

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.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, 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 both oral and written reports of the fiscal management of the District.

With the assistance of the Treasurer and other designated personnel, the Superintendent is expected to develop 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:

1. to engage in thorough advance planning, with staff and community involvement, in developing budgets and to guiding expenditures to achieve the greatest educational returns for the dollars expended;
2. to establish levels of funding which provide high quality education for the District's students;
3. to use the best available techniques for budget development and management;
4. to provide timely and appropriate information to all staff with fiscal management responsibilities and
5. to 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: October 13, 2008

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 requirement of the Board. A budget is required for every fund that a district uses in its yearly operation.

The Treasurer/staff are 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 (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 Superintendent/designee notifies each school administrator and/or department head of the allocations approved for expenditure.

Budget Modification

The Treasurer may make budget modifications of line item appropriations within each major fund. 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 moneys 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 recommendation to the Board.

Adoption date: October 13, 2008

LEGAL REFS.: ORC 9.34

3311.40

3313.18

5705.14; 5705.15; 5705.16; 5705.28; 5705.29; 5705.35 through 5705.412

BUDGET PLANNING
(Five-Year Forecast)

Budget planning is 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 is a year-round process involving broad participation by administrators, teachers and other personnel throughout the District.

The Superintendent and the Treasurer are responsible for preparing the five-year forecast for the Board's approval. The forecast is for the current fiscal year and four years beyond.

The five-year forecast is prepared twice a year and filed with the Ohio Department of Education. The initial filing is due on or before November 30 and an update by May 31. The five-year forecast is updated as often as necessary in order to communicate significant changes in the District's financial position.

Original Adoption Date: October 13, 2008

Re-Adoption Date: December 10, 2018

LEGAL REFS.: ORC 5705.01; 5705.28 through 5705.32; 5705.35; 5705.36; 5705.37; 5705.39;
5705.391

CROSS REF.: BCF, Advisory Committees to the Board

CASH BALANCE

It is the Board's financial philosophy that a general fund cash balance should be maintained in the interests of sound fiscal management, pursuit of tax levies and overall District financial management. The District shall maintain a general fund cash balance reserve equivalent to at least one month of operating expenses.

Upon receiving any indication that such cash balance reserve may not be achieved at any point within the current and/or subsequent fiscal years, the Treasurer must report such a finding to the Board and provide proposed options that the Board may consider.

Adoption date: December 12, 2016

BOARD OF EDUCATION
WALNUT TOWNSHIP LOCAL SCHOOL DISTRICT
FAIRFIELD COUNTY, OHIO

The Board of Education (the "Board") of the Walnut Township Local School District, Fairfield County, Ohio (the "School District"), met in regular session on July 25, 2016, at 7:00 p.m., at the Millersport Elementary Media Center at the Millersport Elementary School, 11850 Lancaster Street, Millersport, Ohio 43046, with the following members present:

Mr. Popo introduced the following resolution and moved its passage:

RESOLUTION

A RESOLUTION APPROVING A WRITTEN POST-ISSUANCE
COMPLIANCE POLICY IN CONNECTION WITH THE ISSUANCE
OF TAX-EXEMPT AND TAX-PREFERRED OBLIGATIONS BY THE
SCHOOL DISTRICT

WHEREAS, the School District has previously issued, or intends to issue in the future, bonds and other obligations for the purpose of financing various capital improvements in the School District; and

WHEREAS, such obligations were issued, or will be issued as, tax-exempt and tax-preferred obligations (collectively, the "Obligations") under the Internal Revenue Code of 1986, as amended; and

WHEREAS, in connection with the issuance of the Obligations, it is advised that the Board have a formal written policy outlining the policies and procedures necessary to promote compliance with federal income tax and securities laws, as well as the requirements set forth in the documents for each issue of Obligations; and

WHEREAS, the Board desires to formally approve a written policy outlining such policies and procedures;

NOW THEREFORE, BE IT RESOLVED by the Board of Education of the Walnut Township Local School District, Fairfield County, Ohio, that:

Section 1 Approval of Written Post-Issuance Compliance Policy. The Board hereby approves a written post issuance compliance policy (the "Policy") in connection with the issuance of the Obligations of the School District. On behalf of the Board, the Treasurer is hereby authorized to execute the Policy, which Policy shall be in the form attached hereto as EXHIBIT A. The Treasurer is also hereby authorized to execute any other documents necessary in connection with the Policy. The Treasurer's execution of such documents shall be conclusive evidence of the Board's approval of such documents.

Section 2 Open Meeting. It is hereby found and determined that all formal actions of the Board concerning and relating to the adoption of this Resolution were adopted in an open meeting of the Board, and that all deliberations of the Board and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Mr. Cumbow seconded the motion and, after discussion, a roll call vote was taken and the results were:

Ayes: Mr. Popo, Mr. Cumbow, Ms. King, Mrs. Keller, Mrs. Armstrong

Nays:

The Resolution passed.

Passed: July 25, 2016

BOARD OF EDUCATION
WALNUT TOWNSHIP LOCAL SCHOOL DISTRICT
FAIRFIELD COUNTY, OHIO

Attest: _____

Treasurer

President

CERTIFICATE

The undersigned Treasurer of the Board of Education of the Walnut Township Local School District, Fairfield County, Ohio, hereby certifies that the foregoing is a true copy of a resolution duly passed by the Board of Education of said School District on July 25, 2016.

Treasurer, Board of Education

Walnut Township Local School District

Fairfield County, Ohio

FUNDING PROPOSALS AND APPLICATIONS

The Board directs the Superintendent/designee to apply for any state or federal grants for which the District is eligible, at his/her discretion. The Superintendent/designee evaluates federally funded programs and state grants, including their possible benefits to the students in the District, 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.

Original Adoption Date: October 13, 2008

Adoption date: February 2, 2015

LEGAL REF.: ORC 3313.20

NOTE: Regulations for staff investigation and submission of proposals are frequently needed to implement a policy in this area.

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.

Original Adoption Date: October 13, 2008

Adoption date: February 2, 2015

LEGAL REFS.: Ohio Const. Art. XII, Section 2
ORC 3301.07
3311.21
3313.17 through 3313.20; 3313.29; 3313.51
3317.01 through 3317.11
3323.09
Chapters 5701; 5705
5748.01 through 5748.06

NOTE: In the policy above, local, state and federal funds are treated in the same statement; eliminating subcategories under code DE, which provide file locations for these topics.

In 2013, House Bill 59 added language to Ohio Revised Code Section (RC) 5705.21 that allows districts to levy a tax for the purposes of providing for school safety and security. Additional changes in RC 5705 include allowing a district that levies an existing combined levy for current expenses and permanent improvements to replace or renew that levy solely for the purpose of funding general permanent improvements. Further, districts now are allowed to replace the levy for a term of years different than the term for which the original tax was levied. New language also specifies that new combined current expense and permanent improvement levies may be levied only for current expenses and general (but not specific) permanent improvements.

