



**TREASURER'S OFFICE
MANUAL
FISCAL YEAR 2019-2020**

Vermilion City School District
Procedures of the Treasurer's Office – Fiscal Year 2020

Table of Contents

<u><i>Amazon Purchasing</i></u>	3
<u><i>Approval for Purchase Order Increase</i></u>	3
<u><i>Budgeting</i></u>	3
<u><i>Budget Transfers</i></u>	4
<u><i>Contracts</i></u>	4
<u><i>Credit Cards</i></u>	5
<u><i>Fiscal Year-End Calendar (by category)</i></u>	6
<u><i>Fiscal Year-End Calendar (by date)</i></u>	7
<u><i>Fundraising Activities</i></u>	7
<u><i>Grants</i></u>	9
<u><i>Invoice Approval</i></u>	9
<u><i>New Vendors</i></u>	9
<u><i>Workers Compensation</i></u>	10
<u><i>Travel</i></u>	10

Vermilion City School District

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AMAZON ORDERING PROCEDURES

1. Once the requisition has been approved and converted into a purchase order, only one building secretary located at each building, as well as the operations secretary and special education secretary has the authority to place an order with Amazon.
 - a. All items will be shipped directly to the High School, and will then be disbursed to the original requesting Department/School via interoffice mail.
 - b. The ordering department will notify Accounts Payable if the invoice is “OK to pay” within 2 business days.
 - c. At the end of each billing period, the credit card invoice will be paid by the Accounts Payable.
 - d. If the District receives a late fee because of untimely responses to pay the bill, the individual who placed the order will be personally responsible for the late fee payment.

APPROVAL FOR PURCHASE ORDER INCREASE

An approval for a purchase order increase will not be processed for an amount above 10 percent of the original purchase order unless expressly approved by either the Treasurer/designee or Superintendent/designee in writing, **or** if the variance is caused by a shipping/handling amount different than estimated.

BUDGETING

Appropriation Adoption

1. If the Permanent Appropriation measure is **NOT** adopted by the Board of Education by June 30th, then a Temporary Appropriation measure will be adopted by June 30th.
2. If a Temporary Appropriation measure **IS** adopted by June 30th, the Permanent Appropriation will be adopted by September 30th.

General Fund/Non-General Fund Budgets

The Treasurer will provide Departments/Buildings with a budget total by the last week in April. Each Department/Building will make their budgets available via email and hard copy to the Treasurer's Office no later than the third week in May.

Student activity fund purpose and goals statements will be completed/reviewed and submitted to the Treasurer's Office with their budget. The Accounts Payable department will be responsible for filing these statements.

Non-General Fund Budget Revisions

Budget revisions for non-general fund accounts will be submitted to the Treasurer's Office in writing for processing. Non-General Fund Budget Revisions cannot be executed until the Board of Education approves the revision. Review the Board agenda prior to the regularly scheduled Board of Education meeting for completeness.

BUDGET TRANSFERS

General Guidelines

1. Verify account numbers for accuracy.
2. Check accounts for budget availability.
3. Budget transfers may only occur within the same Fund and Special Cost Center. For example, a budget transfer cannot take place between different student managed activity accounts or different athletic accounts.
4. Please indicate the reason for the transfer.
5. Please route the transfer request to the proper administrator for approval before forwarding to the Treasurer's Office.

CONTRACTS

General Guidelines

1. Generally, all contracts must be approved by the Board of Education, as the Board is the contracting party, and signed by the Treasurer to certify funds are available to pay the contract. The exception to that general rule is purchases made pursuant to appropriations and/or purchase orders.
2. Contracts that are limited to a specific building function (i.e. prom, field trips) may be signed by the building administrator, otherwise, contracts must be signed by either the Board President, District Treasurer and/or the Superintendent.

