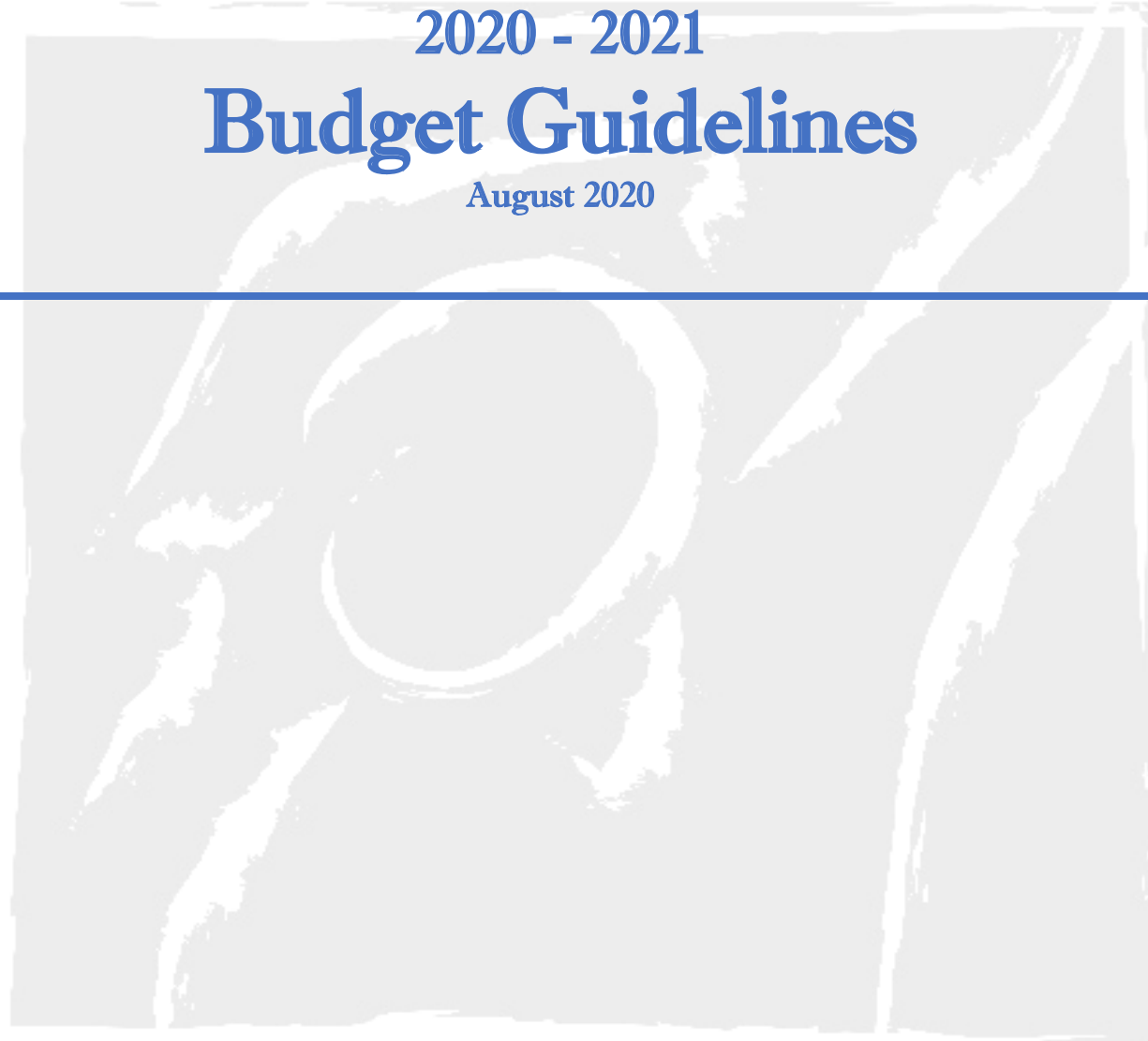

Lee's Summit R-7 School District
2020 - 2021

Budget Guidelines

August 2020



LEE'S SUMMIT

R-7 SCHOOLS

Learning for Life

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Approved Expenses

All expenses utilizing District funds must be supported for payment by remitting invoices and approved by the direct budget manager. In certain instances, payment forms, such as a Purchase Order, will require an original signature prior to an order being submitted. Facsimile signatures or stamped signatures are not an acceptable format on approval documents. Activity account funds are considered District funds and must be spent with the same due diligence and approval process as District Operating funds. Student instruction and or resources are to be the first priority for any expenditure of funds. Budget managers and staff are to use good professional judgment when considering expenditures of District funds. Thought should be given to:

- Type and frequency of expense
- The business purpose of the expense
- Is the expense reasonable and within the LSR7 Budget Guidelines?
- Is the item available in the District's Purchasing & Distribution Center?
- Contracts must be approved and signed prior to purchase and or service rendered
- Certificate of Insurance is required for on-site contracted services. Refer to the District Purchasing Departments Guidelines for more information.

Non-Allocated budget requests for Capital Outlay, Human Resources, Operating Budget and/or Technology are available in December annually and are required to be submitted by the set deadline. Budget requests for Non-Allocated Capital Outlay, Human Resources, Operating Budget and/or Technology **after** the annual deadline for submittal must utilize the Non-Allocated budget request forms and secure approval from the Superintendent of Schools.

Athletic Programs

- ❖ Building principals will continue to identify ways to reduce transportation costs for every athletic event.
- ❖ District general funds will not be used to fund any part of athletic trips for purposes of observing other teams or participating in social outings. After checking other funding sources (activity funds, parent organizations, outside sources), students can be charged for transportation costs to fund student trips taken outside the school day. Collection of transportation and admission costs must be made in advance of the trip. Students are to be charged no more than the actual transportation costs and admission charge for the trip. If an adequate number of students commit to the student trip, a transportation request can be made (two weeks in advance of the trip).
- ❖ Requests by coaching staff to be absent during instructional times due to athletic events must be approved by the building Athletics/Activities Director.
- ❖ A request for overnight travel must be approved by the building principal and meet the following criteria:
 - Necessary to the program
 - Requires departure prior to 6:00 a.m.
- ❖ Efficient use of student transportation will be practiced at all times.

Non-Athletic Student Travel

- ❖ When planning for activity/athletic trips, use \$25/hour plus \$1.00 per mile, when **INSIDE THE TRIP WINDOW**-defined as scheduled 10 or more days in advance, does not impact routes--the trip is between the hours of 9:15 am (10:15 am on Wednesday) and 2:00 pm and/or is scheduled on a non-school day.
- ❖ When activity/athletic trips are **OUTSIDE THE TRIP WINDOW**, use \$40/hour plus \$1.00 per mile, **OUTSIDE THE TRIP WINDOW**-defined as scheduled less than 10 days in advance, impacts routes--the trip overlaps the hours of 5:00 am to 9:15 am (10:15 am on Wednesday) or 2:00 pm to 5:00 pm.
- ❖ When estimating travel costs, budget 15 minutes before and after the trip begin and end times of the trip for the driver's salary. Do not add the extra 30 minutes on the transportation request. Use exact departure and return times to the school building.
- ❖ Requests for out-of-state (excluding metro area) athletic trips must be approved by the building principal and the district's Director of Athletics/Activities. No District operational funds may be used for these approved trips.
- ❖ District general funds will not be used to fund any part of student trips for purposes of observing other out-of-district teams, performances or participating in social outings. After checking other funding sources (activity funds, parent organizations, outside sources), students can be charged for transportation costs to fund student trips taken outside the school day. Collection of transportation and admission costs must be made in advance of the trip. Students are to be charged no more than the actual transportation costs and admission charge for the trip. If an adequate number of students commit to the student trip, a transportation request can be made (two weeks in advance of the trip).
- ❖ Requests by coaches to be absent during instructional time due to athletic events must be approved by the building Athletics/Activities Director.
- ❖ A request for overnight travel must be approved by the building principal and meet the following criteria:
 - Necessary to the program
 - Requires departure prior to 6:00 a.m.
- ❖ Student travel requiring any District/Activity funds to be expended for staff supervision will be restricted to the Continental United States. Waivers may be provided by the Superintendent of Schools.
- ❖ Efficient use of bus transportation will be practiced at all times.
- ❖ Contact Transportation at 816-986-2400 for additional information.

