
**TREASURER'S OFFICE
MANUAL
FISCAL YEAR 2017-2018**



This page is intentionally left blank

Strongsville City School District
Procedures of the Treasurer's Office – Fiscal Year 2018

TABLE OF CONTENTS

<u><i>Advance Check Request</i></u>	<u><i>3</i></u>
<u><i>Amazon Ordering Procedures</i></u>	<u><i>4</i></u>
<u><i>Approval for Purchase Order Increase</i></u>	<u><i>4</i></u>
<u><i>Budgeting</i></u>	<u><i>4</i></u>
<u><i>Budget Transfers</i></u>	<u><i>5</i></u>
<u><i>Contracts</i></u>	<u><i>5</i></u>
<u><i>Credit Cards</i></u>	
<u><i>General Guidelines</i></u>	<u><i>6</i></u>
<u><i>Family Consumer Science</i></u>	<u><i>7</i></u>
<u><i>Purchase Card Procedures</i></u>	<u><i>8</i></u>
<u><i>Fiscal Year-End Calendar (by category)</i></u>	<u><i>10</i></u>
<u><i>Fiscal Year-End Calendar (by date)</i></u>	<u><i>11</i></u>
<u><i>Fundraising Activities</i></u>	<u><i>12</i></u>
<u><i>Grants</i></u>	<u><i>14</i></u>
<u><i>Inventory</i></u>	<u><i>15</i></u>
<u><i>Invoice Approval</i></u>	<u><i>16</i></u>
<u><i>Itinerant Teacher Mileage</i></u>	<u><i>16</i></u>
<u><i>New Vendors</i></u>	<u><i>17</i></u>
<u><i>Payroll and Benefits</i></u>	
<u><i>Employee Benefits</i></u>	<u><i>17</i></u>
<u><i>Pay Periods and Direct Deposit</i></u>	<u><i>18</i></u>
<u><i>Timesheets</i></u>	<u><i>18</i></u>
<u><i>Personal Reward Programs</i></u>	<u><i>19</i></u>
<u><i>Petty Cash Fund</i></u>	<u><i>20</i></u>

Strongsville City School District
Procedures of the Treasurer's Office – Fiscal Year 2018

<u><i>Publications</i></u>	<u><i>21</i></u>
<u><i>Purchase Orders</i></u>	
<u><i>General Information</i></u>	<u><i>22</i></u>
<u><i>Blanket Purchase Orders</i></u>	<u><i>24</i></u>
<u><i>Super Blanket Purchase Orders</i></u>	<u><i>24</i></u>
<u><i>Field Trips</i></u>	<u><i>24</i></u>
<u><i>Receipts and Deposits</i></u>	
<u><i>General Guidelines</i></u>	<u><i>25</i></u>
<u><i>Cash/Checks in Buildings</i></u>	<u><i>26</i></u>
<u><i>Refund of Receipt Request</i></u>	<u><i>27</i></u>
<u><i>Student Activities Accounts</i></u>	
<u><i>Definition</i></u>	<u><i>28</i></u>
<u><i>Purpose</i></u>	<u><i>28</i></u>
<u><i>Guidelines</i></u>	<u><i>29</i></u>
<u><i>Administration</i></u>	<u><i>31</i></u>
<u><i>Deposits of Cash</i></u>	<u><i>31</i></u>
<u><i>Private Travel Vendors</i></u>	<u><i>32</i></u>
<u><i>Student Fees</i></u>	
<u><i>General Guidelines</i></u>	<u><i>32</i></u>
<u><i>Fee Notice Distribution and Timeline</i></u>	<u><i>33</i></u>
<u><i>Consequences for Failure to Pay School Fees</i></u>	<u><i>33</i></u>
<u><i>Payment Plans</i></u>	<u><i>34</i></u>
<u><i>Participation Fees</i></u>	<u><i>34</i></u>
<u><i>Payment Guidelines</i></u>	<u><i>35</i></u>
<u><i>Ticket Sales</i></u>	<u><i>36</i></u>
<u><i>Travel</i></u>	
<u><i>Due Dates</i></u>	<u><i>37</i></u>
<u><i>General Guidelines for Travel</i></u>	<u><i>37</i></u>
<u><i>Meal, Mileage & Other Travel Expenses</i></u>	<u><i>38</i></u>
<u><i>USASWeb/Reflections</i></u>	<u><i>41</i></u>
<u><i>Reporting Excused Absences</i></u>	<u><i>43</i></u>

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

ADVANCE CHECK REQUESTS

General Guidelines

1. State statute generally prohibits the school district from making payment prior to receipt of goods or rendering of service.
2. The Superintendent and Treasurer will authorize other prepayments only as described in item number **3** below and/or when absolutely required to complete a transaction that is clearly advantageous to the school district.
- 3.. If a district check needs to be issued to a vendor in advance of actually receiving any goods or services, as authorized by a properly executed purchase order, only the following reasons will be accepted prior to a check being issued:
 - ▶ Vendor Will Not Accept P.O.'s
 - ▶ Shipping Charge Waived
 - ▶ Discount For Early Payment
 - ▶ Payment Needed Day of Event
 - ▶ Other Reasons (explanation needed and with prior written consent from Treasurer's Office)
4. If proper documentation is not provided to the Treasurer's Office, the employee responsible for creating the order may be personally responsible for payment.
5. **TEN** business days are needed to process the advance check request.
6. On the "Advance Check Form", please include the following
 - ▶ Employee Name to Whom the Check Should be Sent If It Isn't Sent to the Vendor
 - ▶ Amount of the Check
 - ▶ Vendor Name
 - ▶ Purchase Order Number
 - ▶ Date of Check Issuance
 - ▶ Signature of Building Principal or Activity Advisor
 - ▶ Reason for the Check
 - ▶ Signature of the Treasurer
7. Check Runs will be done every other Friday beginning August 25, 2017 (subject to change due to holidays and month end close).

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

AMAZON ORDERING PROCEDURES

1. If a Department and/or School is interested in placing an order through Amazon, the Department/School is to complete a requisition to US Bank (vendor #042222) for the order, describing the amount, description, item number, pricing, shipping, etc., with a printed shopping cart from Amazon.com to serve as a quote. This will ensure the line item used has enough money budgeted for the charges. In the first line of the requisition, be sure to type “AMAZON ORDER – FORWARD TO ASSISTANT TREASURER FOR PROCESSING.”
2. Once the requisition has been approved and converted into a purchase order, the Assistant Treasurer will be notified by Accounts Payable and he will then order the items from Amazon. The Assistant Treasurer is the only party authorized to order items from Amazon, and will charge the items to the Assistant Treasurer's District-Assigned Credit Card. The requisitioning department will then receive the blue copy of the purchase order, with the order date written upon it.
 - a. The items will be shipped to the Assistant Treasurer's office, and will then be disbursed to the original requesting Department/School via interoffice mail.
 - b. The Assistant Treasurer will also verify all items are received and sign off on the green copy of the purchase order, signifying that the invoice is okay to pay.
3. At the end of each billing period, the US Bank credit card invoice will be paid by Accounts Payable.

APPROVAL FOR PURCHASE ORDER INCREASE

An approval for a purchase order increase will not be processed for an amount above 10% of the original purchase order amount 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.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

General Fund/Non-General Fund Budgets

All budgets are to be completed via MyBudgetFile.com by the third Friday in April. Budgets will be made available in MyBudgetFile.com in March.

Student activity fund's purpose and goals statements are to be reviewed and updated in GoogleSheets. A link to the file will be made available when budgets are released

Non-General Fund Budget Revisions

Budget revisions for non-general fund accounts should be completed in GoogleSheets. Once revised, print the document and forward it to the Treasurer's Office for processing. Please contact the Treasurer's office for the link to the GoogleSheet. It will be placed on the next Board of Education Meeting - Regular Session for approval by the Board.

