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## FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. It follows that the District's purposes are best achieved through excellent fiscal management.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the Board take specific action to make certain that education remains central and that fiscal matters contribute to the educational program. This concept will be incorporated into Board operations and into all aspects of District management and operation.

As trustees of the community's investment in plant, facilities and operational funds, the Board has a responsibility to ensure that the investment is protected and used wisely. Competent personnel and efficient procedures are essential for sound management of fiscal affairs. The Board expects the Superintendent and the Treasurer will keep them informed through both oral and written reports on the fiscal management of the schools.

The Treasurer and the Superintendent with the assistance of other designated personnel develop an efficient and effective procedure for fiscal accounting, purchasing and the protection of plant, grounds, materials and equipment through prudent and economical operation, maintenance and insurance.

The Board seeks to achieve the following goals:

1. to engaging thorough advance planning, with staff and community involvement, in developing budgets and guiding expenditures to achieve the greatest educational returns for the dollars expended;
2. to establish levels of funding that will provide high quality education for the District's students;
3. to use the best available techniques for budget development and management;
4. to provide timely and appropriate information to all staff with fiscal management responsibilities and
5. to establish effective procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors and all other areas of fiscal management.

[Adoption date: January 9, 1989]

[Re-adoption date: July 23, 2001]

CROSS REF.: AFA, Evaluation of School Board Operational Procedures (Also BK)

ANNUAL BUDGET AND  
ANNUAL APPROPRIATION MEASURE

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.

Public school budgeting is regulated and controlled by statute and state regulations and requirements of the Board of Education. A budget is required for every fund a District uses in its yearly operation.

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

Appropriations

As permitted by law, no later than July 1, the Board may pass a temporary appropriation measure to provide for meeting the ordinary expenses of the District until such time as the Board receives from the County Auditor and approves the annual appropriation resolution for the year.

The Treasurer files both the temporary and final appropriations measures 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.

[Adoption date: January 9, 1989]

[Re-adoption date: May 10, 1993]

[Re-adoption date: July 23, 2001]

LEGAL REFS.: ORC 9.34  
3311.40  
3313.18  
5705.14; 5705.15; 5705.16; 5705.28; 5705.29; 5705.35-5705.412

## BUDGET PLANNING

Budget planning is an integral part of program planning so that the annual operating budget effectively expresses and implements 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.

Although the immediate concern is the ensuing fiscal year, budget projections are prepared for at least four years beyond the one currently under consideration. Budget planning is related to District's goals, objectives and programs. The policy of the Board is to follow the planned projections as closely as possible.

The budget reflects the District's goals, objectives and programs. Any changes or alterations in programs are approved by vote of the Board.

The budget is prepared by January 1 of each year and covers the period from July 1 to June 30 of the succeeding year.

[Adoption date: January 9, 1989]

[Re-adoption date: April 26, 1993]

[Re-adoption date: July 23, 2001]

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

CROSS REFS.: ABB, Staff Involvement in Decision Making (Also GBB)  
AE, School District Goals and Objectives

## BUDGET ADOPTION PROCEDURES

If, as a result of the public hearing, it is determined certain changes in the budget are necessary, these changes are made before the budget is adopted. The adoption of the budget by the Board takes place on or before January 15 and by roll-call vote.

Following the public hearing and approval of the budget by the Board of Education, the budget is submitted to the county budget commission for review and approval.

The Superintendent, members of his/her staff and the Treasurer may attend the hearing of the Seneca County Budget Commission to answer any questions the Commission may have.

[Adoption date: January 9, 1989]

[Re-adoption date: July 23, 2001]

LEGAL REFS.: ORC 5705.28  
5705.30

## BUDGET TRANSFER AUTHORITY

Transfer of funds among appropriation accounts within each major fund and any transfers permitted by law from major fund to major fund requires Board action.

### Transfers Between Categories

During the final quarter of the fiscal year, appropriations categories are examined and the year-end status of each is estimated. Before the close of the fiscal year, the Board authorizes the Treasurer to transfer monies from those categories in which a surplus is anticipated into those in which a deficit is anticipated as permitted by State or Federal statutes.

