



***TREASURER'S OFFICE
MANUAL***

FISCAL YEAR 2022-2023

Brooklyn City School District
Procedures of the Treasurer’s Office – Fiscal Year 2023

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PURCHASE ORDER PROCESS

Before placing an order, the secretary **must** create a requisition and wait to receive an approved purchase order (green copy).

- a. If this is a new vendor, an IRS required W-9 form must be obtained before a new vendor can be added to the account system. (please see New Vendor section pg. 6)
- b. If the account code does not have enough funds; fill out a Budget Adjustment Form, get it signed by your supervisor, and send to the Treasurer's Office.
- c. If the purchase is over \$5,000 obtain 3 quotes and attach to requisition.
- d. In the description area of the requisition please add quote or proposal number and date when appropriate.

Goods cannot be bought, services cannot be initiated, and registrations cannot be processed without a signed purchase order.

Any expense incurred as a result of goods or services obtained in a manner not consistent with purchasing guidelines will not be the responsibility of the school district; it will be referred for payment to the individual who initiated the purchase.

AMAZON ORDERING PROCEDURES

- a. Vendor to be used is 990014 (PNC Bank)
- b. Must sign out the credit card in the Treasurer's Office
- c. Place order online, try to choose "free shipping" when at all possible
- d. **Do not** save the credit card information.
- e. Once the order is placed, print the order summary, have it signed by the administrator and forward to the Treasurer's Office with approval to pay.
- f. If the shipment has a delivery ticket, please enter the PO number and forward to the Treasurer's Office with approval to pay.

CREDIT CARDS

General Guidelines

1. To use a credit card, staff members may sign out the card and return it by the first business day following the date of the authorized charge, with the itemized receipt. Failure to return the card as required, or to provide a receipt for the purchase, may result in the individual being denied use of the credit card.
 - a. Each separate order must be signed out on the log sheet.
 - b. The individual who signs out the card is responsible for all orders placed if they give the card to someone else to use without it being properly signed out.
2. The District Credit Card is not intended to bypass or avoid the normal purchasing procedure. Rather, credit cards are intended to complement the existing purchase order process.
3. A valid purchase order, payable to PNC Bank (vendor# 990014), must be created and approved prior to any purchase using the credit card.
4. Please make sure you use the District's tax-exempt form for any purchases. If you do not have a copy of the tax-exempt form please contact the Treasurer's Office. If tax is charged to the District Credit Card, it is the purchaser's responsibility to apply for a refund or reimburse the district for the tax paid.
5. All original, itemized receipts are to be remitted to the Treasurer's Office by the **FIRST** business day after the purchase is made.
6. Per Auditor of State guideline, 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.

CONTRACTS

General Guidelines

1. Generally, all contracts for supplies or services must be approved by the Board of Education, as the Board is the contracting party, and signed by the Treasurer, to certify funds are available to pay the contract. The expectation to that general rule is purchases made pursuant to appropriations and purchase orders.
2. All major contract types must be signed by either the Board President, Treasurer and/or Superintendent.

AGREEMENTS

1. Agreements, for such services like DJ's, Photo Booths, fundraisers must be signed by the Treasurer, to certify that funds are available.

INVOICE APPROVAL

1. All invoices are to mailed to the attention of the Treasurer's Office and not the individual department or person who made the purchase. Online invoices should be sent to Finance@bcshurricanes.org.
2. The Treasurer's Office will send a copy of the invoice to the appropriate department/individual for approval to pay. The approver's signature must be on the invoice, delivery ticket, or green copy of the PO.
3. Please return the approved invoice, delivery ticket or green copy of the PO to the Treasurer's Office for processing.
4. The pink copy of the PO will be returned to the department/individual once the PO has been paid in full and closed.

NEW VENDORS

1. An IRS required W-9 form must be obtained before any new vendor can be added to the accounting system. You can have it mailed directly to Finance@bcshurricanes.org
2. Employees seeking reimbursement do not need to supply the Treasurer's Office with a w-9 form.
3. If a vendor has a name change, a new W-9 form must be obtained and a new vendor may have to be set-up. The Treasurer's Office will make that determination and notify you.

