

*The Dayton School District is a partnership that thrives with active support
from school employees, parents, students and community*

Dayton School Board
609 South Second Street
Board Work Session
July 6, 2022 6:00 p.m.

Via Zoom <https://us02web.zoom.us/j/84225704737>

AGENDA

- I. **Call to Order – 6:00 p.m. Zoom Session**
 - <https://us02web.zoom.us/j/84225704737>
- II. **Flag Salute**
- III. **Additions or Changes to the Agenda**
- IV. **Work Session Topic #1 – Develop Budget**
- V. **Work Session Topic #2 – Set Priorities**
- VI. **Work Session Topic #3 – Topics for Future Study**
- VII. **Work Session Topic #4 – Board Retreat Date**
- VIII. **Public Comment** – “If there are members of the audience who wish to address the board on matters listed for action this action this evening – we invite you to do so at this time. We ask that members of the audience come forward to that your comments can be heard by our Zoom participants. The Board chair will then call for public comments from attendees via Zoom following our in-person participants.” There is a three (3) minute time limit on comments.
- IX. **Action Items**
 - Recommendation to Approve Columbia County Treasurer Operating Procedures
 - Recommendation to Remove Guy Strot from HomeStreet Accounts 2018 (Merchant Services Acct) 3358 (Payroll Acct) & 3366 (Revolving Fund Acct.) & Add Richard Stewart
 - Recommendation to Remove Kristina Brown and Veronica Perez from HomeStreet Bank Account 0329 (ASB Imprest) and Add Jana Eaton and Guinevere (Guin) Joyce. Shannon Turner & Angie Alleman Remain on the Account
 - Recommendation to Hire Jacob Crawford – HS Science Teacher
 - Recommendation to Approve Resignation Sue Ellen Butler – Elementary Teacher
 - Recommendation to Approve IRS Mileage Reimbursement Rate – Effective July 1, 2022 for 62.5 Cents per Mile
 - Request from FFA for Trip to Leavenworth August 9-11
- X. **Executive Session**
 - If Needed
- XI. **Adjournment**



Treasurer's Office

Operating Policies

Carla J. Rowe, County Treasurer

Calendar Year 2022

The Columbia County Treasurer's Office will not conduct any cash or investment activity for the following days during Calendar Year 2022 because of Federal banking and/or County holidays.

Monday, January 17

Monday, February 21

Monday, May 30

Monday, July 4

Monday, September 5

Monday, October 10

Friday, November 11

Thursday & Friday, November 24 & 25

Friday & Monday, December 23 & 26

Martin Luther King Day

President's Day

Memorial Day

Independence Day

Labor Day

Columbus Day

Veteran's Day

Thanksgiving

Christmas

Operating Policies – Columbia County Treasurer’s Office

Effective date for these operating policies shall be January 1, 2022.

They shall remain in effect until amended.

The following Operating Policies Manual has been implemented to assist districts and departments served by the Columbia County Treasurer’s Office. The county treasurer, is the custodian of all county, junior taxing and assessment districts and state funds within his/her jurisdiction. RCW 36.29.020 states these funds must be deposited with the treasurer and remain in the treasurer's custody until they are disbursed according to law.

Staff contact information for the Columbia County Treasury Office:

carla_rowe@co.columbia.wa.us • cathy_shochet@co.columbia.wa.us • brenda_baker@co.columbia.wa.us

General Guidelines

NEW FORM to submit: For those authorized in districts (hospital, port, school) to sign warrant registers for the Treasurer’s Office, void warrants, and authorized investment transactions, please submit a signature form, and return to us. After that submittal, a new signature form should be submitted, with an updated board-approved resolution, any time there is a change in Officers for your district, in order for our staff to verify investments, financial transactions, and warrants issued.

Please remember to update our office when staff duties or changes of employment occur. We want to make certain we are emailing financial reports and other data to the correct email address and have a valid contact should an issue arise.

