



SCHOOL CONTINGENT FUNDS

G22.00
Revised
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PROCEDURE

Introduction

The purpose of a school contingent fund is to provide principals and managers with the ability to pay for items as outlined in the following.

Identification

1. Contingent funds may be used to cover the following types of expenditures:
 - a. Expenditures for Emergency Items
 - (1) Items that cannot be obtained through a regular requisition.
 - (2) Items of a small incremental purchase cost which cannot or will not be charged to the District by a vendor.
 - b. Expenditures for Minor Expenses
 - (1) Purchased items which are unavailable through the District Book and Supply Catalog and whose total cost is less than \$75 (\$150 for High Schools).
 - (2) Items purchased by Home Economics classes (grocery/perishable items may exceed the \$75 limit).
 - (3) Items such as postage (or stamps), express, and shipping charges.
 - (4) Field trip admission fees are allowed when prepayment is required.
 - c. Refunds
 - (1) Tuition refunds
 - (2) Fine refunds
 - (3) Fee refunds
2. These expenditures will not be covered by contingent funds:
 - a. Items regularly warehoused (e.g., items found in the Book and Supply Catalog and items needed for the SPICE program).
 - b. Items whose purchase can be preplanned.

Adopted:
Former Code(s): D11.03
Repealed:



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- c. Items/purchases where the total cost is more than \$75 (note exception in I.b.2 above).
- d. Items that are not expenditures or refunds (e.g., loans, advances, and transfers).
- e. Textbooks, workbooks, and subscriptions to periodicals.
- f. Bank service charges (including-charges for the printing of checks).
- g. Travel reimbursement.
- h. Membership dues or fees.
- i. Refreshments, prizes, or personal items, etc.
- j. Receipts for cash purchases that are older than 45 days.
- k. Contract services.

Procedures

1. General Regulations

- a. All expenditures from a contingent fund are charged against the school program budget. This does not represent money over and above budgeted allocations.
- b. All expenditures made with contingent funds are audited by both the District Accounting Office and the State Examiner representing the State Auditor. Contingent funds must be monitored by the principal and/or administrator to ensure adequate balances to pay bills and sufficient time to process claim vouchers.
- c. Should the principal or administrator feel that the amount of the contingent fund is insufficient to meet current needs, she or he may request in writing that the Comptroller increase the fund. The request should also state the reasons for granting the additional amount.
- d. The only funds that can be deposited into the contingent fund are District funds written on District warrants. The account cannot be used to accommodate the receipt of other monies.

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- e. It is recommended that all expenditures be made by check. Purchases of personal and District items must be made and rung separately.
- f. Upon receipt of contingent fund monies, the principal or administrator must agree to reconcile the contingent fund checking fund account on a monthly basis. When seeking reimbursement, certification must be made that the fund has been reconciled.
- g. Principals must balance and close the contingent fund with the District Cashier prior to August 31st each year. If necessary, the fund may be reopened to meet immediate needs.
- h. When a principal or administrator terminates his or her position, the principal must contact the District's Cashier as to the proper procedures to transfer the contingent fund to the incoming principal or administrator.
- i. If an expenditure is contemplated and there is any question as to whether it will be reimbursed, please call the accountant in charge of contingent funds (587-3511).

2, Contingent Fund Claim Voucher

a. Originator

- (1) Prepare the Contingent Fund Claim Voucher in triplicate.
- (2) Enter the name of person responsible for contingent fund. This must be the same name printed on the checking account.
- (3) Sign the "Officers' and Employees' Certification of Expense Reimbursement Claims."
- (4) Send both the original (white) copy and duplicate (yellow) copy to Cashier's Office/Accounting with all receipts attached.

b. Cashier's Office

Distribute contingent fund claim voucher to the appropriate supervising accountant for signature.

c. Supervising Accountant

- (1) Verify the appropriateness of the expenditure claimed.
- (2) Ascertain that the contingent fund checking account is reconciled on a regular monthly basis.

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- (3) Sign the "Auditing Officers Certification."
- (4) File duplicate (yellow) copy.
- (5) Send original (white) copy with all receipts attached to accounts payable section for payment.



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SEATTLE SCHOOL DISTRICT NO.1 CONTINGENT FUND
PO BOX 34165, SEATTLE, WA 98124
CLAIM VOUCHER

Person Responsible
For Contingent Fund

Date

Name of School
or Program

Mailing
Address

DATE CHECK

MONEY PAID TO

REASON

ACCOUNT NO. AMOUNT

Distribution of Charges Must Equal Total Amount

INSTRUCTIONS. List Org. Acct. Spa Loc Dist Prog Amount
expenditures and or Work Auth
accounts above and
transfer total amount
for each account to
the schedule on the
right. Send original
with receipts attached,
and the duplicate to
the Accounting Office.

OFFICERS' AND EMPLOYEES' CERTIFICATION OF EXPENSE REIMBURSEMENT CLAIMS.

I hereby certify under penalty of perjury that this is a true and correct claim for necessary expenses incurred by me and that no payment has been received by me on account hereof:

Signature

Title

Date

For Use of Accounting Department Only
AUDITING OFFICERS CERTIFICATION

I, the undersigned so herby certify under penalty of perjury, that athe materials have been furnished, the services rendered or the labor performed as described herin, and the the claim is a just, due and unpaid obligation against Seattle School District No. 1, and that I am authorized to authenticate and certify to said claim.

Signature

BY

Date

Date:

Vendor No.:

Checked By:

Adopted:
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Repealed: