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SECTION D: FISCAL MANAGEMENT
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* denotes areas covered by Board policy

ANNUAL BUDGET AND APPROPRIATIONS MEASURE/
BUDGET MODIFICATION AUTHORITY

Budget

The purpose of the annual tax budget is to identify adequate financial resources for the education program and to provide a basis for accountability in fiscal management. The District budget is also the legal basis for the establishment of tax rates.

The Treasurer, Superintendent and their staffs are responsible for the preparation of the annual budget and presentation of the budget to the Board for adoption.

Appropriations

As permitted by law, at the start of the fiscal year, the Board may pass a temporary appropriations measure to provide for meeting the ordinary expenses of the District until such time as the Board approves the annual appropriations resolution for the year, which is not later than October 1. If by October 1 the county budget commission has not certified all amended certificates of estimated resources to the Board of Education (or submitted a certification that no amended certificates are necessary), the Board can delay action on the annual appropriation measure until such time as the certificates are received.

The Treasurer files both the temporary and final appropriations measure at the proper times with the Office of the County Auditor.

The Superintendent/designee notifies each school administrator and/or department head of the allocations approved for expenditure.

Budget Modification

Appropriations approved by the Board at the fund level may receive a line item increase as long as there is a corresponding decrease. Any increase in the amount of the appropriation measure or transfers of funds permitted by law from major fund to major fund require Board approval and may require approval from the Court of Common Pleas.

Transfers Among Categories

It is the responsibility of the Superintendent and the Treasurer to examine the appropriations categories and make the necessary recommendations to the Board.

[Adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

LEGAL REFS.: ORC 9.34

3313.18

5705.14; 5705.15; 5705.16; 5705.28; 5705.29;

5705.35 through 5705.412

BUDGET PLANNING
(Five-Year Forecast)

Budget planning is an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the District. Budget planning is a year-round process involving broad participation by administrators, teachers and other personnel throughout the District.

The Superintendent and Treasurer are responsible for preparing the five-year forecast for the Board's approval. The forecast is for the current fiscal year and four years beyond.

The five-year forecast is prepared twice a year and filed with the Ohio Department of Education. The initial filing is due on or before November 30 and an update by May 31. The five-year forecast is updated as often as necessary in order to communicate significant changes in the District's financial position.

[Adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

[Re-adoption date: January 17, 2019]

LEGAL REFS.: ORC 5705.01; 5705.28 through 5705.32; 5705.35; 5705.36; 5705.37; 5705.39;
5705.391

CROSS REF.: BCF, Advisory Committees to the Board

FUNDING PROPOSALS AND APPLICATIONS

The Board directs the Superintendent/designee to apply for any state or federal grants for which the District is eligible at his/her discretion. The Superintendent/designee evaluates federally-funded programs and state grants, including their possible benefits to the students in the District, and appraises the Board of the worth of each and makes recommendations accordingly.

The District participates to its limit of eligibility in the use of funds provided by the state for the educational benefit of its students.

[Adoption date: May 16, 2002]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

LEGAL REF.: ORC 3313.20

REVENUES FROM TAX SOURCES

In an attempt to provide sufficient financial resources available, the Board:

1. requests that voters approve adequate local funds for the operation of their District and determines the amount of the individual levies at the time of the initial request or at the time of a request for renewal or replacement to yield sufficient revenue for the operating expenses of the District;
2. accepts available state funds to which the District is entitled by law or through regulations of the State Board of Education and
3. accepts federal funds that are available, provided that there is a specific need for them and that the required matching funds are available.

[Adoption date: August 20, 1992]

[Re-adoption date: May 16, 2002]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

LEGAL REFS.: Ohio Const. Art. XII, Section 2

ORC 3301.07

3311.21

3313.17 through 3313.20; 3313.29; 3313.51

3317.01 through 3317.11

3323.09

Chapters 5701; 5705

5748.01 through 5748.06

ADMINISTRATION OF FEDERAL GRANT FUNDS

The Board accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the Ohio Department of Education (ODE) or other applicable pass-through entity.