Joint vocational districts also should refer to and cite RC 3317.16

ADMINISTRATION OF FEDERAL GRANT FUNDS

The Board accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the Ohio Department of Education (ODE) or other applicable pass-through entity.

The Board directs the Treasurer to develop, monitor, and enforce effective financial management systems and other internal controls over federal awards that provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of Federal law and regulation, including the Uniform Guidance issued by the U.S. Office of Management and Budget (OMB) and any applicable state requirements, and shall be based on best practices.

All individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award.

The financial management systems and internal controls must provide for:

1. identification of all federal funds received and expended and their program source;
2. accurate, current, and complete disclosure of financial data in accordance with federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized purposes and
5. comparison of expenditures against budget.

In addition, written procedures must be established for cash management and for determining the allowability of costs, as required by the Uniform Guidance.

At a minimum, the financial management systems and internal controls will address the following areas:

1. Allowability

Costs charged by the school system to a federal grant must be allowed under the individual program and be in accordance with the cost principles established in the Uniform Guidance, including how charges made to the grant for personnel are to be determined. Costs will be charged to a federal grant only when the cost is:

- A. reasonable and necessary for the program;
- B. in compliance with applicable laws, regulations, and grant terms;
- C. allocable to the grant;

- D. adequately documented and
- E. consistent with District policies and procedures that apply to both federally-funded and non-federally funded activities.

Internal controls will be sufficient to provide reasonable assurance that charges to federal awards for personnel expenses are accurate, allowable, and properly allocated and documented.

Controls include time and effort reporting in accordance with Uniform Guidance and the requirements of ODE or other applicable pass-through-entity. Records are sufficient to verify that time spent and compensation (including salary and benefits) are allocable to the fund.

2. Cash Management and Fund Control

Payment methods must be established in writing that minimize the time elapsed between the draw-down of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of ODE or other applicable pass-through-entity.

3. Procurement

Prior to July 1, 2018, the District followed the requirements outlined in previous OMB guidance. Effective July 1, 2018 all purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

The District avoids situations that unnecessarily restrict competition and avoids acquisition of unnecessary or duplicative items. Individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests for proposals, or invitations to negotiate, are excluded from competing for such purchases. The District performs a cost and price analysis for every procurement over the established simplified acquisition threshold.

Contracts are awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration is given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. No contract is awarded to a contractor who is suspended or debarred from eligibility for participation in federal assistance programs or activities.

The District takes all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

Purchasing records are sufficiently maintained to detail the history of all procurements and must include at least the rationale for the method of procurement, selection of contract type, and contractor selection or rejection; the basis for the contract price; and verification that the contractor is not suspended or debarred.

4. Conflict of Interest and Mandatory Disclosures

The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

Each employee, board member, or agent of the school system who is engaged in the selection, award, or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Treasurer. The Treasurer discloses in writing any potential conflict of interest to ODE or other applicable pass-through-entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization, which employs or is about to employ any of those parties has a financial or other interest in or receives a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict will not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Employees, Board members, or agents of the District will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Treasurer discloses in writing to ODE or other applicable pass-through-entity in a timely manner all violations of Federal criminal law involving fraud, bribery, or gratuities potentially affecting any federal award. The Treasurer fully addresses any such violations promptly and notifies the Board accordingly.

5. Equipment and Supplies Purchased with Federal Funds

Equipment and supplies acquired with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds.

6. Accountability and Certifications

All fiscal transactions must be approved by the Treasurer/designee who can attest that the expenditure is allowable and approved under the federal program. The Treasurer submits all required certifications.

7. Monitoring and Reporting Performance

The Treasurer will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District submits all reports as required by federal or state authorities.

Original Adoption Date: July 13, 2016
Re-Adoption Date: July 10, 2017
Re-Adoption Date: November 13, 2017
Re-Adoption Date: December 10, 2018
Re-Adoption Date: March 11, 2019

LEGAL REFS.: ORC 9.314
117.101; 117.43
3313.33; 3313.46
3319.04
5705.39; 5705.41; 5705.412
2 C.F.R. Part 200

CROSS REFS.: BBFA, Board Member Conflict of Interest
BCC, Qualifications and Duties of the Treasurer
DI, Fiscal Accounting and Reporting
DID, Inventories (Fixed Assets)
DJ, Purchasing
DJC, Bidding Requirements
DJF, Purchasing Procedures
DK, Payment Procedures
EF/EFB, Food Services Management/Free and Reduced-Price Food Services
GBCA, Staff Conflict of Interest
IGBJ, Title I Programs

REVENUES FROM INVESTMENTS

Scope

The Board directs that the investing authority of the District resides with its Treasurer. This policy is designed to cover all monies under the control of the Board.

Objectives and Guidelines

The following investment objectives are applied in the management of the District's funds:

1. **Liquidity:** The investment portfolio remains sufficiently liquid to enable the Treasurer to meet reasonably anticipated operating requirements.
2. **Safety:** Investments are undertaken in a manner consistent with State law, which seeks to ensure the preservation of public funds.
3. **Income:** The Treasurer strives to achieve a fair and safe rate of return on the investment portfolio over the course of budgetary and economic cycles, taking into account State law, safety considerations and cash flow requirements.
4. **Diversification:** The investment portfolio should be diversified in order to avoid incurring potential losses regarding individual securities that may not be held to maturity, whether by erosion of market value or change in market conditions.
5. **Prudence:** Investments are made with judgment and care – under circumstances then prevailing – which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
6. **Bank Accounts:** Relationships with banks are managed in order to secure adequate services while minimizing costs. Deposits should be concentrated in single accounts except where audit control considerations dictate otherwise.

Authorized Financial Institutions and Dealers

U.S. Treasury and agency securities purchased outright are made only through a member of the National Association of Securities Dealers, through a bank, savings bank or savings and loan association regulated by the Superintendent of Financial Institutions or through an institution regulated by the Comptroller of the Currency, Federal Deposit Insurance Corporation or board of governors of the Federal Reserve System.

1. Repurchase agreements are transacted through banks and/or eligible dealers consistent with State law.
2. Certificates of deposit are transacted through commercial banks or savings and loans with FDIC coverage, and qualify as eligible financial institutions under State law.

Maturity

To the extent possible, the Treasurer attempts to match the District's investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the Treasurer will not directly invest in securities maturing more than five years from the date of purchase.

Derivatives

Investments in derivatives are strictly prohibited. A derivative means a financial instrument or contract or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instrument, contract or obligation itself. Additionally, any security, obligation, trust account or instrument that is created from an obligation of a federal agency or instrumentality or is created from both is considered a derivative instrument.

Allowable Investments

The Treasurer may invest in any instrument or security authorized in State law as amended. A copy of the appropriate section of the Ohio Revised Code is kept with this policy.

Collateral

All deposits are collateralized pursuant to State law.