Please do not consider a telefax, email or mailed document delivered unless delivery has been confirmed. If the original of any financial transaction is delivered to the office separately, please mark it boldly as a follow-up copy to avoid confusion or duplication when it arrives in our office.

Electronic submission of scanned documents is another option for submitting required documentation to our office. If you electronically transmit scanned original documents for transaction requests, the original documents do not need to be provided to our office, but must meet the “original supporting documentation” requirements. According to the BARS Manual (GAAP) under Accounting, Accounting Principles and Internal Controls, Original Supporting Documentation, Scanned Documentation, 3.1.4.40, “scanned original documents are acceptable to support the receipt; use and disposition of public funds given the controls are in place to ensure their integrity, completeness and accuracy.’

It is the responsibility of each district and department to manage their cash flow needs. The Treasurer’s staff will continue to distribute information about taxes/assessments, other revenues, investment interest, and debt service schedules. If at any time a fund is found to have a deficit balance, appropriate action will be requested of the district or department to resolve the situation

NEW FORM: Public funds must be deposited in qualified public depositories. Please submit the Qualified Public Depository Form annually, by January 31, which will provide the County department or district and this office with the ability to meet the terms of RCW 36.48.010. It will be reviewed against the most recent Public Depository Commission report to validate the institution is qualified to be used for public funds. The form will be returned to you when the accounts have been validated to meet the statutory requirements for public funds, for your annual audit. The Treasury Office will also submit this listing to the State Auditor's Office during their annual review of investment and banking activities.

If an escrow account is needed for retainage fees of a construction project, those funds must be placed in a qualified depository. Contact the Treasurer's Office to confirm qualification.

For outside taxing or assessment districts: If your district has funds in a banking account, it should be used as a clearing fund only, with all funds being deposited with the County Treasurer's Office.

Section I. Deposits

Deposits must be made daily (RCW 43.09.240) with the County Treasurer. If a district or department wishes to make deposits other than daily, the district auditor/director must request an exception of this regulation annually by completing the Authorization to Waive 24 hour deposit requirement form, and submit it to the County Treasurer for approval by January 31. An exception, not greater than one deposit per week, may be granted by the Treasurer at her discretion. If it is determined that districts are not in compliance with this waiver, the exception will be revoked.

Along with the deposit slip, a form reporting the deposit amount and the breakout of how the deposit is to be distributed, with fund and bars code, is required. Information can be emailed to the office of the Treasury, or a printed copy provided with the deposit slip. All funds accepted for deposit must be in U.S. Currency. Deposits slips must be obtained from the Treasury Office, and the district will be billed accordingly.

Please review Treasurer's receipt, to verify that all data, including account numbers, are correct. The district or department is the final audit to validate data entry accuracy based upon the deposit and funds type presented. If a correction is required in the current year due to an error, it is requested the district/department submit an email to our office referencing the receipt number, dollar amount, incorrect account number, correct account number. Our office will process the correction, and send notification by email once complete. This will be the supporting documentation for your records.

If you are receipting any funds to a new revenue code, please email both the County Auditor and the County Treasurer to request the set-up of a new account. Likewise, if an account needs to be removed or deactivated from the financial system, please notify both the County Auditor and the County Treasurer to make that request.

Electronic Funds

Government entities usually require the completion of either direct deposit authorization forms or ACH payment enrollment forms. The district or department completes the agency and payee information

portion designated on the form. Our office completes the financial institution information and forwards the forms to the remitting state or federal agency.

We request a minimum of 24-hour notice for all incoming electronic funds; an email to all members of the treasury office staff is the preferred form of communication for this notification. Please include, source, expected date, the fund, bars code and amount.

In addition, please forward all automated EFT remittance advice notifications received from the originating sender to the expected funds, to the treasury staff. This aids us in promptly posting the funds to the correct account and consider the funds available cash for the next business day.