The Board directs the Treasurer to develop, monitor, and enforce effective financial management systems and other internal controls over federal awards that provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of Federal law and regulation, including the Uniform Guidance issued by the U.S. Office of Management and Budget (OMB) and any applicable state requirements, and shall be based on best practices.

All individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award.

The financial management systems and internal controls must provide for:

1. identification of all federal funds received and expended and their program source;
2. accurate, current, and complete disclosure of financial data in accordance with federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized Purposes and
5. comparison of expenditures against budget.

In addition, written procedures must be established for cash management and for determining the allowability of costs, as required by the Uniform Guidance.

At a minimum, the financial management systems and internal controls will address the following areas:

1. Allowability

Costs charged by the school system to a federal grant must be allowed under the individual program and be in accordance with the cost principles established in the Uniform Guidance, including how charges made to the grant for personnel are to be determined. Costs will be charged to a federal grant only when the cost is:

- A. reasonable and necessary for the program;

- B. in compliance with applicable laws, regulations, and grant terms;
- C. allocable to the grant;
- D. adequately documented and
- E. consistent with District policies and procedures that apply to both federally-funded and Non-federally funded activities.

Internal controls will be sufficient to provide reasonable assurance that charges to federal awards for personnel expenses are accurate, allowable, and properly allocated and documented.

Controls include time and effort reporting in accordance with Uniform Guidance and the requirements of ODE or other applicable pass-through-entity. Records are sufficient to verify that time spent and compensation (including salary and benefits) are allocable to the fund.

2. Cash Management and Fund Control

Payment methods must be established in writing that minimize the time elapsed between the draw-down of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of ODE or other applicable pass-through-entity.

3. Procurement

Prior to July 1, 2018, the District followed the requirements outlined in previous OMB guidance. Effective July 1, 2018 all purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

The District avoids situations that unnecessarily restrict competition and avoids acquisition of unnecessary or duplicative items. Individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests for proposals, or invitations to negotiate, are excluded from competing for such purchases.

Contracts are awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration is given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. No contract is awarded to a contractor who is suspended or debarred from eligibility for participation in federal assistance programs or activities.

Purchasing records are sufficiently maintained to detail the history of all procurements and must include at least the rationale for the method of procurement, selection of contract type, and contractor selection or rejection; the basis for the contract price; and verification that the contractor is not suspended or debarred.

4. Conflict of Interest and Mandatory Disclosures

The District complies with the requirements of State law and Uniform Guidance for conflicts of interest and Mandatory Disclosures for all procurements with Federal fund.

Each employee, board member, or agent of the school system who is engaged in the selection, award, or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Treasurer. The Treasurer discloses in writing any potential conflict of interest to ODE or other applicable pass-through- entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization, which employs or is about to employ any of those parties has a financial or other interest in or receives a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict will not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Covered individuals will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Treasurer discloses in writing to ODE or other applicable pass-through-entity in a timely manner all violations of federal criminal law involving fraud, bribery, or gratuities potentially affecting any federal award. The Treasurer fully addresses any such violations promptly and notifies the Board accordingly.

5. Equipment and Supplies Purchased with Federal Funds

Equipment and supplies acquired with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds.

6. Accountability and Certifications

All fiscal transactions must be approved by the Treasurer/designee who can attest that the expenditure is allowable and approved under the federal program. The Treasurer submits all required certifications.

7. Monitoring and Reporting Performance

The Treasurer will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and top ensure that program objectives established by the awarding agency are being achieved. The District submits all reports as required by federal or state authorities.