Copier and Paper Usage

- Inform user groups with regard to copier/paper cost recovery practices and procedures. Make copies in the black whenever possible. Color copies should be limited to a minimum and only be used when essential.
- Site monitoring of copier usage should occur throughout the year.
- Utilize alternate methods of communication, (i.e., voice/e-mail, posted announcements, scanning, etc.) rather than copying.
- Use high volume copiers only for large print jobs. Outsource as necessary, but count costs in operation budget.
- Only make the necessary number of copies and utilize two-sided copies when possible to reduce paper cost.
- Eliminate use of colored paper for copying, where possible.
- Utilize District's Purchasing and Distribution Center for purchase of paper.
- Avoid directing print jobs away from copiers to computer printers to reduce toner cost.
- \$.05 per copy will be charged for "limited" personal one-sided copies and \$.06 will be charged for two-sided copies. Charge-back outside organizations that use District copiers. Use the District copier code (Account #G2574300, Object 6411) for monies collected/deposited for copier use.

Food Expenditures

- ❖ Food should be provided only if time constraints of the scheduled meeting prohibit departure for customary meals.
- ❖ Meeting agendas should be developed to provide participants time to leave the meeting for customary meals.
- ❖ The LSR7 Nutrition Services Department, through their catering function, can provide a variety of food and beverages for District meetings. Contact your building cafeteria manager for additional details or visit the [Nutrition Services](#) homepage.
- ❖ When food is required within District facilities, the cost per person, including drinks, should not exceed:
 - \$5.00 breakfast only (for meetings beginning at 8:00 am or earlier)
 - \$8.50 lunch only
 - \$3.00 snack only
 - \$12.00 when serving breakfast/lunch/snacks
 - \$12.00 dinner only (for meetings extending beyond 6:00 p.m. only)
 - *Tips for food delivery are restricted to **18%** of the total bill and are NOT included in the total per person cost listed above.
- ❖ If breakfast or dinner will be served for a meeting, approval is needed from the immediate supervisor.
- ❖ Meal setup should be contained within the meeting room when possible.

Business Meal Expenses Not Associated with Travel

- ❖ Meals within the District and the Kansas City metropolitan area for employees and/or non-employees are not reimbursable.
- ❖ Please refer to the District **Travel Procedures and Guidelines** manual for additional information on allowable meal expenditures.
- ❖ **Noncompliance with the budget guidelines will require reimbursement from personal funds.**

Overtime and Extra Work

Extra Work is defined as: Hours in excess of contract or work agreement for hourly employees. Overtime is defined as: Hours in excess of 40 hours per week paid at 1.5 times the regular hourly rate.

- ❖ Budget managers must always consider how overtime can be justified to their supervisor, media, community, staff, etc.
- ❖ Budget managers must approve all additional time worked prior to the time being worked, when possible. Budget managers/supervisors are responsible to review and approve all additional time.
- ❖ Budget allocations will be added to each budget manager for additional pay for nonexempt days/hours outside normal "contract" time. Budget managers will need to monitor additional pay expenses to ensure budget compliance. Any expenses beyond the budget allocation will be charged to the building/department budget. Nonexempt staff will be paid for additional time and will not be eligible for comp time. Nonexempt staff may use flex time within the work week with supervisor approval.
- ❖ Tracking/budgeting for employee "flexible" hours is included in Appendix A.
- ❖ Costs for all District SBE (Supervised Business Experience), other student workers and other hourly workers will be consistent with the prior year budget/hours worked. The pay rate for all student workers is the minimum wage as required by Missouri law.
- ❖ Building principals will collaborate and develop standards that address the use of police, staff and security for supervision at athletic/activities events.
- ❖ Hourly/stipend rates are listed on Appendix B.

