
TREASURER'S OFFICE MANUAL



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River Valley Local School District Procedures of the Treasurer's Office

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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
 - ▶ Vendor Name
 - ▶ Date of Check Issuance (Date needed)
 - ▶ Purchase Order Number
 - ▶ Amount of the Check
 - ▶ Reason for the Check
 - ▶ Employee Name to Whom the Check Should be Sent If It Isn't Sent to the Vendor
 - ▶ Explanation as to why the check it to be written to an employee and not a Vendor
 - ▶ Employee Signature
 - ▶ Signature of Building Principal or Activity Advisor
 - ▶ Signature of the Treasurer
7. Check Runs will be done no less than every other week beginning August 20, 2018 (subject to change due to holidays, vacation, and month end close).

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AMAZON ORDERING PROCEDURES

The following steps listed below will outline how to begin ordering from Amazon. You will have to be invited to join Amazon business account. This is done thru an email and there will be a link provided for you to sign up for the account. Please use your school email address for this account. This is a one-time only set up. The Assistant Treasurer will be able to send you the invitation email to get started.

INSTRUCTIONS FOR ORDERING FROM AMAZON

1. Request from the Assistant Treasurer to receive an invitation to join. Once Assistant Treasurer signs you up for invitation, you will receive an email from Amazon.
2. Click on email link to sign up for a business account. You will be prompted for email address (use your school email). You will also be asked for a password.
3. Fill out your requisition to Amazon
4. Go to Amazon.com. Make sure you sign in under your business account.
5. Begin shopping. Put items in your cart. When you proceed to checkout, you should be prompted for a purchase order number. You will be unable to order without a purchase order number. At this point you can print off your shopping cart list and attach to your requisition.
6. Send requisition to building principal for approval. It will follow the same procedure as all our requisitions. Once Assistant Treasurer receives your rec, she will assign it a purchase order number and send copy of purchase order back to you.
7. At this point, you will be able to get back on your account, pull up your cart and proceed to checkout. Enter your purchase order number and submit. Print off the receipt, sign it and send to Assistant Treasurer.
8. The Assistant Treasurer will be prompted to approve your order once you submit it. You will receive a confirmation email from Amazon that your purchase order has been approved.

Steps 1 and 2 are a one time step to get you set up.

If you have any questions about this process, please feel free to contact the Assistant Treasurer.

APPROVAL FOR PURCHASE ORDER INCREASE

An approval for a purchase order increase will not be processed for an amount above 10% or \$50.00 of the original purchase order amount unless expressly approved by either the Treasurer or Superintendent 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.

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General Fund/Non-General Fund Budgets

All budgets are to be completed via Goggle Docs, excel spreadsheets or via a face to face meeting by the third Friday in April. Budgets will be made available via financial software in June.

Student activity fund's purpose and goals statements are to be reviewed and updated via paper form.

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

Budget revisions for should be completed in GoogleSheets.

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 200-9219, the Class of 2019. A budget transfer cannot take place between 200-9219, Class of 2019 and 200-9330, FFA.
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.

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CREDIT CARDS

General Guidelines

1. **ELIGIBILITY** - To be eligible to use the Credit 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 Credit 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 Credit Card Program 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. All Credit Cards are located in the Treasurer's Office, where the Assistant Treasurer 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. The Assistant Treasurer 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.
4. 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.
5. A valid purchase order must be done to the Credit Card Company prior to checking out the credit card and any purchase against the Credit Card.
6. 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.
7. All cardholders are personally responsible for any unsubstantiated purchases or those not within the scope of their responsibilities.
8. 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 on which you are doing business, 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.
9. Only original, itemized receipts for payment will be accepted.

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10. All original, itemized receipts and corresponding PO's are to be remitted to the Treasurer's Office within 10 days following the authorized charge. (Policy DKA).
11. If the Credit Card is lost, please call the Assistant Treasurer at 740-725-5441 or extension 1441 to cancel the card.
12. The following items are **NOT** appropriate use of the Credit Card (this does not represent a complete, full or inclusive list):
 - a. Any item for personal use, including personal phone calls.
 - b. Any item for non-school, non-public purposes.
 - c. Cash advances of any kind.
 - d. Any item exceeding the single transaction dollar limit established for the card (different cards may have different limits).
 - e. Any alcoholic beverage purchases.
 - f. Any prescription drug purchases.
 - g. Any lease of equipment, unless authorized by the Treasurer.
13. 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.
14. 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.