[Adoption Date: January 17, 2019]

LEGALREFS.: ORC 9.314

117.101; 117.43
3313.33; 3313.46
3319.04
5705.39; 5705.41; 5705.412
2 C.F.R. Part 200

CROSS REFS.: BBFA, Board Member Conflict of Interest

BCC, Qualifications and Duties of the Treasurer
DI, Fiscal Accounting and Reporting
DID, Inventories (Fixed Assets)
DJ, Purchasing
DJC, Bidding Requirements
DJF, Purchasing Procedures
DK, Payment Procedures
EF/EFB, Food Services Management/Free and Reduced-Price Food Services
GBCA, Staff Conflict of Interest
IGBJ, Title I Programs

REVENUES FROM INVESTMENTS

This document, in conjunction with the Ohio Revised Code (RC), as amended, governs the investment and the investment activities of the Vanguard-Sentinel Career and Technology Centers. It will be reviewed annually for compliance and to assure the flexibility necessary for effective management of the investment portfolio as it exists.

The purpose of the investment policy is to allow for the maximum return on the District's excess cash balances consistent with the complete safety of the director value and the liquidity desired. To ensure the proper implementation of this policy, the Treasurer is authorized to:

1. oversee all investment activities;
2. invest in any security specifically authorized by the RC, Sections 135.14, 135.142 and 135.45 and others as amended. A copy of the RC listing permitted securities will be maintained by the Treasurer;
3. maintain the portfolio's current characteristics and/or to enhance its yield, swapping (i.e., the simultaneous sale of one security and the purchase of another) will be permitted;
4. perform all transactions on a competitive basis whenever possible;
5. maintain a list of approved securities dealers. Investments may be safely kept at any of the approved dealers and
6. forward a copy of this policy to each broker or dealer.

[Adoption date: August 20, 1992]

[Re-adoption date: September 19, 1996]

[Re-adoption date: May 16, 2002]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

LEGAL REFS.: Intergovernmental Cooperation Act
ORC 135.01 through 135.21
3313.51

INCOME FROM SCHOOL SHOP SALES AND SERVICES

It is the policy of the Board that customer services work may be performed as part of the educational experience in career-technical programs.

The services and products provided through the District's various career-technical programs are not designed to be competitive with local businesses, nor to produce revenue for the District. However, when such services and products are made available to the public, the customer will be charged an amount sufficient to cover costs of materials, supplies, any parts used and insurance.

Vanguard-Sentinel Career and Technology Centers will only accept service work from customers when the particular job fits into the educational curriculum of the individual program. Thus, only enough work to give Vanguard-Sentinel students the experiences required to develop their skills to a job-entry level of performance will be accepted.

[Adoption date: January 21, 1993]

[Re-adoption date: May 16, 2002]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

CROSS REFS.: IIC, Community Instructional Resources (Customer Services) (Also KF)

INCOME FROM SCHOOL SHOP SALES AND SERVICES

Customer Service Guidelines

1. Customer service is performed in the lab only when a completed work request is on file.
2. The customer is to identify the repairs requested in detail on the work order and sign it. Additional work is not performed without the customer's authorization in advance.
3. The school cashier issues all work orders in numerical order to the instructors as requested. Instructors must complete work orders in their entirety.
4. When jobs have been completed, the instructor is to inspect the job prior to release and sign the work order to indicate completion. The work order is then returned to the school cashier. Voided work orders are to be returned to the cashier.
5. Customer services charges are calculated as follows.
 - A. If the school provides the parts, the school's cost of parts plus 20%.
 - B. If the customer provides the parts, a 10% service charge based on the instructor's estimated value of the parts.
 - C. A deposit of 50% of the estimated cost of the job is required for workorders exceeding \$250.
 - D. A minimum charge of \$3 applies to all customer service work performed.
 - E. Sales tax is assessed to all work orders unless a tax exemption certificate is filed with the school.
6. All work orders must be paid in full before the "job" is released to the customer. Instructors are responsible for those work orders released with less than full payment. Commercial accounts are established for submission of purchase orders or a letter of credit for which payment is due upon receipt of an invoice.
7. Service charges may be waived for nonprofit organizations and students enrolled in the program in which the work is performed.