Staff Travel for Professional Development

- ❖ After carefully reading the **completed** request form, budget managers should determine if the purpose of the professional development is related to the District's mission and is essential to the business purpose.
- ❖ Travel will be restricted to "program essential" needs and must be consistent with the school/department goals. Some examples of program essential needs may include:

<ul style="list-style-type: none"> ▪ CSIP Objectives ▪ DESE required training/meetings ▪ School Improvement Plan ▪ Involvement of students 	<ul style="list-style-type: none"> Recruitment Required by grants MSHSAA required training/meetings Receiving an award
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------
- ❖ Staff members who personally pay their own way may be allowed to attend conferences. Professional leave may be used contingent on approval from their supervisor and availability of funding for substitutes.
- ❖ All travel expenses must strictly adhere to the District's Travel Procedures and Guideline, **including itemized receipts for all expenses. Expenses not documented with itemized receipts will require payment from personal funds or will not be reimbursed.**
- ❖ Budget managers shall make travel guidelines available to staff members prior to travel.
- ❖ Travel arrangements should be scheduled in a fiscally responsible manner:
- ❖ Carpool to and from the airport/meeting
- ❖ Minimize the number of nights and rooms required for overnight stay
- ❖ Minimize the number of staff attending
- ❖ Compare hotel prices prior to making reservations—check conference information to determine if special pricing for conference attendees
- ❖ Compare the total cost of the trip
- ❖ Send minimum number of staff necessary to meet program essential needs
- ❖ All air travel arrangements must be made by Business Services staff
 - Mileage reimbursement is the IRS rate per mile.
 - Mileage expenses are to be submitted on a **monthly basis**.
- ❖ Mileage reimbursement for teachers traveling between buildings as part of their teaching schedule will be charged to a District account and will not be listed on the building budget report.
- ❖ Tips are restricted to **18%** of the total bill.
- ❖ Staff travel will be restricted to the contiguous 48 states. Waivers may be provided by the Superintendent of Schools.
- ❖ Staff will be expected to share the information/knowledge gained through professional development/training with other staff members, where appropriate.
- ❖ Additional airline expenses for preferred or priority seating are the personal responsibility of the individual traveler and will not be reimbursed with District funds.

Substitute Usage

- ❖ Budget managers should always consider how substitute costs can be justified to their supervisors, media, community, staff, etc.
- ❖ Substitutes will only be provided for clerical staff when the absence exceeds five successive days. Utilize existing staff when possible. Supervisors should ensure that clerical staff is cross-trained. Critical situations need to be approved by the budget manager's supervisor. Clerical staff is defined as any position that provides clerical support. Listed below are the criteria for hiring substitutes for each employee group:
 - Health Clerks – Yes, in most cases you will need to have a substitute based upon safety for students. If you have two health clerks and can manage without a substitute, do not provide a substitute.
 - Building Clerks – No, for the first five successive days.
 - Secretaries – No, at the discretion of the budget manager.
 - Paraprofessionals – No, unless one-to-one assistance is necessary. Utilize existing staff when possible. Exceptions can be approved by the building principal after contacting the Assistant Superintendent of Special Services.
 - Resource Aides/Playground Aides– Yes, for student safety and to ensure plan time for elementary teachers. Employees will need to request a substitute when reporting their absence.
 - Site Technology Clerks – No, for the first five successive days.
 - Employees who sub for other employees – You may continue to allow employees to sub for other employees just as we've done in the past. Those individuals will be paid at their regular rate of pay for additional time that exceeds their normal working day.
- ❖ Substitutes will only be hired for custodial staff when replacements from existing staff are not available.
- ❖ For budget planning purposes, the rate for a teacher substitute is \$128.95 per day.