Bank Card Depository Services

Any district or department, which uses bank card depository services (accepts bank cards, whether debit or credit cards for payments of fees and charges) is required by RCW 36.48.010 to submit the contract to this office for authorization. Our office will review the contract as it applies to current regulations requiring daily deposits with the County Treasurer and to statutory requirements for service fees, and any applicability toward qualified public depositories as prescribed by Washington State law.

Section II. Tax and Assessment Distribution

The Treasurer's Office will distribute taxes and assessments through the financial system daily as received; however, those taxes and assessments are not available cash until the first business day of the month following collection as per RCW 84.56.230.

Section III. Districts Which Process Their Own Warrants (Port, Hospital, Schools -Not for Departments)

Districts that issue their own warrants must submit their warrant issued via electronic file (Excel or csv) in the accurate format in order to be processed into our financial system. Warrant registers with signatures of the appropriate officer(s) and corresponding electronic warrant issue file, must be emailed or delivered to the Treasurer's office before warrants are issued. This is the district's authorization to our office to redeem the warrants. Warrants should not be released prior to their issue date. *

****Dayton School District Note- Occasionally, the payroll processing is not complete prior to the board meeting on the 3rd Wednesday of the month. In those instances, the warrant listing will be submitted and the checks will be uploaded to the HomeStreet bank positive pay prior to the board signature being obtained at the first board meeting of the following month. The board minutes on the 3rd Wednesday will reflect the approval of the month's payroll.***

Treasurer staff will validate cash availability for the funds. It is the district's responsibility, prior to sending warrant information to our office, to ensure the accuracy of the physical checks compared to the electronic file and warrant register. Corrections or alterations should not be done on the warrant registers, but if they are, an authorized signer must sign or initial the corrections. The correction should be made in the electronic file and supported by notification to the Treasury's Office through email. *

****Dayton School District Note- The warrant register for payroll will reflect date changes on checks that go directly to HomeStreet Bank.***

If a warrant needs to be voided, the appropriate officer should notify the Treasurer's Office through email or written notice and provide the warrant number, original issue date, dollar amount, payee, issuing fund, and reason for voiding.

Section IV. Investments

An annual board resolution to appoint an investment officer for each district must specifically state an effective duration period and the name of the individual (not title) and provide a copy to the Treasurer's Office along with a signature authorization form. If the investment officer changes at any time, the Treasury office must be notified immediately and present a new board resolution and signature authorization form.

Prior to making any investment, cash balances, as maintained by the County Auditor's Office with the general ledger will be verified on the county's business day prior to making any investment. If there are not sufficient funds for the investment, the directive will not be processed until records indicate proper funds are available.

To move funds in or out of any investment, written instructions must include investment date, name of fund and fund number, transaction type (invest or withdraw), transaction amount and signature of investment officer.

Departments or districts cannot carry deficit cash balances (RCW 36.29.010). If a fund has a deficit cash balance and the Treasury Office has been unable to reach the investing officer, we have the statutory authority to liquidate an investment without district or department authorization. The department or district will be notified in writing when their investment(s) have been liquidated by the Treasurer under this rule.

Pooled Investments

RCWs 36.29.020, 36.29.022 and 36.29.024 provide statutory authority for the Treasurer to operate a pooling program. Each fund must have a minimum balance of \$500 in their investment portfolio at any given time. Interest for pool participants is distributed each month based on the average daily balance the fund in the pool. The interest distribution will be the total accrued interest earned on the daily average balance the fund maintains during the month minus the administrative fee. Interest earnings will be posted to the participants' accounts within five business days after the close of each month. Because Columbia County does not have an investment officer and these duties are included with the other daily duties of the Treasurer's Office, the Treasurer will withdraw funds from the pooled investment on the last working day of the month and deposit funds into the pooled investment on the first working day of the month.

Non Pooled Investments

Requirements for original investment notices are the same for non-pool requests as pooled with one addition. The written request must include the maturity date – this must be a specific date, not including a weekend, bank or county holiday, and not a number of days. After completing the purchase of any term investment, the Treasurer's Office will confirm your purchase in writing.

