PROCEDURES MANUAL

WELLINGTON EXEMPTED VILLAGE SCHOOL DISTRICT

OFFICE OF THE TREASURER

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Wellington, Ohio 44090

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TREASURER'S OFFICE STAFF

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ACCOUNTS PAYABLE — Susan Doehr
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Job: Purchase Orders, Vendor Checks, Inventory & Fundraisers

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Job: Payroll, Insurance, FMLA & Workers Comp

UNDERSTANDING STATE REQUIREMENTS FOR HANDLING PUBLIC FUNDS

The State of Ohio has enacted many laws governing the operation of public schools. If you are interested in knowing more about those laws and how they affect each public school student and employee, please go to https://codes.ohio.gov/ohio-revised-code to research any question you may have. To accompany the state laws, the Wellington Board of Education has an extensive policy manual to provide even more specific guidance on a wide variety of topics. This can be found at https://go.boarddocs.com/oh/wellev/Board.nsf/Public?open&id=policies to provide further guidance.

The focus of this Procedures Manual is to provide guidance for student activity fundraisers and other activities involving handling of all funds received during the course of your job as a public employee. Because you are employed by a Public School (even if that employment is part-time, a coach, or a substitute employee) you are required to handle public funds in a very specific manner. Public Funds are defined as any cash, checks, or financial instrument collected by a public employee for the direct benefit of the school, students, or employees. This includes all fundraiser collections, class fees, gate receipts, donations, and any other sources of cash.

RECEIPTS

A. **All monies** received by a public official must be **deposited** at least once every 24 hours. Monies cannot be held out to pay for purchases. Other than petty cash and change funds that have been established by the Treasurer's office, you should not have funds on hand. Flower funds can be managed by employees as those funds are not for public use.

B. Receipts must be issued at the point of collection. Detailed documentation needs to be on file to support all bank deposits. For example, documentation includes amount, date paid, payee, method of payment (paid by cash or check) check number and payee's name. The documentation can be on the PowerSchool system, a spreadsheet or a handwritten record.

C. When funds are deposited, the deposit slips and bank receipts are to be given to the Treasurer **within two days of the deposit**. These must be properly coded. Each school secretary has a copy of all receipt codes associated with the school. Receipts that are not coded will be put into the general fund (001-1890 Miscellaneous Receipts) until the coding is corrected.

D. Financial reports may be requested at any time from the Treasurer's office.

E. All **donations** (monetary and non-monetary) must be approved by the Board. The person receiving the donation should inform the Superintendent's office, so the donation can be placed on the Board Agenda. It is very important that all donations be recognized by the Board and an appreciation letter sent to the donor(s).

F. If there are any questions about any situation involving the collection of funds or how to handle any school-related financial matter, please feel free to call the Treasurer's Office at 440-647-7979.

REQUISITIONS & PURCHASE ORDERS

A. REQUEST FOR FUNDING - REQUISITION

To budget/appropriate funds for a specific purchase or service, the proper forms must be submitted and the expense approved.

1. **A requisition must be created**. A request for funding must first be presented to the principal or supervisor for verbal or written approval. The information is then submitted to the building secretary who will generate the requisition through the financial system. Vendor names are listed in the program, but if a new vendor is needed, a W-9 from the new vendor needs to be submitted to the Treasurer's Office. After all the information is entered, the secretary must validate the requisition to be sure that the account codes are correct and that there is money budgeted in the account. If there is a problem with the budget, you may need to contact the Treasurer. The requisition is then electronically submitted to the principal or supervisor for approval.

2. The requisition is then submitted to the Superintendent and Treasurer for approval.

3. **The requisition is officially approved after all approvals have been obtained**. A purchase order number is then assigned to this requisition. Our financial system emails the vendor the purchase order automatically to place the order, unless otherwise directed. The requester will also receive the purchase order by email. The email comes from "**no reply@myscview.com**".
4. Please remember you cannot place the order prior to the approval of the purchase order.

NOTE: If a purchase is made prior to approval, the law is very clear that this is not a legal school purchase and cannot be paid or reimbursed. An unapproved purchase may be considered as a donation to Wellington Schools.

B. PROCESSING OF THE PURCHASE ORDER

1. The Treasurer's office, as previously stated, will email the approved order. It must be noted on the requisition form if the purchase order is not to be sent.

2. If the purchase order is to be used to pick up items (Village Market, GFS, etc.), the purchase order will not be emailed to the vendor. You will need to take the purchase order with you when you pick up your order. You must check with the Treasurer's Office to see if there is an ID card for that place of business. You will take this ID card and the purchase order to the store to pick up the items. After this type of purchase, you must submit the original cash register receipt, sign the receipt and write "ok to pay" to the Treasurer's Office.

