

Austintown Local Schools Purchasing Manual

Office of the Treasurer

700 S. Raccoon Rd

Austintown, Ohio 44515

Tel (330) 797-3900 Fax (330) 792-8625

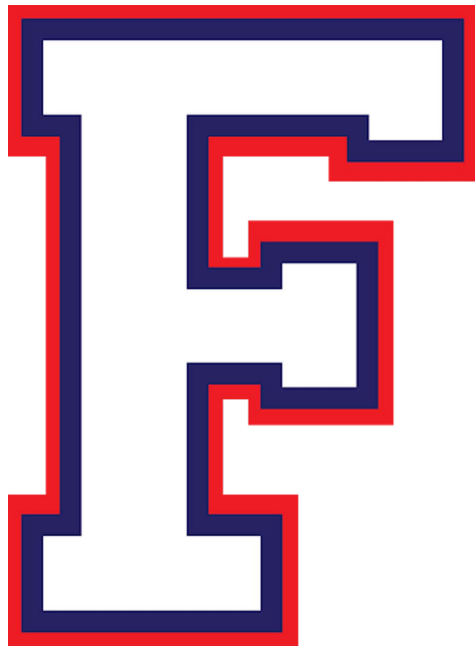


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A. REIMBURSEMENTS

I. PROFESSIONAL DEVELOPMENT APPROVAL PROCESS

1. A Professional Activities/Meetings Application
 - a. Each request for travel or conference funds should detail the reasons for the expenditures and should not be labeled in broad general terms. The request must document if the professional development is staff member initiated (AEA members) or district initiated.
 - b. Per IRS regulations all reimbursement of expenditures must be turned into the Treasurer's office within sixty (60) days of incurring or paying for the expense. Reimbursements submitted after sixty days will result in the district being required to process your reimbursement as a payroll deduction and taxed accordingly.
2. An Austintown Local School District purchase order dated prior to the event/travel showing the maximum amount of reimbursement. Reimbursement will not be made without a purchase order. Furthermore, staff members attending a professional development event should submit a valid proof of attendance (i.e. certificate, receipt of attendance).

AEA Staff Member initiated professional development, as outlined in section 7.09 of the collective bargaining agreement will be governed by the expenditure and reimbursement limitations that are set forth in that agreement. The required documentation noted in the following sections will still apply in order for a staff member to be reimbursed.

Note: Meal and lodging reimbursements submitted under section 7.09 of the contract may have to be processed through payroll if the professional development does not require you be away from the general area of your tax home for a period substantially longer than an ordinary day's work, and does not require the need to get sleep or rest to meet the demands of your work while away.

For certified staff members participating in district initiated staff development and all other district employees participating in staff development, the following guidelines apply for meals, travel, lodging and other reimbursements.

II. MEALS

An itemized receipt is required for all meals with the restaurant's name printed on it (see example page 14).

1. A tear-off from the bottom of a restaurant check and/or credit card slip is **not** an **itemized** receipt.
2. According to Ohio state law, when meals are to be reimbursed, no sales tax, or alcoholic beverages can be reimbursed. This includes in-room/room service meals.
 - a. Reimbursements for meals will be paid according to the per diem rates published by the U.S. General Services Administration (www.gsa.gov). Reimbursement rates will vary depending on location of travel. Reimbursements will not exceed the published rates unless approved by the Superintendent or the Superintendent's designee.
 - b. All meal receipts must show the restaurant name and date, and must be itemized. Staff members must write on the back of the receipt the conference being attended and who the meal was for.
 - c. There is no reimbursement of meals that are within 50 miles of the employee's residence or primary building (whichever is closer) and the employee is not in travel status for more than 8.5

hours. Both of these criteria must be met to qualify for meal reimbursement. The per diem rate will be prorated based on the U.S. General Service Administration Guidelines for partial day travel.

3. If hosting a workshop, meeting, and/or similar professional development event, hospitality expenditures may be permitted with written pre-approval from the Superintendent or the Superintendent's designee.
 - a. Staff members may not use 018, 200 or any other student based account to pay for hospitality expenditures.
 - b. Staff members that receive pre-approval for hospitality expenditures must provide the detailed receipt, along with a list of all attendees and the purpose of the professional development event.
 - c. Tips will be reimbursed ONLY IF the total amount of your receipt is less than the per meal allotment. Tips/gratuities may not exceed more than 18% of the cost of the meal.
 - d. Any alcohol purchases are required to be on a SEPARATE tab/check. The school District will not reimburse any employee for alcohol.
 - e. Under normal conditions, officers and professional staff members traveling on official business shall provide themselves with sufficient funds of their own for ordinary expenses.
 - f. If a meal is provided during the course of a professional development event, employees will not be permitted to submit for reimbursement of a meal that was incurred during the time of the event. *(i.e. if a district employee attends a seminar that provides a lunch, the employee cannot request reimbursement for a meal that was incurred at a restaurant during the lunch hour)*
 - g. Only meals will be reimbursed – not between meal snacks, beverages, etc. Only a maximum of three meals will be reimbursed per day, not to exceed three receipts.