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. Groceries can be purchased at any grocery store that the District has accounts with and that does not accept a purchase order. (Kroger, GFS, Walmart). If you want to do business with another store, please contact the Treasurer's office

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5. 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.
6. Delivery charges will be considered on a case-by-case basis and must not exceed mileage reimbursement costs. If approved, the delivery charge will be treated as shipping and handling charges.

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.
3. Each card is for a particular department or building and is checked out to the respective administrator at the beginning of the school year (August 1) and returned to the Treasurer's office by May 31 of that fiscal year.
4. Each administrator or their designee will maintain a Check Out/In form that documents the employee name and date of usage for the purchasing card. Each employee that uses the PNC Purchasing Card must sign an Employee Usage Agreement one time each fiscal year. All signed Employee Usage Agreements will be returned to the Treasurer's office by May 31 of the current fiscal year.
5. 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.
6. Each administrator or their designee will keep track of purchases made with the purchasing card for the month and turn in a reconciliation report with the statement to the Treasurer's office by the 15th of the following month. (Note: PNC Purchasing Card cycles run from the 4th to the 3rd. Example April 4th starts the monthly billing cycle and the cycle will end on May 3rd).
7. **PROHIBITED PURCHASES/TRANSACTIONS** - The Purchasing Card may not be used for the following (This is not all inclusive):
 - Sales Tax
 - Cash advances, money orders, wire transfers, gift cards (unless specifically approved by the

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- Treasurer)/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

8 PROCEDURE

1. A requisition is to be put into place for vendor PNC - XXXX 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 Description number 2 of requisition put in business name. Example: Dave's Towing.
2. Once the requisition has been approved, converted into a Purchase Order, and returned to the requester, the requester may check out the purchasing card with their respective administrator or their designee.
3. The Purchasing Card must be signed out from the respective administrator or their designee, used, and returned in-person on the next business day. Original receipt need to be turned in within 2 business days. The last four (4) digits of the purchase card used MUST be listed on the authorization to pay request.
4. The Treasurer's office will review the reconciliation report, the attached purchase orders and original detailed receipts before processing payment. Any expenditures not supported by a purchase order or receipt are considered invalid expenditures and repayment for the expense must be made to the District.

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FISCAL YEAR-END CALENDAR (by category)

Budgets

- ▶ Budgets for all funds are to be completed via Goggle Docs, Excel or via a face to face meeting by the **THIRD** Friday in April.

Deposits

- ▶ All deposits must be remitted to the bank three 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 no less then every other week beginning August 20, 2018 (subject to change due to holidays, vacation, and month end close). 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 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 **Second** Friday in May.

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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 Goggle Docs, Excel preadsheet or via a face to face meeting
- ▶ 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
- ▶ Second 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
- ▶ Three 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 260 day employees Last day to submit mileage/travel expenses is June 10th.

July

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

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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 **SALES PPRJECTION AUTHORIZATION** 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 **SALES PPRJECTION AUTHORIZATION** (with account code) to the Treasurer's Office where it will be date stamped and a copy will be returned to you. Keep a copy for your files.
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.

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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 building secretary of the amount to be added to the student's fees.
12. The advisor remits all money collected to the building secretary for deposit daily.
 - a. It is the advisor's responsibility to accurately count all cash and coins prior to submitting to the building secretary for deposit. All coins and \$1 bills must be rolled/wrapped appropriately before remittance.
 - b. All checks must be made payable to River Valley Local School District 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 **SALES PPRJECTION AUTHORIZATION** form. The form is then submitted to the Treasurer's Office for review.
17. A copy of the completed **SALES PPRJECTION AUTHORIZATION** form and all relevant documentation of the fundraiser are to be maintained by the advisor or in the principal's office for

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future reference and 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 **SALES PPRJECTION AUTHORIZATION** 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. 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.