[Approval date: January, 1993]

[Re-approval date: May 16, 2002]

[Re-approval date: September 16, 2010]

[Re-approval date: September 17, 2015]

AUTHORIZED SIGNATURES
(Use of Facsimile Signatures)

The Treasurer authorizes designated depositories to honor any instrument bearing an authorized facsimile signature in a form as he/she may designate and to charge the same to the account as fully as though it bore a manually written signature.

A facsimile signature includes, but is not limited to, the reproduction of any authorized signature by a copper plate or a photographic, photo static or mechanical device. Written notice of the adoption of a facsimile signature is provided to the depositories. The notice includes a description of the device to be used and a sample of the facsimile signature. Written approval must be received from the depository before the facsimile signature can be used.

The Board purchases a surety bond to protect against the loss of any public funds.

[Adoption date: June 16, 2005]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

[Re-adoption date: January 17, 2019]

LEGAL REFS.: ORC 9.10 through 9.14
1306.06

BONDED EMPLOYEES AND OFFICERS

The Board authorizes the use of an employee dishonesty policy in a coverage amount determined and approved by the Board in lieu of a Treasurer's surety bond. This policy must be in place at the time of appointment or reappointment of the Treasurer.

The Superintendent, Board President and employees who handle school funds are included, at Board expense, in a position schedule bond or under the District liability insurance policy. The District also provides for appropriate bonding or insurance for non-employees collecting money on behalf of the District.

[Adoption date: February 18, 2021]

LEGAL REFS.: ORC 3.06; 3.061
131.18
3313.25; 3313.83
3319.05
5705.412

CROSS REFS.: DM, Deposit of Public Funds (Cash Collection Points)

INVENTORIES (Fixed Assets)

The Board, as steward of this District's property, recognizes that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The District shall conduct a complete inventory every year, by physical count, of all District-owned equipment and supplies. For purposes of this policy, "equipment" means a unit of furniture or furnishings, an instrument, a machine, an apparatus or articles which retain shape and appearance with use, is nonexpendable and does not lose its identity when incorporated into a more complex unit.

This District shall maintain a fixed asset accounting system. The fixed asset system shall maintain sufficient information to permit:

1. preparation of year-end financial statements in accordance with generally accepted accounting principles;
2. adequate insurance coverage and
3. control and accountability.

Each building and additions to buildings are identified by location or name and are described in detail (e.g., size, number of floors, square footage, type of construction, etc.) with the value shown for all individual structures.

Fixed equipment is inventoried by building, floor and room name or number; each item is to be listed individually. (Leased equipment that the District will eventually own must be inventoried.)

Movable equipment is inventoried by building, floor and room name or number; each item is to be listed individually. Any item that has a model number or serial number has that number noted in the description for full identification. All items assigned to a building are the building administrator's responsibility.

All equipment purchased, after the initial inventory, as capital outlay or replacement with a cost of \$2,000 or more and with an estimated useful life of five years or more is tagged and made part of the equipment inventory. For fixed asset reporting purposes, all equipment in excess of \$2,000 is used.

A listing of all equipment is supplied to each building and department. This listing is updated annually by the close of the school year, or not later than the second Friday in June of each year. This updated listing is then submitted to the Treasurer's office for audit purposes.

A physical inventory of supplies is taken at the building level at the close of the school year, or not later than the second Friday in June of each year. This updated listing is then submitted to the Treasurer's office for audit purposes.

The Treasurer is assisted by the directors, supervisors and certificated and classified and confidential staffs in the performance of this function.

[Adoption date: May 16, 2002]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

LEGAL REFS.: ORC 117.38
3313.20; 3313.41

PURCHASING

The function of purchasing is to serve the educational program by providing the necessary supplies, equipment and services. The Board's authority for the purchase of materials, equipment, supplies and services is extended to the District administration through its adoption of the annual appropriations resolution.

The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended. The purchase of items and services found on lists from the appropriations resolution requires no further Board approval, except in those instances in which, by law or Board policy, the purchases or services must be put to bid.

The Board authorizes "blanket" purchase orders to be issued for generic supplies for up to \$50,000. Blanket purchase orders will not extend beyond the current fiscal year.