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 (000-0000). For example, a budget transfer may occur within 200-9958, the Class of 2018. A budget transfer cannot take place between 200-9958, Class of 2018 and 200-9904, Debate Team.
4. Please indicate the reason for the transfer in the appropriate box.
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.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

CREDIT CARDS

General Guidelines

1. Cardholders are authorized to 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.
2. The Credit Card is **NOT** intended to avoid or bypass the purchase order procedure. Rather, these credit cards are intended to complement the existing purchase order process.
3. A valid purchase order must be done to the Credit Card Company prior to any purchase against the Credit Card.
4. 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.
5. All cardholders are personally responsible for any unsubstantiated purchases or those not within the scope of their responsibilities.
6. 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.
7. Only original, itemized receipts for payment will be accepted.
8. All original, itemized receipts are to be remitted to the Treasurer's Office by the **FIRST** business day following the authorized charge.
9. If the Credit Card is lost, please call **800-344-5696** to cancel the card and then call x7021 to inform the Treasurer's Office.
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.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

- 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 (found on the District web site) 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. All District credit card purchases at Giant Eagle should use the District's Advantage card #4 22219 72611 1.

Family Consumer Sciences

- 1. Follow all District credit cards procedures.
- 2. Credit cards should be returned to the Treasurer's Office at the end of the school year. It should be picked up from the Treasurer's Office at the beginning of the new school year.
- 3. Make sure the purchase is tax exempt. If tax is charged, it is the purchaser's responsibility to get a refund or make the District whole.
- 4. Delivery charges will be considered on a case-by-case basis and only on very large grocery purchases. If approved, the delivery charge will be treated as shipping and handling charges. When delivery charges are paid by the District, the purchaser cannot also claim mileage reimbursement.
- 5. Groceries can be purchased at any grocery store that accepts Visa and that does not accept a purchase order.
- 6. 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.
- 7. When shopping at Giant Eagle, always use the District's Advantage Card number - 4 22219 72611 1

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

District Purchase Card Procedures

1. **ELIGIBILITY** - To be eligible to use the Purchasing Card the requestor must be employed by the District as a part-time or full-time administration or staff member with an appointment of 6 months or greater. Temporary staff (appointment less than 6 months), Temporary employees from outside temporary staffing agency, Auxiliary Services Employees, Volunteers, and Students are not eligible to use the Purchasing Card.

2. **PROGRAM OVERVIEW** - The Purchasing Card Program is designed to provide a simplified method for the District to procure authorized goods or supplies by using a District-issued credit card. This method delegates purchasing authority throughout the District while protecting its assets. The Purchasing Card Program is intended to supplement, not replace, the Purchase Order Procedures.

The card is located in the Treasurer's Office, where the Executive Secretary will keep track of staff members who check out the card, when it is returned, and collect all purchase orders and receipts for the purchases made by the person who used the card.

A Check Out/In form is available with the Executive Secretary and must be used to track the check-out/in of the card. The Executive Secretary needs to ensure that the person checking out the card is aware of card policy and does not make any purchases that would be in violation of the policy.

All purchases made with the Purchasing Card must be made in accordance with established District policy for expenses associated with District business only. Any expenses of a personal nature must be reimbursed to the District by the cardholder and may result in the revocation of card privileges.

3. **PROHIBITED PURCHASES/TRANSACTIONS** - The Purchasing Card may not be used for the following:
 - Sales Tax
 - Cash advances, money orders, wire transfers, gift cards/certificates or other cash equivalent items
 - Personal purchases (including personal expenses when on a business trip)
 - Hazardous Materials and Firearms
 - Leases and Maintenance Agreements
 - Purchases requiring a contract with an authorized signature
 - All purchases for goods or services from foreign/international vendors unless approval is granted in advance by the Treasurer's Office
 - Narcotics/Controlled Substances
 - Alcoholic Beverages
 - Raffle Prizes
 - Fines, late fees, penalties, interest, or finance charges
 - Costco, Sam's Club, Amazon Prime memberships, or other similar personal memberships
 - Unapproved travel expenses (see Treasurer's Manual)
 - Purchases which result in a conflict of interest for the user resulting in personal gain or violate District policies and procedures

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

4. PROCEDURE

1. A requisition is to be put into place for vendor #042222 (US Bank) for the order, describing the amount, description, item number, pricing, shipping, etc. An estimated amount can be encumbered if an exact amount cannot be determined. In the body of the requisition, type "District Purchasing Card to be used." If known, include the last four (4) digits of the credit card that will be used.
2. Once the requisition has been approved, converted into a Purchase Order, and returned to the requester, the requester may come to the Treasurer's Office with a copy of the Purchase Order to borrow the Purchasing Card.
3. The Purchasing Card must be signed out from the Treasurer's Office, used, and returned in-person with the original receipt within 2 business days. The last four (4) digits of the purchase card used **MUST** be listed on the authorization to pay request. The Treasurer's Office will then process payment.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

FISCAL YEAR-END CALENDAR (by category)

Budgets

- ▶ Budgets for all funds are to be completed via MyBudgetFile.com by the **THIRD** Friday in April.

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

- ▶ Vendor checks will be processed every other week beginning August 25, 2017. If you have any questions about when a specific check will be mailed, please contact Accounts Payable.
- ▶ 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.
- ▶ Petty cash accounts can be used starting 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.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

FISCAL YEAR-END CALENDAR (by date)

March

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

April

- ▶ Third Friday Budgets for all funds are due via MyBudgetFile.com
- ▶ Last Friday Last day for General Fund P.O.'s, except petty cash
- ▶ Last Friday CCIP Competitive Grants Application due to ODE

May

- ▶ 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 the 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 (June 13).

July

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

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

FUNDRAISING ACTIVITIES

General Guidelines

1. Before any sales project is started, the building principal must approve the project.
2. Per State Guidelines, fundraisers selling food during the school day is prohibited.
3. Fundraisers of “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 granted approval, 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 numbers. Must be done by the advisor.
5. The advisor completes the top half of the **REQUEST TO CONDUCT FUNDRAISING** form and submits it to the principal for approval. The student activity account code MUST be on the form.
6. If the amount of the 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. Upon approval, please send the original Request to Conduct Fundraising form (with account code) to the Treasurer's Office where it will be time stamped and returned to you. Keep a copy for your files until the original is returned.
9. 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 or any goods on consignment. The district will not pay for any items that are received prior to the date of the purchase order.
10. After the items for sale are ordered on a properly executed purchase order, the advisor will receive shipment of the goods to be sold.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

11. 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, of product issued and amount owed 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.
 - c. Students who order and or sell items for the fundraiser and do not submit the cash for the items sold will have the balance added to their fees. The advisor must notify the secretary/bursar of the amount to be added to the student's fees.

12. The advisor remits all money collected to the building secretary/bursar for deposit daily.
 - a. It is the advisor's responsibility to accurately count all cash and coins prior to submitting to the building secretary/bursar for deposit. All coins and \$1 bills must be rolled/wrapped appropriately before remittance.
 - b. All checks must be made payable to Strongsville City Schools and be complete with payee's current address.
 - c. If a coin wrapping company is used to count the coins collected during the fundraiser, an estimated cost must be included on the request to conduct fundraising form under the anticipated expenses. A copy of the voucher must be remitted to the Treasurer's Office along with the final request to conduct fundraising form.

13. In the event the District receives a check with insufficient funds, the District contracts with a private firm that collects funds from bad checks.

14. No cash or gift card awards may be offered to students or employees for participating in a fundraiser.

15. 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 properly deposited and all purchases must be completed through the purchase order process.

16. After the sales project is finalized and all money has been collected, the advisor must account for all items purchased as well as all monies deposited. This is accomplished by completing the bottom half of the Request to Conduct Fundraising form. The original form is then submitted to the Treasurer's Office for review.

17. A copy of the completed Request to Conduct Fundraising form and all relevant documentation of the fundraiser are to be maintained by the advisor or in the principal's office for future reference and

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

audit. Do not destroy any records for any reason without first consulting the Treasurer's Office. Records should be kept for four years after audited.