If for any reason, the investment needs to be sold early, please be aware the financial institution may charge a penalty. This is standard with financial institutions and not a result of the Treasurer's Office. Interest for non-pooled transactions will be distributed at maturity, sale and/or when periodic interest payments are received, if applicable.

RCW 36.29.020 allows the charging of an investment fee on individually placed investments for providing the service of investing funds. The statutory administrative fee of 5% or the maximum of \$50 per fund shall be charged per transaction against the interest earnings after those earnings have been deposited into the County Treasurer's bank account.

Section V. Bank-Returned Items

When our bank returns a check that has been presented to the County Treasurer for deposit, the district or department involved will be charged the current rate as authorized by resolution of the Board of County Commissioners. The current fee is \$35 and is payable to the County Treasurer's Office within 30 days.

Section VI. Financing & Debt Service

When a district is making arrangements for debt service, the County Treasurer's Office must be notified in writing as soon as the governing body makes the decision to begin the process. A minimum of thirty days is required (RCW 39.46.110). This is the district's responsibility not that of the underwriter or bond counsel. Please provide 1) the name of your underwriter; 2) the name of your bond counsel; 3) the dollar amount; and 4) projected sale date, so that our office can provide certified financial information as needed. The district should contact this office regarding our designation of fiscal agent (RCW 39.46.030).

Copies of all official documents needed for the implementation of the debt service, as well as a debt service schedule, should be provided as soon as they are presented to the district in draft form. This office will review all debt documents thoroughly so issues affecting our office and fiscal agent can be resolved prior to your board's adoption of the bond resolution. We also want to make certain that any creation of funds/accounts may be established in time for your closing.

If your district is planning debt service for November-December and you will require a property tax levy in the upcoming year, it is very critical that the district contact the Board of County Commissioners, the Assessor and the Treasurer to make certain that you can close your debt issue in time to have the levy certified. We strongly recommend districts seek the assistance of public finance professionals, which will meet the legal requirements of public entities, and reduce the liability of the present and future directors of the district.

Another financing option is the Local Option Capital Asset Lending (LOCAL) Program offered through the Washington State Treasurer's Office. This program is to local government agencies of all types to finance equipment or real estate needs, subject to existing debt limitations and financial considerations.

Equipment is defined as personal property with the general rule that the property is not permanently affixed to land or a building.

Subject to applicable budget requirements, any taxing or assessment district defined Municipal Corporation, may borrow money and issue short-term obligations such as warrants, notes, capital leases, or other evidences of indebtedness, except bonds as provided in RCW 39.50. Any debt issuance is defined as general obligation debt or bond (RCW 39.46.020). That district's board of directors must authorize the issuance of any debt and is responsible for insuring the issuance is with an acceptable public-financing agency.

Section VII. Reports & Documents

Receipts for Deposits will be either counter receipts or receipts through our financial software. Monthly revenue reports will be provided and at any time, an assessment district, can request an outstanding receivables report.

COLUMBIA COUNTY
DISTRICT/DEPARTMENT SIGNATURE AUTHORIZATION FORM
UPDATE REQUIRED ANYTIME CHANGE OF DUTIES

Department/District Name **Dayton School District**

Date 07/06/2022

The following person(s) have been authorized by Board-approved resolution or board minutes (please attach a copy) as signatories for specific financial transactions submitted to the Columbia County Treasurer's Office:

Auditing Officers:

Veronica Perez

Typed or Printed Name

Signature

Jana Eaton

Typed or Printed Name

Signature

Rachel Lowe

Typed or Printed Name

Signature

Richard Stewart

Typed or Printed Name

Signature

Investing Officers:

Veronica Perez

Typed or Printed Name

Signature

Warrant Signers:

Note: The Board Chairman should be the signer on the Register Certificate submitted to the County Treasurer, unless the board has authorized by Resolution an auditing officer to sign the Register Certificate (please attach resolution). A district or agency may use this authorization if their legislative authority approves the warrants after issuance.