District Purchasing Card

- **The purchasing card is to be used solely for Lee's Summit R-7 School District business. Care should be exercised when deciding to use the purchasing card for a purchase if any fee(s) are charged for the use of credit. Purchasers should inquire about fees PRIOR to completing a transaction. If there is a fee to use the credit card, the purchase should be completed using another purchasing method.**
- The purchasing card is to be used in accordance with the guidelines established within the LSR-7 School District Purchasing Card Manual and in compliance with the Acknowledgement Form signed by the employee/cardholder.
- All Missouri transactions charged should be exempt from Missouri sales tax (see Appendix D). The District also has a Kansas sales tax exemption (see Appendix E). Any purchases made in Kansas using a District method of payment should be made using the Kansas tax exemption.
- Gift cards and/or gift certificates may **NOT** be charged to the purchasing card.
- Use of the District purchasing card and/or the Lee's Summit R-7 Missouri/Kansas tax exemption is restricted to purchases for curricular or extra-curricular purposes only. Use of the purchasing card and Missouri/Kansas sales tax exemption by individuals making personal purchases is prohibited.
- The business purpose of each transaction must be provided by the cardholder.
- The budget manager has responsibility to monitor cardholder spending when reviewing and authorizing cardholder reports.
- Travel expenses charged to the purchasing card must strictly adhere to the District's Travel Procedures and Guidelines, **including itemized receipts for all expenses. Expenses not documented with itemized receipts will require payment from personal funds.**

District Purchasing

PURCHASING GUIDELINES - Applies to ALL Purchasing, Including P-Cards

Quotes (normally requested from three vendors) must be obtained when the projected expenditure is between \$1,000 and \$4,999 per individual item or up to \$15,000 in total. Purchases exceeding these amounts must be bid. All purchases over \$5,000 must be on a PO. Purchasing should be involved in the bidding process on all non-construction projects, subject to the following thresholds:

Procurement Type	Procurement Value	Procurement Method	Approval Level*
Products or Services	\$0 to \$999 per item or less than \$14,999 in total	Informal pricing comparison.	Budget Manager
Products or Services	\$1,000 to \$4,999 per item or \$15,000 in total	Quotes (written minimum of 3 quotes – p. 15 –Purchasing Manual)	Budget Manager
Products or Services	\$5,000 to \$14,999 per item or \$15,001 to \$100,000 in total	Informal Written Bids (p. 16 – Purchasing Manual)	Budget Manager
Products or Services	\$15,000 or more per item or greater than \$100,000 in total.	Written Formal Bids from Vendors in Response to Advertised Bid (p. 16 – Purchasing Manual)	Budget Manager, Purchasing and Board of Education

The entire purchasing procedures, guidelines and information about current bids for selected materials and supplies is available at: <http://pds.lsr7.org/purchasing/>

For purchases with federal funds, policies and procedures DJFA, DJFA-AP1 and DJFA-AP2 must be reviewed for compliance as provided below:

Bids and Requests for Proposals

Bid specifications and requests for proposals will include a clear and accurate description of the technical requirements for the material, product or service desired and will identify all requirements and all other factors that will be used in evaluating bids or proposals.

Bid specifications will not contain features that unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used to define the performance or other requirements. The specific features of the named brand that must be met must be clearly stated.

Pursuant to federal law, the district will not use local or state purchasing preferences when purchasing goods or services related to a federal contract.

Contractors who develop or draft specification requirements, statements of work or invitations for bids or requests for proposals for the district must be excluded from bidding on the project.

In addition to the purchasing preferences required or permitted pursuant to state law, when making purchases with federal funds the district will:

1. Take all necessary affirmative steps to ensure that small businesses, minority businesses, women's business enterprises and LSA firms are used when possible. To that end, the district will:

- Place qualified small businesses, minority businesses and women's business enterprises on solicitation lists.
- Solicit bids from small businesses, minority businesses and women's business enterprises when they are potential sources.
- Divide total project requirements into smaller tasks or quantities, when economically feasible, to permit maximum participation by small businesses, minority businesses and women's business enterprises. This provision shall not be used to artificially divide purchases to avoid bidding requirements or design bid specifications to favor a particular provider.
- When conducive with the program or project, establish performance and delivery schedules that encourage small businesses, minority businesses and women's business enterprises to participate.