III. TRANSPORTATION

Funding for transportation expenses will be based on the least expensive and reasonable mode of transportation which is available. Those doing such traveling should be expected to exercise the same care in incurring expenses that they would in travel on personal business of their own. Excessive and unnecessary travel will not be approved or reimbursed.

1. Travel by car

The rate of reimbursement for mileage will be equal to the IRS established rate at the time of travel, not to exceed a maximum reimbursement of \$400. Travel should be by the most direct and economical route. If you choose driving in lieu of flying; you will be reimbursed the lesser of the two expenses.

- a. Mileage reimbursements to participants will be calculated from the participant's place of residence **or** the participant's home building to the workshop/event **whichever distance is less costly for the District**. Mileage to the site will be determined by using MapQuest, the Ohio Department of Transportation, or a similar mileage tool.
- b. If more than one person is approved to attend the same workshop/event and transportation will be by car, it is encouraged that they travel together. A mileage allowance will be provided for one vehicle (up to three participants), for two vehicles (up to six participants), etc. Mileage will be reimbursed to the driver only.

2. Air Fare/Flight

For official travel other than by automobile, tickets may be purchased by the District in advance, upon request of the individual involved.

- a. Unless pre-approval is granted by the Treasurer or Superintendent's Office, airplane travel should only be arranged through the District's approved travel agent. Any questions, please contact Accounts Payable.
- b. If pre-approval is granted not to use the District approved travel agent, airfare shall be reimbursed to the individual upon submission of a purchase order and valid receipt. A form must be signed stating that if the trip is cancelled, the reimbursed amount will be deducted from the individual through payroll. The District will not use a District credit card for making flight arrangements.
- c. District employees are **prohibited** from using or accruing points on his or her frequent flyer mileage account for a reimbursable flight.
- d. To be reimbursed you must only fly coach, you will not be reimbursed for extra leg room, business class or first class.

IV. LODGING

1. Lodging will be reimbursed at a reasonable per diem rate only if the Superintendent or designee provides prior approval, and the meeting has a clear business setting and is directly related.
2. In order to receive the appropriate sales tax treatment, employees and Board Members need to obtain the tax exemption documents from the Treasurer's office before registering at the hotel. Sales taxes on "In-State" hotel bills are not reimbursable.
3. Whenever possible, if overnight accommodations are necessary and there are two or more participants, funding for lodging will be provided on the basis of two participants per room providing that they are of the same sex or married unless pre-approved by the Superintendent or the Superintendent's designee.
4. Lodging cancellation policies requiring more than a 24 hour notice to avoid monetary penalties will not be held or booked using a District credit card. (i.e. exception, OSBA Capital Conference)
5. District employees are prohibited from using their personal hotel incentive/reward accounts to earn points for lodging expenses incurred by the District.

V. OTHER REIMBURSEMENTS

1. Ground transportation (i.e. taxis, shuttles, mass transit, etc.) incurred for travel to and from the airport, professional development event center and the hotel will also be reimbursed with a receipt. The District will not provide reimbursement for ground transportation to restaurants, social events and activities that are not directly involved with the professional development event.
2. All toll expenses, baggage/parking fees incurred as a result of travel directly related to the professional development event will be reimbursed if a receipt is provided.
3. Car rental, if approved prior to travel, will be reimbursed but the corresponding mileage will not be reimbursed. In the event that car rental is approved, staff members will only be reimbursed for a base model (economy) car. Gasoline will be reimbursed only with prior approval and the appropriate detailed travel log and corresponding itemized gasoline receipts.
4. Phone calls are not reimbursable unless specifically related to the Austintown Local School District.
5. Additional services (i.e. internet access) are not reimbursable. If a staff member will need internet access during their professional development event, they should request a "hot spot" internet access device from the Technology Department.
6. No reimbursement will be made if gift cards or bonus coupons are used at the time of purchase and discounts will be subtracted from the total before reimbursement.
8. Items being submitted for reimbursement must be on a separate receipt from any personal purchases.