A "super blanket": purchase order for a "specific" permitted purpose and in an amount not to exceed the line-item appropriation and fund, is authorized to the extent permitted by law. The permitted purpose list may include payment for accountants, architects, attorneys, construction project managers, consultants, engineers, fuel oil, gasoline, food items and utilities. The super blanket purchase order may not extend beyond the current fiscal year.

The acquisition of supplies, equipment and services is centralized in the business office, which functions under the supervision of the purchasing agent through whose office all purchasing transactions are conducted.

The Board assigns to the purchasing agent the responsibility for the quality and quantity of purchases made. The Treasurer is charged with the responsibility to ensure that all purchases do not exceed appropriations and that they are consistent with the approved educational goals and programs of the District and are conducted in accordance with all applicable laws and regulations.

[Adoption date: January 17, 2019]

LEGAL REFS.: Ohio Const. VIII, Section 2e

ORC 9.314

3313.172; 3313.18; 3313.33; 3313.46

3319.04

3327.08

5705.38; 5705.39; 5705.40; 5705.41; 5705.412

2 C.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds

DJC, Bidding Requirements

DJF, Purchasing Procedures

DK, Payment Procedures

PETTY CASH ACCOUNTS

All expenditures from school funds shall be made by check, except for small items that can be reimbursed from the District's petty cash fund. A petty cash fund will be established for each career-technical center in the amount of Vanguard \$50, Sentinel \$25, or an amount deemed appropriate by the Treasurer and approved by the Board. The petty cash fund shall be used for purchasing emergency supplies, paying freight charges and other appropriate expenses of the District. Invoices or other approved substantiation of evidence shall be required for all payments from petty cash. Purchases are not to exceed \$25.

[Adoption date: August 20, 1992]

[Re-adoption date: May 16, 2002]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

LEGAL REFS.: ORC 9.38

3313.291; 3313.31; 3313.51

CROSS REF.: DM, Cash in School Buildings

BIDDING REQUIREMENTS

Contracts for construction or demolition of buildings or for any improvements or repairs that exceed \$50,000 are let only after bids are solicited and received in compliance with law. However, if the Board enters into a shared savings contract for energy conservation measures, competitive bidding is not required. The Board may also enter into an installment payment contract for the purchase and installation of energy conservation measures and competitive bidding does not need to be utilized if two-thirds of the entire Board adopts a resolution stating that competitive bidding does not apply to the project.

If feasible, all purchases over \$25,000 and not otherwise subject to required federal or state bidding requirements will be based on price quotations submitted by at least three vendors. These quotations are treated confidentially until the deadline for filing is past; thereafter, they are public information. Any purchase over \$25,000 shall be approved in advance by the Board regardless of source of funding.

The Business Manager assembles the proper specifications and makes the necessary arrangements for public bidding and price quotations. The Treasurer receives the bids and price quotations and records them. The Business Manager makes his/her recommendations to the Board. Upon approval by the Board, he/she processes purchase orders to those bidders awarded contracts and notifies the other bidders of the results of the bidding.

Purchases made through the use of federal funds are made in compliance with the requirements of State and Federal law and District policies and procedures including the applicable bidding requirements.

[Adoption date: August 20, 1992]

[Re-adoption date: September 15, 1994]

[Re-adoption date: May 16, 2002]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

[Re-adoption date: July 1, 2017]

[Re-adoption date: January 17, 2019]

LEGAL REFS.: ORC 9.314

153.01; 153.12 through 153.14;
153.50 through 153.56
3313.372; 3313.373;
3313.46 3319.04
2 C.F.R. Part 200

CROSS REFS.: DJ, Purchasing

DJF, Purchasing Procedures

FA, Facilities Development Goals

FEF, Construction Contracts Bidding and Awards

Purchasing Procedures

Monies under the jurisdiction of the Board may not be expended except upon a warrant drawn against a specific appropriation and against a specific fund. Therefore, no contract or purchase order for the expenditure of money will be made unless there is attached to it a certificate of the Treasurer certifying that the amount required to meet the contract or purchase order has been appropriated and is in the treasury, or is in the process of collection, and is free from previous encumbrance.

