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*** These topics are not currently covered by Board policy.**

FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are related to the funding provided and the effective, efficient management of those funds. It follows that the District's purposes can best be achieved through prudent fiscal management.

It is essential that the Board take specific action to make certain that education remains central and that fiscal management contributes to the educational program. This concept is incorporated into Board operations and into all aspects of District management and operation.

As trustees of the community's investment in the facilities, materials and operational funds, the Board has a fiduciary responsibility to ensure that the investment is protected and used wisely. Competent personnel and efficient procedures are essential for sound management of fiscal affairs. The Board expects that the Superintendent and the Treasurer keep it informed through reports, both oral and written, of the fiscal management of the District.

The Board authorizes the Superintendent, with the assistance of the Treasurer, to develop an organizational structure that clearly defines responsibilities for an efficient and effective procedure for fiscal accounting, purchasing and the protection of plant, grounds, materials and equipment through prudent and economical operation, maintenance and insurance.

The Board seeks to achieve the following goals to:

1. engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures to achieve the greatest educational returns for the dollars expended;
2. establish levels of funding which provide high quality education for the District's students;
3. use the best available techniques for budget development and management;
4. provide timely and appropriate information to all staff with fiscal management responsibilities and
5. establish effective procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors and all other areas of fiscal management.

[Adoption date: May 17, 2004]

ANNUAL BUDGET AND APPROPRIATIONS MEASURE/
BUDGET MODIFICATION AUTHORITY

Budget

The purpose of the annual tax budget is to identify adequate financial resources for the education program and to provide a basis for accountability in fiscal management. The District budget is also the legal basis for the establishment of tax rates.

Public school budgeting is regulated and controlled by State law and requirements of the Board. A budget is required for every fund that a district uses in its yearly operation.

The Treasurer is responsible for the preparation of the annual budget and presentation of the budget to the Board for adoption.

Appropriations

As permitted by law, at the start of the fiscal year, the Board may pass a temporary appropriations measure to provide for meeting the ordinary expenses of the District until such time as the Board approves the annual appropriations resolution for the year, which is not later than October 1. If by October 1 the county budget commission has not certified all amended certificates of estimated resources to the Board of Education (or submitted a certification that no amended certificates are necessary), the Board can delay action on the annual appropriation measure until such time as the certificates are received.

The Treasurer files both the temporary and final appropriations measures at the proper times with the office of the County Auditor.

The Treasurer notifies each school administrator and/or department head of the allocations approved for expenditure.

Budget Modification

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

Transfers Among Categories

During the final quarter of the fiscal year, appropriations categories are examined, and the year-end status of each is estimated. Before the close of the fiscal year, the Board authorizes the Treasurer to transfer monies from those categories in which a surplus is anticipated into those in which a deficit is anticipated as permitted by State or Federal statutes.

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

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

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[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 9.34
3311.40
3313.18
5705.14; 5705.15; 5705.16; 5705.28; 5705.29; 5705.35-5705.412

THIS IS A REQUIRED POLICY

BUDGET ADOPTION PROCEDURES

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

Following the public hearing and approval of the budget by the Board, the budget is submitted to the county budget commission for review and approval.

It is the responsibility of the Treasurer to attend the hearing of the county budget commission to review the budget and answer any pertinent questions.

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 5705.28; 5705.30

FUNDING PROPOSALS AND APPLICATIONS

The Board considers whether to apply for any state or federal grants for which it is eligible. The Superintendent/designee evaluates federally funded programs and state grants, including their possible benefits to the students in the District, and appraises the Board of the worth of each and makes recommendations accordingly.

The District participates to its limit of eligibility in the use of funds provided by the state for the educational benefit of its students.

[Adoption date: May 17, 2004]

LEGAL REF.: ORC 3313.20

THIS IS A REQUIRED POLICY

REVENUES FROM TAX SOURCES

In an attempt to provide sufficient financial resources, the Board:

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

[Adoption date: May 17, 2004]

LEGAL REFS.: Ohio Const. Art. XII, Section 2
ORC 3301.07
3311.21
3313.02-3313.91
3317.01-3317.11
3323.09
Chapters 5701; 5705; 5727
5747.01
5748.01-5748.06

THIS IS A REQUIRED POLICY

REVENUES FROM FEDERAL TAX SOURCES

The Board has as its objective that of providing the best educational opportunities for all children within the District and is ultimately responsible for expenditures of federal funds.