18. Although some variation from the above order can at times be expected, the Request to Conduct Fundraising form and purchase requisition must always be filed in a timely fashion.

GRANTS

General Guidelines

Grants less than **\$250** (except for free items) will not be approved. The administrative time spent to attain and monitor a grant less than **\$250** is not cost efficient.

Proposal / Application

1. Prior to applying for any grant, a Grant Request District Review Form must be completed via Google Forms. This form must be completed before applying for a grant to ensure the District can support implementation should the grant be awarded. All requests will be reviewed by your building administration and COLT. Final decisions are based on alignment with District goals and available support and funding. The Google Doc is located on the District's website under the Treasurer's Department.
2. The grant application must be written with the School District as the recipient and the Treasurer's Office as the fiscal manager.
3. The employee must complete the proposal. This includes the responsibility to write, edit, and budget the program.
4. A proposal must be submitted to the Treasurer's Office.
5. If the proposal needs to be edited, it will be returned to the employee.
6. If no editing is required, copies will be sent as follows:

Granting Agency	As many as required
Employee	One copy
Treasurer's Office	ORIGINAL copy

Awarding of the Grant

1. All grants must follow all purchasing procedures the same as any other expenditure in the district.
2. Approval of new funds for new grants will be submitted to the Board of Education for Approval.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

3. The employee 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 end, or if the grant is open-ended, grant funds must be expended within a reasonable time.

Final Reports

1. The employee must submit a program evaluation to the appropriate administrator for review, with a copy sent to the Treasurer's Office.
2. The Treasurer's Office, if applicable, will complete a final expenditure report and submit copies of reports as noted above for proposals.

INVENTORY

General Guidelines

1. Fixed equipment is to be inventoried by building floor and room name/number; each item listed individually. (Leased equipment that the District will eventually own must be inventoried.)
2. Movable equipment is to be inventoried by building floor and room name/number; each item listed individually. Any item that has a model number or serial number will have that number noted in the description for full identification. All items assigned to a building will be the building administrator's responsibility.
3. All equipment purchased as capital outlay (any 600 object code) with a cost of \$5,000 or more and with an estimated useful life of five years or more will be tagged and made part of the equipment inventory.
4. Televisions, computers, electronics, and any other items highly susceptible to theft will also have an asset tag, regardless of cost.
5. If equipment is to be moved from one location to another, an Equipment Transfer/Disposal tag (4 part form) must be completed and distributed as directed on the form. You can order the forms from the District's Publications Department. An electronic version is no longer available.
6. The sending building is responsible for completing the Disposal tag and arranging for transportation.
7. If equipment is being considered for disposal, please complete a disposal form with the tag number, serial number, and location with room number, item description.
8. Please return the completed disposal form to the Treasurer's Office.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

INVOICE APPROVAL

Guidelines for Partial Payment

1. Please submit a copy of the purchase order with the invoice for partial 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 and/or invoice.
3. Please return a copy of the purchase order and invoice to Accounts Payable.

Guidelines for Complete Payment

1. “**OK to PAY**”, the amount to be paid, and the approver's initials are to be written on the **GREEN** purchase order copy and/or invoice.
2. Please return the **GREEN** copy to Accounts Payable.
3. All supporting documentation is due by Wednesday the week of the Friday check run.

ITINERANT TEACHER MILEAGE

Itinerant teacher mileage is for certificated staff who travel due to their work assignment, directed by the District. Human Resources (HR) will control the total budget. If additional funds are needed for the school year, contact HR. The procedure for Itinerant Teacher Mileage is as follows:

1. HR will notify the appropriate secretaries/bursar as to which travelling staff members are assigned to their building.
2. The assigned building will issue the PO for travelling staff in their building using budget **001 2941 439 000 00000 148** (148 is the HR operating unit). The requisition should be sent to Human Resources for approval.
3. Purchase Orders (PO) are to be issued every 3 months for mileage. HR has budgeted \$500.00 for each certificated travelling staff member for the school year. Please make the PO for each member no more than \$125.00 per 3 month period.
4. Mileage forms should be completed and submitted every month using one form per month.
5. After the principal of the building approves the mileage form, it should be forwarded to HR for verification.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

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 W9 will be needed to reactivate.

PAYROLL AND BENEFITS

EMPLOYEE BENEFITS

403(b) / 457 Plan Providers

Staff members are eligible to participate in the School District Section 403(b) and 457 plans which are voluntary plans. The Plans permit staff to elect to defer a portion of their salary on a pre-tax basis.

The District does not allow any 403(b)/457 plan providers to have access to any employee, to place or provide any written materials within the various buildings, or to have access to employee names and addresses, such as individual building phone books. For questions and a list of 403(b)/457 approved plan providers, please contact the Payroll/Benefits Coordinator. A list of approved providers can also be found on the District's website under the Treasurer's Department.

Open Enrollment

The open enrollment period for any insurance plan will be held November 1st through November 30th, with an effective date of January 1st.

Special Enrollment

Changes in insurance coverage may be made when events such as marriage, birth of a child, adoption of a child, death of a spouse or divorce occurs. Please speak with the Coordinator of Benefits and Payroll with any questions.

Section 125 Plan

The open enrollment period for the Section 125 Plans is held annually in the fall with varying dates. A representative from American Fidelity, the Section 125 Plan Service Provider, will visit each building. The Payroll/Benefits Coordinator will send the scheduled dates to the building secretaries.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

Workers' Compensation

If an injury or accident occurs, the injured employee must complete the on-line PublicSchoolWorks form as soon as possible. This will ensure that the Business Manager and Coordinator of Benefits and Payroll are notified. The online forms are located on the District's website under the SCS Portal.

PAY PERIODS AND DIRECT DEPOSIT

District staff shall be paid in twenty-four (24) pays on the tenth (10th) and twenty-fifth (25th) of each month. If a payday falls on a weekend day or bank holiday, the payday will be on the last workday prior to the regularly scheduled payday.

The pay for all staff members shall be deposited directly into any financial institution who is a member of the Automatic Clearing House that can accept wire transfers and is designated by the staff member. Notification of the deposit shall be by email using the staff member's district email account.

TIMESHEETS

With the implementation of the AESOP substitute calling system time sheets will generally be only required for classified employees.

General Guidelines

1. Must be completed in its entirety before it will be accepted; **ONLY INCLUDE THE LAST 4 DIGITS OF SOCIAL SECURITY NUMBER.**
2. Timesheets are to be forwarded to the Treasurer's Office with appropriate signatures.
3. Send **ONLY** the original **WHITE** or **PINK** sheet to the Treasurer's Office; other copies are for building and employee records

Overtime Guidelines

1. The signature of the appropriate supervisor listed below is required:

A. BUS DRIVER & BUS AIDE	TRANSPORTATION SUPERVISOR
B. CAFETERIA	DIRECTOR OF DINING SERVICES
C. CUSTODIAN/MAINTENANCE	BUSINESS MANAGER
D. EMPLOYEES NOT LISTED IN A, B, C or D	ASSISTANT SUPERINTENDENT

2. Overtime must be approved prior to the employee working the overtime.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

Substitute Timesheet Guidelines (applies only to contracted employees)

1. The substitute name, the name of the employee who requires a substitute and the substitute ID number (last four digits of Social Security number) must be on the timesheet.
2. The substitute and building principal or appropriate supervisor must sign the timesheet.
3. If the substitute is to be paid from a fund other than the General Fund, please document this on the timesheet.
4. The **PINK** triplicate timesheet is to be used for a substitute employee who holds another job in the district, please include: (1) regular job substituted for; (2) number of substitute hours worked; (3) job title of the substitute and employee who was substituted for.

Tutor Guidelines

1. Tutors have a separate timesheet for the work they perform. A copy of the timesheet can be obtained from Student Services.
- 2.