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: January 9, 1989]

[Re-adoption date: July 23, 2001]

LEGAL REFS.: ORC 5705.14; 5705.16; 5705.40

## FUNDING PROPOSALS AND APPLICATIONS

The Board considers whether to apply for any State or Federal grants for which it is eligible. The Superintendent/designee evaluates federally-funded programs and State grants, including their possible benefits to the students in the District, 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 of Ohio for the educational benefit of its students.

[Adoption date: January 9, 1989]

[Re-adoption date: July 23, 2001]

LEGAL REF.: ORC 3313.20

## REVENUES FROM TAX SOURCES

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

1. requests that voters approve adequate local funds for the operation of the 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 which are available, provided that there is a specific need for them and that the required matching funds are available.

[Adoption date: January 9, 1989]

[Re-adoption date: July 23, 2001]

LEGAL REFS.: Ohio Const. Art. XII, § 2  
ORC 3301.07  
3311.21  
3313.02-3313.91  
3317.01-3317.11  
3323.09  
Chapters 5701; 5705; 5727  
5747.01  
5748.01-5748.06

## REVENUES FROM INVESTMENTS

The Board authorizes the Treasurer to make investments of available monies from the District in securities authorized by State law. These include:

1. Bonds, notes or other obligations of or guaranteed by the United States or those for which the faith of the United States is pledged for payment of principle and interest thereon;
2. Bonds, notes debentures or any other obligations or securities issued by a federal government agency or instrumentality;
3. Interim deposits in Board-approved depositories;
4. Bonds and other obligations of the state;
5. No-load money market mutual funds consisting exclusively of obligations described in 1 and 2 above or repurchase agreements secured by such obligations, provided such investments are made only through banks and obligations, provided such investments are made only through banks and savings and loan institutions authorized by the Ohio Revised Code 135.03 and
6. The Ohio Subdivision Fund (STAR Ohio).

Under no circumstances may the Treasurer invest in a derivative as defined by the Revised Code, reverse repurchase agreements or other funds prohibited by law. The Treasurer shall also not make investments which he/she does not reasonably believe can be held until the maturity date or leverage any investment.

Investments made by the Treasurer must mature within five years, unless they are matched to a specific obligation or debt of the District.

The Treasurer is also authorized to enter into repurchase agreements in accordance with Ohio Revised Code 135.14. Such agreements may be either overnight or within a time not to exceed 30 days and may only involve securities listed in 1 – 4 above.

1. The purpose of the investments is to maximize the returns on the District's excess cash balances consistent with safety of those monies and with the desired liquidity of the investments.

Earnings on an investment may become a part of the fund from which the investment was made unless otherwise specified by law.

The Board requires the Treasurer to report to the Board monthly describing each investment, including its costs, par value, maturity date, settlement date, any coupon rate, an estimated market value or, if available the current market value. The report shall also list the names of any person effecting transactions on behalf of the District.

The Treasurer, acting in accordance with the law, may withdraw funds from approved public depositories or sell negotiable instrument prior to maturity.

[Adoption date: January 9, 1989]

[Re-adoption date: September 23, 1996]

[Re-adoption date: July 23, 2001]

LEGAL REFS.: Intergovernmental Cooperation Act  
ORC 135.01-135.21;  
3313.51

AUTHORIZED SIGNATURES  
(Use of Facsimile Signatures)

The Treasurer's signature is used on checks, drafts, warrant-checks, vouchers, and other orders on public funds deposited in designated depositories.

The Treasurer authorizes these designated depositories to honor any instrument bearing the Treasurer's 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. The Treasurer must notify the designated depositories, in writing, a description of the device used to produce the facsimile signature and a sample of the signature.

