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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 can best be 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 management 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 that the Superintendent and the Treasurer will keep it informed through reports, both oral and written, of the fiscal management of the District.

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

The Board seeks to achieve the following goals:

1. to engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures to achieve the greatest educational returns for the dollars expended;
2. to establish levels of funding which 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: May 9, 1994]

## ANNUAL BUDGET AND APPROPRIATIONS MEASURE

### Budget

The purpose of the annual operating budget is to identify adequate financial resources for the education program and to provide a basis for accountability in fiscal management. The school 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. A budget is required for every fund that a school district uses in its yearly operation.

The Superintendent, Treasurer and staff will be responsible for the preparation of the annual school budget, and the Superintendent will present the budget to the Board for adoption.

The District creates and maintains a budget reserve fund for the purpose of covering unanticipated revenue shortfalls and other emergencies.

### Appropriations

As permitted by law, no later than July 1, 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 will be no later than October 1. If by October 1 the county budget commission has not certified all amended certificates of estimated resources to the Board (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 will file both the temporary and final appropriations measures at the proper times with the office of the County Auditor.

The Superintendent or the Superintendent's designee will notify each school administrator and/or department head of the allocations approved for expenditure.

[Adoption date: May 9, 1994]

[Re-adoption date: August 17, 1999]

LEGAL REFS.: ORC 9.34  
3311.40  
5705.28; 5705.29; 5705.38-5705.40

## BUDGET PLANNING

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

Although the immediate concern will be the ensuing fiscal year, budget projections should be prepared for at least five years beyond the current fiscal year. Budget planning will be related to the District's goals, objectives and programs. The policy of the Board is to follow the planned projections as closely as possible.

The budget will reflect in detail the educational programs previously approved. Any changes or alterations in programs will have been approved by vote of the Board.

The budget will be prepared by January 1 of each year and will cover the period from July 1 to June 30 of the succeeding year.

[Adoption date: May 9, 1994]

[Re-adoption date: August 17, 1999]

LEGAL REFS.: ORC 5705.01; 5705.28-5705.32; 5705.35; 5705.36; 5705.38; 5705.39;  
5705.391

CROSS REF.: AE, School District Goals and Objectives

## BUDGET ADOPTION PROCEDURES

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

Following the public hearing and approval of the budget by the Board, the budget will be submitted to the County Budget Commission for review and approval.

It will be the responsibility of the Superintendent, or the Treasurer to attend the hearing of the County Budget Commission to review the budget and answer any pertinent questions.

[Adoption date: May 9, 1994]

LEGAL REFS.: ORC 3311.40  
5705.28

## BUDGET MODIFICATION AUTHORITY

Modification of funds between line item appropriations within each major fund and any transfers permitted by law from major fund to major fund will require Board approval.

### Transfers Among Categories

During the final quarter of the fiscal year, appropriations categories will be examined, and the year-end status of each will be estimated. Before the close of the fiscal year, the Board may authorize the Treasurer to transfer moneys from those categories in which a surplus is anticipated into those in which a deficit is anticipated as permitted by State or federal statute.

Transfers among funds as permitted by State or federal statutes will require Board action and may require approval from the Court of Common Pleas and the Tax Commissioner.

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

[Adoption date: May 9, 1994]

LEGAL REFS.: ORC 5705.14; 5705.15; 5705.16; 5705.40

## FUNDING PROPOSALS AND APPLICATIONS

The Board will consider whether to apply for any federal aid for which it is eligible. It charges the administrative staff with the responsibility to evaluate federally funded programs, including their possible benefits to the students in the District; apprise the Board of the worth of each and make recommendations accordingly.

The District will participate to its limit of eligibility in the use of funds provided by the State of Ohio for the educational benefit of its students.

The Superintendent and Treasurer will ensure federal program guidelines compliance for state and federal programs through collaborative annual internal review while completing the CCIP, in addition to annual PACTS self-evaluation. These programs will include, but are not limited to Title I, IDEA, IDEA-B, Title IIA, Title V, Title III and Gifted funds. The intent is to assure uses of funds comply with federal and state guidelines and within established parameters.

[Adoption date: May 9, 1994]

[Re-adoption date: December 19, 2011]

LEGAL REF.: ORC 3313.20



## REVENUES FROM TAX SOURCES

In an attempt to provide the best education possible within the financial resources available, the Board will:

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

[Adoption date: May 9, 1994]

LEGAL REFS.: ORC 319.301  
3301.07  
3311.21  
3313.02-3313.91  
3317.01-3317.11  
3323.09  
Chapters 5701; 5705; 5727  
5747.01  
5748.01-5748.06  
5757.021

## REVENUES FROM INVESTMENTS

The investment of District funds must be in accordance with State statutes and will be made in a manner which secures maximum return for the District.