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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 \$3,500 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 form must be completed and distributed as directed on the form.
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.

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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 **YELLOW** purchase order copy and/or invoice.
2. Please return the **YELLOW** copy to Accounts Payable.
3. All supporting documentation is due by Wednesday the week before a check run.

ITINERANT TEACHER MILEAGE

Itinerant teacher mileage is for certificated staff who travel due to their work assignment, directed by the District. The procedure for Itinerant Teacher Mileage is as follows:

1. Treasurer’s office will notify the appropriate secretaries 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 2213 431 0000 000000 000 00 000 0000**.
3. Purchase Orders (PO) are to be issued every 3 months for mileage. Budgeted is \$300.00 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 the Treasurer’s office for verification.

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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 allows only approved 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. 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 the November 1st through November 15th, 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 Treasurer 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.

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Workers' Compensation

If an injury or accident occurs, the injured employee must complete the **ACCIDENT REPORT** form as soon as possible. This will ensure that the Treasurer and Payroll are notified.

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 sheet to the Treasurer's Office; keep copies for your records

Overtime Guidelines

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

A. BUS DRIVER & BUS AIDE	TRANSPORTATION SUPERVISOR
B. CAFETERIA	FOOD SERVICE COORDINATOR
C. CUSTODIAN/MAINTENANCE	MAINTENANCE SUPERVISOR
D. EMPLOYEES NOT LISTED IN A, B, C or D	SUPERINTENDENT
2. Overtime must be approved prior to the employee working the overtime.

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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 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 complete timesheets and submit them to Building Principals for approval.

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** Kroger rewards 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.

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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).

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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.

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 #DJ, DJF, DJF-R.
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

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- 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.
9. The District will pay invoices that exceed PO, only if the difference is less than 10% of PO or less than \$100. Any amount greater than this will require another purchase order and if the purchase order is not approved the employee is responsible for the unpaid portion of the invoice.
 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 **31-6402823** 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 no less than every other Friday, beginning with the August 20, 2018, 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.

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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 018 Principal Account. Requisitions with a negative "CASH" balance warning can be processed. Contact the Treasurer's Office for all other warnings.

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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 018 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.

RECEIPTS / DEPOSITS

General Guidelines

1. The building secretary must make cash and check deposits to the bank within 24 hours of receipt. In the event the Treasurer or person in charge of an activity is unable to deposit the money in 24 hours, the money will be accounted for and deposited in the safe. The money can be held no longer than three business days after receipt; this amount must be under \$1000.00.
2. Cash receipts are not to be used to make purchases or reimbursements.
3. The Facilities Managers **MUST** deposit all funds received from a sporting event immediately at its conclusion using the bank's night deposit box.
4. Foreign currency/checks are **NEVER** accepted, including foreign money orders, bank checks, and coins.
5. All cash and checks must be kept secured at all times (under lock and key, school safe or night depository).
6. Bank deposit tickets and deposit bags are available by calling the Treasurer's Office.
7. Please include the complete account numbers on the receipt form.
8. Several items can be listed on one receipt form and deposit ticket. A description for each receipt item must be included on receipt form.
9. When depositing cash, make sure to list on receipt, for what/who the cash payment was received.

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10. 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. If you do not list checks separate, make a copy of the checks and attach to the deposit slip given to the Assistant Treasurer.
11. All checks must be made payable to River Valley Local School District.
12. The bank receives the **WHITE** and **PINK** copies. The bank returns the **PINK** copy along with a deposit slip. Attach the **Pink** deposit slip and the bank deposit slip to the deposit reconciliation report and send it to the Treasurer's Office. The **YELLOW** copy is for the building's records.
13. The last day for deposits will be **THREE DAYS PRIOR TO THE LAST BUSINESS DAY IN JUNE**. You may begin making regular deposits on **JULY 1st**
14. 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.
15. Fees owed from a prior year should be coded as 001-1740 and fees owed for student activity accounts will be coded back to the appropriate 200 or 300 fund.
16. 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 and the amount must be under \$1000.00.
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 River Valley Local School District.
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).