With this philosophy in mind, the Board studies all federal programs and selects those particular parts of the programs which help the Board provide better educational opportunities, a better educational environment and better physical and mental growth for each qualifying student.

The Board regards this aid to local school districts and communities as a public trust, just as if the money had come directly from local taxpayers and evaluates the cost effectiveness of federal programs on a regular basis.

[Adoption date: May 17, 2004]

LEGAL REFS.: Ohio Const. Art. XII, Section 2
ORC 3317.09

REVENUES FROM INVESTMENTS

The deposit of Board funds (active, inactive and interim) is in accordance with the Uniform Depository Law. The Board's primary objectives with investments are preservation of principal and liquidity. Maturity dates should be determined by the cash flow needs of the District. Speculation on the future direction of interest rates should be avoided.

Procedures

1. Only institutions qualifying under provisions of the Uniform Depository Law are used.
2. Interest on investments from the following funds shall remain in these funds: General, Permanent Improvement, Food Service, Trust, Activity, District Athletic, Auxiliary Service, Practical Nurse, Insurance Trust, Workers' Compensation Trust, Construction and Land Acquisition based on fund balances and procedures determined by the Treasurer. Interest earned on all other funds is paid to the General Fund.
3. Investments may be made in Certificates of Deposit and Repurchase Agreements with qualified banks. Preference is given to local banks.
4. Investments in Government Securities such as Treasury Bills and Treasury Bonds are in accordance with the Uniform Depository Law.
5. Investments in Federal Agency Securities are limited to:
 - A. Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Federal Home Loan Mortgage Corporation (FHLMC), Student Loan Marketing Association (SLMA).
 - B. maturity of five years or less.
 - C. no more than 70% of the District's total portfolio at the time of purchase.
 - D. no more than 25% of the total portfolio shall be in callable agency securities.
6. Investments in commercial paper may be made provided the following conditions are met:
 - A. The corporation has a Standard and Poor's rating of A1 and a Moody's rating of P1 at the time of purchase.
 - B. The aggregate value of the notes purchased do not exceed 10% of all of the corporation's outstanding commercial paper.
 - C. The corporation has assets exceeding \$500 million.

D. The maturity date must be 180 days or less after purchase.

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7. Investments in Banker's Acceptance Notes may be made provided the following conditions are met:
 - A. The corporation must be an entity as defined by law.
 - B. The obligations must be eligible for purchase by the Federal Reserve System.
 - C. The maturity date must be 180 days or less after purchase.
8. The total amount of commercial paper and Bankers' Acceptance Notes invested by the District shall not exceed 25% of the District's total investments portfolio at the time of purchase.
9. The Treasurer must complete the continuing education requirements of State law before any of these investments are made.
10. The Treasurer is responsible for managing the portfolio. He/She is authorized to use a qualified broker or financial advisor and pay the necessary fees.
11. The Treasurer includes the District's portfolio in the monthly financial report to the Board.
12. This policy shall be read, understood and signed by any institution that provides investments for the District.

[Adoption date: May 17, 2004]

LEGAL REFS.: Intergovernmental Cooperation Act
ORC 135.01-135.21
3313.51

THIS IS A REQUIRED POLICY

FREE ADMISSIONS
(Senior Citizens)

The Board encourages expressions of appreciation for all that the District's senior citizens age 60 and over have done for the schools over the years.

1. Senior citizens of the District may be given senior citizen guest passes, which shall permit them to attend selected activities of the schools, including some athletic events, free of charge in accordance with established rules and regulations.
2. Specific activities may be held on a regular basis to show appreciation.

[Adoption date: May 17, 2004]

AUTHORIZED SIGNATURES

For the purpose of operating an efficient fiscal system, the Board authorizes the use of facsimile signature on checks for its offices within the limitations set by the annual appropriation resolution.