Richard Stewart

Typed or Printed Name

Signature

COLUMBIA COUNTY
DISTRICT/DEPARTMENT SIGNATURE AUTHORIZATION FORM
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Typed or Printed Name

Signature

Rachel Lowe

Typed or Printed Name

Signature

Richard Stewart

Typed or Printed Name

Signature

Typed or Printed Name

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Note: The Board Chairman should be the signer on the Register Certificate submitted to the County Treasurer, unless the board has authorized by Resolution an auditing officer to sign the Register Certificate (please attach resolution). A district or agency may use this authorization if their legislative authority approves the warrants after issuance.

Richard Stewart

Typed or Printed Name

Signature

COLUMBIA COUNTY
QUALIFIED PUBLIC DEPOSITORY
ANNUAL REMITTANCE REQUIRED

RCW 36.48.010 requires that "public funds of the county or special district for which the county treasurer acts as its treasurer may only be deposited in bank accounts authorized by the treasurer or authorized in statute. All bank card depository service contracts for the county and special districts for which the county treasurer acts as its treasurer, must be authorized by the county treasurer." This form must be submitted in January of each year.

Name of District/Department: **Dayton School District**

Address: **609 S 2nd Street, Dayton WA 99328**

Name of bank used for deposit of public funds prior to their deposit with the County Treasurer's Office:

Bank: HomeStreet Bank Branch: Dayton

Address: 427 E Main Street, Dayton WA 99328

Account No. 5325492018 TIN: **91-1077434**

Purpose of Account: **Merchant Processing of Credit Card Payments**

Type of Account: (checking, savings, credit card depository) **Checking**

Note: This information is reported to the State Auditor's Office as required. If you maintain a credit card depository account, please attach a copy of the contract and submit it with this form to the County Treasurer's Office. (Only need to submit once unless there are changes within the contract)

For Treasurer's Office use:

The Columbia County Treasurer's Office has confirmed that the financial institution noted above qualifies under Washington State laws as a qualified public depository as of the most recent report of the Washington Public Deposit Protection Commission dated the ____ day of _____, 20 ____.

Signed this ____ day of _____, 20 ____.

COLUMBIA COUNTY

Columbia County Treasurer

AUTHORIZATION TO WAIVE 24 HOUR DEPOSIT REQUIREMENT

ANNUAL REMITTANCE REQUIRED

RCW 43.09.240 requires every public officer and employee, whose duty it is to collect or receive payments due, to deposit such money collected or received by him or her with the County Treasurer once every twenty-four consecutive hours. We recognize that it may not be administratively practical or feasible for each district to meet this requirement. An exception, not greater than one deposit per week, may be granted by the Treasurer at her discretion. To request an exception, please complete this form and return it to the Columbia County Treasurer's Office.

Department/District Name **Dayton School District**

Daily Average Total Monies Received* **\$3,260**

*(Departments with seasonal activity – use Daily Average during peak season)

Method to Secure Monies Received: **Locked Safe**

Reason for waiver: **Efficiency/Prudent Business Practice**

Deposit Frequency Requested **Daily unless the amount is less than \$100. If the amount is under \$100 it will be safely secured(deposit not to exceed one week from date of receipt). If it is over \$100, daily deposits will be made.**

Certification:

I hereby certify that prior to deposit with the County Treasurer, all money will be held with proper safekeeping and proper theft protection to reduce risk of loss of funds, in accordance with RCW 43.09.240.