The primary goals of investing funds for the District shall be preservation o

[Adoption date: May 9, 1994]

LEGAL REFS.: Intergovernmental Cooperation Act of 1968, Pub. L. No. 90-577 (1968)  
ORC 135.01-135.21  
3313.51

## BONDED EMPLOYEES AND OFFICERS

At the time of appointment or re-appointment of the Treasurer, the Board will authorize 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 will be paid by the Board.

Faithful performance bonds will be provided for the Superintendent and President at Board expense.

A blanket bond will also be provided for all school employees who handle school funds.

[Adoption date: May 9, 1994]

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

## FISCAL ACCOUNTING AND REPORTING

The District's accounting system will be in conformance with the Uniform School Accounting System as prescribed by the Auditor of State for the use of school districts. The Treasurer will be 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;
2. ensure that current data are immediately available and in such form that routine summaries can be readily made;
3. serve as a guide to budget estimates for future years and to hold expenditures to the amounts appropriated and
4. show that those in charge have handled funds within limitations established by law and in accordance with Board policy.

The Treasurer will make all financial reports required by law or by State agencies and those requested by the Board.

The financial records must be kept for not less than 10 years and may be destroyed only in compliance with the provisions of State law and in compliance with specifications of the District's records commission, the Auditor of State and the Ohio Historical Society.

[Adoption date: May 9, 1994]

LEGAL REFS.: ORC 117.05; 117.06  
3301.07  
3313.29; 3313.32  
3315.04; 3315.13  
Chapter 5705

## TYPES OF FUNDS

### Textbook and Instructional Materials Fund

The Board maintains a Textbook and Instructional Materials Fund. The fund is accounted for within the District's General Fund, using a reasonable accounting method implemented under the Auditor of State's guidelines as they are currently enacted. The requirement may be less than 3% for a particular fiscal year. The Board may also utilize the alternate set-aside calculation as set forth as noted below in S.B. 345.

This fund is used for textbooks, instructional software, materials, supplies and equipment. Any money in the fund that is not used in a fiscal year is brought forward to the next fiscal year. The amount brought forward is not intended to meet the set-aside requirement for the current fiscal year.

The percentage of revenues on deposit, as well as the definition of what constitutes textbooks and instructional materials, is subject to applicable rules to be jointly adopted by the State Auditor and the Superintendent of Public Instruction.

The fund may be used for other purposes if both of the following steps occur during a fiscal year.

1. All of the following individuals must certify, in writing, that the District has sufficient textbooks, instructional software, materials, supplies and equipment to ensure a thorough and efficient education within the District:
  - A. the Superintendent
  - B. a person designated by vote of the business advisory council (in districts where required)
  - C. the president of the teacher's union (or designee), if applicable
2. The entire Board must unanimously adopt a resolution stating that the District has sufficient textbooks and instructional software, materials, supplies and equipment to ensure a thorough and efficient education within the District.

Capital and Maintenance Fund

The Capital and Maintenance Fund consists of 3% of all revenues received that would otherwise have been deposited in the General Fund, except that money received from a permanent improvement levy may be used to meet this requirement. Money in this fund may only be used as provided by State law. The fund is implemented under the Auditor of State's guidelines as they are currently enacted; therefore, the requirement may be less for a particular fiscal year.

Budget Reserve Fund

The Budget Reserve Fund consists of no less than \$200,000 unless the District is in a fiscal watch or fiscal emergency, or if the money is appropriated from the fund to cover revenue shortfalls and emergencies.

Maintenance Fund

The Maintenance Fund consists of the revenue generated by the District ½ mill levy. This levy will expire December, 2024. All expenditures from this fund will be in line with the District maintenance plan.

[Adoption date: August 17, 1999]

[Re-adoption date: October 9, 2006]

LEGAL REFS.: ORC 3315.17; 3315.18

CROSS REFS.: BHD, Board Member Compensation and Expenses  
DBD, Budget Planning  
HA, Negotiations  
IGDJ, Interscholastic Athletics  
IIAA, Textbook Selection and Adoption

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 maintains fixed asset inventory in such a fashion as to be able to secure adequate property insurance.

