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FEDERAL FUNDS

It is the objective of the Board of Education to provide equal educational opportunities for all students within the District. Therefore, it is the intent of the Board to study Federal legislation to enhance the educational opportunities, the educational environment, and the physical and mental growth for each student.

The Board charges the administrative staff with the responsibility to evaluate Federally funded programs, including their possible benefits to the children and youth in the School District, apprise the Board of the worth of each, and make recommendations accordingly.

The Board regards available Federal funds of aid to local school districts and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accord with Federal guidelines on discrimination. The Superintendent shall ensure that each draw of Federal monies is as close as administratively feasible to the related program expenditures.

Compliance Supplement for Single Audits of State and Local Governments

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INVESTMENTS

The Board of Education authorizes the Treasurer to make investments of available monies from the funds of the District in securities authorized by State law.

The purpose of the investments is to maximize the returns on the District's excess cash balances consistent with safety of those monies and with the desired liquidity of the investments.

Earnings on an investment shall become a part of the general operating fund, unless otherwise specified by law or Board action.

R.C. 133.23, 135.01-.21, 3317.06, 3315.01, 3315.40, 5705.10

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TUITION INCOME

The Board of Education shall assess tuition for attendance in District schools by students who are not entitled to receive a free public education in this District and whose enrollment has been approved by the Board. This assessment can only be made during the last six (6) weeks for student who move out of the District during his period of the school year.

Tuition rates shall be determined by the State. Rates will be available before the beginning of the school year or before the student's attendance commences. Charges shall be the maximum permitted by law.

The Treasurer shall be responsible for the assessment and collection of tuition. Tuition billing may be assessed daily in advance of the period for which the billing is made. Tuition for the approved period (maximum of six (6) weeks) must be paid in advance.

R.C. 3313.211, 3313.64, 3317.08, 3323.142, 3327.06

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BAD CHECKS

When the District receives a check from a student or parent that, when deposited, is returned marked "insufficient funds", the Superintendent shall provide an opportunity for the payor to make proper payment or to arrange for a satisfactory payment schedule. If payment is not received within five (5) days, the payment schedule is not adhered to, or the monies do not appear to be collectable, the Board of Education authorizes the Superintendent to remove the fee or charge from the District's Accounts Receivable and to take appropriate action against the student and/or the parents.

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STUDENT FEES AND CHARGES

The Board of Education has authorized certain fees and charges to be paid by students, their parents, or guardians. These cover such items as supplies and materials students use in the instructional program as well as reimbursement for loss, damage, or destruction of school supplies, equipment, or buildings.

The faculty and administration are directed to allow an appropriate amount of time for the payment of fees and charges. In cases of nonpayment, however, the faculty and administration are directed to enforce payment by withholding grades and credits of the students concerned.

FISCAL PLANNING

The District's purposes can best be achieved through excellent fiscal management.

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

As trustees of the community's investment in plant, facilities, and operational funds, the Board has a 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 will keep them informed through reports, both oral and written, of the fiscal management of the schools.

The Treasurer will develop an efficient and businesslike procedure for fiscal accounting. The Superintendent with the assistance of designated personnel will supervise purchasing, the protection of plant, grounds, and equipment through prudent and economical operation, maintenance, and insurance.

The Board seeks to achieve the following goals:

- A. to 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;
- B. to establish levels of funding that will provide high quality education for the District's students;
- C. to use the best available techniques for budget development and management;
- D. to provide timely and appropriate information to all staff with fiscal management responsibilities;
- E. to establish effective procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

TAX BUDGET PREPARATION

Budget

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

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

Appropriations

As permitted by law, no later than July 1st, the Board may pass a temporary appropriate measure to provide for meeting the ordinary expenses of the District until such time as the Board approves the annual appropriation resolution for the year, which will be not later that October 1st.

The Treasurer will file both the tentative and final appropriation measure at the proper time with the Office of the County Auditor and State Department of Education.

The Superintendent will notify each school administrator and/or department head of the allocations approved for expenditure.

Budget planning for the District will be an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the District. Budget planning will be a year-round process involving broad participation by administrators, teachers, and other personnel throughout the District.