Reporting

The Treasurer reports and maintains records of all investments and deposits.

All brokers, dealers and financial institutions initiating transactions with the investment authority by giving advice or executing transactions initiated by the investment authority must acknowledge their agreement to abide by the investment policy's content.

Internal Controls

The investing authority establishes a system of internal controls, which are documented in writing. The internal controls are reviewed periodically by an independent auditor. The controls are designed to prevent loss of public funds due to fraud, employee error and imprudent actions by employees and officers of the District.

Original Adoption Date: October 13, 2008

Re-Adoption Date: April 4, 2016

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

NOTE: Districts that do not file written policies may invest only in interim banks and/or savings and loan deposits or the Ohio Subdivision Fund. If the district has an annual investment portfolio of less than \$100,000, the district is exempt from the requirement to file the policy, provided they have certified their status with the Auditor of State.

Senate Bill 287 (2014) made several changes to modernize Ohio's uniform depository law. These changes include the option of purchasing obligations of the state and other political subdivisions provided statutory obligations are met; as well as purchasing up to 40% of interim monies in commercial paper in accordance with specific statutory requirements including training and maturity dates. Districts should review the new requirements and ensure no locally developed policy language conflicts with the new requirements.

GATE RECEIPTS AND ADMISSIONS

Admission receipts of school events shall be adequately controlled. The principal or designee is responsible for the administration and supervision of all phases of school events for which an admission is charged.

Admission to those school events for which an admission is charged shall be by serially numbered ticket only. However, persons presenting season, faculty or special passes will be admitted to all events. Adequate records shall be maintained to provide chronological and accounting data for subsequent review and analysis.

Senior Citizen Activity Pass (60 years or older)

The Senior Citizen Activity Pass entitles any resident of the Walnut Township Local School District who is at least 60 years of age to be admitted free of charge to all events sponsored by the school district and held at Millersport High School, Junior High or Millersport Elementary School. This pass is valid for the cardholder only and is not to be used as a family and/or friends pass. It is not necessary to renew this pass each year.

Complimentary tickets for school-sponsored events may be issued as prescribed in athletic league rules or as a component of the District's school-community relations program. Complimentary and/or reduced price tickets may be made available to administrators and faculty as a means of encouraging their participation in these activities. Complimentary tickets shall be accounted for in the same manner as paid admission tickets.

Adoption date: October 13, 2008

SALE OF FOOD ON SCHOOL GROUNDS

In accordance with Section 3313.814 ORC, the Walnut Township Local Board of Education in order to better insure that the students of our school district receive a high value nutritional lunch, adopt the following regulations regarding the sale of food items on school premises in addition to the regular class A lunch and ala carte items.

1. During the lunch period, no group may sell food items to students until after the last school lunch is served. No foods shall be sold in competition with the school lunch program.
2. A snack break for elementary students may be scheduled. The snack may consist of milk, juice, cookies or other high nutritional value foods.
3. A group wishing to sell food items during the school day or after school hours must obtain prior approval from the superintendent or his designee. The superintendent or his designee shall consider such factors as the nature of the food, the goals and needs of the group, and the time, place and day of the food sale in making the decision. When possible to do so, the superintendent or his designee shall encourage the group to sell foods of a high nutritional value instead of the junk foods that are traditionally available and or minimal nutritional value. Foods of minimal nutritional value are soda water, water ices, chewing gum and certain candies including hard candy, jellies and gums, marshmallow candies, fondant, licorice, spun candy and candy coated popcorn.

Adoption date: October 13, 2008

File: **DFH**

INCOME FROM SALE OF UNIFORM SCHOOL SUPPLIES

The Board may purchase school supplies for resale to students for the purpose of making needed supplies and materials readily available at a minimal cost.

The Superintendent or his/her designee decides which items may be sold by the schools and the price of the items. Approval for the purchase of supplemental text materials, periodicals or newspapers is governed by the fact that such materials have been Board adopted and approved for use in teaching the District curricula.

The sale of uniform school supplies is in accordance with regulations established by the Board.

Adoption date: October 13, 2008

LEGAL REF.: ORC 3313.811

CROSS REF.: JN, Student Fees, Fines and Charges

AUTHORIZED SIGNATURES

(Use of Facsimile Signatures)

The Treasurer authorizes designated depositories to honor any instrument bearing an authorized facsimile signature in a form as he/she may designate and to charge the same to the account as fully as though it bore a manually written signature.

A facsimile signature includes, but is not limited to, the reproduction of any authorized signature by a copper plate or a photographic, photostatic or mechanical device. Written notice of the adoption of a facsimile signature is provided to the depositories. The notice includes a description of the device to be used and a sample of the facsimile signature. Written approval must be received from the depository before the facsimile signature can be used.

The Board purchases a surety bond to protect the loss of any public funds.

Original Adoption Date: October 13, 2008

Revised Adoption Date: September 9, 2019

LEGAL REFS.: ORC 9.10 through 9.12; 9.14
1306.06

BONDED EMPLOYEES AND OFFICERS

At the time of appointment or reappointment of the Treasurer, the Board authorizes the Treasurer to execute a bond for himself/herself 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 Superintendent, Board President, and employees who handle school funds are included, at Board expense, in a position schedule bond. Position schedule bonds pertain to a specific position, not to an individual.

Adoption date: October 13, 2008

Re-Adoption Date: May 13, 2019

LEGAL REF.: ORC 3.06; 3.061
131.18
3313.25; 3313.83
3319.05
5705.412

CROSS REF.: DM, Cash in School Buildings
EI, Insurance Management

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, federal funds also are accounted for in conformance with the Uniform Guidance issued by the U.S. Office of Management and Budget and any applicable state requirements. 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 or federal 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 History Connection.

Original Adoption Date: October 3, 2008

Re-Adoption Date: February 2, 2015

Re-Adoption Date: July 10, 2017

Re-Adoption Date: November 13, 2017

LEGAL REFS.: ORC 117.101; 117.38; 117.43
149.01 through 149.43
3301.07
3313.29; 3313.32
3315.04
Chapter 1347
Chapter 5705
2 C.F.R. Part 200

CROSS REF.: DECA, Administration of Federal Grant Funds
EHA, Data and Records Retention

RULES FOR CLASS ACCOUNTS

A program of co-curricular activities established by the board of education should insure that young people have an opportunity to take part in co-curricular and extra-classroom experiences; should provide efficient procedures for their creation, operation, and demise; and should outline a system for the safeguarding, accounting, and internal control of extra-classroom activity funds.

The raising and expending of activity money by student bodies should have but one purpose: to promote the general welfare, education, and morale of all the students and to finance the normal, legitimate co-curricular activities of the student body organization.