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

[Adoption date: August 23, 2005]

LEGAL REFS.:       ORC 9.10 THROUGH 9.14  
                          1306.06

BONDED EMPLOYEES AND OFFICERS

At the time of appointment or re-appointment of the Treasurer, the Board authorizes the Treasurer to execute a bond in an amount determined and approved by the Board. The bond must be deposited with the President of the Board and a certified copy must be filed with the County Auditor. The premium is paid by the Board.

The Superintendent, Board President, staff and other employees who handle school funds are included, at Board expense, in a Position Schedule Bond. Position Schedule Bonds pertain to a specific position, not to an individual.

[Adoption date: January 9, 1989]

[Re-adoption date: July 23, 2001]

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

CROSS REF.: BCC, Qualifications and Duties of the Treasurer

## FISCAL ACCOUNTING AND REPORTING

The District's accounting system is in conformance with the Uniform School Accounting System (User Manual) as prescribed by the Auditor of State for the use of school districts. An adequate system of encumbrance accounting will be maintained. The Treasurer is responsible for receiving and properly accounting for all funds of the District.

The financial records must be adequate to:

1. guide the making or deferring of purchases, the expansion or curtailing of programs and the controlling of expenses. Current data are immediately available and in such form that periodic summaries may be readily made from the data;
2. serve as a guide to budget estimates of subsequent years and to hold expenditures to the amounts appropriated and to
3. show those responsible have handled funds within the framework of law and in accordance with Board policy.

The Board receives monthly financial statements from the Treasurer which will show receipts and disbursements, appropriations, encumbrances, balances, assets and liabilities. The Treasurer also makes all other financial reports required by law or by state agencies, submitting them to the proper authorities.

The financial records must be kept in accordance with the provisions of State law; the District Records Commission; the Auditor of State and the Ohio Historical Society.

[Adoption date: January 9, 1989]

[Re-adoption date: July 23, 2001]

LEGAL REFS.: ORC 117.101; 117.38; 117.43  
3301.07  
3313.29; 3313.32; 3313.94  
3315.04; 3315.13  
Chapter 1347  
Chapter 5705

CROSS REF.: EHA, Data and Records Retention

## INVENTORIES (Fixed Assets)

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

The District conducts a complete inventory every five years, 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 maintains 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 to be listed individually. (Leased equipment that the District will eventually own are also inventoried.)

Movable equipment is inventoried by building, floor and room name or number; each item is 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 \$1,000.00 or more and with an estimated useful life of five years or more is tagged and made part of the equipment inventory.

Televisions, VCRs, computers and any other items highly susceptible to theft have a permanent tag placed on them.

Audio visual equipment and computer equipment are inventoried through the library with sublisting of location. Each component is inventoried and a number is tagged on each. An accurate, official record of textbooks, computer software, and library books is maintained in the District Administration office.

A computer-generated 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 computer update.

The Treasurer/designee is assisted by the principals, directors, supervisors, and professional and support staffs in the performance of this function.

[Adoption date: July 23, 2001]

[Re-adoption date: May 27, 2008]

[Re-adoption date: September 23, 2008]

LEGAL REF.: ORC 117.38

## AUDITS

In accordance with State statutes, all District financial records are subject to audit by the Bureau of Inspection and Supervision of Public Offices of the State Auditor's Office. The Board has the right to request an independent audit with the approval of the State Auditor's Office.

A copy of the Auditor's report is placed on file in the State Auditor's Office; another copy is submitted to the Board. The Board makes the audit report available for public inspection.

[Adoption date: January 9, 1989]

[Re-adoption date: July 23, 2001]

LEGAL REFS.: ORC 117.10; 117.11; 117.12; 117.26; 117.27; 117.28  
3313.29

## PURCHASING

The function of purchasing serves the educational program by providing the necessary supplies, equipment and services.

The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended.

The Board assigns the responsibility for the quality and quantity of purchases made. The primary guidelines governing this responsibility are that all purchases fall within the framework of budgetary appropriations and that they be consistent with the approved educational goals and programs of the District.