CREDIT CARDS

General Guidelines

1. The Treasurer shall retain general possession and control of the credit card account and the credit card itself. To use credit cards, each card must be signed out and returned by the **FIRST** business day following the authorized charge.
2. Authorized users can use the District Credit Card to purchase any merchandise or services required as a function of their duties *only* if a vendor will not accept a purchase order and as authorized by the Superintendent or Treasurer.
3. The Credit Card is not intended to bypass or avoid the purchase order procedure. Rather, these credit cards are intended to complement the existing purchase order process.
4. A valid purchase order must be done to the Credit Card Company prior to any purchase against the Credit Card.
5. The Credit Card is in the name of the School District, and is not an individual liability. Invoices will be paid directly by the Accounts Payable Department. Use of the card does not impact an individual's credit rating.
6. All cardholders are personally responsible for any unsubstantiated purchases or those not within the scope of their responsibilities.
7. Please make sure you use the District's tax-exempt number for any authorized purchase, including any travel. If you do not have a copy of the tax-exempt form for the State of Ohio or the City of Columbus, please contact the Treasurer's Office. If tax is charged, it is the purchaser's responsibility to get a refund or make the District whole.
8. Only original, itemized receipts for payment will be accepted.
9. All original, itemized receipts are to be remitted to the Treasurer's Office by the **FIRST** business day following the authorized charge.
10. The following items are **NOT** appropriate use of the Credit Card (this does not represent a complete, full or inclusive list):
 - a. Any item for personal use, including personal phone calls.
 - b. Any item for non-school, non-public purposes.
 - c. Cash advances of any kind.
 - d. Any item exceeding the single transaction dollar limit established for the card (different cards may have different limits).

- e. Any alcoholic beverage purchases.
- f. Any prescription drug purchases.
- g. Any lease of equipment, unless authorized by the Treasurer.

11. It is the responsibility of the employee to know current policies and procedures of the District as it relates to the use of the Credit Card.

12. All District purchasing procedures apply when using any District authorized credit card. The employee is responsible for knowing all District purchasing guidelines, including any changes that may occur after the date of this form's acknowledgement.

13. Per Auditor of State guidelines, personal rewards cards cannot be used while conducting District business. If a rewards program is available with a vendor and the District is not enrolled, notify the Treasurer's Office for one to be established.

FISCAL YEAR-END CALENDAR (by category)

Budgets

- Budgets for all funds are to be completed by the **THIRD** week in May.

Deposits

- All deposits must be remitted to the bank five business days prior to the last day in June. Deposits may resume on the **FIRST** business day in July.

Payments to Vendors

- The last check run for the fiscal year will be the **SECOND** Friday in June. Please forward all invoice approvals to the Treasurer's Office by the Monday before.

Petty Cash

- Petty cash accounts must be reimbursed and reconciled by the **LAST** Friday in May, and remain closed until the **FIRST** business day in July.

Purchase Orders

- Last day for Federal Grant P.O's will be the **LAST** Friday in March.
- Last day for General Fund P.O's will be the **LAST** Friday in April.
- Last day for Non-General Fund P.O's will be the **LAST** Friday in May.

FISCAL YEAR-END CALENDAR (by date)

March

- Last Friday Last day for Federal Grant P.O's

April

- Last Friday Last day for General Fund P.O's except petty cash.
- Last Friday CCIP Competitive Grants Application due to ODE.

May

- Third Friday Budgets for all funds are due to Treasurer's Office
- Last Friday Petty cash accounts must be reimbursed and reconciled.
- Last Friday Last day for all Non-General Fund P.O's.

June

- First Monday Invoices for vendor checks must be submitted by 4:00 p.m.
- Second Friday Last check run date for any fund obligation.
- Five business days before the last business day in June, Bank deposits must be remitted to bank
- June 30 CCIP Consolidated Grant Applications due to ODE.
- Last day to submit mileage/travel expenses is five days after school is out for all non-260 day employees

July

- July 1 Deposits may begin to be remitted to the bank.
- July 1 Petty cash account activity may begin.

FUNDRAISING ACTIVITIES

General Guidelines

1. Before any fundraising activities are started, the building principal, Superintendent, and Treasurer must approve the project.
2. Per State guidelines, fundraisers selling food during the school day is prohibited.
3. Fundraisers of "game of chance" are prohibited.