1. Payroll and vendor checks require only the manual or facsimile signature of the Treasurer.
2. Administrators designated by the Board are authorized to sign checks for petty cash checking accounts.

[Adoption date: May 17, 2004]

LEGAL REF.: ORC 3313.51

BONDED EMPLOYEES AND OFFICERS

At the time of appointment or re-appointment of the Treasurer, the Board authorizes the Treasurer to execute a bond in an amount determined and approved by the Board. The bond must be deposited with the Board President and a copy certified by him/her must be filed with the County Auditor. The premium is paid by the Board.

The Treasurer and business manager are included, at Board expense, in a Position Schedule Bond. Position Schedule Bonds pertain to a specific position, not to an individual. All other employees are covered under the theft and loss provision of the District's property insurance.

[Adoption date: May 17, 2004]

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

CROSS REF.: DM, Cash in School Buildings

FISCAL ACCOUNTING AND REPORTING

The District's accounting system is in conformance with the Uniform School Accounting System as prescribed by the Auditor of State for the use of school districts. The Treasurer is responsible for receiving and properly accounting for all funds of the District.

The financial records must be adequate to:

1. guide the making or deferring of purchases, the expansion or curtailing of programs and the controlling of expenses;
2. ensure that current data are immediately available and in such form that routine summaries can be readily made;
3. serve as a guide to budget estimates for future years and to hold expenditures to the amounts appropriated and
4. show that those in charge have handled funds within limitations established by law and in accordance with Board policy.

The Board receives monthly financial statements from the Treasurer which show receipts, disbursements, appropriations, encumbrances and balances. The Treasurer makes all other financial reports required by law or by State agencies and submits them to the proper authorities.

The Treasurer provides the Board with any other financial management reports that the Board determines necessary.

Financial records are permanent. The supporting documents may be destroyed only in compliance with the provisions of State law and in compliance with specifications of the District's records commission, the Auditor of State and the Ohio Historical Society.

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 117.101; 117.38; 117.43
3301.07
3313.29; 3313.32; 3313.94
3315.04; 3315.13
Chapter 1347
Chapter 5705

CROSS REF.: EHA, Data and Records Retention

Canton City School District, Canton, Ohio

ACCOUNTING SYSTEM

The Board expects the District to have an accounting system that provides up-to-date financial information, adequate safeguards against theft and fraud and is cost-effective.

1. The Treasurer prescribes a system of accounting for all District funds.
2. The system of accounts provides the appropriate separation of accounts, funds and special monies as prescribed by state and federal authorities.
3. The system of accounts is used for all business transactions and budgeting documentation to establish uniformity of systems and procedures.
4. Student activity funds at each school are maintained using a uniform system of accounts and procedures in accordance with state guidelines.
5. The Treasurer of the District shall be bonded.

[Adoption date: May 17, 2004]

TYPES OF FUNDS

Textbook and Instructional Materials Fund

The Board maintains a Textbook and Instructional Materials Fund. The fund is accounted for within the District's General Fund, using a reasonable accounting method implemented under the Auditor of State's guidelines as they are currently enacted. The requirement may be less than 3% for a particular fiscal year.

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

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

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

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

Capital and Maintenance Fund

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

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 3315.17; 3315.18

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

THIS IS A REQUIRED POLICY

FINANCIAL REPORTS AND STATEMENTS

Financial statements are provided on the District's financial condition on a timely basis.

1. The Board receives monthly financial statements from the Treasurer showing the financial condition of the District as of the last day of the preceding month.
2. Statements reflect obligations incurred as well as those already paid.
3. Other financial records, as may be determined necessary by either the Board or administration, are presented periodically.
4. Monthly financial statements are available for public inspection, and copies may be obtained for a minimal charge.

[Adoption date: May 17, 2004]

LEGAL REF.: ORC 3301.07

INVENTORIES
(Fixed Assets)

The Board authorizes the administration to establish a procedure for maintaining a fixed asset accounting system that contains sufficient data to permit:

1. the preparation of year-end financial statements in accordance with G.A.A.P.;
2. adequate insurance coverage and
3. control and accountability of all fixed assets.

