a building longer than 48 hours under any circumstance. Sites should treat next-business-day delivery as the standard expectation unless an operational issue prevents it.

8. Athletic Event Cash Handling

8.1 Ticket Sales

- Approved ticketing systems are GoFan, when electronic-only sales are being used, and approved district receipting systems such as InTouch.
- If GoFan or other Credit Card receipting software is used, cash must not be accepted.

8.2 Cash Ticket Sales

- If cash is accepted, two workers must operate the ticket gate and each worker must verify starting cash.
- Starting cash must be issued by the ASB Secretary and documented with signatures.

8.3 End of Event Cash Count

- At the end of the event, cash must be counted by two workers, totals must be recorded, and funds must be secured in a bank deposit bag.
- Funds must be delivered to the school office the next available business day.
 - In the event that funds cannot be directly deposited after an event, money must be stored securely at either CMS or CHS

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9. Student Store Procedures (Tiger Hut)

9.1 Starting Cash

- The ASB Secretary will prepare two cash bags, each containing the approved starting cash amount. The Student Store Manager must verify starting cash and sign documentation confirming the amount.

9.2 Cash Drawers

- Each lunch period must have a separate cash drawer and a separate End of Period reconciliation.

9.3 End of Lunch Reconciliation

- At the end of each lunch, the cashier and store manager must count funds, reconcile using the InTouch End of Period report, and record totals on reconciliation documentation.

9.4 End of Day Procedures

- After second lunch, cash bags, EOP documentation, and printed receipts must be delivered to the ASB Secretary.
- If the secretary is unavailable, funds must be stored in secure locked ASB storage.

10. Athletic Facility Revenue Reconciliation Procedures

- The Athletic Director or designee is responsible for preparing monthly reconciliation reports for athletic participation fees, athletic event ticket revenue.
- Athletic Director, Maintenance Secretary and or designee are responsible for preparing monthly

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Procedure 6020P

reconciliation reports.

- These reconciliations ensure that activity participation and facility use are properly recorded and that all associated revenues have been receipted and deposited.

10.1 Athletic Participation Fee Reconciliation

- Each month the Athletic Director or designee must prepare a reconciliation comparing the RankOne roster of participating student athletes to the InTouch payment records for athletic participation fees.
- The reconciliation must identify students who have paid, students who have received fee waivers, and students listed as participating without a recorded payment or waiver. Any discrepancy must be investigated, documented and resolved.
- The completed report must be submitted to the Accounting Assistant, who will independently verify payments recorded in InTouch match the reconciliation report and district accounting records.

10.2 Athletic Event Ticket Revenue

- Ticket revenue from athletic events must be collected using InTouch or GoFan. InTouch may be used to accept cash, check, and credit card payments. GoFan may only accept electronic payments.
- If cash payments are accepted, InTouch receipting must be used.
- The Athletic Director or designee must ensure ticketing reports from GoFan or InTouch are reconciled each day to deposited funds.

10.3 Athletic Facility Rental Revenue Reconciliation

- The Athletic Director/ Maintenance Secretary or designee shall maintain a monthly facility rental log documenting all facility usage on the Activities Calendar that is associated with athletic facilities.
- The log must include renter name or organization, rental date or dates, facility used, amount charged, payment received, receipt number, and any outstanding balance or follow-up needed.
- At the end of each month, the log must be reconciled to receipts recorded in InTouch and deposits recorded by the district.

10.4 Accounting Verification

- All reconciliation reports for athletic participation fees, athletic event ticket revenue, and athletic facility rental revenue must be submitted monthly to the Accounting Assistant.
- The Accounting Assistant will verify that reconciliation reports match InTouch receipts and district accounting records and that deposits correspond with reported activity.
- Any discrepancies must be reported to the Executive Director of Finance or Business Office staff for review.

11. Non-Athletic Facility Use Revenue Reconciliation Procedures

- The Maintenance Secretary shall maintain the monthly record for non-athletic facility use, including school-wide, community, program, and other non-athletic rentals or usage requiring payment, receipting, or follow-up.
- All non-athletic facility use must also be documented on the district activities calendar so there is one district record showing who is using facilities and when.
- The monthly non-athletic facility use log must include renter or organization name, date or dates of use, facility used, amount charged, payment received, receipt number, outstanding balance if any, and notes regarding follow-up or cancellation.
- At the end of each month, the Maintenance Secretary shall prepare an update showing who has paid, who has not paid, what has been receipted, and what has been deposited. This update must be reconciled to InTouch or other approved district receipting records and district deposits.
- The monthly update must be provided to the Accounting Assistant for independent verification using the same expectations applied to athletic facility rental reconciliation.