[Adoption date: January 9, 1989]

[Re-adoption date: July 23, 2001]

LEGAL REFS.: ORC 3313.171; 3313.172; 3313.18; 3313.29; 3313.31; 3313.33; 3313.37;  
3313.46  
3319.04  
3327.08  
5705.38; 5705.40; 5705.41; 5705.412  
Ohio Const. VIII, § 2e

CROSS REF.: DK, Payment Procedures

## PURCHASING AUTHORITY

The Board of Education's authority for the purchase of materials, equipment, supplies and services is extended to the District administration through the detailed listing of such items compiled as part of the budget-making process and approved by the Board through its adoption of the annual appropriations resolution.

The purchase of items and services on such lists requires no further Board approval except in those instances where by law or Board policy the purchases or services must be put to bid.

In an effort to bring about the smooth and efficient operation of the school system, the Board passes, at its first meeting of the school fiscal year, authorizations for the procurement of supplies, equipment and services for the budget year.

[Adoption date: January 9, 1989]

[Re-adoption date: July 23, 2001]

LEGAL REFS.: ORC 3313.17; 3313.171; 3313.172; 3313.18

## PETTY CASH ACCOUNTS

The Board directs the Treasurer to create petty cash accounts allowing certain administrators to make purchases within the District. The Treasurer designates who may use the accounts, the amount of money that may be placed in the accounts as well as the procedures and requirements for replenishing the accounts.

A \$500 petty cash account is established for the food service department and a \$5,000 petty cash checking account is established for the athletic department. The food service supervisor and athletic director are responsible for those accounts.

The check access is limited to only those individuals who have a job-related need to use these payment methods. Any person using the checking account must keep a written log, which is to be turned in to the Treasurer monthly.

Annually, the Treasurer establishes the amount of money to be placed in the accounts. The Treasurer's approval is needed to replenish the accounts. No major purchases may be made from the accounts.

Any administrator who ignores procedure and allows anyone else to use the checking account or who does not take prudent measures to ensure that proper security is maintained may be held personally liable for losses.

[Adoption date: July 23, 2001]

[Re-adoption date: October 23, 2007]

LEGAL REFS.:       ORC 9.38  
                          3313.291

CROSS REFS.:       DH, Bonded Employees and Officers  
                          DM, Cash in School Buildings

## BIDDING REQUIREMENTS

Contracts for construction or demolition of buildings, or for any improvements or repairs which exceed \$25,000 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 \$1,000 but under \$25,000 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.

The Director of Operations 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 Director of Operations 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.

[Adoption date: January 9, 1989]  
[Re-adoption date: July 23, 2001]  
[Re-adoption date: September 23, 2008]

LEGAL REFS.: ORC 9.314  
153.01; 153.12 through 153.14; 153.50 thru 153.56  
3313.372; 33313.373; 3313.46  
3319.04

CROSS REFS.: DJ, Purchasing  
DJF, Purchasing Procedures  
ECF, Energy Conservation  
FA, Facilities Development Goals  
FEF, Construction Contracts Bidding and Awards

## LOCAL PURCHASING

### (Local Vendor Purchasing Policy For Non-Competitive Bid Purchases)

Tiffin City Schools receives great support from the Tiffin community, including local vendors. The school administration and Board of Education deem it equally important to support our local community, therefore the following procedures are to be implemented if a local vendor supplies the item (including services rendered) or an item similar in nature to the requested item:

1. A written quote request will be given to the local vendor. The vendor shall be given one week from the date the request was received by the vendor to complete the quote.
2. If the item can be supplied by a local vendor with equal or better service and the cost is within 10% of the quote provided by another vendor, the purchase should be awarded to the local vendor. Otherwise, the purchase will be awarded to the vendor offering the lowest price.
3. The appropriate administrator will prepare a requisition approving the purchase based on the quotations as noted above.
4. The completed quote will be attached to the requisition and forwarded to the Accounts Payable Department of Tiffin City Schools. If more than one quote was received, all quotes are to be attached to the requisition.
5. The Board appointed purchasing agent will review the quotes. The purchase order will not be approved without the proper quotes attached. Once the purchasing agent determines the proper procedures were followed, the purchase order will be approved.