Procedures

1. Criteria for fixed asset capitalization for financial reporting
 - A. The asset purchased/acquired has a useful life of five years or more.
 - B. The cost of the asset is equal to or greater than \$5,000.
 - C. The Board elects to capitalize quantity purchases that individually would not meet the criteria for fixed assets.
2. Controlled assets
 - A. Assets purchased/acquired that do not meet the criteria for capitalization, but require control, i.e., audio-visual equipment, video equipment, computer equipment, business machines.
 - B. Assets purchased/acquired that do not meet the criteria for capitalization individually, but in the aggregate are inventoried as a “controlled asset.”
3. Valuation
 - A. Fixed assets are valued at historical cost.
 - B. Donated fixed assets are valued at the fair market value at the date of gifting.
4. Classification of fixed assets
 - A. land
 - B. buildings
 - C. building improvement, major repair
 - D. furniture and fixtures
 - E. machinery and equipment

- F. vehicles
- G. construction in progress
- H. leased fixed assets

5. Transfer of fixed assets

Transfer of fixed assets between buildings or departments may be initiated at the request of department heads or principals and physically moved only upon written approval of the fixed asset manager.

6. Disposal of assets

Disposal of assets may be recommended by department heads, building administrators or the Business Manager. Disposal decisions rest with the Business Manager/designee. Disposal of fixed assets is in compliance with the Ohio Revised Code.

7. Depreciation

Yearly depreciation of fixed assets of the Food Service Department is by use of the straight-line method. Depreciable life for each class of fixed assets is established by the Business Manager/designee.

8. Fixed Asset Manager

The fixed asset manager is the Business Manager/designee. The fixed asset manager records all transactions of fixed assets. The Treasurer records all information of the fixed assets to the book of accounts as required by the Auditor, state of Ohio. The building administrator and/or department supervisors are accountable for the fixed assets assigned to their building/department.

[Adoption date: May 17, 2004]

LEGAL REF.: ORC 3313.20

THIS IS A REQUIRED POLICY

CONSUMABLE SUPPLY INVENTORY

The Board authorizes the administration to establish a procedure for maintaining an accounting system for the inventory of consumable supplies. The system contains sufficient data to permit:

1. the preparation of year-end financial statements in accordance G.A.A.P.;
2. adequate insurance coverage and
3. control and accountability of all consumable supplies.

Procedures

1. A physical inventory is taken each year on or about June 30.
2. Supplies included in the inventory are items that are perishable, consumable or disposable. Fixed assets are not included. Items in which the Districtwide inventory value exceeds \$1,000 is included. Examples of consumable supplies are paper, gasoline, food and cleaning solutions.
3. For accounting purposes, all items are considered consumed when they have been shipped from the warehouse to a school, with the exception of food service items.
4. The supplies inventory is valued on a first-in, first-out basis. The purchase method is used for recording expenses.
5. The Business Manager/designee(s) is responsible for ordering, shipping, receiving and controlling consumable supplies. The Treasurer is responsible for the accounting and reporting required by the Auditor of State. The building administrator and/or department supervisors are accountable for the consumable supplies assigned to their building/department.

[Adoption date: May 17, 2004]

AUDITS

In accordance with State statutes, all District financial records are subject to audit by the Bureau of Inspection and Supervision of Public Offices of the State Auditor's office. The Board has the right to request an independent audit with the approval of the State Auditor's office.

A copy of the Auditor's report is placed on file in the State Auditor's office; another copy is submitted to the Board. The Board makes the audit report available for public inspection.

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 117.10; 117.11; 117.12; 117.26; 117.27; 117.28
3313.29

PURCHASING

The function of purchasing is to serve the educational program by providing the necessary supplies, equipment and services. The Board's authority for the purchase of materials, equipment, supplies and services is extended to the District administration through its adoption of the annual appropriations resolution.

The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended. The purchase of items and services found on lists from the appropriations resolution requires no further Board approval, except in those instances in which, by law or Board policy, the purchases or services must be put to bid.