Although the immediate concern will be the ensuing fiscal year, budget projections should be prepared for at least three (3) years beyond the one (1) currently under consideration. Budget planning will be related to District goals, objectives, and programs. The policy of the Board will be to follow the planned projections as closely as possible.

The budget will reflect in detail the educational programs previously approved. Any changes or alterations in programs will have been approved by vote of the Board.

The budget will be prepared by January 1st of each year and will cover the period from July 1st to June 30th of the next fiscal year.

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TAX BUDGET HEARING

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 of Education will take place on or before January 15th and will be by roll-call vote.

Following the public hearing and approval of the budget by the Board, the budget will be submitted to the County Budget Commission for review and approval.

It will be the responsibility of the Treasurer to attend the hearing of the County Budget Commission to review the budget and answer any pertinent questions.

R.C. 9.34, 3315.07, 5705.08, 5705.30

APPROPRIATIONS AND SPENDING PLAN

The annual appropriations resolution shall be developed, approved, and filed according to statute and the requirements of the Auditor of the State of Ohio.

The Board of Education shall adopt as part of its annual appropriation measure a spending plan setting forth a schedule of expenses and expenditures of the General Fund. A copy of the annual appropriation measure and the spending plan shall be submitted to the Superintendent of Public Instruction and shall set forth all revenues available for appropriation by the District during such year and their sources; the nature and amount of expenses to be incurred during the year; the outstanding and unpaid expenses on the date the measure is adopted; the dates by which such expenses must be paid; and any other information the Superintendent requires.

The plan shall be presented in such detail and form as the Superintendent of Public Instruction prescribes.

R.C. 5705.36, 5705.38(B), 5705.391, 5705.41, 5705.45

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APPROPRIATIONS IMPLEMENTATION

The Board of Education places the responsibility of administering the appropriations, once adopted, with the Superintendent.

The Superintendent shall be authorized to proceed with making financial commitments, purchases, and other expenditures within limits provided in the appropriations, limitations stated in Board policies, and within legal authority expressed in State statutes.

Listings of expenditures, appropriate financial reports, and budget comparison reports shall be submitted monthly to the Board to keep members informed as to the status of the appropriations and overall financial condition of the District.

If, during the fiscal year, it appears to the Treasurer that actual revenues are less than estimated revenues, including the available equity upon which the appropriations from the fund were based, the Superintendent shall present to the Board recommended amendments to the General Appropriations Act that will prevent expenditures from exceeding revenues. Such recommendations shall be in accordance with requirements of the law and provisions of negotiated agreements.

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PURCHASES

The function of purchasing is to serve the educational program by providing the necessary supplies, equipment, and services.

The Board of Education declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended.

All items, materials, equipment, and supplies to be purchased with Board funds must be identified by a valid purchase order signed by appropriate officials and certified by the Treasurer. Purchases made without a valid purchase order become the responsibility of the purchaser, not the Board.

The Superintendent, in cooperation with the Business Manager and the Treasurer, shall devise and make known the proper procedures for making purchases through the valid purchase order system.

Authority

The Board's authority for the purchase of materials, equipment, supplies, and services is extended to the District administration through the budget-making process and within approved appropriations.

The purchase of items and services require no further Board approval except in those instances where by law or Board policy the purchases or services must be put to bid.

Bidding

Contracts for construction, furnishing, or demolition of buildings, or for any improvements or repairs which will exceed the statutory limit will be let only after bids are solicited in accordance with law. Bids shall be awarded to the lowest responsible bidder.

The Board shall approve all requests for purchases requiring legal advertising.

The Board, whenever possible, shall encourage participation by local businesses.

R.C. 9.25, 9.30, 9.31, 9.311, 9.312, 153.12, 153.54, 3313.37, 3313.46
R.C. 4115.32 et seq., 5705.41, 5705.45

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PREVAILING WAGE COORDINATOR

It is the purpose of this policy to comply with State and Federal regulations concerning prevailing wage rate.

The Superintendent shall designate a Prevailing Wage Coordinator for this District.

R.C. 4115.04 et seq.

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USE OF CREDIT CARDS

The Board of Education authorizes the use of credit cards for payment for certain expenses.

The Superintendent shall develop administrative guidelines that specify those authorized to use credit cards, the types of expenses which can be paid by credit card, and their proper supervision and use.