FISCAL YEAR-END CALENDAR (by category)

Budgets - Budgets for all funds are to be completed by the **END** of March.

Deposits - All deposits must be remitted to the bank within three business days if amount is under \$1,000 and within one business day if over \$1,000.

Payments to Vendors - The last check run for the fiscal year will be the **SECOND** Thursday in June. Please forward all invoice approvals to the Treasurer's Office by the Monday before.

Petty Cash - Petty cash accounts must be reimbursed and reconciled by the **LAST** Friday in May, and remain closed until the **FIRST** business day in August.

Purchase Orders

- Last day for Purchase Orders will be March 31st
- Last day for Non-General fund (Student Activity) P.O's will be the **LAST** Friday in May.
- Mid-May can start entering 7/1 Purchase Orders for next fiscal year

FISCAL YEAR-END CALENDAR (by date)

March

- March 31st last day to enter P.O.'s
- March 31st Budgets are due to Treasurer's Office

April

- Finalizing CCIP Grants Application due to ODE.

May

- Mid-May start to enter 7/1 Purchase Orders for the following School Year

June

- Second Thursday last check run date for any fund obligation
- Last day to submit mileage and/or travel expense reimbursement requests is five days after school is out for all 9 and 10 month employees.
 - Mileage reimbursements must be made within 90 days of the travel date or the amount reimbursed will be added to your W2, per IRS regulations.
 - Mileage reimbursement forms are available from the Treasurer's Office
- June 30 CCIP Consolidated Grant Applications due to ODE

FUNDRAISING ACTIVITIES

(See Student Activity Handbook)

GRANTS

When a grant is approved, the employee responsible for obtaining the grant is also responsible for monitoring and complying with all rules and regulations for the grant including:

- a. Notifying the Treasurer's Office of the required setup of budgetary account codes.
- b. Complying with budgetary guidelines required by the grant program
- c. Program implementation, review, and evaluation

Funds must be expended within the fiscal year, or if the grant is open-ended, grant funds must be expended within a reasonable period of time.

The employee must submit a program evaluation to the appropriate administrator for review, with a copy sent to the Treasurer's Office.

The Treasurer's Office, if applicable, will complete a final expenditure report and submit copies of reports as noted above for proposals.

WORKERS COMPENSATION

If an injury or accident occurs, the injured employee must complete the on-line PublicSchoolWorks form as soon as possible to inform payroll.

TRAVEL

1. A purchase order must be approved before any mileage or travel expenses are incurred. If mileage or travel expenses occur before a purchase order is in place, the expenses may not be eligible for reimbursement or payment, and may become the responsibility of the traveler.
2. The travel form and its supporting documentation, if any, must be signed by the appropriate supervisor. If paperwork is inaccurate, it will be sent back to the originator for correction. Important note: teachers must submit professional meeting reimbursement forms, with all receipts, no later than 30 days after the date expenses were incurred.
3. The last day to submit travel expenses for the fiscal year is the **SECOND** Friday in June for all non-260 day employees.
4. Mileage expenses are not reimbursable for district-owned vehicles.
5. Mileage is reimbursable at the current IRS standard mileage rate.
6. Mileage reimbursement is from the District to the location using Mapquest to determine the mileage. A copy of the Mapquest should be attached to the reimbursement request.

7. Meal reimbursements are not allowed for meals that are included with conference registrations.

8. Below are the allowable costs of the meal or the meal allowance; whichever is less;

Breakfast \$14.00 including gratuity

Lunch \$16.00 including gratuity

Dinner \$29.00 including gratuity

9. If the total cost of the meal, including all applicable taxes and gratuity exceeds the allowance rate, the employee is responsible for the difference.

10. Please submit all original, **itemized and credit card** receipts for reimbursement. Failure to submit all applicable receipts could result in the district not being able to reimburse the individual. Note: As a general rule, credit card statements are not an acceptable replacement for the original credit card receipt.

Brooklyn City School District
Procedures of the Treasurer's Office – Fiscal Year 2023

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