12. Fundraisers and Donations

- All fundraising activities must issue receipts for donations or collections through the district receipting system when applicable, document the purpose of the funds, and deposit funds using district procedures.

Procedure 6020P

- Receipts and supporting documentation must be retained.

13. Record Retention

- The following documentation must be retained for six years: deposit reports, count sheets, transfer logs, receipts, and reconciliation documentation.

14. Refunds

- When an original credit card transaction was processed through InTouch, the refund should be processed through InTouch by the ASB Secretary or other authorized receipting staff in coordination with district procedures.

15. Audits and Monitoring

- The district may conduct surprise cash counts, reconciliation reviews, and internal audits.
- Buildings must maintain documentation supporting all transactions.
- Examples of internal control violations include staff collecting money without receipting, cash stored outside safes, missing deposit documentation, and teachers holding funds.

16. Enforcement

- Violations of these procedures may result in disciplinary action and will be reported to district administration.
-

Procedure 6020P

Quick Reference - Monthly Facility Reconciliation Responsibilities

<u>Area</u>	<u>Primary Recordkeeper</u>	<u>Monthly Reconciliation Requirements</u>	<u>Calendar / Tracking Requirement</u>
<u>Athletic participation fees</u>	<u>Athletic Director or designee</u>	<u>Compare RankOne participants to InTouch payment records; identify paid, waived, and unresolved students; submit to Accounting Assistant.</u>	<u>Track student participation records and payment support documents.</u>
<u>Athletic event tickets</u>	<u>Athletic Director or designee</u>	<u>Reconcile InTouch or GoFan reports to receipted and deposited funds; resolve differences monthly.</u>	<u>Event schedules should align with ticketing and deposit records.</u>
<u>Athletic facility rentals</u>	<u>Athletic Director/Maintenance Secretary or designee</u>	<u>Maintain monthly rental log showing renter, dates, facility, amount charged, payment received, receipt number, and outstanding balance; submit to Accounting Assistant.</u>	<u>Should align with district scheduling and rental records.</u>
<u>Non-athletic facility use</u>	<u>Maintenance Secretary</u>	<u>Maintain monthly log and update showing who has paid, who has not paid, receipts issued, deposits made, and follow-up needed; submit to Accounting Assistant using same expectations as athletic rentals.</u>	<u>Must be documented on the district activities calendar.</u>

Date: January 2001
Revised: February 2002; January 19, 2011; March 2019;
Reviewed: January 25, 2023

Coversheet

6114P Gifts and Donations

Section: IV. Policy and Procedure Review
Item: B. 6114P Gifts and Donations
Purpose:
Submitted by:
Related Material: 6114P Gifts and Donations.pdf



ADMINISTRATIVE PROCEDURES TO BOARD POLICY #6114, GIFTS AND DONATIONS

Equipment and material which are donated to a school or are brought to the school for temporary use will be reviewed in terms of suitability and durability and for any possible health or safety hazards. The school principal will be responsible for selecting other appropriate staff members to assist in the review process. If the equipment and/or materials are found to be unsuitable, the principal will indicate the reason(s) in writing. If found to be acceptable, the principal will submit a work order for appropriate installation. Donated playground equipment must be referred to the superintendent's office before acceptance is granted. All gifts will become district property and will be accepted without obligation relative to use and/or disposal.

Any gift presented to the district will satisfy the following criteria:

- A. The purpose or use be consistent with philosophy and programs of the district and Policy 6114;
- B. The district will assume only a minimum financial obligation for installation, maintenance and operation;
- C. The equipment will be free from health and/or safety hazards; and
- D. The equipment will be free from a direct or implied commercial endorsement.