PURCHASE ORDERS – CONTINUED AND REIMBURSEMENTS

C. PAYMENT OF PURCHASE ORDER / INVOICE

1. After the purchase order's goods/services have been received in full, the Accounts Payable must be notified that the order is complete. If you receive any packing slips or invoices, sign the paper it is "ok to pay". Once you have signed the papers, please scan or send them interoffice mail to the Treasurer's Office. This process notifies the Treasurer's Office that the order is complete and can be paid.

2. If the Accounts Payable has not been notified a purchase order is ok to pay when receiving an invoice, you will receive the invoice by email asking if the order is complete and can be paid. Please respond to the email. A VENDOR CANNOT BE PAID UNTIL THE TREASURER HAS RECEIVED THE "OK-TO-PAY" FROM THE PRINCIPAL, SUPERVISOR OR REQUESTER.

D. REIMBURSEMENT OF EXPENSES PAID BY EMPLOYEES

1. **All expenses must be approved before purchase or expense is made**. A requisition must be created and forwarded for approval in advance of submitting items for reimbursement. The approved purchase order will be returned to the requester with a purchase order number on it. At this point, the purchase or expense may be made.

2. To be reimbursed for these expenses, the original itemized receipts must be attached to an EXPENSE CLAIM FORM. (See attached "Guidelines for Acceptable Receipts.) The expense claim form is to be completed and signed by the person receiving the reimbursement. This expense claim form is then forwarded to the Superintendent and Treasurer's offices for signatures. You will receive a physical check in the mail for the reimbursement, and you have 90 days to cash the check.

3. To be reimbursed for travel expenses incurred for school business or professional trips, a purchase order must be submitted and approved prior to the trip. After the trip, an expense claim form must be submitted with the original itemized receipts attached. (See attached "Guidelines for Acceptable Receipts.) You will receive a physical check in the mail for the reimbursement, and you have 90 days to cash the check.

IMPORTANT NOTES

1. Please allow sufficient time for the purchase order to be processed and sent. (Recommended time of two weeks.)

2. Requisition forms that are incomplete or incorrect will be returned to the building secretary. Also, if the requested funds are not available, the requisition will be denied, and the form will be returned unsigned. If a Budget Revision is needed, approval must be obtained directly from the District Treasurer before the requisition can be approved.

3. Sales tax will not be paid on any purchase. Tax exemption forms are available from the Treasurer's office. These exemption forms are to be submitted to the vendor at the time of the purchase.

4. Cash advance checks will only be allowed in cases in which specific vendors cannot be designated. These are limited to overnight, out-of-state field trips and are evaluated on a case-by-case basis.

5. Purchase orders need to be as detailed as possible. If it is a travel expense or registration, it needs to include the date, place, people attending and a copy of the meeting agenda must be attached to the requisition. Items ordered need to be as specific as possible. For a very detailed order, you may wish to enter "see attached quote" on the face of the purchase order and then attach the quote.

6. Most purchase orders should only be in effect for three (3) months. The specific service/item must be noted, and the duration of the purchase order must also be shown.

7. Invoices will be matched to the purchase order. If the amount of the invoice is more than 10% of the purchase order amount, an additional requisition will need to be processed for approval.

8. In-Service Hotel Reservations/Payments

    a. A requisition/purchase order must first be created and approved.

    b. After approved, the accounts payable person will need to call the hotel to reserve a room using the district's credit card. The employee who is traveling MUST bring back all receipts and ensure their rate matches the agreed upon rate upon check out. The employee will be responsible for all personal items added to the hotel bill such as movies and room service.

IMPORTANT NOTES - CONTINUED

9. Financial Reports can be provided upon request each month to Principals, Club Advisors, Coaches, Grant Coordinators and Supervisors. The Financial Reports should be checked closely for accuracy. Any discrepancies should be reported to the Treasurer's Office immediately.

10. **All school purchases must be made on an approved purchase order**. It is illegal to save money aside from a fundraiser (concession stand, sale, etc.) to use for the purchasing of other items or services. You must have an approved purchase order.

11. **If the vendor of your purchase order is supplying a "service", a signed contract is required and may need to be Board approved before payment can be made on the purchase order.**

12. Prior to any Fundraising, a Fundraiser Approval Form must be completed and approved by the Building Principal, Superintendent, Treasurer and the Board of Education. The Board must approve prior to any Fundraiser Activities. (See Appendix for Fundraiser Checklist and Forms)

TUITION REIMBURSEMENT

Refer to your WEA Union Contract negotiated with the Wellington Exempted Board of Education.