PERSONAL REWARD PROGRAMS / DEBIT or CREDIT CARDS

General Guidelines

1. Employees **CANNOT**, under any circumstance, use a personal debit/credit card and/or use a **PERSONAL** Giant Eagle Advantage Card, a **PERSONAL** Office Max Rewards Card, a **PERSONAL** Best Buy Rewards Card, or any other **PERSONAL** reward program card (including frequent flyer miles/rewards/credits/etc.) that accrues benefits, however defined, to any employee personally for any school district purchase. **NO EXCEPTIONS.**
2. The Ohio Ethics Commission has ruled that any benefits that arise from official business which the school district conducts must accrue to the school district, rather than to any employee personally.
3. An employee **CANNOT** benefit personally from any business the school district conducts.
4. Employees that accrue personal rewards associated with district purchases will be liable for the full cost of the purchase.
5. If an employee's personal debit/credit card does not accumulate personal rewards, the employee is responsible for providing a written and signed statement indicating the debit/credit card does not or will not accumulate any personal rewards as a result of the transaction made on the District's behalf.
6. Please refer to the Ohio Ethics Commission Opinion 91-010 for additional guidance.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

PETTY CASH FUND

General Guidelines

1. Petty cash is for **REIMBURSEMENT** of district related expenses no greater than \$25. It cannot be used to circumvent the purchase order process under any circumstance. This procedure applies to all funds the district operates and to any employee, including those charged with the responsibility of using or monitoring petty cash accounts (please refer to AOS Bulletin 1999-019).
2. The maximum, single purchase reimbursement is **\$25.00** per employee or per petty cash fund per day (same day, multiple, consecutive petty cash purchases are not permitted and will become the personal expense of the employee).
3. Purchases must be made by cash or check.
4. At no time may any employee purchase any goods or services using a method of payment that may be attributable to a personal rewards program for which an employee is seeking petty cash reimbursement. Please refer to **PERSONAL REWARD PROGRAMS** for additional information.
5. Original, itemized receipts must be submitted to the building or department secretary to be reimbursed through petty cash and be approved by the administrator of the department or building.
6. An original, itemized receipt must include:
 - ▶ Date(s)
 - ▶ Description(s) of the items or services purchased
 - ▶ Itemization(s)
 - ▶ Amount(s) for each item or service purchased
 - ▶ **NO TAXES** will be reimbursed
7. A **PETTY CASH REIMBURSEMENT** form must be completed containing the name of the recipient, the amount being reimbursed, the account number to be charged, and approval by the administrator of the department or building.

Replenishment of Petty Cash

1. A properly executed purchase order must be in place at time of reconciliation of any petty cash funds. Please note petty cash should be reconciled when less than one-half of the petty cash remains.
2. A petty cash purchase order description should reference a source document describing the items purchased and vendor in place of listing each item to be purchased. A copy of the source document must accompany any other documentation prior to reimbursement (petty cash reimbursements must provide a clear audit trail).

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

3. The Treasurer's Office will then issue a check to the employee responsible for the petty cash fund to replenish it. The check should be cashed at the employee's personal bank. No check will be written for less than \$10 **EXCEPT** when reconciling at the end of the fiscal year.
4. Dividing a purchase greater than \$25 into two or more reimbursements, in order to stay within the petty cash limit is not allowable.
5. Athletic official fees cannot be paid from any petty cash account.
6. Petty cash funds should be reconciled to be reimbursed back to their full amount by the **LAST FRIDAY IN MAY** and remain there until July 1st.
7. When transferring a petty cash fund from one trustee to another, it is the responsibility of the outgoing and incoming trustees to verify the petty cash account balance in writing prior to the petty cash fund transfer.

PUBLICATIONS

General Guidelines

1. Requests for internal printing through Publications can be done via e-mail or through google docs. The following information will be needed:
 - a. Budget code to be charged
 - b. Number of items to be printed
 - c. Printing specifications (i.e. double-sided, stapled, 3-hole punched, etc.)
2. A purchase order is not necessary.
3. Publications will create an invoice that will be sent with the completed order.
4. The person requesting the order will verify the order and the budget code to be charged are correct. The person should then sign, date, and write "ok to pay" on the white copy of the invoice. The yellow copy should be retained for their records.
5. The person that placed the order will send the white copy of the invoice with payment authorization to the Treasurer's Office and the expense of the publications' order will be charged to the budget account on the order.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

Publications Office Procedure for Billing Print Jobs

1. Prepare an invoice listing all items printed with charges listed and the budget code(s) to be charged.
2. Items printed at no charge should still be listed on the invoice. If the entire print job is done at no charge, the amount due on the invoice will be listed as “NC” or “\$0”.
3. Send printed items and white and yellow invoice copies to the person requesting the order. The pink copy is sent to the Treasurer's Office and the gold copy is retained in the Publications' Office.

PURCHASE ORDERS (GENERAL INFORMATION)

General Guidelines

1. All purchases shall be made by purchase order, processed through the Treasurer's Office.
2. All purchases should follow Board Policy #6320.
3. The Treasurer is the contracting agent for all financial obligations (purchases) and no one other than the Treasurer can certify that funds are available to pay an obligation (purchase).
4. A purchase order for ongoing commitments, such as service contracts, should be renewed annually at the beginning of each fiscal year. Purchase orders with a detailed description of a specific service or item can remain open for the entire fiscal year.
5. All requests for expenditures shall be initiated through the formal requisition procedure. The request shall be initiated by the appropriate authorized personnel, and approved by the appropriate administrator.
6. The requisition becomes a purchase order upon signature by the Treasurer. **THEN, AND ONLY THEN, ARE FUNDS LEGALLY OBLIGATED AND PURCHASES OR ORDERS CAN BE MADE.**
7. If a purchase order is not in place prior to the purchase, that purchase will become the personal expense of the employee.
8. Please make sure the description of the item(s) to be purchased is specific enough on the requisition so that an outside individual can reasonably understand what is being purchased; i.e. “misc. supplies” is not acceptable, however, “office supplies”, “classroom supplies”; and “travel and meeting expenses” is acceptable. All purchase order descriptions and any supporting documentation must provide a clear audit trail.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

9. The District will **NOT** pay part of any invoice if the amount of the invoice is in excess of the amount stated on the purchase order unless an Approval for Purchase Order Increase form is submitted.
10. Personal purchases may not be commingled with any District purchase and must be separated from any District purchase. The District is not allowed to pay sales tax and a personal purchase is subject to sales tax.
11. If an employee seeks reimbursement for purchases made with personal funds the reimbursement will not include taxes paid as District purchases are tax exempt. All original, itemized receipts, attached to the purchase order, must be submitted to the Treasurer's Office.
12. The District's Federal ID number **34-6002750** is located in the lower right corner of all purchase orders.
13. The District **is not** considered a 501c3 entity.
14. If there are any attachments to a purchase order please send an original, and one copy to the Treasurer's Office along with the requisition (copies are acceptable).
15. Emergency requisitions may be processed the same day as the emergency. An emergency would be a broken window or a boiler repair. An emergency is not, "I forgot to place an order", and will not be processed the same day.
16. All credit applications must be forwarded to the Treasurer's Office for consideration and completion.
17. All purchase orders expire on the last day of the fiscal year unless the Treasurer's Office has been notified that the order is in process or has been received.
18. Under no circumstance may any purchase order number be manually assigned to any potential purchase at any time. All purchase order numbers are assigned by the Treasurer's Office.
19. Check runs will occur every other Friday, beginning with the August 25, 2017, but subject to change dependent on holidays and month end close.
20. W-9's are required for new vendors or when a vendor's address or name changes. W-9's are not needed for athletic officials, or vendor contact information changes.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

PURCHASE ORDERS (BLANKET)

General Guidelines

1. Blanket purchase orders for a sum not exceeding \$25,000 against any specific line item account over a period not to exceed three (3) months can be issued. Only one (1) blanket purchase order may be outstanding at any one particular time for any one particular line item appropriation and must be closed at the end of the fiscal year. Examples are mileage, miscellaneous items from Marcs, US Bank, etc.
2. Under this type of purchase order, a requisition is forwarded to the Treasurer's Office indicating a vendor, item(s) to be ordered, a dollar amount not to exceed \$25,000, and the period of time to be covered (no more than 3 months).
3. Blanket purchase orders may not exceed the budgeted amount for that line item and may not cover a period beyond the end of the current fiscal year.
4. After issuance of the purchase order, the department may place orders as needed, giving the purchase order number each time.
5. Invoices are paid against the related purchase order until the purchase order amount is exhausted.
6. More than one blanket purchase order for the same purpose, using the same account line, is not allowed.
7. A list of vendors should be typed in the body of the requisition or if too numerous, the list should be attached to EACH requisition. Update the list as new vendors are added and send the revised, updated list to the Treasurer's Office.