Quick Checklist

- Project approval completed before any solicitation, collection, material delivery, or student work begins.
- Donation approval completed identifying whether support will be cash, check, online payment, materials, or a special vendor arrangement.
- Fund ownership determined: ASB student activity, general district purpose, or separate trust/private-purpose handling.
- If ASB applies, fundraiser or donation is tied to an approved student activity and proper ASB account.
 - 1) Cash or checks receipted through the district's approved ASB process and deposited intact.
 - 2) Material donations logged with donor, date, description, quantity, estimated value if available, and related project.
 - 3) No direct spending, side reimbursements, or off-the-books vendor offsets are allowed.
- Purchases or reimbursements supported by itemized receipts and routed through the proper approval process.
- Project file contains approvals, receipts, logs, donor support, and final review documentation before release of the finished project.

1. Core Control Standards

- No project may begin, and no donation may be accepted or used, until the required approval steps below are completed.
- Student fundraising must be supervised by the advisor, but it should be tied to student groups, student learning, or student project activities rather than personal staff relationships.
- All project requests need to be submitted and approved before starting
- All money collected for approved ASB/CTE student activities must be receipted, deposited intact, and recorded through the proper ASB process. Staff may not hold project money, spend it directly, offset

purchases outside the books, or use personal/vendor side arrangements as a substitute for district accounting.

- All donated materials must be documented before use so the district can identify what was donated, by whom, for what project, and whether the materials reasonably match the approved project plan.
- The instructor proposing or supervising the project may not be the only person approving, receiving, documenting, and reconciling the transaction. Director review and business-office handling are required.

3. Project Approval

1. Before any fundraising, donation solicitation, material delivery, vendor order, or student project work begins, the instructor must submit a project approval request to the Supervisor.
2. The request must include: project description, educational purpose, identified student group or class, expected finished product or service, proposed timeline, estimated total cost, funding sources, expected donations if any, list of major materials, outside party information if applicable, and any safety or risk considerations.
3. The Supervisor must determine whether the project is educationally appropriate, feasible, properly funded, and suitable for student participation before approving it.
4. If the project will require ASB fundraising or use of ASB money, the activity must be tied to an approved ASB student activity and budgeted through the normal ASB process before disbursements occur.

4. Donation Approval

5. Donations of money and donations of materials are both subject to prior approval by the Supervisor. Approval must occur before the instructor or students solicit, accept, or use the donation.
6. The approval request must identify whether the donation is expected to be cash, check, online payment, gift card, goods/materials, or a vendor account arrangement. The request must also identify the intended project or student activity.
7. The Supervisor may deny or limit donation arrangements that are not transparent, are not tied to an approved student activity, create favoritism concerns, bypass ASB controls, or cannot be documented well enough for audit purposes.
8. If the proposed support is unusual, high value, recurring, or tied to direct outside purchasing, the Supervisor may require additional review by the business office or superintendent/designee before approval.
*Email approval is acceptable as long as all required items noted above are included.

5. Donation of Money

A. Solicitation and collection

- Fundraising and solicitation for project money should be promoted through approved student channels such as student groups, publicized campaigns, approved events, booster/community outreach coordinated through the school, or documented donor requests connected to the student activity.
- Advisors may communicate with potential donors, but they may not treat project donations as a personal side arrangement. The project must remain a school-sponsored, documented student activity rather than an advisor-controlled collection effort.
- Cash, checks, and other monetary donations must be turned in the next business day after they are received to the designated school office or ASB cashier under district receipting procedures. If money cannot be turned in by the next business day, money may not be stored in classrooms, tool rooms, vehicles, or staff homes.
- Checks must be payable as directed by district procedure so they can be deposited to the correct ASB account or approved trust/private account, as applicable.

B. Receipting and deposit

- All money received must be receipted using the district's approved receipting system or prenumbered receipt process. Supporting logs should identify the project or activity, donor name when available, date received, amount, payment type, and the staff member turning the money in.
- Collected money must be deposited intact. It may not be used directly to buy materials, make change informally, reimburse someone off the top, or offset vendor charges before being deposited.
- Once receipted, the money must be transmitted through the district deposit process to the proper ASB account or other approved fund, consistent with district and county treasurer requirements.