PAYROLL / PAYCHECKS

Payroll is paid on Fridays on a bi-weekly basis. There are 26 pay periods in each year.

Classified employees are required to use time sheets to record their hours worked. All timesheets and payroll items are to be approved by the Building Principal or Supervisor and submitted to the Treasurer's office by noon on Wednesday, one week prior to the Friday payroll date. If a classified employee is scheduled to work on the Saturday and Sunday before the Friday payroll date, an approved time record must be submitted by 10:00 AM on the Monday before the Friday payroll date.

Certified Staff do not complete timesheets unless they have an extended time contract. There are MOD pay timesheets that need to be completed for classroom coverage, meetings outside of school hours, extra duty (bus duty, cafeteria duty, detention before or after school) - supervision of students, and tutoring. Mod pay sheets with meetings outside of school hours must include an agenda and/or list of participants for the meeting. Extra training must include a certificate of completion. You must be board approved for tutoring after school. Your time sheet must include a sign-in sheet with the student's name, date, time, topic of lesson and the student's signature. All timesheets must be approved by the Building Principal or Supervisor and submitted to the Treasurer's office by noon on Wednesday, one week prior to the Friday payroll date.

PAYCHECKS

Direct Deposit:

A. Direct Deposit is mandatory for all employees.

B. Employees' pay may be deposited directly into a maximum of three accounts. The accounts may be located at any financial institution. Forms are available in the Treasurer's Office or on the school website to document the bank account numbers.

C. Employees will receive their Direct Deposit Notices by Email. The email address will be their Wellington Exempted Village School Network email address. The notice can also be sent to a personal email address in addition to the school email address.

D. Please look over your paystub and make sure that it looks correct to you. All deductions are there that you feel should be (insurance, STRS, SERS, taxes, etc.).

Please Note: It is the employee's responsibility to notify the Treasurer's office of any change of address, change in their direct deposit account information, or change in their email address. Deposit of pay may be interrupted if the Treasurer's office has not been adequately notified. It is also the employee's responsibility to verify that their paycheck has been deposited to their bank account. The Treasurer's office should be notified within 3 business days of any discrepancies.

REQUEST FOR LEAVE OR ABSENCE

The State Auditor's Office requires that the Treasurer's Office has proper documentation for every day that an employee is absent from their assigned duties. Without proper documentation the employee cannot be paid for that period of time missed from work. They will be "Docked" the applicable time not covered by a leave balance. Types of leave granted are defined in the WEA Negotiated Agreement and the WSS Collective Bargaining Agreement.

Employees are required to submit their leave requests electronically through the Aesop/Frontline online system. This program is available on the school website. Instructions for use of the program are available in the Treasurer's Office or on the school website. This program is password protected. All leave requests are approved electronically by the Building Principal, Supervisor, or Superintendent. All leave should be submitted prior to taking the requested leave or as soon as possible after the leave. Since the Aesop program does not allow for backdated leave requests, any late requests will need to be submitted on an official Wellington Schools Leave Request Form. If the Treasurer's office does not receive the leave request prior to the following pay date, a memo will be sent to the Principal or Supervisor requesting proper leave submissions. If by the following pay date, the leave request is not submitted, the employee will be docked for the day(s) not in attendance until the proper documentation has been received. It is ultimately the responsibility of the employees to file their own paperwork. Due to Fair Labor Standards, any dock pay for Teachers and Salaried employees must be approved by the Board of Education.

FAMILY MEDICAL LEAVE

If an employee is absent five (5) consecutive days for an illness of his or her own or the illness of an individual that meets the criteria, the Treasurer's office must be notified. The Family Medical Leave may apply as defined in the Board Policy, the WEA Negotiated Agreement and the WSS Collective Bargaining Agreement. General information from U.S. Department of Labor concerning FMLA is available on the school website.

ACCIDENT / INJURY REPORTS

If you fall, slip or are injured in an accident at work, you are required to complete an 'Employee Accident Report Form'. These forms are on file in the principal's office. You and the Principal must sign the form. If there are witnesses, please attach statements (signed by the witness) to the Employee Accident Report Form. The form should be forwarded to the Superintendent's office immediately. The Superintendent's office will review and forward the form to the Treasurer's office.