PURCHASE ORDERS (SUPER BLANKET)

A super blanket purchase order can be issued for any amount for expenditures and contracts from a specific line-item appropriation account in a specified fund for most legal, fuel, oil, food services, and any other specific recurring and reasonably predictable operating expense. Such a purchase order shall not extend beyond the fiscal year.

PURCHASE ORDERS (FIELD TRIPS)

General Guidelines

1. Any requisition for any field trip must be submitted to the Treasurer's Office at least **FOUR WEEKS** prior to the date of the field trip using the 014 Rotary Account. Requisitions with a negative "CASH" balance warning can be processed. Contact the Treasurer's Office for all other warnings.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

2. A check will not be issued in advance unless a completed **ADVANCE PAYMENT CHECK REQUEST** form, specifying the reason for the request, is included and the funds are available.
3. An Advance Check Request should be submitted to the Treasurer's Office TEN business days prior to the date of the event or order for a check to be issued in advance.
4. If transportation for the field trip is to be provided by an outside vendor (i.e. Lakefront Lines), a purchase order for transportation must be in place prior to the date of the field trip.
5. If a field trip requires a prepayment or deposit, the requisition must be submitted to the Treasurer's Office at least TEN business days in advance.
6. Funds for field trips will be deposited and paid for from the 014 fund. A budget needs to be completed for this fund. When Chaperones are needed, they will pay their own expenses or an additional item line can be added to the purchase order using the Principal's 018 account.

Strongsville Education Foundation (SEF) Sponsored Field Trips:

Beginning in fiscal year 2017-2018, the SEF will sponsor the transportation portion of specific grade level field trips. If an admission fee is required, students will be responsible for the admission fee which will be collected and paid by the District following the general guidelines. Purchase orders will need to be entered and sent to the vendor by the reservation date provided by the vendor for the field trip. (i.g. Playhouse Square).

Please refer to the GoogleDoc "***Fieldtrip Procedures (SEF Sponsored) for Building Secretaries***" for the grade level field trip and specific instructions per each field trip.

The transportation portion of the field trip will be administered through the District's inter-department chargeback process, when District transportation is used.

RECEIPTS / DEPOSITS

General Guidelines

1. The building secretary/bursar must make cash and check deposits to the bank within 24 hours of receipt. Cash receipts are not to be used to make purchases or reimbursements.
2. The Facilities Managers **MUST** deposit all funds received from a sporting event immediately at its conclusion using the bank's night deposit box. The Athletic Office has keys for the US Bank deposit box.
3. Foreign currency/checks are **NEVER** accepted, including foreign money orders, bank checks, and coins.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

4. All cash and checks must be kept secured at all times (under lock and key, school safe or night depository).
5. Bank deposit tickets and deposit bags are available by calling the Treasurer's Office.
6. Please include the complete account numbers on the receipt form.
7. Several items can be listed on one receipt form and deposit ticket. A description for each receipt item must be included on receipt form.
8. When depositing cash, make sure to list on receipt, for what/who the cash payment was received.
9. When depositing many checks for the same amount, list the quantity, amount and total. For example, **10** checks for **\$5.00** each, totaling **\$50.00**. The checks do not have to be listed separately.
10. All checks must be made payable to Strongsville City Schools.
11. The bank receives the **WHITE** and **PINK** copies. Attach the **YELLOW** deposit slip to the receipt copy and send it to the Treasurer's Office. The **BLUE** copy is for the building's records.
12. The last day for deposits will be **FIVE DAYS PRIOR TO THE LAST BUSINESS DAY IN JUNE**. You may begin making regular deposits on **JULY 1st**.
13. All media fines, including lost books, damaged books, rebinding books, library fines, book replacements, etc., must be recorded as a General Fund receipt (use code **001-1890**). An operating unit number is not required for General Fund deposits.
14. Fees owed from a prior year should be coded as 001-1740 with the exception of fees for Technology Insurance which will be coded as 023-1740-9001-360 and fees owed for student activity accounts will be coded back to the appropriate 200 or 300 fund.
15. Proper documentation for each receipt must be kept for 4 years after audited. Proper documentation is defined as any supporting information that would appropriately describe the receipt and its purpose.

Cash/Checks in Buildings Guidelines

1. Any cash (cash or check) collected by any person will be receipted, accounted for and directed without delay to an appropriate depository.
2. In no case, shall cash (cash or check) be left overnight in school buildings, except in safes provided for safekeeping of valuables.
3. Cash (cash or checks) received shall be deposited on or before the **THIRD** business day following the date of receipt, if that person is able to safeguard the monies until such time as they are deposited.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

4. The District will accept bank counter checks. Counter checks are any checks issued by a financial institution to individuals who have run out of checks or whose checks are not yet available and no name and address is printed on the check. However, the name, address, and a phone number **MUST** be written on the check and the check must be made payable to Strongsville City Schools.
5. When possible, please include the reason for the payment on the memo line of the check (i.e. PTP, General Ed Fee, classroom fees).

REFUND OF RECEIPT REQUEST

General Guidelines

1. A request must be made in the same fiscal year when possible.
2. Mark the appropriate fields on the request form.
 - ▶ Name of the individual from whom the money was received.
 - ▶ Address, City, State and Zip Code
 - ▶ Amount of Refund
 - ▶ Date of Receipt
 - ▶ Original Receipt Number (High School only)
 - ▶ Receipt Account Code
 - ▶ Reason for Refund
 - ▶ School Building / District Department
 - ▶ Advisor's and Principal's Signatures
3. This form must be accompanied by the appropriate documentation, including a copy of the receipt indicating the amount of the payment to be refunded. A copy of the check is not necessary.
4. Send Original and first copy to the Treasurer's Office and retain the second copy for the Advisor's records.
5. The first copy will be returned to the Advisor when paid by the Treasurer's Office.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

STUDENT ACTIVITY ACCOUNTS (FUNDS 009, 014, 018, 019, 200, 300)

Definition of Student Activity Account Funds

1. **Fund 009 Uniform School Supplies**

A fund provided to account for the purchase of consumable supplies and materials as per the fees adopted by the Board of Education.

2. **Fund 014 Rotary**

A fund provided to account for operations that provide goods or services to other school district departments and on a cost-reimbursement basis or collection of fees the district pays on behalf of students (i.e. field trips, AP exams).

3. **Fund 018 Public School Support**

A fund provided to account for specific local revenue sources, other than taxes (i.e. profits from vending machines, sales of pictures, etc.), that are restricted to expenditures for the benefits of all students.

4. **Fund 019 Other Local Grants**

A fund used to account for the proceeds of specific local revenue sources, except for state and federal grants, that are legally restricted to expenditures for specified purposes.

5. **Fund 200 Student Managed Activities**

A fund provided to account for those student activity programs that have student participation in the activity and have students involved in the management of the program. This fund typically includes student activities such as student council or the senior class. **Expenditures must be approved by the students, by providing the treasurer's office meeting meetings, or resolutions signed by activity officers.**

6. **Fund 300 District Managed Activities**

A fund provided to account for those student activity programs that have student participation in the activity but do not have student management of the programs. This fund would include athletic programs, band, cheerleaders, flag corps, and other similar types of activities.