B. PURCHASING

I. GENERAL PROVISIONS

1. All purchases shall be by purchase order processed through the Treasurer's office.
2. The Treasurer shall be the contracting agent for all financial obligations.
3. The Treasurer shall be responsible for encumbering the funds as soon as the purchase order has been issued.
4. Employees are forbidden to use the name of the District or tax exempt number while using personal funds on any discounts provided to the District, or any other means relating to a personal purchase through the District. They are to make clear to any District supplier from whom they are purchasing an item, that it is a personal purchase by the employee using personal funds and is not associated with the District. Failure to abide by this provision could lead to disciplinary action.
5. It is prohibited to have any goods shipped to an employee's residence.
6. Blanket purchase orders for goods or services are valid only for one fiscal year and the amount indicated on the purchase order. Extension of the commitment beyond that time and/or amount shall be confirmed by a new purchase order. Blanket purchase orders must be approved by the Treasurer before they are issued.
7. The Treasurer will determine the most appropriate method of obtaining prices for items/services or groups of items/services which are not subject to formal bidding procedures.
8. Purchases of supplies, materials, and equipment items costing more than the amount stipulated in Board policy (*#DJ, DJC, DJF*) must be obtained through competitive, sealed bids and be approved by the Board.
9. Annual purchase order cut-off dates shall be established by the Treasurer.
10. Personal gains through purchases made with District funds are strictly prohibited. Personal gains include but are not limited to:
 - a. bonus points on personal accounts
 - b. frequent flyer miles
 - c. reward programs
 - d. fuel perk programs

Any receipt turned in for reimbursement may be denied if any of the items documented above are listed as being earned or credited on the invoice, receipt, or voucher.

Payment will only be to the person that incurs the expense.

II. USE OF CREDIT CARDS

The Board recognizes the efficiency and convenience afforded the day-to-day operation of the District through the use of credit cards under the supervision of the Treasurer. However, credit cards are not to be used to circumvent the general purchasing procedures required by State law and Board policies.

The Board authorizes the Treasurer to review available credit card accounts to determine which account and account provider best meets the needs of the District. The Treasurer will determine how many accounts, cards and checks are to be issued, and establish a process for credit card reissuance or cancellation.

1. The District name must appear on each card and/or check associated with the credit card account. The maximum credit card account limit is \$325,000.

Individual Cards have the following limits:

Superintendent	\$ 10,000
Central Office (For large purchase, cannot be checked out)	\$325,000
Maintenance	\$ 10,000
Transportation	\$ 10,000
Consumer Science	\$ 750
Card 1 – 5 available for staff checkout	\$ 10,000

The Treasurer provides an annual report to the Board detailing all rewards received based on use of the credit card account.

2. All credit cards issued to and in the name of the District ~~shall~~ ~~are to be~~ held and supervised by the Treasurer and used only for purposes authorized by this policy. The Treasurer establishes a system for cards to be signed out for use by an authorized user.
3. Credit cards may be used for District-related transportation, reservations and expenses, conference registrations and hotel reservation guarantees for the Board and staff. Such expenses are subject to the reimbursement limits established by the Board.
4. If monies are budgeted and deposited with the Treasurer in advance, credit cards may be used by school employees for student trips and competitions for safety and security reasons.
5. With prior approval of the Treasurer, credit cards may be used by school employees for school-related purchases from a vendor who does not accept purchase orders or vouchers.
6. Gratuities are permissible when card use is for group purchases and the tip is automatically added to the bill or up to 15% of the bill.
7. All credit card statements are sent directly to the Treasurer's office. The Treasurer keeps a record of all credit card use.
8. Receipts and appropriate form(s) are to be turned in with the credit card to the Treasurer within two business days upon completion of approved use. Receipts for meals must include the names of all individuals for whom meals were provided and the purpose of the meeting. Failure to turn in receipts and appropriate form(s) to the Treasurer within the required timeframe may result in the charges being deemed unrelated or unsubstantiated. The user is responsible for any unsubstantiated or unrelated purchases. Any late fees assessed to the District due to an employee failing to submit invoices and credit card receipts on a timely basis are the responsibility of the employee.

9. All authorized users must immediately report loss or theft of the District credit card to the Treasurer who will immediately contact the credit card issuer.