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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 to the Treasurer's Office and retain a copy for the Advisor's records.

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Procedures of the Treasurer's Office

STUDENT ACTIVITY ACCOUNTS (FUNDS 009, 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 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.

3. 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.

4. 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.**

5. 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.

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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, 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.

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- 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.

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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 and 200 Club Sports.
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 report 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 **24** hours of receipt. In the event the Treasurer or person in charge of an activity is unable to deposit the money in 24 hours, the money will be accounted for and deposited in the safe. The money can be held no longer than three business days after receipt; this amount must be under \$1000.00.
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. Deposit Forms should be pre-numbered and deposit books can be obtained from the assistant Treasurer.
9. Advisor should keep records of collections by source.

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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 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.

Fee Notice Distribution and Timeline.

1. Annually, the respective buildings will send Fee Notice Distributions notices home with the students. First semester fee notices should be distributed no later than October 15. The deadline for payment of school fees will be due the day prior to winter break.
2. Second semester fees for the High School will be sent home by the last day of February. The deadline for payment of school fees for second semester will be due May 1st.

Consequences for Failure to Pay Current School Fees by due date prior to winter break (first semester) or May 1 (second semester deadline).

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1. The PowerSchools 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.

Payment Plans - Options for Family Payment Plans.

1. Families may contact the Treasurer's Office to be placed on a payment plan. This payment plan must be set up October 1 and paid in full by May 1.
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 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	\$95.00 one sport, \$120.00 two sports, \$130.00 for three sports
High School	\$200.00 one sport, \$250.00 two sports, \$275.00 for three sports, \$106 Music Fee, Combo Fee (One sport and music) \$325
Family Cap	\$550; all grade levels
Reduced Lunch	NOT EXEMPT
Free Lunch	Reduced by 50%

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Receipt Code Guidelines for Fees

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

Middle School	300-9000-000-9500-000000-002-00-000-1635
High School	300-9000-000-9500-000000-001-00-000-1635

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.
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. Cash and Check are the only forms of payment received by the building secretaries. Credit cards are accepted on line through MySchoolBucks <https://www.myschoolbucks.com>
 - ▶ Secretaries 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 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, HS Main 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.

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TICKET SALES

General Guidelines

1. Establish the price and make arrangements for printing tickets if necessary. 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 (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 last unsold ticket and count the number of tickets sold. If tickets have been sold at different prices, record the number sold at each price. Attach first and last unsold ticket to ticket report.
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.

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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 mileage/travel expenses is five days after school is out. For 260 day employees the last day to submit mileage/travel expenses is June 10th.
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 \$0.45 per mile.

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9. Please use one District 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.

Meal Guidelines

1. Meal reimbursements are not allowed for a variety of reasons including but not limited to:
 - a. Local travel
 - b. Meetings that provide a meal but you decline to go out instead
 - c. Breakfast and or dinner when an overnight stay did not occur
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 no greater than 15% (student and athletic activity accounts may use prudent and reasonable gratuity rates).
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 reimbursement 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.

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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.
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

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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.

EMPLOYEE RESOURCE CENTER (ERC)

1. To reset your password, please email Rachel Kimball at rkimball@rvk12.org or Cathryn Zimmer @ czimmer@rvk12.org.
2. You should be able to view frequently used budget and revenue reports through the ERC. Let the Treasurer's Office know if you cannot access these reports.
3. Please use the ERC to check your budgets, cash, and revenue.
4. Use the ERC to verify a vendor is in the system. The vendor can be found under the Finance Tab, click on Vendor Listing on the left side of the screen, or email Tula Detwiler at tdetwiler@rvk12.org.

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.

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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 1 year after audit is completed 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.
- ***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.

River Valley Local School District Treasurer's Office

Cathryn C. Zimmer, Treasurer/CFO, 740-725-5440, czimmer@rvk12.org

Tula Detwiler, Assistant Treasurer, 740-725-7541, tdetwiler@rvk12.org

Rachel Kimball, Coordinator of Payroll and Benefits, 740-725-7542,
rkimball@rvk12.org

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