Jana Eaton, Authorized District official

07/06/2022
Date

For Treasurer's Office Use Only

Approved: YES _____

NO _____

Carla Rowe, Columbia County Treasurer

Date

Reason if not approved:

Sue Butler, Professional Educator
P. O. Box 585
Pomeroy, WA 99347
817-995-5715
sebutler64@msn.com

June 30, 2022

Jana Eaton, Assistant to Superintendent/Human Resources Director
Dayton School District
609 South Second
Dayton, WA 99328

Dear Jana,

Please consider this as my Letter of Resignation from Dayton Elementary School, effective August 31, 2022. I am relocating back to the state of Texas.

Thank you for the opportunities and guidance that were given me while teaching Kindergarten in Dayton. I will sincerely miss my coworkers, the amazing staff, and my beloved students!

Please contact me at the phone number or email above in case of questions after my departure.

Best Wishes,

Sue Butler



IRS increases mileage rate for remainder of 2022

IR-2022-124, June 9, 2022

WASHINGTON — The Internal Revenue Service today announced an increase in the optional standard mileage rate for the final 6 months of 2022. Taxpayers may use the optional standard mileage rates to calculate the deductible costs of operating an automobile for business and certain other purposes.

For the final 6 months of 2022, the standard mileage rate for business travel will be 62.5 cents per mile, up 4 cents from the rate effective at the start of the year. The new rate for deductible medical or moving expenses (available for active-duty members of the military) will be 22 cents for the remainder of 2022, up 4 cents from the rate effective at the start of 2022. These new rates become effective July 1, 2022. The IRS provided legal guidance on the new rates in [Announcement 2022-13](#) [PDF](#), issued today.

In recognition of recent gasoline price increases, the IRS made this special adjustment for the final months of 2022. The IRS normally updates the mileage rates once a year in the fall for the next calendar year. For travel from January 1 through June 30, 2022, taxpayers should use the rates set forth in [Notice 2022-03](#) [PDF](#).

"The IRS is adjusting the standard mileage rates to better reflect the recent increase in fuel prices," said IRS Commissioner Chuck Rettig. "We are aware a number of unusual factors have come into play involving fuel costs, and we are taking this special step to help taxpayers, businesses and others who use this rate."

While fuel costs are a significant factor in the mileage figure, other items enter into the calculation of mileage rates, such as depreciation and insurance and other fixed and variable costs.

The optional business standard mileage rate is used to compute the deductible costs of operating an automobile for business use in lieu of tracking actual costs. This rate is also used as a benchmark by the federal government and many businesses to reimburse their employees for mileage.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

The 14 cents per mile rate for charitable organizations remains unchanged as it is set by statute.

Midyear increases in the optional mileage rates are rare, the last time the IRS made such an increase was in 2011.

Mileage Rate Changes

Purpose	Rates 1/1 through 6/30/2022	Rates 7/1 through 12/31/2022
Business	58.5	62.5
Medical/Moving	18	22
Charitable	14	14

Page Last Reviewed or Updated: 13-Jun-2022

Dear Dayton School District School Board Members,

The Dayton FFA Officer Team would like to formally request your approval for our overnight officer training retreat. The tentative dates would be August 9-11 with Ms. Crane and Ms. Morgan as chaperones/advisors. We would like to rent an Air B &B in Leavenworth Washington. The only male officer will be unable to attend due to a prior commitment out of state throughout the summer. This trip would provide the opportunity for essential planning and preparations to continue to grow our chapter as well as start the school year off with a clear plan and solid formation of a team. We would be staying two nights and providing students the opportunity to visit multiple facilities within the agricultural industry to expand their knowledge of the agricultural realm. Along with completing the state required Program of Activities, Officer Team bonding activities, leadership workshops etc. The expenses of this trip have been included in our yearly budget and through our fundraising efforts we are able to afford this trip.

Thank you for your consideration in our request,

2022-2023 Dayton Chapter Officers

President- Jr Magill

Vice President- Lila Hutchens

Secretary- Wyntr McCauley

Treasurer- Kaelie Jonas

Reporter- Tegan Culley

Advisors- Jenn Crane, Melanie Morgan, Tracy Pearson