Any contract or purchase order issued without such a certificate attached is void, except as the law allows later issuance within 30 days of the certificate and except that, if the amount involved is less than \$3,000, the Treasurer may authorize it to be paid without the ratification or affirmation of the Board. Under certain conditions, the law also allows the Treasurer to issue blanket certification, subject to limitations of time and amount as set by law.

Purchasing procedures are designed to ensure the best possible price for the desired products and services. Procedures for purchasing are developed to require that all purchases are made on properly approved purchase orders and that, for items not put up for bid, price quotations are solicited.

Special arrangements may be made for ordering perishable and emergency supplies.

Prior to July 1, 2018, the District followed the requirements outlined in previous OMB guidance. Effective July 1, 2018 all purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

[Adoption date: January 17, 2019]

LEGAL REFS.: ORC 3313.46
3327.08
5705.41(D)(1); 5705.412; 5705.44
2 C.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds
DJ, Purchasing
DJC, Bidding Requirements

CREDIT CARD PURCHASING

The Board recognizes the efficiency and convenience afforded the day-to-day operation of the District through the use of credit cards under the supervision of the Treasurer. However, credit cards are not to be used to circumvent the general purchasing procedures required by State law and Board policies.

The Board authorizes the Treasurer to review available credit card accounts to determine which account and account provider best meets the needs of the District. The Treasurer will determine how many accounts and cards are to be issued, and establish a process for credit card reissuance or cancellation.

1. The District name must appear on each card associated with the credit card account. The maximum credit card account limit is \$150,000. Should the District receive rewards on the account the Treasurer will provide an annual report to the Board detailing all rewards received based on use of the credit card account.

2. The Board appoints a compliance officer who reviews the number of cards and accounts issued, the number of active cards and accounts issued, and the card and account expiration dates and credit limits at least once every six months. The Treasurer cannot serve as the compliance officer. The compliance officer cannot authorize an individual to use the credit card. The compliance officer cannot use the credit card account except when the compliance officer is the Superintendent. If the Superintendent is the compliance officer and the Board has authorized the Superintendent to use the credit card, the Treasurer/designee must monthly review the credit card transaction detail and sign attestation to the review.

3. Credit Cards may only be used by the following individuals

- a. Superintendent
- b. Treasurer
- c. Treasurer's Assistants
- d. Maintenance Director
- e. Public Relations Director
- f. Food Service Director
- g. Directors
- h. Assistant Directors
- i. Teachers
- j. Administrative Assistant to the Superintendent
- k. Maintenance/Custodial personnel
- l. Technology Director
- m. Technology Support Staff
- n. Building Secretaries/Cashiers
- o. Educational Aides
- p. Guidance Counselors

4. Credit cards may be used for District-related transportation, parking, conference registrations and lodging for the Board and staff. They may also be used for meal expenses of staff, Board members and community members when meeting for school business matters. Such expenses are subject to the reimbursement limits established by the Board in Policy DLC-R.

5. If monies are budgeted and deposited with the Treasurer in advance, credit cards may be used by school employees for student trips and competitions for safety and security reasons.

6. With prior approval of the Treasurer (meaning a purchase order has been issued), credit cards may be used by school employees for school-related purchases from a vendor who does not accept purchase orders or for supplies/materials for the employee's direct department.

7. Usual and customary gratuities are permitted (not to exceed 20% unless automatically added to the bill).

8. All credit card statements are sent directly to the Treasurer's office. The Treasurer keeps record of all credit card use.

9. Receipts and appropriate forms are to be turned in to the employee's supervisor or building cashier within five business days of the transaction and then submitted to the Treasurer within five business days of the transaction and then submitted to the Treasurer within five business days of receiving the monthly credit card statement. Receipts for meals must include the names of all individuals for whom meals were provided and the purpose of the meeting. Failure to turn in receipts and appropriate forms to the Treasurer within the required timeframe may result in the charges being deemed unrelated or unsubstantiated. The user is District due to an employee failing to submit invoices and credit card receipts on a timely basis are the responsibility of the employee.