C. Budgeting and spending

- Money raised or donated for an approved ASB/CTE student activity must be budgeted and spent through ASB procedures. No purchases may be made from ASB money unless they are within the approved budget and have the required student and district approvals.
- If the donation is restricted to a specific approved CTE student project, that restriction should be documented in the project file and reflected in the accounting records or receipt notes as available.
- Reimbursements and purchases must follow normal district/ASB voucher and supporting-document requirements.

6. Donation of Materials**A. Before acceptance**

- Any donations above \$2,500 in value whether money, materials or equipment are subject to board approval.
- Material donations must be approved before delivery or use whenever practical. The request should identify the donor, the materials, estimated quantity, estimated value if known, intended use, and related project.
- The Supervisor must determine whether the materials are appropriate for instruction, safe, useful, and consistent with the approved project scope.
- If donated materials create a later expectation of reimbursement, ownership, installation, or delivery of a finished product, those terms must be documented in advance.

B. At receipt

- The instructor or designee must complete a donation log or project intake record showing the donor, date received, description of materials, quantity, estimated value if available, related project, and whether the items were new or used.
- Where possible, supporting documents such as donor emails, packing slips, invoices marked donated, or vendor statements should be attached to the project file.
- Donated materials may not be used on a project until they are logged and tied back to an approved project or approved CTE instructional purpose.

C. Ownership and use

- Once accepted for an approved school project or student activity, donated materials become school-controlled property for the approved educational purpose and must be used only as authorized.
- If materials are left over, reassigned, or no longer suitable for the original project, the Supervisor must determine the appropriate disposition and documentation.

7. Vendor Accounts and Special Cases

- Outside parties may not independently open or use vendor accounts for a student project unless the Supervisor specifically approves that arrangement in writing.
- If a direct-purchase arrangement is approved, the project file must still include a materials list, copies of vendor receipts or statements, and documentation showing that the materials actually received align with the approved project.

- Special arrangements are exceptions, not the standard method. The district receipting and purchasing processes must be followed whenever feasible. An exception to the normal process may only be granted after board approval.

8. Reimbursements, Purchases, and Release of Finished Projects

- 9. No reimbursement will be made without prior project approval and itemized supporting receipts.
- 10. Purchases made with ASB-supported project money must follow approved purchasing and voucher procedures.
- 11. Before a completed project is delivered, installed, transferred, sold, or released to an outside party, the Supervisor must confirm that project approval is on file, donations were documented, receipts support the materials used, and the overall transaction appears reasonable and complete.

9. Required Documentation in the Project File

<u>Required item</u>	<u>Minimum documentation</u>
<u>Project approval</u>	<u>Approved request form with project description, educational purpose, estimated cost, funding sources, and director approval.</u>
<u>Donation approval</u>	<u>Written approval for any cash donation, material donation, solicitation, or special vendor arrangement.</u>
<u>Money records</u>	<u>Receipts, cash logs, donor information when available, deposit support, and account coding.</u>
<u>Material records</u>	<u>Donation log, packing slips, vendor statements, estimated value if available, and description of materials received.</u>
<u>Purchase/reimbursement support</u>	<u>Itemized receipts, vouchers, approvals, and any related correspondence.</u>
<u>Final review</u>	<u>Director sign-off before project release, delivery, or completion closure.</u>

10. Review and Reconciliation

- The Supervisor or designee (not the direct teacher advisor) should periodically review active and completed projects, including spot-checking receipts, donation logs, vendor records, student approvals where applicable, and final project outcomes.
- Any exceptions, missing support, or unusual arrangements should be documented and corrected promptly. Repeated control issues may result in suspension of project activity until compliance is restored.

11. Washington ASB Reference Points

- Washington ASB rules require student participation and board-established policies for how students raise and acquire ASB money, and they require a review/approval structure for student activities.
- ASB public money received must be transmitted intact and deposited to the ASB fund through the district process.
- ASB disbursements must be within budget and supported by proper approval and documentation.
- Public and private money must be separately accounted for when both exist, so unusual private-purpose campaigns should not be mixed informally with standard CTE/ASB project activity.