These procedures apply to all Tiffin City School purchases. Purchases made as a result of donations or fundraisers are not exempt from these procedures.

[Adoption date: March 15, 2005]

## PURCHASING PROCEDURES

Monies under the jurisdiction of the Board are expended except only a warrant drawn against a specific appropriation and against a specific fund; therefore, no contract or purchase order for the expenditure of money is made unless there is attached to it a certificate of the Treasurer to the effect 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 that it 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 \$1,000, 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.

In compliance with the State Use Law, the Board directs the administration to determine if products and services needed by the District can be purchased from the Ohio Industries for the Handicapped. If applicable, the District will purchase products and/or services from the OIH.

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

[Adoption date: January 9, 1989]

[Re-adoption date: July 23, 2001]

LEGAL REFS.: ORC 3313.46  
3327.08  
5705.41; 5705.412; 5705.44

## PURCHASING PROCEDURES

### General

1. Only the person designated by the Board as Treasurer may commit the system for a purchase.
2. The materials, equipment, supplies and/or services to be purchased will be of the quality required to serve the function in a satisfactory manner, as determined by the requisitioner and the Treasurer.
3. It is the responsibility of the requisitioner to provide an adequate description, the source of supply and the amount of the desired commodity and/or service.

### Requisitions

1. The following are designated as "requisitioner," that is, they are authorized to issue requisitions against stipulated segments of budgetary appropriations: Superintendent, administrative assistants, directors, supervisors and building principals. Each requisitioner is responsible for limiting his/her requisitions to the amounts appropriate for the unit.
2. Only forms provided by the Treasurer are used for requisition/purchase orders.
3. A requisition/purchase order considered appropriate for processing meets the following requirements:
  - A. be issued by and bear the signature of an authorized requisitioner (appropriate designated administrator);
  - B. contain adequate information;
  - C. be verified for adequacy of budgetary appropriation and
  - D. have the approval of the Treasurer or designee.

### Purchase Orders

1. Purchase orders include the following essentials:
  - A. an adequate description of the commodity and/or service;
  - B. a firm price whenever possible, shown per unit and extended;
  - C. clear delivery instructions, including place and time;
  - D. approval of Treasurer;
  - E. appropriate account code number;
  - F. assigned purchase order number and
  - G. Treasurer's certificate of available revenue and appropriation.

2. Purchase orders will be numbered and prepared to be used as follows:

Regular Purchase Orders - (five-part)

- A. original (white) to accounting office for signature(s) and encumbrance, then to vendor;
- B. copy two (blue) - filed numerically by purchase order;
- C. copy three (green) - school information copy;
- D. copy four (pink) - marked "paid" and returned to school after payment made and
- E. copy five (gold) - to requisitioner, to be returned to accounting office after certification as to receipt in proper quantity and satisfactory condition, then filed with the voucher.

3. Special purchase orders are to be used for purchases from the 400 and 500 funds, such as: Auxiliary Services, Disadvantaged Pupils Program, Teacher Development, Educational Lottery Profits, Title VI-B, Chapter 1, Chapter 2 and Drug-Free Schools.

Special Purchase Orders - (six-part)

- A. original (white) to accounting office for signature(s) and encumbrance, then to vendor;
- B. copy two (yellow) - filed numerically by purchase order;
- C. copy three (blue) - filed in project file;
- D. copy four (green) - marked "paid" and returned to school after payment made;
- E. copy five (pink) - school information copy and
- F. copy six (gold) - to requisitioner, to be returned to accounting office after certification as to receipt in proper quantity and satisfactory condition, then filed with the voucher.

4. Verbal confirmation orders subject to subsequent confirmation by a written purchase order are issued only in cases where a bona fide emergency situation exists which can be handled only by this procedure.

(Approval date: January 9, 1989)

(Re-approval date: July 23, 2001)

## CREDIT CARDS

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 use of credit cards in the following manner.