Purpose of Student Activity Accounts

1. The purpose of student activity programs should be to promote the general welfare, education, and morale of the students and to finance the normal, legitimate co-curricular activities of the student body organizations.
2. For additional information, please consult the Ohio Auditor of State website.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

General Guidelines

1. Guidelines Specific to the 018 Public School Support Fund
 - a. A Purpose and Goals should be completed.
 - b. This fund may be used, but not limited to the following reasons:
 - Assemblies, Non-Cash/Non-Gift Card Awards, Student Incentives, Student Projects, Workbooks for Re-Sale, Bereavement
 - c. This fund **cannot** be used, but not limited to the following reasons:
 - Student Agenda Plan Books, Employee Cash or Gift Card Awards, Sunshine Clubs, or anything that may benefit an employee

2. Guidelines for All Activity Accounts (009, 014, 018, 019, 200 & 300)
 - a. The Board authorizes, by resolution recorded in the official Board minutes, the student activity programs that will be offered.
 - b. Projects for raising student activity monies should, in general, contribute to the educational experience of the pupils, and should not conflict with but add to the instructional program (please refer to the **FUNDRAISING** section for specific guidelines).
 - c. Student participation is an important factor in the democratic management of monies raised by the student body and expended for its benefit. The appropriate student activity group should approve expenditures.
 - d. Student activity monies should, to the extent possible, be expended in such a way that it benefits those currently in school who have contributed to the accumulation of those monies.
 - e. Monies derived from the student body should be expended to benefit the student body and not benefit a special group (expenditures must follow all purchase order guidelines).
 - f. Student activity monies should not be used for any purpose, which represents an accommodation, loan, or credit to the District employee, or any other person.
 - g. Post-dated checks and new account checks without printed address block cannot be accepted, and checks cannot be cashed for anyone.
 - h. District employees or others should not make purchases through a student body order to take personal advantage of the student body purchasing privileges.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

- i. The amount of the various program fund balances cannot exceed limits prescribed by the Board. Placing of limits tends to assure that money is used for the benefit of the students who contribute to the program.
- j. No student body organization can be obligated for purchases made by students, faculty, and others unless pre-authorized by the school advisor and a purchase order is approved.
- k. Prior to any financial transaction by an authorized student activity, a budget must be submitted and approved in the current school year.
- l. All sources of revenue must be approved by the Board and must be included in the student activity group's current year budget. Receipts must be identified by Uniform School Accounting System classification.
- m. All expenditures must be in accordance with the approved budget of the group. The authorization for the expenditure will be an approved purchase order.
- n. Before approving student activity expenditures, the Board determines whether the proposed expenditures will serve a public purpose. **IT HAS BEEN CONSISTENT POLICY OF THE AUDITOR OF STATE THAT FINDINGS FOR RECOVERY SHALL BE ISSUED FOR ANY EXPENDITURE WHICH FAILS TO SERVE A PUBLIC PURPOSE.**
- o. The determination of whether expenditure serves a public purpose will be based on the policy adopted by the Board.
- p. Proposed expenditures must be specific enough to clearly define the type of expenditure being authorized. Rather than generalizing expenditures as "supplies" or "services", it should specify "refreshments at meeting" or "meals and lodging for club participants at state convention".
- q. Prior to any financial transactions by an authorized student activity, a purpose clause for the activity must be submitted by the student group and approved by the Board of Education prior to the authorized student activity engaging in any financial transactions.
- r. The purpose clause must encompass the reason for the activity's existence, its aspirations, its future goals, and the means through which the goals and aspirations may be achieved.
- s. Any amendment to an approved policy statement must be approved by the Board of Education.
- t. The student group must establish how the revenue of the group is going to be raised and how the group is going to expend these funds to accomplish its goals and aspirations.
- u. The budget, as submitted by the activity group, must be approved by the Board of Education along with the purpose clause.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

Administration of Student Activities

1. The School Principal or designee is responsible for the approval of requisitions for the expenditure of funds and any other duties as assigned by the Superintendent. The Athletic Director is responsible for approval of requisitions for the 300 level athletic activity funds.
2. The duties and responsibilities of any advisor consists of the following:
 - Preparing annual budgets and purpose clauses;
 - Supervising the activities of the activity group, including preparation of fund raising potentials, proofs of cash, and other appropriate documentation; and
 - Performing any other duties as assigned by the administrative authority.

Deposits of Cash

1. All monies collected from any source should be substantiated by deposit of monies form, cash registers supplying cumulative readings, pre-numbered tickets, or other auditable records.
2. In all cases where tickets are used, ticket reports and unsold tickets must be available for audit (please refer to the **TICKET SALES** section for specific guidelines).
3. All monies collected by District employees, and by student treasurers, will be handled according to prudent business procedures.
4. All monies collected will be receipted, accounted for and directed without delay to the proper location for deposit.
5. In no case shall monies be left overnight in school buildings, except in safes provided for safekeeping of valuables. Any person who receives public monies for the District shall deposit those monies within three days of receipt.
6. Cash Registers, if applicable, should be sealed without re-settable totals; Total should reconcile with sales; Tickets or tapes supporting “over rings” should be retained.
7. Approval should be obtained for all voids or adjustments.
8. Forms, if applicable, should be pre-numbered. Pre-numbered forms should not be printed in the school printing department.
9. Perpetual inventory should be maintained on pre-numbered collection forms, receipts, tickets, etc. Any discrepancies should be investigated and resolved.
10. Advisor should keep records of collections by source.

Strongsville City School District

Procedures of the Treasurer’s Office – Fiscal Year 2018

Private travel vendors

1. Private travel vendors may be necessary for trips taken by a student activity program. When arranging, booking, or approving field trips through or with a private travel vendor, school district officials and employees are acting under the “color of office” as defined in ORC §117.01.

STUDENT FEES

General Guidelines

1. Fee payments may be enforced by withholding student grades and credits, cutting access to online grades, denying participation in extracurricular activities or denying the privilege to participate in commencement exercises (ORC §3313.642).
2. The District uses a banking firm to collect returned checks, but upon occasion it may be necessary for the Treasurer’s Office to notify the appropriate secretary/bursar to reinstate the charges.
3. If a student qualifies for the free lunch program, and signs the appropriate waiver, Food Services will notify the applicable schools to waive the student’s fees.
4. If the student qualifies for free lunch the second semester, only new fees incurred for the second semester should be waived. Refer to #5.
5. Fees for students who withdraw after school has begun are liable for fees for consumable items that have been used. These are not prorated. Non-consumable fees for items such as a yearly magazine subscription or science fee can be prorated based on a monthly basis or however the District is charged and however the cancellation process occurs. For example, for a magazine subscription, if the District can receive a refund or credit for the amounts that are cancelled after the student withdraws, then that portion can be refunded. If the amount is an annual non-refundable payment, then that amount cannot be refunded.
6. Fees that are paid for prior school years should be receipted to 001-1740.
7. Technology fees and the Technology Insurance fee (9th grade only) should be receipted per the chart below. Note the Technology Insurance account is fund 023 and includes an “SCC” number.

Fund	Receipt	SCC	Subject	OPU	
001	1740	0000	000000	000	PRIOR YEAR STUDENT FEES
001	1740	0000	000000	141	TECHNOLOGY FEE - SELP
001	1740	0000	000000	210	TECHNOLOGY FEE - CHAPMAN
001	1740	0000	000000	225	TECHNOLOGY FEE - KINSNER
001	1740	0000	000000	230	TECHNOLOGY FEE - MURASKI
001	1740	0000	000000	240	TECHNOLOGY FEE - SURRARRER

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

001	1740	0000	000000	250	TECHNOLOGY FEE - WHITNEY
001	1740	0000	000000	340	TECHNOLOGY FEE - MIDDLE SCHOOL
001	1740	0000	000000	360	TECHNOLOGY FEE -HIGH SCHOOL
023	1740	9001	000000	360	TECHNOLOGY INSURANCE FEE - HS

Fee Notice Distribution and Timeline.

1. Annually, the Treasurer's Office will set a school fee notice distribution window with a consistent distribution and collection window for each school level. For fiscal year 2017-2018, fee notices should be distributed not later than October 6, 2017.
2. The deadline for payment of school fees will be due the day prior to winter break. Second semester fees for Strongsville High School will be sent home the second week of the semester and due no later than February 28th of each year.