Date: October 17, 2007
Reviewed: January 25, 2023
Revised: July 21, 2010; July 2016

Coversheet

6213 Reimbursement for Travel Expenses

Section: IV. Policy and Procedure Review
Item: C. 6213 Reimbursement for Travel Expenses
Purpose:
Submitted by:
Related Material: 6213 Reimbursement for Travel Expenses (1).pdf

CENTRALIA SCHOOL DISTRICT BOARD POLICY #6213 REIMBURSEMENT FOR TRAVEL EXPENSES

The actual and necessary expenses of a director, administrator, staff member or designate of the district incurred in the course of performing services for the district, whether within or outside of the district, may be reimbursed in accordance with the approval and reimbursement procedures of the district. For purposes of this policy, travel expense includes amounts paid for use of personal automobiles (within the listed parameters), other transportation and actual expenses or reimbursement in lieu of actual expenses for meals (reimbursed at the standard per diem meal rates used by the State of Washington for meal reimbursements

<http://www.ofm.wa.gov/resources/travel.asp>), lodging, and related items that are necessary while in the conduct of official business of the district. A staff member or district officer may be reimbursed for gratuities not exceeding customary percentages as defined in Washington State Office of Financial Management including services such as baggage handling, taxi service, etc... when the costs are incurred while the individual is engaged in district business or other approved travel

Reimbursement for travel expenses shall be made pursuant to the federal internal revenue code and internal revenue service regulations.

Travel and related expenses within the state or other locations within a 300-mile radius of the district must be approved by the Superintendent. Travel beyond a 300-mile radius ***or*** outside the state (*excluding Portland*) must be approved by the Board.

The district does not issue travel advances.

Employees with approved travel status may request use of a district credit card for out-of-district travel (Board Policy #6212, Charge Cards).

Travel Outside the District

1. An employee desiring to make a trip **outside of the 300-mile radius or outside the state (excluding Portland)** must submit a "Travel Approval/ Reimbursement Voucher" to his/her immediate superior at least 14 (14) days before the Board of Directors' meeting immediately preceding the proposed trip. Method of transportation must be shown on the form. Employees are expected to travel by the most economical means feasible and the most direct route.
2. When two or more persons are attending the same conference, plans should be made to use the minimum number of vehicles necessary for transport.
3. The applicant will be notified of approval or disapproval of the request.

4. Within ten (10) days after returning, the employee making the trip must submit to the business office a travel voucher supported by appropriate itemized receipts (unless claiming allowed per diem rates). The actual amounts spent must be listed.
5. Travel on school district business by public carrier is exempt from federal tax if a federal tax is charged. Exemption forms may be secured from the business office or at most ticket offices. Travelers who do not avail themselves of this exemption will not be reimbursed for the amount of the federal tax. Receipts for such travel must be secured.

Lodging, Meals and Other Expenses

1. Reasonable expenses for lodging and meals are reimbursable. Receipts must be secured and submitted with the claim for lodging.
2. No reimbursement will be made for expenses of guests or fines.
3. Fees paid for registration to a conference are reimbursable. Claims for such registration must be supported by a receipt.
4. Dues for organizational memberships are not reimbursable.
5. Necessary long distance calls, internet connections, fax charges, and telegrams are reimbursable.
6. **Tips and gratuities.**
Mandatory tips may be paid or reimbursed only when they are part of an otherwise allowable district business or travel expense. Any tip related to a meal reimbursement must be included within the applicable per diem or per-meal limit and is not payable above that limit. Voluntary or discretionary tips beyond the allowable meal limit, or tips that are not mandatory, are not allowed and may not be paid or reimbursed with district funds, including district credit cards.
7. **Disallowed charges to the District will be required to be reimbursed back to the District, in the event that the reimbursement does not take place, the District may establish a lien against the salary of that employee pursuant to RCW 42.24**
8. The Superintendent may make adjustments for unforeseen or exceptional expenses incurred.

Legal References: [RCW 28A.320.050](#)

Reimbursement of expenses of directors, superintendents, other school representatives, and superintendent candidates — Advancing anticipated

Policy No. 6213
Management Support

[42.24.090](#)

Municipal corporations and political subdivisions — Reimbursement claims by officers and employees — Detailed account — Travel allowances and allowances in lieu of actual expenses — Certification — Forms

Ch. 3, Sec. 4, Page 1

School Accounting Manual

Policy No. 6213
Management Support

Management Resources:

Policy News, April 2005 Credit Card Policy Updated
Policy News, December 1999 IRS rules impact travel
reimbursement

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Centralia School District

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Classification: Priority