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COOPERATIVE PURCHASING

The Board of Education recognizes the advantages of centralized purchasing in that volume buying tends to maximize value for each dollar spent. The Board, therefore, encourages the administration to seek advantages in savings that may accrue to this District through joint agreements for the purchase of supplies, equipment, or services with the governing body(ies) of other governmental units.

Cooperative or joint purchases require an agreement approved by the Board and the participating contracting body(ies) which shall specify the categories of equipment and supplies to be purchased; the manner of advertising for bids and of awarding contracts; the method of payment by each participating party and such other matters as may be deemed necessary to carry out the purposes of the agreement. Such agreements are subject to all legal bidding requirements.

R.C. 125.04, 167.01 et seq, 3313.812

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VENDOR RELATIONS

The Board of Education shall not enter a contract knowingly with any supplier of goods or services to this District under which any Board member or officer, employee, or agent of this School District has any pecuniary or beneficial interest, direct or indirect, unless the person has not solicited the contract or participated in the negotiations leading up to the contract. This prohibition shall not prevent any person from receiving royalties upon the sale of any textbook of which s/he is the author and which has been properly approved for use in the schools of this District.

Board members and school personnel shall not accept any gifts or favors from vendors which might influence their recommendations on the eventual purchase of equipment, supplies, or services.

All unsolicited contacts by sales persons with teachers, students, and other personnel, regardless of product, are prohibited.

When purchasing, personnel shall not show any favoritism to any vendor. Each order shall be placed in accordance with policies of the Board on the basis of quality, price, and delivery with past service a factor if all other considerations are equal.

PAYMENT OF CLAIMS

Monies under the jurisdiction of the Board of Education 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 to the effect that the amount required to meet the contract or purchase order has been appropriate and is in the Treasury, or is in the process of collection and that it 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 thirty (30) days) of the certificate. 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 will be designed to ensure the best possible price for the desired products and services. Procedures for purchasing will be developed to require that all purchases are made on properly approved purchase orders and that for items not put up for bid, price quotations will be solicited.

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

All claims for payment from School District funds will be processed by the Treasurer. Payment will be authorized against invoices supported by approved purchase orders, with properly submitted receiving copy, or in accordance with salaries and salary schedules approved by the Board.

As an operating procedure, the Board will receive lists of paid warrants each month. The lists will be certified as correct by the Treasurer and approved by the Board. Actual invoices, statements, and receiving copies will be available for inspection by the Board.

The Treasurer will be responsible for assuring that appropriate allocations are observed and that total expenditures do not exceed the amount allocated in the appropriations at all times.

R.C. 9.11 et seq, 153.13
A.C. 117-2-17

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PAYROLL AUTHORIZATION

The most substantial payment of public funds for the operation of the School District is that which is made to the employees of the Board of Education for services rendered. To ensure that each person so compensated is validly employed by this District and that the compensation remitted fairly represents the services rendered, this policy is promulgated.

Employment of all District personnel whether by the year, term, month, week, day, or hour in contract, temporary, or substitute form must be approved by the Board.

Each motion of the Board to employ or reemploy a staff member shall include the name of the individual, the position title, and the placement on an approved salary schedule.

R.C. 9.40, 3319.36

PAYROLL DEDUCTIONS

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

The following deductions are required:

- A. Federal, State, and local income tax
- B. employee's share of retirement contribution according to current rate as set by law
- C. absence not covered by paid leave
- D. medicare deductions in accordance with Federal law

Voluntary deductions will be in accordance with negotiated agreements and/or Board policy.

The Board declares its willingness to enter into an agreement with any of its employees whereby the employee agrees to take a reduction in salary with respect to amounts earned after the effective date of such agreement in return for the Board's agreement to use a corresponding amount to purchase an annuity for such employee (or group of employees desiring the same annuity company) from any company authorized to transact the business as specified in law in accordance with Section 403(b) of the Internal Revenue Code, and in accordance with the District's administrative guidelines. However, it shall be clearly understood that the Board's only function shall be the deduction and remittance of employee funds.

Said agreement shall comply with all of the provision of law and may be terminated as said law provides upon notice in writing by either party. Employees shall notify the Superintendent's office in writing if they wish to participate in such a program.