### Credit Cards

1. All credit cards issued to and in the name of the District shall be held and supervised by the Treasurer and used only for approved District-related activities.
2. Credit cards may be used for District-related reservations and expenses, conference registrations and hotel reservation guarantees for the Board and staff.
3. With prior approval of the Treasurer, credit cards may be used by school employees for school-related purchases from a vendor who does not accept purchase orders or vouchers.
4. The Treasurer keeps a record of all credit card use.
5. Receipts and appropriate form(s) are to be turned in with the credit card to the Treasurer within five business days upon completion of approved use. Failure to turn in receipts and appropriate form(s) to the Treasurer within five business days may result in the charges being deemed unrelated or unsubstantiated. The user is responsible for any unsubstantiated or unrelated purchases.

[Adoption date: October 23, 2007]

CROSS REFS.: DJ, Purchasing  
DJB, Petty Cash Accounts  
DLC, Expense Reimbursement  
GCL, Professional Staff Development Opportunities  
GDL, Support Staff Development Opportunities

## CREDIT CARDS

Credit cards may be used for the following purposes.

1. School business travel, meetings, lodging and meals for out-of-District meetings or seminars are subject to the reimbursement limits established by the Board.
2. Purchases from vendors that require a credit card as form of payment do not supercede the requirement of pre-approval of a purchase order for the purchase. The use of the credit card for electronic commerce must be pre-approved by the submission of a purchase order prior to purchase.
3. The use of the credit card over the Internet must be safeguarded at all times. All vendors must be pre-approved for use and must show sufficient proof of being a legitimate business entity. All purchases over the Internet are the sole responsibility of the Board's authorized buyer in the event of business fraud.
4. If the use of a tax-exempt form is not possible, the expenditure is allowed. The person using the credit card should take along the appropriate tax exemption form so that sales tax is not charged.

Upon returning from an approved business trip, an employee shall submit all original itemized invoices and original credit card charge receipts to the Treasurer's office. Credit card statements will not suffice as invoices. Credit card statements will be mailed directly to the Treasurer's office. Any late fees assessed to the District due to an employee failing to submit invoices and credit card receipts on a timely basis are the responsibility of the employee. Receipts for meals must include the purpose of the meeting.

The use of the credit card is prohibited for the following items:

1. purchase of personal goods or services for an employee, an employee's spouse, children or anyone employed or not employed by the Board and attending a District business function;
2. payment of any fines, penalties or personal liabilities incurred by the employee;
3. alcoholic beverages or tobacco;
4. fuel for use in a personal vehicle;
5. entertainment expenses, including pay-per-view movie charges and/or
6. cash advances.

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

The use of a credit card does not supersede the required completion of a professional leave form when applicable. These procedures also dictate the reimbursement procedures of the Board.

(Approval date: October 23, 2007)

## PAYMENT PROCEDURES

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

As an operating procedure, the Board receives lists of bills for payment from school funds each month. Actual invoices, statements and vouchers are available for inspection by the Board.

The Treasurer is responsible for ensuring that appropriate allocations are observed and that total expenditures do not exceed the amount allocated in the appropriations at all items.

[Adoption date: January 9, 1989]

[Re-adoption date: July 23, 2001]

LEGAL REFS.: ORC 3313.18  
3315.08  
5705.38 thru 5705.412

CROSS REF.: DJ, Purchasing

## SALARY DEDUCTIONS

Except for deductions for absence not covered by paid leave or those required by law, salary deductions are allowed only upon authorization by the employee and approval by the Board.

The following deductions are required:

1. federal, state and local income tax;
2. employee's share of retirement contribution according to current rate as set by law;
3. absence not covered by paid leave and
4. Medicare deductions in accordance with Federal law.

Other deductions will be in accordance with negotiated agreements and/or Board policy.

The District limits the right of an individual employee to designate the agent, broker or company to write tax-sheltered annuities by requiring designation by at least 1% of the Board's full-time employees or at least five, whichever is greater, except that a Board may not require that a company be designated by more than 50 employees.