(Excerpt from AUD-0019 (replaces Circular #81-9), dated August 1993)

General Goals of a Class Account

In that the Walnut Township Local Schools established the 200 Activity Funds with the purpose to benefit all students, the following activities are designated class activities: prom expenses (sponsored by the junior class); prom tickets; graduation expenses (paid by the senior class, which include graduation pictures, flowers, programs, honor cords, and class gift); and the senior class trip, upon graduation. Students may also use up to fifty percent (50%) of their class account ledger balance, excluding the senior class trip for other board approved trips.

Opportunities for fundraising activities are provided by the Walnut Township Local Schools and class funds are the property of the school district and, therefore, hold no individual rights of ownership. For the purpose of establishing an earnings potential of all students expressing interest in attending the senior class trip, an internal reporting control mechanism (individual student ledgers) will be used to track earnings of those students involved in specific designated fundraising activities. Those students not expressing an interest in attending the senior class trip may also establish an individual student ledger to assist with expenses of prom tickets, PSAT Test, AP Test, cap and gown and graduation fees. Although an internal reporting control mechanism is used to monitor earnings potential, it does not provide for property ownership by individual students and, therefore, students may not assume the class funds as their personal funds.

Annual budgets are prepared by all class advisors to include purpose clause of the activity group, estimated revenue and sources, estimated expenditures and group functions/ activities. The purpose clause should encompass the reason for the activity's existence, its aspirations, its future goals, and the means through which the goals and aspirations may be achieved. Any amendments to an approved policy statement should also be submitted by the student group and approved. The student group should establish how the revenue of the group is going to be raised and how the group is going to expend these funds to accomplish their goals and aspirations while the activity group is in existence. The budget, as submitted by the activity group, should be approved by the board of education as part of the purpose clause. Before approving these budgets, however, the board should determine whether the proposed expenditures will serve a public purpose.

Sophomore Class

The Sophomore Class Account allows for all sophomore students to cooperatively participate in fundraising activities in order to establish a class account balance. Fundraisers such as a festival booth, cheese/sausage sale, novelty sales, candy sales, etc., will provide students with opportunities to plan and execute money making projects and will provide opportunities for developing leadership qualities and decision making abilities. The account balance will enhance future class general expenses and future class trip expenses.

Historically, the festival booth and the cheese/sausage sale provide fundraising opportunities for students interested in participating in the senior class trip, upon graduation. However, all students are encouraged and invited to participate in these events. Additionally, the opportunity of a novelty sale, candy

sale, etc., may be offered to all students in order to provide for a sophomore class activity in which all sophomore students may participate. The anticipated expense of a sophomore class activity must be included on the annual budget.

Junior Class

The Junior Class Account allows for all junior students to cooperatively participate in fundraising activities in order to establish necessary funds to sponsor the Junior/Senior Prom and also establish necessary funds to support the future class trip. Fundraisers such as a festival booth, candy sales, miscellaneous sales/fundraisers, etc., will provide students with opportunities to plan and execute money making projects and will provide opportunities for developing leadership qualities and decision making abilities. The account balance will enhance future class general expenses and future class trip expenses.

The festival booth fundraiser supports both the prom and future class trip. All students are encouraged to work at least one shift in the festival booth. A minimum of \$500 will be set-aside from festival booth profits for prom expenses. The balance of the profit will be designated as future class trip revenue using the internal reporting control mechanism.

The opportunity of additional candy sales, miscellaneous sales, etc., will be provided for the students to earn the remainder money necessary to sponsor the prom and cover all prom expenses for supplies, decorations, prom books and favors, and location rental, if necessary, etc. If junior students have earnings statements within the class account, those students may receive credit for their AP test, cap and gown (if graduating early) and for their prom tickets (for themselves and their dates) from the class account.

The opportunity of additional miscellaneous sales and fundraisers may be provided for students interested in participating in their future class trip, again using the internal reporting control mechanism.

Senior Class

The Senior Class Account allows for all senior students to cooperatively participate in fundraising activities in order to establish necessary funds for required graduation expenses, required prom ticket expenses, optional senior activities/expenses (such as senior assembly, slide show, etc.), optional AP Test, cap and gown and also establish necessary funds to support the senior class trip. Fundraisers such as a festival booth, candy sale, miscellaneous sales, etc., will provide students with opportunities to plan and execute money making projects and will provide opportunities for developing leadership qualities and decision making abilities. The account balance will enhance class general expenses and class trip expenses.

The festival booth fundraiser supports both the required graduation ceremony expenses (graduation pictures, flowers, programs, honor cords, and class gift) and senior class trip expenses. All students are encouraged to work at least one shift in the festival booth. A minimum of \$500 will be set-aside from festival booth profits for graduation expenses. The balance of the profit will be designated as future class trip revenue using the internal reporting control mechanism.

All seniors will be assessed a graduation fee, above the revenue set-aside from the festival booth, to cover the remaining estimated costs of graduation expenses. If senior students have earnings statements within the class account, those students may receive credit for their graduation fee from the class account. The senior class may opt for a fundraiser to support graduation expenses, before the graduation fee is assessed, in order to lower the fee amount.

If senior students have earnings statements within the class account, those students may receive credit for their guests' prom tickets and AP test from the class account. Seniors are guests of the Junior/Senior Prom and, therefore, will not incur the cost of prom tickets for themselves.

The opportunity of additional candy sales, miscellaneous sales/fundraisers, etc., will be provided for the students to earn money for optional senior expenses/activities and to earn funds for the remainder money necessary for the senior class trip. In specific fundraisers for class trip purposes, the profit will be designated as senior class trip revenue, using the internal reporting control mechanism.

Concerning all senior class account outstanding purchase orders and outstanding invoices to vendors: All prom expenses, graduation expenses, optional senior activities expenses, etc., must be paid prior to the senior class trip. Check vouchers will be printed for the final remaining class funds to be used during the senior class trip. All funds will be expended on the senior class trip for daily meal/miscellaneous allowances, group meal costs, group tickets to events, additional charges for group accommodations, and other group charges/costs necessary to complete the senior class trip and safely return the senior students home. Expenditures on the trip will close the class account balance to zero.

Rules for Class Accounts, Senior Trip Expenses, and Fundraisers

Prom Ticket Expense: Prom tickets may be paid from students' earning statements or by cash. Seniors of Millersport High School will be the guests of the junior class. Juniors will pay a prom ticket expense. Any senior or junior who brings a guest that is not a junior or senior of M.H.S. will pay the prom ticket expense of the guest.

Graduation Expense: All seniors will be assessed a graduation fee no later than February 1 (annually). The graduation fee must be paid no later than May 15 (annually). Graduation fees may be paid from students' earning statements or by cash. Following a review of the senior class fund account, the graduation fee will be determined cooperatively by the school district treasurer, senior class advisor, and high school principal. All fundraisers designated to support graduation expenses must be completed prior to the calculation of the graduation fee.

Fundraiser Activities: Any money due from a fundraising project must be turned in by the student. It cannot be deducted from an individual's student ledger.