APPENDIX

GUIDELINES FOR ACCEPTABLE RECEIPTS

REQUEST FOR A REQUISITION FORM

EXPENSE CLAIM FORM

FUNDRAISER CHECKLIST

FUNDRAISER APPROVAL FORM

COMPLETION OF FUNDRAISER FORMS

TIME SHEET

MOD PAY FORM

GUIDELINES FOR ACCEPTABLE RECEIPTS

1. A purchase order must be processed prior to the meeting date.

2. You must submit an original receipt. We cannot reimburse from a copy of a receipt.

3. Receipt must be as detailed as possible.

4. The school cannot reimburse sales tax.

5. Restaurant receipts (Meal reimbursement rates: Breakfast $10.00, Lunch $15.00, and Dinner $25.00)
   - Must list quantity and price of meal. We will not accept credit cards or receipt tab that only shows the total.
   - The school cannot reimburse alcoholic beverages.
   - The tip or gratuity if mandatory must be added into the total by the restaurant.

6. Hotel receipts
   - We cannot reimburse or pay state sales tax. To have tax-exempt status with a hotel, you must take the appropriate tax-exempt forms with you and the rooms must be paid for with the school's credit card. We may be required to pay local or bed tax.
   - **Any personal items must be paid directly to the hotel.**
   - A credit card receipt is not sufficient for reimbursement. It must show the details of how many nights, price per room and parking if applicable.

7. Receipt/invoice should be on the Vendor's stationery. If the receipt is handwritten or created on a computer, it needs the signature of the originator or company stamp. The receipt must show the business name, address, phone number, description of item, and amount.

REQUISITION REQUEST FORM

Date _____

Vendor _____

_____

_____

Phone _____

FAX _____

Requested By _____

Dept. _____

Fund _____

Quantity	Description	Item #	Unit Price	Total

Fundraiser Checklist

(Note: Fundraiser must be Board Approved prior to fundraising event)

Prior to Fundraiser

1. Review Board Policy 5830 & 6610
2. Complete and sign the Fundraiser Approval Form (page 1)
3. Submit to your Principal for signature

After approval by the Superintendent, Treasurer, and Board, a copy of approved Fundraiser Form will be returned to the Sponsor or Advisor after the Board meeting.

Sponsor/Advisor must request requisitions for purchase orders for all items needed for the fundraiser.

After Completion of Fundraiser

The Sponsor/Advisor needs to complete pages 2 and 3 of the fundraiser form, sign, and submit to the building principal within 30 days of the completion of the fundraiser. After approving by the Superintendent and Treasurer, you will receive final fundraiser form back. The Sponsor/Advisor will have 10 days to discuss any changes made to the final fundraiser form. The final fundraiser form should be filed and kept for audit purposes.

FUNDRAISER APPROVAL FORM

Account # Fund_____

SPCC_____

STUDENT ACTIVITY GROUP_____

PROPOSED FUNDRAISER_____

DETAILS OF FUNDRAISER (PRICE OF ITEMS SOLD, ETC.)_____

_____

PROPOSED DATE (S) FOR SALES_____

LOCATION OF PROJECT_____

VENDOR _____

ADDRESS _____

SALES REP. & PHONE NUMBER_____

I HAVE REVIEWED BOARD POLICY 5830 AND 6610 AND THE TREASURER'S PROCEDURE MANUAL, AND AGREE TO ABIDE BY SUCH GUIDELINES:

_____ _____

SPONSOR / ADVISOR DATE

APPROVED BY:

_____ _____

BUILDING PRINCIPAL DATE SUPERINTENDENT DATE

_____ _____

TREASURER DATE BOARD APPROVAL DATE

Board Approved 08/16/2011 (Page 1)

COMPLETION OF FUNDRAISER

Account # Fund_____

SPCC_____

Item Description	Quantity Ordered	Selling Price	Gross Sales
_____	_____	$_____	$_____
_____	_____	$_____	$_____
_____	_____	$_____	$_____
_____	_____	$_____	$_____
		Total Gross Sales	$_____

Less Returns

_____	_____	$_____	$_____
_____	_____	$_____	$_____
		Total Returns	$_____
		Net Sales (Gross Sales – Returns)	$_____

Deposits Made

Date	Amount	Date	Amount
_____	$_____	_____	$_____
_____	$_____	_____	$_____
_____	$_____	_____	$_____
_____	$_____	_____	$_____
_____	$_____	_____	$_____
		Total Deposits	$_____

COMPLETION OF FUNDRAISER (CONTINUED)

Account # Fund_____

SPCC_____

Items/money not accounted for (Please explain):

_____

_____

Did you have any items damaged or stolen?

_____

_____

Has all money been deposited for this fundraiser?

_____

Were there any problems that occurred during the fundraiser and how were they resolved? _____

_____

TOTAL COLLECTIONS / DEPOSITS $_____

ACTUAL EXPENSES $_____

PROFIT OR LOSS $_____

_____ _____

SPONSOR / ADVISOR DATE BUILDING PRINCIPAL DATE

_____ _____

SUPERINTENDENT DATE TREASURER DATE