When a teacher is absent from duty and there is no sick leave applicable, or when the absence is unauthorized, the salary deduction for each day of unauthorized absence will be based on the current salary divided by the number of teacher workdays on the official school calendar as adopted by the Board of Education. In no case is just the salary of the substitute deducted or a teacher allowed to employ and pay for the substitute.

When a support staff employee is absent from duty and there is no sick leave applicable, or the absence is unauthorized, salary deduction for absence is made on a per-diem basis in accordance with the required work year for that particular job classification.

[Adoption date: January 9, 1989]

[Re-adoption date: April 26, 1993]

[Re-adoption date: July 23, 2001]

[Re-adoption date: May 27, 2008]

LEGAL REFS.: ORC 9.40 thru 9.43; 9.45; 9.80; 9.81; 9.90; 9.91  
145.37; 145.71-145.73  
148.04  
3307.51  
3313.262  
3315.08  
3917.04

CONTRACT REF.: Teachers' Negotiated Agreement

## EXPENSE REIMBURSEMENTS

District personnel and officials 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 are approved and incurred in line 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.

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: January 9, 1989]

[Re-adoption date: July 23, 2001]

[Re-adoption date: August 23, 2005]

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

CROSS REF.: BHD, Board Member Compensation and Expenses  
GCL, Professional Staff Development Opportunities  
BHBA, School Board Conferences, Conventions and Workshops

## EXPENSE REIMBURSEMENTS

All expenses must have prior approval from the Superintendent or his/her designee. The following regulations apply to travel and other types of reimbursable expenses directly related to the performance of District business.

1. Travel Requests: These must be submitted in advance through the appropriate administrators to the Superintendent or his/her designee.
2. Transportation: All modes of transportation are authorized consistent with the requirements of the assignment and the efficient and economic conduct of official business. Travel is by the most direct route.
  - A. Automobile: Reimbursement is made at the IRS rate established by the Board of Education. This is the maximum rate regardless of the number of passengers up to a maximum of 400 miles round trip. Parking charges in reasonable amounts, as well as toll and ferry charges are reimbursable.

Teachers assigned to multiple buildings may be reimbursed for travel at the rate currently approved by the Board if the distance between buildings exceeds one mile. Requests are to be signed by the building Principal and submitted to the Treasurer on a quarterly basis (end of October, January, April, and June).
  - B. Travel by Public Conveyance: Round-trip tickets should be purchased if these offer a price advantage. Approval is by coach fare only. Maximum reimbursement is equivalent to 400 miles round trip by automobile, unless the employee has been selected to make a presentation (assuming the sponsoring organization is not paying expenses) or the employee is representing TCS in a District-wide project.
  - C. Local Transportation: Local transportation such as taxicabs, airport limousines, and buses should be used when justified.
  - D. Car Rentals: Rental cars may be used only in cases of emergencies or when no other means of local transportation is practicable and the rental has been pre-approved. Emergencies include: canceled airline flights or change in destination due to inclement weather or other circumstances.
3. Subsistence:
  - A. Lodging: Any person on official District business, who must secure lodging in connection with that business is entitled to reimbursement up to \$100.00 per night maximum. No lodging reimbursement is given for a one-day conference within

conference within 100 miles of Tiffin. If the traveler is accompanied by his/her spouse, lodging expenses are reimbursed at the single occupancy rate.

- B. Meals: Any person on official District business, who must purchase meals is allowed \$25.00 per day maximum and \$12.00 per half-day maximum. Maximum gratuity allowed is 15%.

