



TREASURER'S OFFICE PROCEDURE MANUAL

Vermilion Local School District

Procedures of the Treasurer's Office

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AMAZON ORDERING PROCEDURES

Before placing an order, the staff member **must** create a requisition and wait to receive an approved purchase order. The **ONLY** employees authorized to place orders with Amazon are: one building secretary at each school building; the operations secretary; the special education secretary; a Board office secretary and the technology coordinator. Submit your approved purchase order to one of these individuals and they will place the order with Amazon.

- a. All items will be shipped directly to the High School, and will be disbursed to the requesting department or school via interoffice mail or delivery.
- b. The ordering department should notify Accounts Payable if the invoice is "OK to pay" within 2 business days of receipt of the order.
- c. At the end of each billing period, the credit card invoice will be paid by Accounts Payable.
- d. If the District receives a late fee because you have not advised us to pay the bill, the individual who placed the order will be personally responsible for the late fee payment.

APPROVAL FOR PURCHASE ORDER INCREASE

When submitting a requisition for approval, make sure the total purchase amount is as accurate as possible, including shipping. Purchase order totals cannot be increased by more than 10 percent above the original purchase order total, unless expressly approved in writing by either the Treasurer/ designee or Superintendent/designee, **or** if the variance is caused by an unexpected increase in shipping and/or handling costs.

BUDGETING

Appropriation Adoption

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

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, with a hard copy sent to the Treasurer's Office no later than the third Friday in May.

Staff members responsible for a Student Activity must submit the completed Purpose and Goal Statement, signed by the Principal, to the Treasurer's Office with a final budget. The Accounts Payable department will be responsible for filing these statements.

Non-General Fund Budget Revisions

Budget revisions for non-general fund accounts must 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. Advisors and/or coaches will be notified of approval following the Board meeting.

BUDGET TRANSFER REQUESTS

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 for supplies or services 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, photography) may be signed by the building administrator. All other contract types must be signed by either the Board President, District Treasurer and/or the Superintendent.

CREDIT CARDS

General Guidelines

1. The Treasurer shall retain possession and control of the District Credit Card account and the credit card itself. To use a credit card, staff members may sign out the card and return it by the **FIRST** business day following the date of the authorized charge, with the purchase receipt. Failure to return the card as required, or to provide a receipt for the purchase, may result in the individual being denied use of the credit card.
2. Authorized employees may 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 use of the card is approved by the Superintendent or Treasurer.
3. The District Credit Card is not intended to bypass or avoid the purchase order procedure. Rather, credit cards are intended to complement the existing purchase order process.
4. A valid purchase order, payable to the District Credit Card company, must be created and approved prior to any purchase against the District Credit Card.
5. The District Credit Card is in the name of the school district, and is not an individual liability. Invoices will be sent directly to 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 or unauthorized 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 to the District Credit Card, it is the purchaser's responsibility to apply for a refund or reimburse the district for the tax paid.
8. Only original, itemized receipts documenting the purchase 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 District 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 District 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 (Student Activity) 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 requisitions / purchase orders

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
- Bank deposits must be remitted to bank five business days prior to last business day in June
- Last day to submit mileage and/or travel expense reimbursement requests is five days after school is out for all 9 and 10 month employees
- June 30 CCIP Consolidated Grant Applications due to ODE

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 can begin, the required Sales Project Potential form must be completed and approved by the building principal, Superintendent and Treasurer. The form must include the authorized student activity account code.
2. Per State and Federal guidelines, fundraisers may not offer food for sale during the school day.
3. Fundraisers defined as "games 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 or an adult volunteer who is not a student.
5. If the amount of units to be sold and/or the price per unit to be sold is not known, please estimate.
6. The school year is defined as July 1 through June 30.
7. The advisor is responsible for creating any requisitions for the purchase of any items that will be offered for sale. 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.***
8. After the items for sale are ordered using a properly executed purchase order, the advisor 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 after the shipment arrives.
9. 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 name) for all product issued, the amount of money owed for the product, and money turned in. Advisors must keep these records as per the district public records policy and make records available when requested by the Auditor of State's Office.
10. The advisor is required to remit all money collected to the building secretary for the daily deposit.
 - a. It is the advisor's responsibility to accurately count all cash and coins prior to submitting to the building secretary for deposit.
 - b. Checks received from customers must be made payable to Vermilion Local Schools and include the customer's current address.
11. No cash or gift card awards may be offered to students or employees for participating in a fundraiser.
12. **Advisors or fundraising volunteers are NEVER permitted to use the cash collected from the fundraising activity to purchase other items.** All cash is to be properly deposited with the school office or athletic department. All purchases for the fundraiser must be made using a duly authorized purchase order.

GRANTS

1. When a grant is approved, the employee responsible for obtaining the grant is also responsible for monitoring and complying with all rules and regulations for the grant including:
 - a. Notifying the Treasurer's Office of the required setup of budgetary account codes.
 - b. Complying with budgetary guidelines required by the grant program
 - c. Program implementation, review, and evaluationFunds must be expended within the fiscal year, or if the grant is open-ended, grant funds must be expended within a reasonable period of 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 or full payment of all purchases. For partial payment, be sure to indicate which items are to be paid.
2. The approver must write "**OK to PAY**", the amount to be paid, and the approver's initials on a copy of the purchase order or the original invoice.
3. Please return a copy of the purchase order and invoice to the Accounts Payable office.

NEW VENDORS

1. An IRS required W-9 form must be obtained before any new vendor can be added to the accounting system. If the new vendor is an individual (not a company), that individual 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 be obtained before the 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 Public School Works report as soon as possible to inform the Superintendent's office. Use the link on the Staff page of the district website: <http://www.vermilionschools.org/Staff.aspx>

TRAVEL

1. A purchase order must be approved before any mileage or travel expenses are incurred. If mileage or travel expenses occur before a purchase order is in place, the expenses may not be eligible for reimbursement or payment, and may become the responsibility of the traveler.
2. The travel form and its supporting documentation, if any, must be signed by the appropriate supervisor. If paperwork is inaccurate, it will be sent back to the originator for corrected. Important note: teachers must submit professional meeting reimbursement forms, with all receipts, no later than 30 days after the date expenses were incurred.
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 the same day for 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.

Vermilion Local School District

Procedures of the Treasurer's Office

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