2. Purchase only items that contain the highest practicable percentage of recovered materials, as defined by the Environmental Protection Agency (EPA), consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000.

3. Use solid waste management services in a manner that maximizes energy and resource recovery.

The purchasing officer or designee may search state and federal surplus property offerings to determine whether any items the district needs are available at a lower cost without sacrificing quality.

Appendix A

Tracking/Budgeting for Employee "Flexible" Hours

- ❖ For Exempt staff (Counselors, Media Specialists, SPED Coordinators/Instructional Evaluation Specialists/Psychologists, Curriculum Specialists, Instructional Technology Specialists, A Plus, At-Risk, Business, Registered Nurses) may be paid for hours worked on an hourly basis, providing for a greater degree of flexibility and coverage in the buildings as determined at the site level. Flexible hours by position are indicated below.

<u>Position</u>	<u>Flexible Hours</u>
A Plus	37.5
At Risk	37.5
Business	37.5
Counselor, High School	37.5
Counselor, Middle School	112.5
Curriculum Specialist	75
Instructional Technology Specialist	37.5
Library Media Specialist	37.5
OT Coordinator	37.5
Registered Nurse	18.75
Autism Coordinator	75
SPED Process Coordinator	52.5
Instructional Evaluation Specialist	52.5
Psychologist	52.5

- ❖ When Exempt staff work these hours, they should use their EXTRA HOUR position and clock-in/clock-out (including clock-in/clock-out for lunch) using the Webclock (Workforce) because the time is paid hourly. Also included is the budget account code and accompanying budget allocation. These account codes have been assigned to the individual employee's EXTRA HOUR pay assignment and will not need to be coded by the site. The account code will provide access at the site level for budget monitoring, using budget manager 601.

<u>Position</u>	<u>Account Code</u>
A Plus	21151600XX-6131/6211/6232
At Risk	21151600XX-6131/6211/6232
Business	21151600XX-6131/6211/6232
Counselor	22122600XX-6131/6211/6232
Curriculum Specialist	22212180/6131/6211/6232
Instructional Tech Specialist	22212222-6131/6211/6232
Library Media	22222600XX-6131/6211/6232
Registered Nurse	12134600XX-6161/6221/6233
Autism Coordinator	21221600XX-6131/6211/6232
SPED Process Coordinator	21221600XX-6131/6211/6232
Instructional Eval Spec.	21221600XX-6131/6211/6232
Psychologist	X2142600XX-6131/6211/6232

Appendix A (Continued)

- ❖ For Non-exempt staff (employees in the category of administrative assistant, attendance secretary, discipline/guidance secretary, high school receptionist and/or health clerk), "flexible" hours are available. These hours will be paid on an hourly basis as the time is worked, providing for a greater degree of flexibility and coverage in the buildings as determined at the site level. Flexible hours are not guaranteed and may be combined with other position's hours to meet the needs of the site. The flexible hours by position are indicated below.

<u>Position</u>	<u>Flexible Hours</u>
Administrative Assistant-Elementary	150
Attendance Secretary-All Levels	112.5
Discipline-Middle/High School	82.5
Guidance Secretary	82.5
Health Clerk	56.25
Receptionist High School	82.5
Secretary-Middle School	82.5

- ❖ Since this time will be worked and paid hourly, if the staff member takes a duty-free lunch, the staff member should time-in/time-out for lunch. Once the employee begins their regularly scheduled position, comp time is not available for hours worked in excess of the regular schedule. Instead, additional time worked will be paid.
- ❖ These nonexempt staff should use their REGULAR POSITION and time-in/out using the Webclock (Workforce) for both the "flexible" hours and regular job. The budget account code per position is listed below. These account codes have been assigned to the individual employee's pay assignment and will not need to be coded by the site. The account code will provide access at the site level for budget control, using budget manager 601.