The use of the credit card for the following items is considered unauthorized use and classified as credit card misuse:

1. expenditures not specifically authorized by this policy;
2. purchase of personal goods or services for an administrator, an administrator's spouse, children or anyone employed or not employed by the Board and attending a District business function;
3. payment of any fines, penalties or personal liabilities incurred by the administrator or anyone else;
4. alcoholic beverages or tobacco;
5. fuel for use in a personal vehicle;
6. entertainment expenses, including pay-per-view movie charges and/or
7. cash advances.

Persons using a credit card for personal, non authorized purposes or undocumented expenditures shall be held personally responsible for those expenditures. Misuse of the credit card is subject to disciplinary procedures, including termination. An employee or officer of the Board who knowingly misuses a District credit card account also is in violation of State criminal law.

III. RECOGNITION/AWARDS/REFRESHMENTS

Board Policy GBI allows for the Board of Education to honor its staff, former Board members and other non-employee persons with plaques, pins, token retirement gifts and awards, and other amenities. Such purchases must serve a proper public purpose, which the Board of Education defines as the promotion of education, rapport with the business community, community relations, and the encouragement of non-employees to serve as volunteers as well as furthering other interests.

Prior to making such purchases, employees must receive written pre-approval from the Superintendent or the Superintendent's designee.

1. Staff members may not use 018, 200 or any other student based accounts to pay for such items listed above, unless specifically authorized by the treasurer's office. Any use of student funds for these purposes must be proposed by the student leadership of the fund being used. Staff members should not directly influence the student's decision to used student based accounts for staff gifts.
2. Staff members that receive pre-approval for staff recognition/awards, meals, etc., must provide the detailed receipt, along with a list of all attendees and the purpose of the professional development event.
3. An annual allocation will be established for building level and department administrators to use out of the General Fund for staff meals, refreshments and tokens of appreciation. At no time should a single gift exceed \$20 per staff member.

IV. CONFLICTS OF INTEREST

The Ohio conflict of interest law prohibits a public official or employee from using or authorizing the use of his or her public position to get a benefit for the official or employee or for anyone else with whom he or she is closely connected. The law also prohibits the official or employee from using his or her public position to avoid a detriment for the official or closely connected person. This means that a public official or employee cannot act on a matter before his or her public agency if the matter definitely and directly affects:

- The official or employee;
- One of the official's or employee's close family members; or
- One of the official's or employee's business associates.

Furthermore, Board Policy provides that employees shall not engage in, nor have a financial interest in, any activity which conflicts with their duties and responsibilities in the District.

Employees shall not engage in work of any type in which information concerning customer, client or employer originates from any information available to them through District sources.

Employees shall not sell textbooks, instructional supplies, equipment, reference books or any other products to the District. They shall not furnish the names of students or parents to anyone selling these materials.

In order that there is no conflict of interest in the supervision and evaluation of employees, at no time shall any administrator responsible for the supervision and/or evaluation of an employee be directly related to that employee.

Employees must not use their influence or authority to secure authorization of a public contract including an employment contract, for a family member.

C. BUDGETING

I. BUDGET PREPARATION

The budget is formulated under the direction of the Treasurer using a cooperative budgeting system. Prior to the start of the budget preparation process, using the following timeline:

BUDGET PLANNING CALENDAR

On or before January 15 – A public hearing is held for the presentation of the proposed operating budget for the FY commencing the following July 1 to the Board of Education by the superintendent and treasurer. This required tax budget includes proposed expenditures and the revenue that is projected to be necessary to finance the funds. The purpose of this budget document is to reflect the need for existing (or increased) tax rates.

On or before January 20 – The Board-adopted budget is filed with the county budget commission for review and approval.

February prior to upcoming Fiscal Year – The superintendent and treasurer meet to discuss the budget as a whole, and allocate a per pupil budget amount for building level budgets. In addition, department level budget allocations are established in accordance with budget planning policy and budget development processes. Allocations for each building and department are submitted to the administrators to allocate among their funds based on department/building budget planning meetings.