Funds earned by participation of parents/adults in a fundraising activity will be used to credit their student's ledger. This credit cannot be transferred to another student, or a younger brother or sister in another class. In the instance of multiple siblings in a specific class, this credit can be assigned or re-assigned by request of the parent/guardian who is working on behalf of more than one child within the class.

Any credit in a student's ledger that is not used for prom expense, AP Test, graduation expense, or senior trip expense will revert to the class account general ledger. Credit cannot be returned to the student or given to another student. Credit of funds in the class account general ledger will be used to enrich the trip for all students participating.

Senior Class Trip: Students must make their commitment to participate in the senior class trip before the end of their sophomore year. This commitment will assist the advisors in their planning of the class accounts. Annually, the senior class advisor will determine the final date in which students may remove their name from the list of senior class trip participants. A student must notify the class advisor in writing to remove his name from the list of senior class trip participants.

Students who enroll in Millersport High School during their junior and/or senior years may add their names to the class trip providing the time line to participate in fundraising activities is available. Requests to add names to the senior class trip list must be approved by the class advisor and high school principal. Annually, the senior class advisor will determine the final date in which incoming students can add their name to the list of senior class trip participants.

The senior class advisor, in consultation with the high school principal and school district treasurer, will determine the limit to which students must earn for the senior class trip. Earnings will be recorded only up to that limit on the individual student ledgers. If a student has reached the limit, the student may assist in a fundraiser on behalf of another student providing permission has been given by the class advisor.

If necessary, students may pay up to one-half of their trip expenses. Payments are considered as trip fees, not donations. In the event a student has paid trip fees but then removes his name from the senior trip participant list prior to the designated deadline set by the advisor, the student can be reimbursed for the trip fees paid. (Refund of a trip fee is allowable by ORC) No refunds will be made for credit earned on fundraising activities or for donations given on behalf of students.

Festival booth rules: The class advisors will oversee the operation of the school festival booths and assist students and parents in the fundraising event. The class advisor has the right to establish the work hours on the schedule.

A student who is involved in a school activity, which has a practice or schedule interference with working in the festival booth, may be excused and parents allowed to work in their place provided arrangements are made with the class advisor prior to the activity.

A student must work one-third of the hours that parents or other adults, not including other high school students, work for him. (Example: Parents work 20 hours, student must work 10 hours.)

A junior or senior may work for or sell tickets, pizzas, candy, etc., for another student up to the amount earned by the other student.

Any student who has time scheduled and does not work, and does not let the advisor know he can't work, will have those hours deducted.

Students who are working on a job during the festival must schedule their hours with the appropriate class advisor.

Football players will be given priority for set-up and clean-up.

Use of personal car or truck will be given an additional hour for each hour used in hauling.

Adults will be asked to serve as booth cashiers. For safety purposes, students will not be allowed to work at the outside grills without adult supervision.

In the event that the class advisor would not be available to oversee the class booth for a period greater than four hours, a booth chairman would be assigned by the advisor for the specified period and will be given credit calculated at time and a half.

No younger children will be permitted to work in the booths.

In the case of inclement weather, hours will be cut equally and the booth schedule will be revised.

Drinking of alcoholic beverages by anyone, including those adults who are scheduled to work for a student, is prohibited. Anyone suspected of or found with alcoholic beverages will be removed from the work schedule.

Original Adoption Date: October 11, 1999

Re-Adoption Date: October 13, 2008

Re-Adoption Date: October 11, 2010

Re-Adoption Date: December 10, 2012

Re-Adoption Date: December 10, 2018

Re-Adoption Date: January 14, 2019

ACTIVITY FUNDS

In order to comply with the ORC and procedures of this Ohio Auditor's Office, the Walnut Township Local Board of Education established the following funds and procedures of operation for the funds of the various student activity accounts.

A 200 Fund is authorized for those student activity programs which have student participation in the activity and have students involved in the management of the program. This includes those student activities which consist of a student body, student president, student treasurer, and faculty advisor. The funds used with these programs promote the general welfare, education, and morale of all students and finance the normal, legitimate co-curricular activities of the student body. These programs include class organizations supported by our school district.

A 300 Fund is authorized for those activities which have a student participation in the activity but do not have student management of the program. The purpose of these programs is to promote student participation in the programs and those activities that can be associated with the programs. These programs include athletics, music, drama, yearbook, etc.

Receipts for the above programs will come from admissions, sales, dues and fees, and donations for the program.

The following guidelines are to govern the School Activity Programs of the Walnut Township Local School District:

I. ADMINISTRATION

- A. The Board delegates the responsibility for the development and control of Activity Programs to the superintendent and the establishment and function of the Activity Fund to the treasurer.
- B. The Board directs the superintendent and the treasurer to develop and disseminate Activity Fund Guidelines incorporating requirements of the appropriate sections of the ORC and the directives of the Auditor of the State of Ohio. The superintendent and treasurer shall review the Activity Fund Guidelines annually prior to September 1 and revise, as necessary, to keep them in compliance with current directives.
- C. The superintendent shall approve all individual purpose clauses and informal budgets submitted by each student activity group.
- D. The treasurer is responsible for Financial and Accounting functions of the Activity Funds including internal controls. The enforcement of accounting procedures and internal control procedures shall be the sole responsibility of the treasurer. The treasurer may appoint the necessary cashiers for the collection of student activity funds.
- E. The building principal establishes the level and control of co-curricular and extra-curricular activities appropriate to the building, with the approval of the superintendent.
- F. The athletic director may hire necessary security personnel as required to ensure the safe operation of athletic contests, and other personnel to operate the sports program, such as game officials, ticket sellers, ticket takers, etc.

- G. The building principal shall be responsible for the general administration and business management of the student activities in his school.
- H. The building principal shall have final approval in the negotiation of contracts for the supply of goods or services for the activities program.
- I. The building principal shall submit annually to the superintendent the general purpose, plans, and budget of all the activities in his school.
- J. When the exclusive right to provide sales or services relating to school activities is given a seller, such an arrangement must be made by written contract. The period of contract is set by the principal. A deadline date for the presentation of offers to provide goods or services shall be given to business concerns that express interest.
- K. Contracts of purchases shall be entered into based solely upon price, the quality of merchandise being purchased, and the amount or quality of services rendered. Monetary contributions, gifts, or things of value shall not be required or received to secure a contract.
- L. The advisor/sponsor shall prepare an annual budget and purpose clause for the activity group and supervise the activities of the activity group including preparation of fund raising potentials and proof of case forms.
- M. An annual evaluation shall be made of each activity to determine whether the activity served its purpose and should be continued as a part of the school's activity program.
- N. The number of activities in which an individual student may participate, and the number of hours per week which may be devoted to such participation, shall be limited to a reasonable number.
- O. The distance an individual student or group may travel to participate in any activity, contest, tournament, festival, parade, or exhibition shall be limited to reasonable distance.