<u>Position</u>	<u>Account Codes (Salary/Benefits)</u>
Principal Secretary	12411600XX-6161/6221/6231/6232
Receptionist, Discipline, School	111XX600XX-6161/6221/6231/6232
Attendance Secretary	12112600XX-6161/6221/6231/6232
Guidance Secretary	12122600XX-6161/6221/6231/6232
Health Clerk	12134600XX-6161/6221/6231/6232

- ❖ For **all other Non-Exempt staff**, comp time is not available for hours worked in excess of the regular schedule. Instead additional time worked will be paid. Sites will be able to access reports to monitor these costs (a report will be available through BusinessPlus). Generally, building staff are "categorized" for expense reporting as follows (excluding Facility Services, Nutrition Services and BASS):

<u>Position</u>	<u>Account</u>
Paraprofessional	11221XX (Bldg Number)
Library	12222XX (Bldg Number)
All other support (High School)	11151XX (Bldg Number)
All other support (Middle School)	11131XX (Bldg Number)
All other support (Elementary)	11111XX (Bldg Number)

Appendix B

Lee's Summit R-7 School District Schedule/Range by Position (Hourly Work, Instruction Stipend, Mentor Stipend) 2020-21

Job Title (Positions Sorted Alphabetically)	Schedule	Range	Hourly Rate
Assessment and/or Curriculum Writing Approved through the Offices of Assessment and/or Curriculum	Hourly		\$23.50
Athletic Trainer	Hourly		\$15.00
Aquatic Aerobics Instructor	Hourly		\$21.00
Beginning Teacher Assistance Program (BTAP) Leader	Instruction Stipend	A	BOQ
Building Instructional Resource Development	Hourly		\$18.00
Camp Director (Including Summer Weights)	Hourly		\$20.00
Camp Instructor (Including Summer Weights)	Hourly		\$17.00
Camp Worker (Including Summer Weights)	Hourly		\$9.50
Catering	Hourly		\$17.00
Continuing Education Graduate Instructor Per Semester (3-credit hour course.)	Instruction Stipend	B	BOQ
Detention Supervision	Hourly		\$14.50
Event Organizer/Supervisor	Hourly		\$16.00
Event Worker (Athletic/Activity)	Hourly		\$14.50
Facility Services Substitute & Hourly Facilities Worker (Long Term)	Hourly		\$12.83
Facility Services/Warehouse Hourly & Substitute Workers	Hourly		\$10.68
Homebound	Hourly		\$23.50
LPN Substitute	Hourly		\$15.00
Mentor of 1 Teacher	Mentor		1
Mentor of 2 Teachers	Mentor		2
Occupational Therapist Substitute	Hourly		\$27.00
Occupational Therapist Substitute (Long Term)	Hourly		\$30.00
Online Academy Instructor Per Semester (10 student minimum)	Instruction Stipend	C	BOQ
Private Swim Lessons	Hourly		\$14.00
Professional Development Committee (PDC) Co-chair	Instruction Stipend	A	BOQ
Professional Development Participant (Certified/Exempt)**	Hourly		\$18.00
Professional Development Trainer	Hourly		\$23.50
Registered Nurse Substitute	Hourly		\$21.00
Registered Nurse Substitute (Long Term)	Hourly		\$23.00
School Improvement Planning (Certified/Exempt)	Hourly		\$14.50
Site Based Team (Certified/Exempt)**	Hourly		\$14.50
Supervised Business Office Experience (SBE)	Hourly		Min Wage
Support Substitute (Including building and Nutrition Services)	Hourly		\$10.50
Teachers LSR7 Subbing During Plan Time (guaranteed 1 hr per occurrence)	Hourly		\$13.34
Tournament Director	Hourly		\$17.50
Translator	Hourly		\$25.00
Tutoring	Hourly		\$18.00

Appendix C

State of Missouri

LIMITED EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES AND SALES (Public School)

Issued to:

Missouri Tax I.D. 12585521

REORGANIZED SCHOOL DISTRICT NO 7 OF JACKSON CTY
301 NE TUDOR ROAD
LEE'S SUMMIT MO 64063

Effective Date: 07/11/2002

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(19), RSMo. This letter is issued as documentation of the exempt status of your organization. The organization above must adhere to the requirements of this exempt status.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your organization are not subject to sales or use tax if conducted within your organization's exempt functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- A contractor may purchase and pay for construction materials exempt from sales tax when fulfilling a contract with your organization only if your organization issues a project exemption certificate and the contractor makes purchases in compliance with the provisions of Section 144.062 RSMo.
- Sales by your organization are not subject to sales or use tax if conducted within your organization's exempt charitable and educational functions and activities.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Bureau, P.O. Box 358, Jefferson City, Missouri 65105-0358, Email salesuse@dor.mo.gov, or call 573-751-2836.

(3069-13)

Appendix D

Kansas Department of Revenue Sales and Use Tax Entity Exemption Certificate

The Kansas Department of Revenue certifies this entity is exempt from paying Kansas sales and/or compensating use tax as stated below.

Kansas Exemption Number: KSMMS4EKDC

Expiration Date: 10/01/2024

The tax-exempt entity understands and agrees that if the tangible personal property and/or service are used other than as stated, or for any purpose that is not exempt from the tax, the tax exempt entity is liable for the state and local sales or use tax. The unlawful or unauthorized use of this certificate is expressly prohibited, punishable by fine and/or imprisonment. The certificate is issued for the sole use of the exempt entity as named.

Reorganized School District No 7
301 NE Tudor Road

Lees Summit, MO 64086



EXEMPT ENTITY INFORMATION:

Authorization and scope:

- K.S.A 79-3606(c) & (d) - Public or Private Elementary or Secondary Schools or Nonprofit Educational Institutions.
- Exemption applies to all direct purchase, rental or lease of tangible personal property and services, except purchases of goods for human habitation and indirect purchases by a contractor for a real property project with a PEC.

Limitations:

- Only direct purchases are exempt through the use of this certificate.
- This entity qualifies for exemption on indirect purchases by a contractor through the issuance of a Project Exemption Certificate (PEC). PECs should be obtained from the department prior to the start of the project. Apply on-line at KDOR's web site: www.ksrevenue.org
- This exemption does not apply to the purchase of any construction machinery, equipment or tools by a contractor used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the exempt entity.
- Subject to sales tax are purchases of capital goods used for human habitation (i.e. residential housing and dormitories) to include materials for construction, remodeling or repair and furnishings such as beds, curtains, desks and furniture. Labor services on dormitories are exempt as residential construction.

Steve Williams, CFO

Exempt Entity Authorized Signature (Officer, Office Manager or Administrator)

Steve Williams

Printed Name

44-6004933

Federal ID Number

08/12/2020

Date

RETAILER INFORMATION:

- To qualify for exemption, the certificate must have an expiration date in the future and be signed by an authorized individual.
- Payment must be made by the entity on their checking account or on a credit/debit card issued to the entity. Acceptance of cash, personal checks, or personal credit/debit cards is not allowed for a tax exempt purchase.
- The entity must have a Kansas exemption certificate. Exemption certificates issued by other states are not valid in Kansas.
- Retailers are required to maintain a copy of the purchaser's certificate in their records for at least 3 years from the date of purchase. Retailers must maintain a current certificate on file.
- Selling tax exempt goods or services that are not exempt by statute may result in the assessment of tax.
- A completed certificate may be used as a blanket exemption for future purchases when of the same type and for the same exempt purpose.

Seller's name and address

Description of goods and/or services purchased

For additional information on Kansas sales and use taxes see Publication KS-1510, *Kansas Sales Tax and Compensating Use Tax* and Publication KS-1520, *Kansas Exemption Certificates*, located at: www.ksrevenue.org Questions would be directed to Taxpayer Assistance at 785-368-8222.