In addition, a spreadsheet is to be maintained by the District for Title I equipment purchased, as well as equipment purchased from any federal funds. This inventory will include:

- Equipment description
- Identification number
- Funding source of the equipment
- Acquisition date
- % of federal participation in cost of equipment
- Disposal date and method of disposal when decommissioned

[Adoption date: May 9, 1994]

[Re-adoption date: June 17, 1997]

[Re-adoption date: October 9, 2006]

[Re-adoption date: July 25, 2011]

LEGAL REF.: ORC 3313.20





## 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 will be placed on file in the State Auditor's Office; another copy will be submitted to the Board. The Board will make the audit report available for public inspection.

[Adoption date: May 9, 1994]

LEGAL REFS.: ORC 117.09  
3313.27; 3313.30; 3313.483

## PURCHASING

The function of purchasing is to serve 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 acquisition of supplies, equipment and services will be centralized in the business office, which functions under the supervision of the Superintendent through whose office all purchasing transactions are conducted.

The Board assigns the Superintendent 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.

[Adoption date: May 9, 1994]

LEGAL REFS.: ORC 3313.171; 3313.172; 3313.33; 3313.37; 3313.46  
3319.04  
3327.08  
5705.41  
Ohio CONST. art. VIII, § 4

## PURCHASING AUTHORITY

The Board'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 require 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 will pass temporary appropriations. This will be the temporary authorization for purchases until permanent appropriations are adopted in September.

[Adoption date: May 9, 1994]

[Re-adoption date: October 9, 2006]

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

## PETTY CASH ACCOUNTS

The Board authorizes the Treasurer to establish a petty cash fund for the primary purpose of mailing packages and large envelopes. Emergency types of needs will also be considered. A maximum amount of \$300 will be kept in the Treasurer's office. The Treasurer will designate who may draw from the petty cash fund. Any use of the petty cash must be reflected with the appropriate receipt.

[Adoption date: August 22, 2011]

LEGAL REFS.: ORC 9.38  
3313.291

CROSS REF.: DM, Cash in School Buildings

## 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.

In compliance with the State Use Law, the Board directs the administration to determine if products and services needed by the District may 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.

Any purchase order from the General Fund, Permanent Improvement Fund or Maintenance Fund in excess of \$10,000 must have Board approval with the following exceptions: normal educational supplies including prior Board-approved textbooks, maintenance supplies, utilities, insurances, payroll, debt payments and other items needed for the daily operation of the District.

[Adoption date: May 9, 1994]

[Re-adoption date: October 11, 1999]

[Re-adoption date: October 9, 2006]

[Re-adoption date: April 20, 2015]

LEGAL REFS.: ORC 3313.46  
3327.08  
5705.41(D)(1); 5705.412; 5705.44

CROSS REF.: DJ, Purchasing  
DJC, Bidding Requirements

## PURCHASING PROCEDURES

### General

1. Only the Superintendent or 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 Superintendent.
3. It is the responsibility of the requisitioner to provide an adequate description as required by the Superintendent, so that the latter may be able to prepare the specifications and to procure most expeditiously and economically the desired commodity and/or service. A source of supply should be included on requisitions for speciality or unusual items.
4. It is the responsibility of the Superintendent to make alternate suggestions to the requisitioner if, in the judgment of the Superintendent, the specification would restrict competition or otherwise preclude the most economical purchase of the required items. In the case of disagreement, either party may refer the matter in accordance with established procedure.
5. When a low bidder proposes an alternate as equal to that specified, it is the responsibility of the Superintendent to determine whether the proposed substitution is, in fact, an equal. Such decision will be based on his or her evaluation and that of the requisitioner. In the case of disagreement between the requisitioner and the Superintendent, either party may refer the matter in accordance with established procedure.

### Requisitions

1. The following are designated as “requisitioner”; that is, they are authorized to issue requisitions against stipulated segments of budgetary appropriations: Superintendent, supervisors and building principals. Each requisitioner will be responsible for limiting his or her requisitions to the appropriate amounts.
2. Only forms provided by the Treasurer will be used for requisitioning.
3. Standard supply lists of commonly used items will be maintained by the Superintendent and Treasurer.
4. Items not specifically included on standard lists will be requisitioned on the regular requisition forms.
5. The number of requisitions will be kept to a minimum. They will be submitted to conform with the purchasing schedule established by the Treasurer.