In cases when a teacher is absent from duty and there is no sick leave applicable, or when the absence is unauthorized, the salary deduction for each day of unauthorized absence will be based on the current salary divided by the number of teacher work days in the official school calendar as adopted by the Board. In no case will just the salary of the substitute be deducted or a teacher be allowed to employ and pay for the substitute.

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

STUDENT ACTIVITY FUND

The Board of Education recognizes that well-balanced and effectively administered student activity programs will stimulate student growth and development by supplementing and enriching curricular activities. These student activity programs shall provide varied opportunities for students to grow in areas such as leadership, group interaction, individual responsibility and management, project organization and completion, and social development.

Each student activity program shall be classified in one (1) of two (2) categories:

- A. The Student Activity Program Fund (Fund 200) includes those activities that involve students in the management of the program. These student-managed programs exist to promote the general welfare, education, and morale of all students, and to finance the normal legitimate co-curricular activities of student body organizations.
- B. Athletic/Asset Fund (Fund 300) includes those student activity programs that do not involve student management. These programs exist to promote participation in athletic programs, music programs, and similar types of activities.

Before such a student activity program can be established and operational, a written statement of purpose and goals must be approved by the Superintendent and the Board. Activity groups whose purpose and goals have thus been approved shall prepare annually (school year) a budget itemizing sources of revenue and anticipated expenditures.

All receipts and expenditures for all student activity programs must meet the same standards and comply with the same procedures which apply to General Fund (Fund 001) receipts and expenditures.

The Board authorizes the Treasurer to act on its behalf to review and approve each expenditure from a student activity fund prior to disbursement. In approving an expenditure, the Treasurer shall ensure that it is related to achieving one (1) or more of the stated purposes for which the student activity has been organized. An expenditure shall not be approved if it accrues to the personal benefit of a member of the staff or a member of the student group. Monies are not to be disbursed to a school class or group for any activity or event that will occur after the students have graduated.

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Pursuant to Section 117.05 (B) of the Ohio Revised Code, all expenses and receipts for student activity programs shall be accounted for in accordance with the Ohio Uniform School Accounting System. All student activity expenditures must serve a public purpose consistent with the stated purpose and annual budget of the activity program involved. In general, a public purpose is served provided expenditures do not directly benefit individuals or supplant the responsibility of the General Fund or other fund of the Board. A public purpose shall be deemed to have been served if each student activity program expenditure promotes and supports the welfare of students, is consistent with the purpose, goals, and budget of the program and the purchase order for the expenditure has been signed by authorized school officials.

Within the limits established by Section 3315.062 of the Ohio Revised Code, the Board may include provision for student activity programs in its General Fund appropriation. Such funds, when appropriate, shall be made available to student activity programs via the method established by administrative procedures.

Rules and regulations and guidelines for administering student activity programs shall be detailed in an administrative procedure and supplemental guidelines in compliance with and in support of this policy.

R.C. 9.39, 3313.47, 3313.51, 3313.53, 3315.01, 3315.062,
R.C. 3315.12, 3315.14, 3317.024, 5705.41, 5705.412
A.C. 117-2-18, 117-2-20

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PETTY CASH

The Board of Education recognizes the need for the establishment of one (1) or more petty cash funds. The Board will establish petty cash guidelines in accordance with the Uniform School Accounting System (USAS) guidelines.

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CHANGE FUND

The Board of Education recognizes the need for change funds in the day-to-day operation of the School District.

The Board will establish cash fund guidelines in accordance with the Uniform School Accounting System (USAS) guidelines.

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RECOGNITION

The purpose of this policy is to permit the Board of Education to honor its staff, former Board members, and other nonemployee persons with plaques, pins, token retirement gifts and awards, and other amenities.

The Board wishes to also honor staff, students, citizens, and advisory groups for their contributions with appropriate recognitions and authorizes administrators to purchase meals, refreshments, and/or other amenities to further the interests of the District.

The Board hereby affirms that the expenses incurred as listed above do serve a public purpose. The Board believes that "public purpose" serves for the promotion of education, rapport with the business community, community relations, and the encouragement of nonemployees to serve as volunteers as well as furthering other interest.