- a. These will be entered on a spreadsheet and distributed to each principal/department supervisor with the discretionary allocation highlighted along with the parameters and constraints they are to use in developing spending plans for the coming year.
- b. Each principal/supervisor is to review the current year's budget (appropriations) to determine whether the allocations for the current year are being used effectively and whether changes need to be considered when making allocations for the coming year.
- c. If the assigned allocations are an increase over the previous year, each principal, as the budget manager for his/her school, will, in collaboration with the staff, allocate the increase in ways that will best accomplish the school's instructional goals. All increases as well as all changes in percentages of the allocation from the previous year are to be justified in terms of the effect on the accomplishment of the school's instructional goals.
- d. If there is a decrease in per student allocation, the principal and staff are to apportion the decreases among the discretionary categories and justify the apportionment in terms of impact on accomplishing the school's instructional goals.
- e. Operating department supervisors are to apportion their department's allocation and justify the apportionment in terms of the effect on accomplishing the department's operational goals.
- f. The superintendent and treasurer, in collaboration with the administrative team, shall make a compilation of the budget requests and determine how any increase in revenues will be allocated.

On or before April 15 – Building and department administrators submit proposed building/ department budgets to treasurer and superintendent.

On or Before May 30 – Board of education adopts updated Five Year – General Operating Fund Forecast for the FY that started the previous July.

On or before July 1 – The treasurer must present the temporary appropriations to the Board of Education effective until no later than October 1 of each year resolution is legally enacted by the Board of Education at the fund level of expenditures, which is the legal level of budgetary control.

On or before September 30 – Board of Education approves permanent appropriations (annual budget) for the FY that started July 1. The completed tentative budget shall contain the amount budgeted for proposed expenditures by pre-established legal level of control.

The proposed expenditures and anticipated revenues in the budget shall be supported by explanatory schedules or statements of sufficient detail to judge the validity thereof, including a statement which shall summarize the aggregate of revenues, appropriations, assets, and liabilities of each fund, in balanced relations.

On or before October 31 – Board of education adopts Five Year – General Operating Fund Forecast for the FY that started July 1.

II. APPROPRIATION MODIFICATIONS

Department heads and building level administrators are permitted to request appropriation modifications of non-payroll/benefit related account, unrestricted line items from their respective budgets.

Budget Modifications above the Legal Level of Control – If the budget modification is not within the Board approved legal level of control (i.e. fund level, function level, etc.), the budget modification request will require Board approval before the funds can be moved.

Budget Modifications with the Legal Level of Control – For budget modifications within the Board approved legal level of control, the staff member requesting the budget modification must submit their request via email to the treasurer's office. Upon the approval of the treasurer, the funds will be moved between the respective accounts.

All budget modification requests are required to meet the following criteria, prior to being approved by the treasurer:

1. Each budget line item being moved must be above \$100.
2. Budget modifications must be within the same Fund and unless specifically authorized, must be within the same special cost center.
3. All budget modifications requests for the current fiscal year must be received prior to May 1st.
4. Funds for restricted accounts will not be permitted to be modified by department and building level staff. Examples of restricted accounts include but are not limited to:
 - a. Utility Accounts (Gas, Electric, Phone)
 - b. Tuition Accounts (Charter Schools, Special Education Tuition, Vouchers, etc.)
 - c. Accounts budgeted for specific expenses (nursing, auditing service, contracted management expenses)
 - d. All payroll and benefit related accounts



Austintown Local School District
Blaise Karlovic, Treasurer/CFO

700 South Raccoon Road • Austintown, OH 44515
Phone: 330.797.3900 ext. 1510
bkarlovic@austintownschools.org

Updated 9/5/2024

FUNDRAISING PROJECTS

Copy all Pay-In orders and Receipts/Invoices before submitting. They will need to be attached to the Activity Purpose Statements to verify your figures listed on the bottom section.

1. Any fundraising project must have prior approval of the Principal, Superintendent, and Board.
2. Following the approval or disapproval the request will be returned to the advisor/coach
3. At the time of approval, a Purchase Order must be completed and sent to the Treasurer's Office along with the copy of the Activity Purpose Statement. (If a product is to be sold you will need to estimate the amount to be purchased and the amount to be sold)
4. As soon as the fundraiser is completed all paperwork should be submitted to the Treasurer along with copies of all Pay-In Orders and receipts/invoices that apply to that fundraiser.

The advisor/coach is not permitted to pay for anything out of the funds collected. All funds must be deposited in the activity fund through the Treasurer's office as the funds are received. No payments will be made by the treasurer to anyone until all forms are complete, correct and received in the Treasurer's office.

Any discrepancy found will be the responsibility of the advisor/coach.



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Blaise Karlovic, Treasurer/CFO

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Phone: 330.797.3900 ext. 1510
bkarlovic@austintownschools.org

REMINDERS

1. If a purchase is made without an approved purchase order on file- you will be responsible for payment, this also applies to reimbursement
2. Do not hold money, turn in all money received each day.