10. All authorized users must immediately report loss or theft of the District credit card to the Treasurer who will immediately contact the credit card issuer.

The use of the credit card for the following items is considered unauthorized use and classified as credit card misuse.

1. Expenditures not specifically authorized by this policy;
2. Purchase of personal goods or services for any employee, employee's spouse, children or anyone employed or not employed by the Board and attending a District business function;
3. Payment of fines, penalties or personal liabilities incurred by the employee or anyone else;
4. Alcoholic beverages or tobacco;
5. Fuel for use in a personal vehicle;

6. Entertainment expenses, including pay-per-view movie charges and/or;

7. Cash advances.

Persons using a credit card for personal, non-authorized purposes or undocumented expenditures shall be held personally responsible for those expenditures. Misuse of the credit card is subject to suspension of credit card privileges and further disciplinary procedures, including termination.

An employee or officer of the Board who knowingly misuses a District credit card account also is in violation of State criminal law.

[Adoption date: May 16, 2002]

[Re-adoption date: August 19, 2004]

[Re-adoption date: June 16, 2005]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

[Re-adoption date: January 17, 2019]

LEGAL REFS.: ORC 9.21; 9.22
2913.21
3313.311

CROSS REFS.: DJ, Purchasing
DLC, Expense Reimbursement
GCL, Certified Staff Development Opportunities
GDL, Classified and Confidential Employee Development Opportunities

PAYMENT PROCEDURES

All claims for payment from District funds are processed by the Treasurer. Payment is authorized against invoices and supporting documents verifying receipt, supported by approved purchase orders or in accordance with salaries and salary schedules approved by the Board.

As an operating procedure, the Board has adopted an annual resolution authorizing payment by the Treasurer for debts or claims. The Board receives a list of bills paid the previous month.

The Treasurer is responsible for ensuring that appropriate allocations are observed and that total expenditures do not exceed the amounts appropriated for all items.

[Adoption date: May 16, 2002]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

LEGAL REFS.: ORC 3313.18

3315.08

5705.38 through 5705.412

EXPENSE REIMBURSEMENTS

District personnel who incur expenses in carrying out their authorized duties are reimbursed by the District upon submission of a properly filled out and approved voucher with supporting receipts required by administrative regulations. Expenses may be approved and incurred within the limits of budgetary allocations for the specific type of expense.

When official travel by a personally owned vehicle is authorized, mileage payment is made at the rate currently approved by the Board and within the limitations of Federal law.

The Board prohibits employees and Board members from accepting, soliciting or using the authority or influence of his/her position to secure, for personal travel, a discounted or “frequent flyer” airline ticket or other benefit from an airline if he/she has obtained or earned the ticket on official travel. Any miles earned become the property of the District and must be used for future official travel by District employees or the Board.

A traveler on official school business is expected to exercise the same care in incurring expenses as a prudent person exercises in traveling on personal business. Excessive costs, such as those caused by circuitous routes or luxury services or accommodations, are not considered prudent, nor are they accepted for reimbursement.

[Adoption date: June 16, 2005]

[Re-adoption date: August 16, 2007]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

LEGAL REFS.: ORC 2921.42; 2921.43
3313.12; 3313.20
3315.15

CROSS REFS.: BHD, Board Member Compensation and Expenses
GCL, Certificated Staff Development Opportunities

EXPENSE REIMBURSEMENTS

Travel Expenses

1. Mileage

Personal automobile mileage is reimbursed at the rate currently approved by the Board. If a school vehicle (van or bus) is driven by personnel certified to do so, a District credit card may be provided for fuel. If personnel choose to use their personal credit cards or cash for expenses (i.e., fuel, parking fees, road tolls, etc.), they are reimbursed per receipts presented and approved.