II. SPONSORSHIP

The organization sponsoring any activity or contest shall be one that:

- A. Is engaged in a creditable or acceptable enterprise. If the enterprise is commercial in nature, the funds for all expenses involved, including materials, travel, and the extra time spent by teachers and supervisors, shall be provided by the sponsor.
- B. Does not exploit the students' project for commercial or advertising purposes or use in any other manner than that agreed on when the contract was approved.

III. CONTESTS AND ACTIVITIES

Those responsible for planning the student activity program shall proceed in strict compliance with the written policies of the Board, and shall not yield to the pressure of sponsoring groups or individuals and special interest groups within the school community. Those approved contests and activities in which students participate shall meet the following criteria:

- A. The contest or activity must be educationally sound, worthwhile, and timely, and not sponsored primarily for entertainment purposes.
- B. It must contribute directly to the educational, civic, social, physical, or ethical development of the students involved.
- C. It should be stimulating to the participant and the student body.
- D. It should be of such nature as not to invite dishonest collaboration.
- E. The supervision of any activity or contest is such that it does not infringe unduly on the teachers' assigned classroom time and responsibilities.
- F. A contest or activity that excludes students because of race, color, or creed shall not be approved.
- G. An activity, or preparation of an activity, does not ordinarily involve the presence of students after 9:30 p.m. on an evening preceding a school day.
- H. Class time assigned to one subject in the curriculum shall not regularly be diminished for preparation for, or participation in, an activity not related to that subject.
- I. Student participation in interscholastic athletics is restricted to those enrolled in the seventh grade or above. Every control needed to insure the health, safety, and physical well being of the participant in interscholastic athletics shall be provided.

IV. EXTRA-CURRICULAR ACTIVITIES

The extra-curricular activities program shall be to provide the following contributions for our students:

- A. To provide opportunities for the pursuit of established interests and the development of new interest.
- B. To educate for citizenship through experience and insights that stress leadership, fellowship, cooperation, and independent action.
- C. To develop school spirit and morale.
- D. To provide opportunities for satisfying the gregarious urge of children and youth.
- E. To encourage moral and spiritual development.
- F. To strengthen the mental and physical health of students.

- G. To provide for a well-rounded social development of students.
- H. To widen student contacts.
- I. To provide opportunities for students to exercise their creative capacities more fully.
- J. To provide guidance that would encourage all students to participate in at least one activity.

The Student Activities Program should relate to the school curriculum as follows:

- A. To supplement or enrich classroom experiences.
- B. To explore new learning experiences which may ultimately be incorporated into the curriculum
- C. To provide additional opportunity for individual and group guidance.
- D. To motivate classroom instruction.

The guidance goal for each student shall be balanced program of appropriate academic studies and activities to be determined by the school, the parents, and the students. This should be a shared responsibility.

Guidance is necessary to encourage the non-participants who need activities, and to prevent the over-enthusiastic from over-emphasizing activities at the cost of their academic performance.

Activities, which are for public view, are to be kept to the minimum necessary for their educational value. Public performances of the activities are to be supervised in order to prevent excessive time and effort expenditures by students. Such performance may not be held for purposes which contribute to private gain or advantage.

V. **FISCAL ACCOUNTING**

As provided in Circular 81-9 "Guideline to Student Activity Fund Accounting," the following assignments of responsibility and assignments of duty are made in connection with the student activity program:

- A. The treasurer is hereby re-appointed as treasurer of the student activity fund; the bond in the amount of \$3,000.00 and conditioned for the faithful performance of her duties, payable to the board, shall remain in effect.
- B. The enforcement of accounting procedures and internal control procedures shall be the sole responsibility of the treasurer. The treasurer may delegate an employee to receive custody of funds initially.
- C. Prior to the performance of any financial transaction by an authorized student activity, a budget must be submitted and approved by the superintendent for the current school year.

- D. All expenditure by the student activity program shall be in accordance with the budget (appropriations) as approved by the superintendent. The authorization for the expenditure must be accompanied by an approved requisition processed by a formal purchase order and certified by the treasurer that funds are available for the expenditure. Installment and lease purchases are prohibited.
- E. No student body organizations shall be obligated for purchases made by students, faculty and others unless supported by a written purchase order signed by the treasurer.
- F. Student activity funds shall not be used for any purpose which represents an accommodation, loan or credit to board employees or other persons. Post-dated checks may not be accepted. Board employees or others may not make purchases through a student body in order to take personal advantage of student body purchasing privileges.
- G. Expenditures for all Fund 200 activity accounts must be approved by the treasurer of the appropriate student activity group.
- H. All disbursements shall be made by check (warrant) prepared by the school district treasurer, supported by a proper, approved requisition/purchase order, and verified by an invoice.
- I. Examples of transactions which are specifically prohibited are as follows:
 - 1. All items for personal use.
 - 2. Gratuities, with the exception of group expense gratuities (such as honor luncheons, class trip expense/meal gratuities, etc.)
 - 3. Contributions to fundraising drives for charitable organizations, with the exception of the annual charity drive by National Honor Society in order to fulfill expectation of national and local charter.
 - 4. All other expenditures not included in the purpose clauses.
 - 5. Equipment, supplies, forms, postage for curricular or classroom use or for district business.
 - 6. Repairs and maintenance of district owned equipment or property.
 - 7. Salaries for services which are the responsibility of the district or for district assignments.
 - 8. Memberships that benefit individuals.
- J. Financial reports shall be furnished the activity sponsor on a regular basis.

Adoption Date: October 13, 2008

INVENTORIES
(Fixed Assets)

The Board, as steward of this District's property, recognizes that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The District conducts a complete inventory annually of all District-owned equipment and supplies. For purposes of this policy, "equipment" means a unit of furniture or furnishings, an instrument, a machine, an apparatus or articles that retain shape and appearance with use, is nonexpendable and does not lose its identity when incorporated into a more complex unit. For purpose of items purchased with federal funds, equipment is defined as tangible, nonexpendable personal property having a useful life of more than one year with an acquisition cost of \$5,000 or more per unit.

This District maintains a fixed asset accounting system. The fixed asset system maintains sufficient information to permit:

1. preparation of year-end financial statements in accordance with generally accepted accounting principles;
2. adequate insurance coverage and
3. control and accountability.

Each building and additions to buildings are identified by location or name and are described in detail (e.g., size, number of floors, square footage, type of construction, etc.) with the value shown for all individual structures.

Fixed equipment is inventoried by building, floor and room name or number; each item is to be listed individually. (Leased equipment that the District will eventually own must be inventoried.)

Movable equipment is inventoried by building, floor and room name or number; each item is to be listed individually. Any item that has a model number or serial number has that number noted in the description for full identification. All items assigned to a building are the building administrator's responsibility.

All equipment purchased, after the initial inventory, as capital outlay or replacement with a cost of \$1,000 or more and with an estimated useful life of five years or more is tagged and made part of the equipment inventory. For fixed asset reporting purposes, all equipment in excess of \$1,500 is used. Property records and inventory systems are sufficiently maintained to account for and track equipment acquired with federal funds.