Consequences for Failure to Pay Current School Fees by due date prior to winter break.

1. The PASS account for the student and family will be disabled until full payment is received or current on a payment plan.
2. Students will not be permitted to purchase a parking permit.
3. Seniors will not be permitted to "walk" at commencement ceremonies until fees (current and past) are paid in full.
4. Transcripts and records will not be released for students until fees (current and past) are paid in full.

Consequences for Outstanding School and Athletic Fees Balances from Previous School Years.

1. The student will not be able to participate in school and/or athletic field trips.
2. The student will not be able to participate in school dances that require a purchased ticket.
3. A student with a previous school and/or athletic fee balance (for any sport) will be removed from the team prior to the first competition and/or will not be permitted to participate in any extracurricular activity.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

Payment Plans - Options for Family Payment Plans.

1. Families may contact the Treasurer's Office to be placed on a payment plan.
2. Families that adhere to the established terms of the payment plan will not be impacted by the aforementioned consequences.
3. Failure to meet the terms of the payment plan will result in the enactment of all stated failure to pay consequences and may be disqualified to participate in any future payment plans.

Participation Fees

All pay to participate and trainer fees will be due no later than the first regular season competition. Failure to pay current athletic fees will result in the student-athlete being removed from the team until full payment is received.

1. Pay-to-Participate (PTP) Fee

Middle School	\$100 per sport
High School	\$200 per sport
Family Cap	\$600; all grade levels; excludes Athletic Trainer Fees
Reduced Lunch	NOT EXEMPT
Free Lunch	NOT EXEMPT
2. Athletic Trainer Fee

Middle School	\$10 per student (this fee is in addition to the PTP fee)
High School	\$20 per student (this fee is in addition to the PTP fee)
Family Cap	NONE
Reduced Lunch	NOT EXEMPT
Free Lunch	NOT EXEMPT

Receipt Code Guidelines for Fees

1. Please use the following receipt codes for **PAY-TO-PARTICIPATE FEES**.

Middle School	001-1635-340
High School	001-1635-360
2. Please use the following receipt codes for **TRAINER FEES**.

Middle School	001-1790-340
High School	001-1790-360

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

3. Please use the following receipt codes for Tech Fees and Prior Year School Fees

All Schools-PY Fees	001-1740
All Schools-Tech Fees	001-1740-OPU
High School	023-1740-9001-360 (Insurance Acct. for ChromeBooks to be used for current school year and prior years' fees)

Payment Guidelines

1. Families are responsible for notifying the Athletic Department if they qualify for the family cap. Forms are available by contacting the Athletic Department office and on the District's website under the Athletic Department. Fee of the youngest family member will be waived.
2. Payments may be made according to the following:
 - a. Coaches (cash or check only)
 - ▶ If payment is made to a coach, the coach must collect all fees and remit them to the respective Main Office as received (coaches are expected to know and adhere to all board cash, deposit and receipt policies). Do not hold onto payments until all are collected.
 - b. High School Athletic Office (cash or check), High School Main Office (cash, check or credit card), Middle School Main Office (cash, check)
 - ▶ If payment is made at these locations, the respective employee must collect all fees, including those collected by the coaches, and deposit those fees according to the District's depository guidelines and procedures.
3. Payments must be received prior to the first official athletic event.
4. Payments for combined fees (Participation and Trainers) as well as for multiple participants will be accepted.
5. Clear identification of student and sports program is required with all payments.
6. Athletic Directors/designees are responsible for maintaining records of all payments by athletes so that a clear audit trail is visible. Records should be maintained for four years after audited.
7. Deposits will be made directly to the District's bank account.
8. The HS Athletic Office or MS Main Office will process deposit-ready bags.
9. All coaches are required to maintain and adhere to all district procedures and any applicable Board policies.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

TICKET SALES

General Guidelines

1. Establish the price and make arrangements for printing tickets. As a general rule, tickets should be treated and accounted for like cash.
2. Select the ticket sellers and provide them with the appropriate number of tickets, the forms needed to account for the sales, and the currency and coins needed for making change.
3. Make a record of the number of tickets given to each seller.
4. Collect the cash and unsold tickets from each seller and reconcile the cash collected with the ticket sales. Maintain a record of unsold tickets.
5. Prepare a deposit slip and remit funds to the building secretary or bursar (coins must be rolled and \$1 bills must be wrapped).
6. Make a record of the first and last numbers to verify the number of tickets received from the activity advisor. Verify the prices, particularly if there are price differentials.
7. Collect the cash from the purchaser, verify that the amount is correct, and provide the purchaser with the ticket(s).
8. At the end of the sale, record the number of the first unsold ticket, and count the number of tickets sold. If tickets have been sold at different prices, record the number sold at each price.
9. Organize the money collected by denomination and then count each denomination. For each price category, compare the actual total with the total obtained by multiplying the number of tickets sold by the price of each ticket.
10. Provide the activity advisor with the money, ticket-sales accounting record, and the unsold tickets.
11. Discrepancies between tickets sold and cash collected must be reported to the appropriate administrator for investigation.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

TRAVEL FORM

Due Dates for Any Travel Form

1. A blanket purchase order for mileage must be in place prior to any travel and is only valid for three (3) months. Preferably, submission of mileage forms should be done monthly but definitely within the three month life of the purchase order. Each month of travel must be submitted on its own travel form with supporting documentation attached.
2. Any business travel, whether it is one day or multiple days, must be submitted on the appropriate form.
3. Travel being paid from federal grants must be submitted at least quarterly.

TRAVEL – GENERAL GUIDELINES

Purchase Order Guidelines – Applies to all District 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. A purchase order encompassing the entire fiscal year is not permitted. A purchase order is only valid for three months and must be closed in a timely fashion with a new purchase order created for the next three months of travel.
3. The travel form and its supporting documentation, if any, must be signed by the appropriate supervisor. Accurate paperwork is due to the Treasurer's Office to initiate payment. If paperwork is not completed correctly per the guidelines listed below, send it back to the originator to correct before forwarding it to the Treasurer's Office.
4. The last day to submit travel expenses for the fiscal year is the **SECOND** Friday in June for all non-260 day employees.
5. Mileage reimbursement will be calculated from your home building or district property to the event and back to the home building or district property, even when traveling from and/or to your home.
6. Exceptions to mileage reimbursement include Convocation, social functions, and any related charitable events.
7. Mileage expenses are not reimbursable for district-owned vehicles.
8. Mileage is reimbursable at the current IRS standard mileage rate.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

9. Please use one, distinct travel form for each month
10. The Accounts Payable department reserves the right to hold small mileage reimbursement requests until a) the total of mileage reimbursements for an individual exceeds \$10, or b) the end of the 3-month period of the purchase order has been reached.

A. Travel-Daily, High Frequent In-District Travel

1. Only use this form if your travel is more than 5 times per week.
2. This form automatically calculates mileage between your point of origin and destination. If the form does not show a location, the occasional mileage form should be used.

B. Travel-Occasional Travel

1. Point of origin is employee's building of employment
2. If this form does not automatically calculate mileage between your point of origin and destination, please calculate the mileage using MAPQUEST or GOOGLE MAPS and the "shortest distance" option and attach a copy of the text directions to the travel form (the map is not necessary).

C. Travel-Meal, Lodging, & Other Travel Expenses

1. Point of origin is employee's building of employment
2. If this form does not automatically calculate mileage between your point of origin and destination, please calculate the mileage using MAPQUEST or GOOGLE MAPS and the "shortest distance" option and attach a copy of the text directions to the travel form (the map is not necessary).

Meal Guidelines

1. Meal reimbursements are not allowed during same day, local travel which is less than 100 miles.
2. Please report the actual cost or the meal allowance whichever is less.