4. Other Reimbursable Expense

- A. Telephone and Postage: Telephone toll calls from or to the District must be charged to the District office, thereby eliminating a claim on an expense voucher. Calls other than from or to the District should be charged whenever possible to the District. If an expense for telephone, postage or certified or registered mail must be paid in cash, the claim may be made on an expense voucher as a "miscellaneous expense." An explanation must be given, such as the origin and destination of the call. A receipt should be obtained.
- B. Conference Registration Fees: Conference and convention registration fees are reimbursable as a miscellaneous expense on the travel expense voucher. However, the Board will not reimburse any part of a conference for graduate credit. Registration fees in excess of \$50.00 or more may be requested for advance payment to the agency by separate purchase order prior to the event.
- C. Gratuities: Staff members are reimbursed with bona fide documentation for gratuities (up to 15%) for any meals while on professional leave in the performance of their duties within the limits of prior approved meal reimbursements.

5. Travel Form and Receipts

Reimbursement for expense is obtained by submitting an expense invoice form and all itemized receipts (receipts showing only the total charge are not acceptable)

6. Total Reimbursement

- A. The Board will reimburse a maximum of \$300.00 per person, per conference including registration. Any exemptions to these maximum charges must have written approval of the Superintendent/designee prior to registration.

- B. Conferences are limited to one per year with the following exceptions: staff members selected to make a presentation, staff members representing TCS in a District-wide project, or permission of the Superintendent/designee.

(Approval date: January 9, 1989)

(Re-approval date: July 23, 2001)

(Re-approval date: October 28, 2008)

## CASH IN SCHOOL BUILDINGS

Monies collected by employees and by student treasurers are handled using prudent business procedures in order to demonstrate the ability of employees to operate in that fashion and to teach such procedures to our students.

All monies collected are receipted, accounted for and deposited every 24 hours if possible. In the event the Treasurer or person in charge of an activity is unable to deposit the money in 24 hours, the money are accounted for and deposited in the safe. The money is held no longer than three business days after receipt and the amount must be less than \$1000.00. If the amount is more than \$1000, or the money cannot be adequately safeguarded, it must be deposited on the business day following the date of receipt.

The Treasurer provides for making bank deposits after regular banking hours in order to avoid leaving money in a school building overnight.

[Adoption date: July 23, 2001]

LEGAL REFS.: ORC 9.38  
3313.291

CROSS REFS.: DH, Bonded Employees and Officers  
IGDG, Student Activities Funds Management

## SCHOOL PROPERTIES DISPOSAL

The Board believes that the efficient administration of the District requires the disposition of property and goods no longer necessary for the maintenance of the educational program or the operation of the District.

The Board recognizes that most unused property of the District has value and that it may be practical to retain such property for a period of time. Once property is no longer needed for school purposes currently or in the future, it should be slated for disposal at the Superintendent's discretion. State law governs the retention and method of disposal of the Board's property. Therefore, the Board follows the procedures required by the various statutes governing the disposal of real or personal property.

Before the administration may sell school property, the Board must declare the property to no longer be needed for school purposes. The Board follows the procedures set forth in State law for the disposal of real or personal property at the minimum dollar value set forth in the statute on the date the Board decides to dispose of the property. The Board is first required to sell its real property to start-up community schools operating in the District. If the community school is not interested in buying the property, the Board can sell its real or personal property at a public auction and follow specific statutory requirements if the property exceeds \$10,000 in value. If this amount is changed by the legislature, the Board and administration's responsibility changes automatically to reflect the new minimum statutory dollar value.

The Board directs the periodic review of all District property and authorizes the disposition by sale, donation, trade or discard of any property not required for school purposes.

### Disposal of Property Valued at Less than the Dollar Value Set Forth in State Law

For the disposal of property which is not governed by the Ohio Revised Code or administrative regulations, the administration is required to follow these procedures:

1. The Superintendent determines that the value of the property is less than the value set forth in State law. The property is valued pursuant to a reasonable method as determined by the Superintendent.
2. The Board is notified when real or personal property is no longer needed for school purposes and directs that the property be sold.
3. The Superintendent sells the property to a start-up community school or by bids, general sale, negotiated sale or by trade as determined by the Superintendent or the Board on an individual basis.

[Adoption date: July 24, 2007]

CROSS REF.: FL, Retirement of Facilities