A listing of all equipment is maintained for each building and department. This listing is updated annually by the close of the school year, or not later than the second Friday in June of each year. This updated listing is then submitted to the Treasurer's office for audit purposes.

A physical inventory of supplies is taken at the building level at the close of the school year, or not later than the second Friday in June of each year. This updated listing is then submitted to the Treasurer's office for audit purposes.

The Treasurer shall be assisted by principals, directors, supervisors and professional and support staffs in the performance of this function.

Original Adoption Date: October 13, 2008

Re-Adoption Date: July 10, 2017

LEGAL REFS.: ORC 117.38
3313.20; 3313.41
2 C.F.R. Part 200

CROSS REF.: DECA, Administration of Federal Grant Funds

File: **DIE**

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: October 13, 2008

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

PURCHASING

The function of purchasing serves 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 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 instances in which, by law or Board policy, the purchases or services must be put to bid.

The Board authorizes "blanket" purchase orders to the extent permitted by law.

An open purchase order for a "specific" permitted purpose and in an amount not to exceed \$10,000 or the line-item appropriation and fund, whichever is less, is authorized to the extent permitted by law. The permitted purpose list may include payment for accountants, architects, attorneys, construction project managers, consultants, engineers, fuel oil, gasoline, food items and utilities.

The Board assigns the Superintendent or his/her designee the responsibility for the quality and quantity of purchases made. The Treasurer is charged with the responsibility of ensuring that no purchases exceed appropriations and that they are consistent with the approved educational goals and programs of the District.

Adoption date: October 13, 2008

LEGAL REFS.: Ohio Const. VIII, Section 2e
ORC 9.314
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
DJE, Purchasing Procedures
DK, Payment Procedures

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.

Account access is limited to only those individuals who have a job-related need to use these accounts. Any person using the accounts must keep a written log, which is to be turned in each day.

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 procedures and does not take prudent measures to ensure that proper security is maintained, may be held personally liable for losses.

Original Adoption Date: October 13, 2008

Re-Adoption Date: December 10, 2018

LEGAL REFS.: ORC 9.22; 9.38
3313.291; 3313.31; 3313.51

CROSS REF.: DM, Cash in School Buildings

BIDDING REQUIREMENTS

Contracts for construction or demolition of buildings or for any improvements or repairs that exceed \$50,000 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 \$25,000 and not otherwise subject to required federal or state bidding requirements 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.

Purchases made through the use of federal funds are made in compliance with the requirements of State and Federal law and District policies and procedures including the applicable bidding requirements.

Original Adoption Date: October 13, 2008

Re-Adoption Date: April 10, 2017

Re-Adoption Date: July 10, 2017

Re-Adoption Date: December 10, 2018

LEGAL REFS.: ORC 9.314
153.01; 153.12 through 153.14; 153.50 through 153.56
3313.372; 3313.373; 3313.46
3319.04
2 C.F.R. Part 200

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

LOCAL PURCHASING

Recognizing the fact that the Walnut Township Local Schools are supported primarily by tax moneys paid by the Millersport community, it shall be the policy of the Board to purchase locally whenever and wherever possible considering the conditions of price, quality and supply.

Adoption date: October 13, 2008

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

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 \$3,000, 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.

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

Prior to July 1, 2018, the District followed the requirements outlined in previous OMB guidance. Effective July 1, 2018 all purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

Original Adoption Date: October 13, 2008

Re-Adoption Date: July 10, 2017

Re-Adoption Date: January 8, 2018

Re-Adoption Date: December 10, 2018

LEGAL REFS.: ORC 3313.46
3327.08
5705.41(D)(1); 5705.412; 5705.44
2 C.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds
DJ, Purchasing
DJC, Bidding Requirements

PURCHASING PROCEDURES

General

1. The Board designates the Superintendent as the purchasing agent.
2. No person may commit the District to a purchase without the appropriate certificate of the availability of funds.
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 Superintendent.
4. It is the responsibility of the requisitioner to provide an adequate description of the item(s) purchased so that the purchasing agent 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. No requisitioner shall knowingly restrict competition or otherwise preclude the most economical purchase of the required items.
6. When a low bidder proposes an alternate as equal to that specified, it is the responsibility of the Treasurer 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 Treasurer, either party may refer the matter to the Superintendent.

Requisitions

1. The District establishes a standardized requisition procedure to allow authorized representatives to submit requests for the purchase of materials and supplies.
2. 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.
3. Only District-approved methods or forms are used for requisitioning.
4. A requisition, to be considered appropriate for processing, meets the following requirements:
 - A. contains adequate information and
 - B. is approved by and bears the signature of an authorized requisitioner.
5. All approved requisitions are maintained by the office who created them.

Purchase Orders

1. Purchase orders are prepared by the appropriate person and at a minimum include the following essentials:
 - A. a specification that 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 or appropriation code and
 - E. the Treasurer's certificate of available revenue and appropriation.
2. Purchase orders use an identifiable tracking system established by the District and contain the appropriate number of copies to meet District needs.
3. Verbal confirmation orders subject to subsequent confirmation by a written purchase order may be issued only in cases in which a bona fide emergency situation exists that 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.

Federal Procurement

Purchasing of goods and services using federal funds must be done in accordance with the above procedures and also in accordance with all federal requirements including allowability of costs. All purchases must be reasonable and free of conflicts of interest and conducted in a manner providing full and open competition.

No purchase will be made using federal funds unless the District verifies that the contractor is not suspended or debarred.

To determine which procurement method type is required, the District will look back at the last three years of expenditures for the specific goods or services to be purchased with federal funds and determine which method of procurement/contract type is applicable to the individual situation based on the average aggregate amount spent with the providing vendor in a fiscal year.

Once the threshold has been established, the following methods of procurement will be used for all purchases of goods and services made with federal funds.

1. Micro-purchases are purchases up to \$10,000 and may be made in accordance with District purchasing procedures when the costs are reasonable. To the extent practicable, these purchases are distributed equitably among qualified suppliers.

2. Small purchase are purchases between \$10,000 and \$250,000. Prior to authorizing the purchase, the District will try to obtain price rates or quotations from a minimum of two vendors or providers. The District will obtain these price rates or quotations verbally, in writing, using price listing on websites, or by another reasonable source.
3. Sealed bid procedures are used for firm fixed price contracts over \$250,000 and is used as the preferred method for construction projects. Bids are solicited from an adequate number of known suppliers, which cannot be less than two responsible bidders. The District will solicit bids by using the same process used for bidding projects with state funds. The contract will be awarded to the lowest responsive and responsible bidder.
4. Competitive proposals are used for all purchases over \$250,000 for which sealed bids are not appropriate and must be used for architectural or engineering services. Contracts entered into for competitive proposals may be fixed-price or cost-reimbursement. The District will publicize a request for proposal by various advertising methods including but not limited to, radio, internet, and/or newspapers. The District will evaluate proposals in order to award the contract to the most advantageous proposal when considering cost and other factors.
5. Sole source procurement is used only when the goods or services are only available from a single source; a public exigency or emergency exists; there is inadequate competition and the applicable pass through entity approves this method.