2. Airfare

When it is impractical for personnel to drive, the cost of a single coach ticket is reimbursed. Every attempt should be made to obtain the least expensive fare while still arriving and departing at a reasonable time.

3. Charter Bus – FFA National Convention

Expenses for charter bus travel is reimbursed at 50% by the Board with the remaining half paid by the group (club) traveling. Any additional expenses incurred by personnel attending or chaperoning other sites outside the convention (i.e., tours of local landmarks) are not reimbursed by the Board.

4. Rental Vehicle

Expenses for a rental van are paid by the Board with proper authorization. Personnel driving the vehicle to transport students may be provided a District credit card for fuel. If personnel choose to use their personal credit cards or cash for expenses (i.e., fuel, parking fees, road tolls, etc.), they are reimbursed per receipts provided and approved.

Lodging

Lodging for a seminar/conference is usually specified in the registration information. The District reimburses the cost of lodging in the motel/hotel for the days of the conference only. (Incidentals, such as movie and game rentals, are not reimbursable.) Should extensive travel time be required to attend the seminar/conference, the Board reimburses for the cost of the evening prior to the day of the meeting. Whenever the lodging is at the discretion of personnel, and a choice of hotels is given, an administrator must approve the lodging. Receipts are required for reimbursement.

Meals

A per diem amount is paid to the employee, as approved by the Board – no receipts required. Breakfast is not reimbursed on the day of departure and dinner is not reimbursed on the day of return. Additionally, meals are not reimbursed unless overnight stay is required nor are meals reimbursed that are included in meeting registrations.

Breakfast	\$8
Lunch	\$12
Dinner	\$21

Miscellaneous

Receipts are required for reimbursable miscellaneous transportation expenses such as parking, taxis, car rental, etc.

[Approval date: August 16, 2007]
[Re-approval date: September 16, 2010]
[Re-approval date: September 17, 2015]

DEPOSIT OF PUBLIC FUNDS
(Cash Collection Points)

State law requires a proper receipting and depositing of all public monies. Therefore, all monies collected are receipted, accounted for and deposited in accordance with state law and all District policies and procedures.

The Board directs the Treasurer to develop, distribute and implement procedures for cash collection points in the District. Currently identified cash collection points include admission fees to athletic events, lunchroom sales, classroom fees, student activities/fundraisers, and miscellaneous money received by the Treasurer's Office.

In developing the procedures, the Treasurer must consider the following:

1. Segregation of duties for receipting, depositing, recording and reporting of cash.
2. Required documentation for cash drawer withdrawals and deposits and reconciliations, including documentation of cash shortages or overages and procedures for denomination exchanges. Cash drawers are only used for collecting sales receipts; no purchases or expenses may be paid from cash drawers.
3. Separate bank deposits for start-up cash withdrawals ensuring the start-up cash is kept separate from other receipts.
4. Ticket sale collection requirements including but not limited to documentation of various prices and any complimentary admission procedures and reconciliation of unsold tickets.
5. Compliance with audit requirements, including but not limited to, compliance with the Uniform School Account System requirements.

Individuals receiving money at cash collection points are responsible for reviewing and complying with all procedures for cash collection points and are responsible for the safekeeping of money until the money is deposited.

If the money collected:

1. exceeds \$1,000, it must be deposited on the next business day after the day of receipt or
2. does not exceed \$1,000, it must be deposited no more than three business days following the day of receipt.

The Treasurer has established provisions for the safeguarding of cash until it can be deposited with the Treasurer and/or bank, including provisions for making bank deposits after regular banking hours. Money should be secured in a locked desk, file cabinet, safe or other secure room on school property until it can be deposited.

[Adoption date: June 16, 2005]

[Re-adoption date: September 16, 2010]

[Re-adoption date: September 17, 2015]

[Re-adoption date: February 18, 2021]

LEGAL REFS.: ORC 9.38
3313.291

CROSS REFS.: DH, Bonded Employees and Officers
DJB, Petty Cash Accounts
EF/EFB, Food Services Management/Free and Reduced-Price Food Services
IGDG, Student Activities Funds Management