4. Certain raffles and/or bingos may be allowed and will be **APPROVED ONLY** on a case by case basis. To be considered, a detailed narrative of the fundraiser along with the prizes and their value **MUST** be submitted to the Treasurer's Office for approval. The group **MUST** have approval from the Treasurer's Office prior to the event. For further information, please contact the Treasurer's Office.
 - a. For raffles – Students and those under the age of 18 are prohibited from selling raffle tickets on District property or the site of the raffle.
 - b. For raffles/bingos – Students and those under the age of 18 are prohibited from drawing the winning raffle ticket and/or bingo number. This must be done by the advisor.
5. The advisor must complete a fundraising form and submit it for approval to their building principal and **MUST** include a student activity account code on the form.
6. If the amount of units to be sold and/or the price per unit to be sold is not known, please estimate.
7. The school year is defined as July 1st through June 30th.
8. The advisor is responsible for creating any requisitions needed to purchase items for resale. A purchase order must be on file prior to ordering any goods for sale. The District will not pay for any items that are received prior to the date of the purchase order.
9. After the items for sale are ordered on a properly executed purchase order, the advisory will receive shipment of the goods to be sold and notify the Treasurer's Office the invoice is OK to pay within one business day the shipment arrives.
10. The advisor issues goods to the group to be sold.
 - a. It is the responsibility of the advisor to account for all items purchased, sold, damaged, or returned.
 - b. The advisor should maintain a list by student, the product issued, and the amount of owed money, and money turned in. Advisors must keep those records as per the district public records policy and have the records available when requested by the Auditor of State's Office.
11. The advisor remits all money collected to the building secretary for deposit daily.
 - a. It is the advisor's responsibility to accurately count all cash and coins prior to submitting to the building secretary for deposit.
 - b. All checks must be made payable to Vermilion Local Schools and be complete with payee's current address.
12. No cash or gift card awards may be offered to students or employees for participating in a fundraiser.

13. **Under no circumstance can an advisor or any other employee use the cash collected from the fundraising activity to purchase other items.** All cash is to be property deposited and all purchases must be completed through the purchase order process.

GRANTS

1. Once a grant is approved, the employee responsible for obtaining the grant is responsible for monitoring aspects of the grant including:
 - a. Notifying the Treasurer's Office of the required setup of budgetary account codes.
 - b. Budgetary guidelines of grant awarded
 - c. Program implementation, review, and evaluation
 - d. Funds must be expended by fiscal year, or if the grant is open-ended, grant funds must be expended within a reasonable time.
2. The employee must submit a program evaluation to the appropriate administrator for review, with a copy sent to the Treasurer's Office.
3. The Treasurer's Office, if applicable, will complete a final expenditure report and submit copies of reports as noted above for proposals.

INVOICE APPROVAL

1. Please submit a copy of the purchase order with the invoice for partial payment or full payment indicating what items are to be paid.
2. **"OK to PAY"** the amount to be paid, and the approver's initials are to be written on a copy of the purchase order/invoice.
3. Please return a copy of the purchase order and invoice to Accounts Payable.

NEW VENDORS

1. A W-9 must be obtained for any new vendor added to the accounting system. If the new vendor is a person, not a company, they must supply the district with their Social Security number. A Social Security number is not needed for mileage or travel reimbursements.
2. If a vendor has a change in address, a new W-9 must also be obtained before their information can be changed in the accounting system.
3. If a previously used vendor is not found in the system, it may have been deactivated due to lack of use. A new W-9 will be needed to reactivate.

WORKERS COMPENSATION

If an injury or accident occurs, the injured employee must complete the on-line PublicSchoolWorks form as soon as possible to inform payroll.

TRAVEL

1. A purchase order needs to be in place before any mileage or travel expenses are incurred. If mileage or travel expenses occur before a purchase order is in place, any expenses may become the personal expense of the traveler.
2. The travel form and its supporting documentation, if any, must be signed by the appropriate supervisor. If paperwork is not accurate, it will be sent back to the originator to be corrected.
3. The last day to submit travel expenses for the fiscal year is the **SECOND** Friday in June for all non-260 day employees.
4. Mileage expenses are not reimbursable for district-owned vehicles.
5. Mileage is reimbursable at the current IRS standard mileage rate.
6. Meal reimbursements are not allowed during same day, local travel when it is less than 100 miles.
7. Please report the actual cost of the meal or the meal allowance; whichever is less;

Breakfast \$5.00 limit

Lunch \$10.00 limit

Dinner \$20.00 limit

8. If the total cost of the meal, including all applicable taxes and gratuity exceeds the allowance rate, the employee is responsible for the difference.
9. Please attach all original, itemized receipts to the travel form. A credit card statement is not an acceptable receipt.
10. The District will reimburse lodging up to **\$100.00** per night plus tax.

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