The Board assigns the purchasing agent the responsibility for the quality and quantity of purchases made. The Treasurer is charged with the responsibility to ensure that all purchases do not exceed appropriations and that they are consistent with the approved educational goals and programs of the District.

[Adoption date: May 17, 2004]

LEGAL REFS.: Ohio Const. VIII, Section 2e
ORC 3313.171; 3313.172; 3313.18; 3313.29; 3313.31; 3313.33; 3313.37;
3313.46
3319.04
3327.08
5705.38; 5705.40; 5705.41; 5705.412

CROSS REFS.: DJC, Bidding Requirements
DJF, Purchasing Procedures
DK, Payment Procedures

PURCHASING

District purchasing is performed with sound business acumen while following the manner and form prescribed by State and Federal statute and regulations.

1. Purchases should be made at the best price available, with free opportunity for all vendors to bid.
2. The District participates in purchasing cooperatives when economically feasible.
3. All purchase of goods, services or equipment, other than purchases made under approved petty cash funds, must be made on properly executed and approved purchase orders.
4. Contracts or orders for supplies, materials, equipment or repairs exceeding \$25,000 are made in accordance with State law. Purchases less than \$25,000 may be made in the open market, but, shall, when possible, be based upon at least three competitive quotations.
5. All contracts and open market orders are awarded to the lowest responsible supplier, after consideration of the quality of articles or services; conformity with District-prepared specifications; suitability to needs of the system and delivery terms.
6. When all factors are equal, purchases and contracts are awarded to local firms.

(Approval date: May 17, 2004)

PETTY CASH ACCOUNTS

The Board directs the Treasurer to create petty cash accounts allowing certain administrators to make purchases within the District. Money can be drawn from accounts by check. The Treasurer designates who can use the accounts, the amount of money that may be placed in the accounts as well as the procedures and requirements for replenishing the accounts.

Check access is limited to only those individuals who have a job-related need to use these payment methods. Any person using a check must keep a written log which is to be turned in each day. Petty cash expenditures are limited to \$50 or less.

Annually, the Treasurer establishes the amount of money to be placed in the accounts. The Treasurer's approval is needed to replenish the accounts. No major purchases may be made from the accounts.

Any administrator who ignores procedure and allows anyone else to use the accounts, or who does not take prudent measures to ensure that proper security is maintained, may be held personally liable for losses.

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 9.38
3313.291

CROSS REF.: DM, Cash in School Buildings

THIS IS A REQUIRED POLICY

BIDDING REQUIREMENTS

Contracts for construction or demolition of buildings or for any improvements or repairs which exceed \$25,000 are let only after bids are solicited and received in compliance with law. However, if the Board enters into a shared savings contract for energy conservation measures, competitive bidding is not required. The Board may also enter into an installment payment contract for the purchase and installation of energy conservation measures and competitive bidding does not need to be utilized if two-thirds of the entire Board adopts a resolution stating that competitive bidding does not apply to the project.

If feasible, all purchases over \$10,000 but under \$25,000 will be based on price quotations submitted by at least three vendors. These quotations are treated confidentially until the deadline for filing is past; thereafter, they are public information.

The Business Manager assembles the proper specifications and makes the necessary arrangements for public bidding and price quotations. The Treasurer receives the bids and price quotations and records them. The Business Manager makes his/her recommendations to the Board. Upon approval by the Board, he/she processes purchase orders to those bidders awarded contracts and notifies the other bidders of the results of the bidding.

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 153.50 thru 153.56
3313.372; 33313.373; 3313.46
3319.04
3327.08

CROSS REFS.: DJ, Purchasing
DJF, Purchasing Procedures
FA, Facilities Development Goals
FEF, Construction Contracts Bidding and Awards

PURCHASING PROCEDURES

Monies under the jurisdiction of the Board may not be expended except upon a warrant drawn against a specific appropriation and against a specific fund. Therefore, no contract or purchase order for the expenditure of money will be made unless there is attached to it a certificate of the Treasurer certifying that the amount required to meet the contract or purchase order has been appropriated and is in the treasury, or is in the process of collection, and is free from previous encumbrance.