6. A requisition to be considered appropriate for processing will meet the following requirements:
  - A. be issued by and bear the signature of an authorized requisitioner;
  - B. contain adequate information;
  - C. be verified for adequacy of budgetary appropriation and
  - D. have the approval of the Superintendent .
7. All approved requisitions will be submitted to the Treasurer.
8. After a purchase order has been issued, the number of the purchase order will be recorded on the requisition.
9. After processing, the original copy of the requisition will be filed in the office of the Treasurer.

#### Purchase Orders

1. Purchase orders will include the following essentials:
  - A. a specification which adequately describes to the supplier the characteristics and the quality standards of the item required;
  - B. a firm, quoted, net-delivered price, whenever possible; unit prices will be shown;
  - C. clear delivery instructions, including place and time;
  - D. signature of building principal (when appropriate), Superintendent and Treasurer;
  - E. appropriate account code number and
  - F. Treasurer's certificate of available revenue and appropriation.
2. Oral confirmation orders subject to subsequent confirmation by a written purchase order may be issued only in cases in which a bona fide emergency situation exists which can be handled only by this procedure:
  - A. whenever possible, a purchase order number should be given to the supplier and
  - B. a confirming requisition will be issued immediately, marked "confirmation" indicating the purchase order number, if one was given.

(Approval date: May 9, 1994)





## SALES CALLS AND DEMONSTRATIONS

Salesmen, lecturers and exhibitors shall not interfere with or interview teachers during school hours, except with the permission of the principal and/or Superintendent.

[Adoption date: May 9, 1994]

## CREDIT CARDS

The Board recognizes the efficiency and convenience afforded the day-to-day operation of the District through the use of credit cards. Credit cards are not to be used to circumvent the general purchasing procedures required by the Ohio Revised Code and the policies of this Board. As such the Board authorizes the use of credit cards in the following manner:

1. The Treasurer shall hold and supervise the use of all bank credit cards issued to and in the name of the District. Such credit cards shall be used only for approved school-related activities.
2. With prior approval by the Treasurer, school employees may use bank credit cards for school-related purchases from a vendor who does not accept purchase orders.
3. Users of credit cards shall submit the credit card and appropriate receipts and documents to the Treasurer's office within three business days.
4. The credit card shall not be used for personal purchases or expenditures, meaning expenses that are not incurred in connection with board-approved school-related activities.

[Adoption date: May 26, 2009]

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

## PAYDAY SCHEDULES

Payroll for all personnel in the District is on a bi-weekly basis, not to exceed 24 pays per contract year. Exception to the above policy is considered by the Board on an individual basis.

[Adoption date: May 9, 1994]

[Re-adoption date: October 9, 2006]

CONTACT REF.: Teachers' Negotiated Agreement

## SALARY DEDUCTIONS

Except for deductions for absence not covered by paid leave or those required by law, salary deductions will be 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 deduction in compliance with federal law.

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

[Adoption date: May 9, 1994]

LEGAL REFS.: ORC 9.41-9.43; 9.80; 9.81; 9.90  
145.37  
3307.51  
3313.262  
3917.04

CONTRACT REF.: Teachers' Negotiated Agreement

## TRAVEL 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 personally owned vehicle has been 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 will be 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: May 9, 1994]

[Re-adoption date: August 22, 2011]

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

## TRAVEL 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. This is the maximum rate regardless of the number of passengers. Parking charges, as well as toll and ferry charges are reimbursable.
  - B. Travel by Public Conveyance: Round-trip tickets should be purchased if these offer a price advantage. Approval is for coach fare only.
  - 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 for the cost of a single room. If the traveler is accompanied by his/her spouse, lodging expenses are reimbursed at the single occupancy rate.
  - B. Meals: Meals consumed by a person on official business are reimbursed upon submission of appropriate itemized receipts

4. Other Reimbursable Expenses

- 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: Registration fees in excess of \$50 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 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 expenses is obtained by submitting an expense voucher after the expense was incurred.

(Approval date: August 22, 2011)



## CASH IN SCHOOL BUILDINGS

Moneys collected by District employees and by student treasurers will be handled with prudent business procedures in order to demonstrate the ability of District employees to operate in that fashion and to teach such procedures to our students.

All moneys collected will be receipted, accounted for and directed without delay to the proper location for deposit.

In no case, shall moneys be left overnight in school buildings, except in safes provided for safekeeping of valuables; even then, no more than a few dollars should be kept. All school banks will provide for making bank deposits after regular banking hours in order to avoid leaving money in a school building overnight.

[Adoption date: May 9, 1994]

LEGAL REF.: ORC 9.38