(B) Breakfast	\$10 per day (including any applicable fees, taxes and gratuity)
(L) Lunch	\$15 per day (including any applicable fees, taxes and gratuity)
(D) Dinner	\$25 per day (including any applicable fees, taxes and gratuity)
3. Gratuities should be between 15-20% (student and athletic activity accounts may use prudent and reasonable gratuity rates).

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

4. If the total cost of the meal, including all applicable taxes and gratuity, exceeds the allowance rate, the employee is responsible for the difference (student activities may purchase snacks so long as purchases are made within the guidelines of their respective purpose and goals statement).
5. Please attach all **original**, detailed receipts to the form. A credit card statement is not an acceptable receipt.

Lodging Guidelines

1. Please report the actual cost or the allowance rate whichever is less.
2. The District will reimburse for the lowest rate available under the standard room rate or government, corporate, conference, or other discounted rate.
3. Accommodations for lodging will be reimbursed at the single-occupancy rate at a non-luxury hotel.
4. Hotel accommodations the night before or after an event will only be reimbursed if reasonable travel accommodations the same day are not available. Hotel stays within Ohio will be reimbursed only when the traveler is conducting business **100** or more miles away from an employee's home and when an overnight stay is required.
5. Employees are responsible for procuring any Ohio tax-exempt forms for their stay (out-of-state taxes are reimbursable). Ohio taxes will not be reimbursed.
6. All personal expenses incurred while traveling will not be reimbursed, including, but are not limited to:
 - Movie rentals, alcoholic beverages, in-room snack bar, room service, personal phone calls, recreational activities.
7. Please attach the original, detailed hotel receipt to the form. If the original, detailed hotel receipt is missing, please contact the hotel for a duplicate receipt.

Rental Car Guidelines

1. The lowest cost method of renting a vehicle should be used.
2. Rentals are acceptable if:
 - Other transportation, such as public transportation, taxis or airport shuttles are more expensive or inaccessible; or transporting large items are impractical using such transportation.
3. Collision and damage coverage for rental cars is covered under the district fleet insurance policy if traveling on official district business and should not be purchased from a rental car agency.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

4. The district's insurance will not cover personal use of rentals. Employees should use their personal insurance, or purchase the optional insurance at personal expense to ensure coverage (the portion of the rental car expense used for personal reasons are not reimbursable).
5. All registered drivers must be employees for insurance purposes.

Air Travel Guidelines

1. Tickets should be purchased at the lowest, coach cost possible.
2. Unused airline tickets or flight coupons have a cash value and therefore must not be discarded or destroyed. When a trip is canceled after the ticket has been issued, please contact the Treasurer's Office for further assistance.
3. Please see **PERSONAL REWARD PROGRAMS** for employee frequent flyer miles/rewards/credits or other rewards accrued during official district travel.

Reimbursement Travel Guidelines

1. Please attach the appropriate Travel Form including all original, itemized receipts, if applicable, to the purchase order copy.
2. When a meal reimbursement is requested, please note on the receipt if the meal is a breakfast, lunch or dinner.
3. Please provide documentation that makes it easy to determine that the purchase served a proper public purpose related to school business.
4. Should there be an instance when it is unclear what is being purchased, please indicate what was purchased on the receipt.
5. If this reimbursement is being made from petty cash, the guidelines above continue to apply, however, please see the petty cash guidelines for additional assistance.
6. Please provide documentation that makes it easy to determine that the purchase served a proper public purpose related to school business.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

USASWEB/REFLECTIONS

1. To reset your password, call META directly at 740-389-4798 ext. 12721.
2. When logging out of the State Software programs, you must actually click on the “log out” option and not just “X out” to close the program(s).
3. At month end close, the Treasurer's Office will ask you to exit all State Software programs. Please exit immediately and stay out until notified work can be resumed. If you are in the middle of a program and cannot immediately exit, just notify the Treasurer's Office.
4. You should be able to view frequently used budget and revenue reports through FISCWEB. Let the Treasurer's Office know if you cannot access these reports or need other reports added.
5. Please use USASWeb to check your budgets, cash, and revenue.
6. Use USASWeb to verify a vendor is in the system. The vendor can be found by using its name, address or phone number. Remember to access both and not just active vendors. Using “*” around the name will pull up all similar options, helping you to locate the appropriate vendor.
7. After you log-in to USASWeb, a User's Manual can be found under “Help – Documentation”.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

REPORTING EXCUSED ABSENCES

Ohio Admin. Code 3301-69-02(B) indicates acceptable reasons for excused student absences, which include: illness of the child, illness in the family necessitating the presence of the child, quarantine of the home, death of a relative, medical or dental appointment, observance of a religious holiday, a college visitation, or an emergency or other set of circumstances approved by the Superintendent.

The excused absence requires the parent or guardian to provide the date, time, and explanation of the absence.

Failure to properly document excused absences could affect the District's state funding allocation in the future.

Each school should ensure all excused absences are properly documented, including documenting the explanation of the absence, the date and time of the absence, the person providing the explanation of the absence and their relationship to the student, how the absence was reported (called, email, note), and whether the absence was reported before or after the absence took place.

Excuses for "excused" absences should be available in the school office and filed for easy access. This includes notes from home, phone logs, suspension notices, and other relevant documents:

- All excuses from parents, and other documents, regardless of format or condition, become official attendance records. ORC 3317.031 requires, this record shall be kept for at least **five years** and shall be made available to the State Board of Education or its representative in making an audit of the average daily membership or the transportation of the district."
- All notes and other verification information relative to excused absence and tardiness should be organized by attendance in a folder. Suspension or expulsion are examples of other types of verification that should be included in the folder. If a telephone call is the means of confirming excused absences, a copy of the log should be included in the folder. The log should contain the date of the absence, the date of the call, the name of the person making the call, the name and relationship of the person contacted, and the reason for the absence.

Recommended Guidance:

- ***If a hardcopy note is provided to report the absence*** - Please log the following information into the students powerschool account: explanation of the absence (attendance code), the date and time of the absence (time in – time out, and total time missed, if applicable), the person providing the explanation of the absence and their relationship to the student, state that a hardcopy note was provided to report the absence and was filed in the student's file/folder. Once entered in powerschool, file the hardcopy note in the student's folder.

Strongsville City School District

Procedures of the Treasurer's Office – Fiscal Year 2018

- ***If an email is provided to report the absence*** – Please print a hardcopy of the email. Log the following information into the students powerschool account: explanation of the absence (attendance code), the date and time of the absence (time in – time out, and total time missed, if applicable), the person providing the explanation of the absence and their relationship to the student, state that an email was provided to report the absence and was filed in the student's file/folder. Once entered in powerschool, file the hardcopy email in the student's folder.

- ***If a phone call is provided to report the absence*** – Please log the following information into the students powerschool account: explanation of the absence (attendance code), the date and time of the absence (time in – time out, and total time missed, if applicable), the person providing the explanation of the absence and their relationship to the student, state that a phone call was provided to report the absence.

STRONGSVILLE CITY SCHOOL DISTRICT

TREASURER'S OFFICE:

George K. Anagnostou, Treasurer/CFO, 440-572-7021, ganagnostou@scsmustangs.org
Robert (Rob) Showatler, Assistant Treasurer, 440-572-7023, rshowalter@scsmustangs.org

Dawn Evangelista, Executive Secretary, 440-572-7021, devangelista@scsmustangs.org
Ruthann Franczak, Coordinator of Payroll and Benefits, rfranczak@scsmustangs.org
Joan Kohuth, Inventory/Data Input/Payroll, jkohuth@scsmustangs.org
Judy Jurcago, Data Input Specialist (Accounts Payable), jjurcago@scsmustangs.org
Karen Rich, Data Input Specialist (Accounts Payable), krich@scsmustangs.org

BOARD OF EDUCATION

Cameron M. Ryba, Superintendent
George K. Anagnostou, Treasurer/CFO

Carl W. Naso, President
Richard O. Micko, Vice President
Colonel Duke Evans
George Grozan
Jane L. Ludwig



18199 Cook Avenue, Strongsville, OH 44136
440.572.7000 ● strongnet.org