Any contract or purchase order issued without such a certificate attached is void, except as the law allows later issuance within 30 days of the certificate and except that, if the amount involved is less than \$1,000, the Treasurer may authorize it to be paid without the ratification or affirmation of the Board. Under certain conditions, the law also allows the Treasurer to issue blanket certification, subject to limitations of time and amount as set by law.

Purchasing procedures are designed to ensure the best possible price for the desired products and services. Procedures for purchasing are developed to require that all purchases are made on properly approved purchase orders and that, for items not put up for bid, price quotations are solicited.

In compliance with the State Use Law, the Board directs the administration to determine if products and services needed by the District may be purchased from the Ohio Industries for the Handicapped. If applicable, the District will purchase products and/or services from the OIH.

Special arrangements may be made for ordering perishable and emergency supplies.

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 3313.46
3327.08
5705.41; 5705.412; 5705.44

CROSS REFS.: DJ, Purchasing
DJC, Bidding Requirements

PURCHASING PROCEDURES

General

1. The Board designates the Supervisor of Purchasing as the purchasing agent.
2. Only the two administrators designated by the Superintendent/designee may commit the system to a purchase.
3. The materials, equipment, supplies and/or services to be purchased are of the quality required to serve the function in a satisfactory manner, as determined by the requisitioner and the Supervisor of Purchasing.
4. It is the responsibility of the requisitioner to provide an adequate description as required by the Supervisor of Purchasing, so that the latter may be able to prepare the specifications and to procure most expeditiously and economically the desired commodity and/or service. A source of supply should be included on requisitions for specialty or unusual items.
5. It is the responsibility of the Supervisor of Purchasing to make alternate suggestions to the requisitioner if, in the judgment of the Supervisor of Purchasing, the specification would restrict competition or otherwise preclude the most economical purchase of the required items. In the case of disagreement, either party may refer the matter in accordance with established procedure.
6. When a low bidder proposes an alternate as equal to that specified, it is the responsibility of the Supervisor of Purchasing to determine whether the proposed substitution is, in fact, an equal. Such decision is based on his/her evaluation and that of the requisitioner. In the case of disagreement between the requisitioner and the Supervisor of Purchasing, either party may refer the matter to the Business Manager.

Requisitions

1. The following are designated as “requisitioner”; that is, they are authorized to issue requisitions against stipulated segments of budgetary appropriations: the Superintendent, administrative assistants, directors, supervisors and building principals. Each requisitioner is responsible for limiting his/her requisitions to the appropriate amounts.
2. Only the format provided by the Treasurer is used for requisitioning.
3. Standard supply lists of commonly used items are jointly developed for all categories or groups of supplies by the Supervisor of Purchasing.

4. Items not specifically included on standard lists are requisitioned on the regular requisition process.
5. A requisition, to be considered appropriate for processing, meets the following requirements:

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- A. contains adequate information and
 - B. is approved by and bears the electronic signature of an authorized requisitioner.
6. All requisitions must be approved by two administrators.
7. The Treasurer maintains copies of all requisitions.

Purchase Orders

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

(Approval date: May 17, 2004)

VENDOR RELATIONS

All businesses wishing to do business with the District have opportunity to present their goods or services to the appropriate school officials and shall be given equal consideration and unbiased judgement.

1. No agent is permitted to solicit for any purpose or sell any article or exhibit for sale in the schools of the District except through expressed permission of the Superintendent, Business Manager or Supervisor of Purchasing.
2. District employees shall discourage the offering of gifts by vendors, and shall decline gifts which in any way might influence purchasing decisions.
3. Employees will refrain from soliciting funds from vendors, unless expressly approved by the Superintendent.
4. District administrators, with budget authority, shall accord a prompt and courteous reception, insofar as conditions permit, to all agents on legitimate business missions.
5. District employees may give no public endorsement to any product or service without prior approval of the Board.

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 3313.46
4112.02

PAYMENT PROCEDURES

All claims for payment from District funds are processed by the Treasurer. Payment is authorized against invoices and supporting documents verifying receipt, supported by approved purchase orders or in accordance with salaries and salary schedules approved by the Board.

As an operating procedure, the Board has adopted an annual resolution authorizing payment by the Treasurer for debts or claims. The Board receives a list of bills paid the previous month.

The Treasurer is responsible for ensuring that appropriate allocations are observed and that total expenditures do not exceed the amounts appropriated for all items.

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 3313.18
3315.08
5705.38 thru 5705.412

CROSS REFS.: DJ, Purchasing
DLB, Salary Deductions

SALARY DEDUCTIONS

Except for deductions for absence not covered by paid leave or those required by law, salary deductions are allowed only upon authorization by the employee and approval by the Board.

The following deductions are required:

1. federal, state and local income tax;
2. employee's share of retirement contribution according to current rate as set by law;
3. unexcused or excused absence not covered by paid leave and
4. Medicare deduction in compliance with Federal law.

If requested by employees, the Board will implement payroll deductions for the Ohio Deferred Compensation Program. Other deductions are in accordance with negotiated agreements and/or Board policy. Employee-approved deductions are limited to the following:

1. tax-sheltered annuities;
2. Canton School Employee Federal Credit Union;
3. United Way;
4. professional dues or Fair Share Fees;
5. insurance premiums not paid by the Board;
6. College Funding Campaigns and/or
7. Canton City School Foundation.

The District may limit the right of an individual employee to designate the agent, broker or company to write tax-sheltered annuities by requiring designation by at least 15 of the District's full-time employees, except that a District may not require that a company be designated by more than 50 employees.

When an employee is absent from duty and there is no leave applicable, the absence is unauthorized. The salary deduction for an unauthorized absence is made on a per diem basis in accordance with the required work year for that particular job classification.

Unauthorized absences should not occur. Repeated unauthorized absences can result in the teacher or other employee being disciplined.

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 9.40 thru 9.43; 9.45; 9.80; 9.81; 9.90; 9.91
145.37; 145.71-145.73
148.04
3307.51
3313.262

3315.08
3917.04

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CROSS REFS.: DK, Payment Procedures
GCBD, Instructional Staff Leaves and Absences
GDBD, Support Staff Leaves and Absences

CONTRACT REFS.: Teachers' Negotiated Agreement
Support Staff Negotiated Agreements

EXPENSE REIMBURSEMENTS

District personnel who incur expenses in carrying out their authorized duties are reimbursed by the District upon submission of a properly filled out and approved voucher with such supporting receipts as required by the administrative regulations. Such expenses may be approved and incurred within the limits of budgetary allocations for the specific type of expense.

When official travel by a personally owned vehicle has been authorized, mileage payment is made at the rate currently approved by the Board and within the limitations of Federal law.

A traveler on official school business is expected to exercise the same care in incurring expenses that a prudent person would exercise in traveling on personal business. Excessive costs, such as those caused by circuitous routes or luxury services or accommodations, are not considered prudent, nor are they accepted for reimbursement.

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 3313.12; 3313.20
3315.15

CROSS REF.: GCL, Instructional Staff Development Opportunities

THIS IS A REQUIRED POLICY

CASH IN SCHOOL BUILDINGS

The Board recognizes that it is necessary to keep a certain amount of cash in school buildings due to the nature of our business and because there is a need for cash transactions. The Board believes that the amount of cash in the buildings should be minimized as much as possible and that appropriate controls shall be in place.

1. The pickup and deposit of cash is made on a daily basis.
2. Board-authorized change funds should be the only cash that is kept in a building overnight.
3. Checking accounts may be used for petty expenditures of \$50 or less. The building administrator is authorized to sign these checks.
4. The building-designated cashier or the building food service manager is responsible for controlling cash in the buildings.

[Adoption date: May 17, 2004]

LEGAL REFS.: ORC 9.38
3313.291

CROSS REFS.: DH, Bonded Employees and Officers
DJB, Petty Cash Accounts
IGDG, Student Activities Funds Management
KMA, Relations with Parent Organizations
KMB, Relations with Booster Organizations