All solicitations:

1. Include clear and accurate description on the technical requirements for the material, product or service to be procured. This description sets forth the minimum and essential characteristics the material, product or service must meet.
2. Will not contain specifications that unduly restrict competition.
3. Identify all requirements offerors must fulfill and all other factors to be used in evaluating bids or proposals.

The District maintains records to verify selection of procurement type and compliance with applicable procurement requirements.

Procurement procedure for small, minority and women's business enterprises

1. The district will conduct research through the MBE (minority-owned business enterprises) and the WBE (woman-owned business enterprises) to obtain a list of small, minority and women's business enterprises.
2. The above mentioned enterprises will be included on solicitation lists.
3. The district will assure that the above mentioned enterprises will be solicited when they are potential sources.

4. The district will divide the total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by the above mentioned enterprises.
5. The district will establish delivery schedules, where the requirements, which encourage participation by the above mentioned enterprises.
6. The district will use the services and assistance, as appropriate, of such organization as Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
7. The district will require the prime contractor, if subcontracts are to be let, to take the affirmative steps listed above.

The District maintains records to verify selection of procurement type and compliance with applicable procurement requirements.

Approval Date: February 11, 2019

File: **DJG/DJGA**

VENDOR RELATIONS/SALES CALLS AND DEMONSTRATIONS

Salesmen are not permitted to call on teachers or other school staff members without authorization from the Superintendent or his/her designee. Vendors wishing to visit buildings or departments must receive prior approval.

Adoption date: October 13, 2008

LEGAL REFS.: ORC 3313.20

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 \$ 5,000. 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 are 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 only be used by the following individuals: Administrators or their designee.
4. 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.
5. 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.
6. 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.
7. Gratuities are permissible only when card use is for group purchases and the tip is automatically added to the bill.
8. All credit card statements are sent directly to the Treasurer's office. The Treasurer keeps a record of all credit card use.
9. Receipts and appropriate form(s) are to be turned in with the credit card to the Treasurer within five 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.
10. 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, nonauthorized 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.

Original Adoption Date: October 13, 2008

Re-Adoption Date: December 10, 2018

LEGAL REFS.: ORC 9.21; 9.22
2913.21
3313.311

CROSS REFS.: DJ, Purchasing
DLC, Expense Reimbursement
GCL, Professional Staff Development Opportunities
GDL, Support Staff Development Opportunities

NOTES: House Bill 312 adds new requirements for district credit cards.

Credit card accounts are defined as any bank-issued credit card account, store-issued credit card account, financial institution credit card account, affinity credit card account or any other card account allowing the holder to purchase goods or services on credit or to transact with the account and any debit or gift card

account related to the receipt of grant moneys. The definition specifically does not include: procurement card accounts, gasoline or telephone credit card accounts or any other card account where merchant category codes are in place as a system of control for use of the card account.

Boards holding credit cards on the bill effective date must adopt policies for these cards meeting statutory requirements no later than three months after the bill's effective date. Boards not currently holding credit card accounts must adopt a written policy meeting the requirements prior to holding a credit card account.

The board policy must include:

- *The officers or positions authorized to use credit card accounts;*
- *The types of expenses for which a credit card account may be used;*
- *The procedure for acquisition, use and management of credit card accounts and presentation instruments related to the account including cards and checks;*
- *Procedures for submitting itemized receipts to the treasurer or chief fiscal officer or their designee;*
- *Procedures for credit card issuance, reissuance, cancellation and the process for reporting lost or stolen credit cards;*
- *The credit account's maximum credit limit or limits and*
- *Actions or omissions by an officer or employee that qualifies as credit card misuse.*

If the treasurer retains general possession and control of the account and presentation instruments, they may use a system to sign out credit cards to users authorized by the board policy. If the user does not provide itemized receipts in accordance with the policy, they may be required to reimburse the amount in accordance with State law or board policy.

If the treasurer does not retain general possession and control of the account and presentation instruments, the board must appoint a compliance officer who must fulfill statutory requirements.

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 report of the total expenditures for the 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. Employees are personally liable for unauthorized purchases as outlined above.

Adoption date: October 13, 2008

LEGAL REFS.: ORC 3313.18
3315.08
5705.38 through 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 of the Treasurer's Office.

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.

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 five employees. The District may limit any or all employee initiated salary deduction.

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

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 up to and including termination.

Adoption date: October 13, 2008

LEGAL REFS.: ORC 9.40 through 9.43; 9.45; 9.80; 9.81; 9.90; 9.91
145.37; 145.71 through 145.73
148.04
3307.51
3313.262
3315.08
3917.04

CROSS REFS.: DK, Payment Procedures
G CBD, Professional Staff Leaves and Absences
G DDB, Support Staff Leaves and Absences

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 Procedures. Such expenses may be approved and incurred within the limits of budgetary allocations for the specific type of expense.

When official travel by personally owned vehicle has been authorized, mileage payment is made at the rate currently approved by the IRS.

The Board prohibits employees and Board members from accepting, soliciting or using the authority or influence of his/her position to secure, for personal travel, a discounted or "frequent flyer" airline ticket or other benefit from an airline if he/she has obtained or earned the ticket on official travel. Any miles earned become the property of the District and must be used for future official travel by District employees or the Board.

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: October 13, 2008

LEGAL REFS.: ORC 2921.42; 2921.43
3313.12; 3313.20
3315.15

CROSS REFS.: GCL, Professional Staff Development Opportunities

CASH IN SCHOOL BUILDINGS

Moneys collected by employees and by student treasurers are handled with prudent business procedures in order to demonstrate the ability of employees to operate in that fashion and to teach such procedures to students.

All monies collected are receipted, accounted for and deposited every 24 hours if possible. In the event the Treasurer or person in charge of an activity is unable to deposit the money in 24 hours, the money will be accounted for and deposited in the safe. The money can be held no longer than three business days after receipt and the amount must be under \$1000. If the amount is more than \$1000, or the money cannot be adequately safeguarded, it must be deposited on the business day following the date of receipt.

In no case shall more than \$10 be left overnight in school buildings. The Treasurer provides for making bank deposits after regular banking hours in order to avoid leaving money in a school building overnight.

Adoption date: October 13, 2008

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

SCHOOL PROPERTIES DISPOSAL

The Board believes that the efficient administration of the District requires disposition of property and goods no longer necessary for the maintenance of the educational program or operation of the District.

The Board recognizes that most unused property of the District has value and that it may be practical to retain such property for a period of time. Once property is no longer needed for school purposes currently or in the future, it should be slated for disposal at the Superintendent's discretion. State law governs the retention and method of disposal of the Board's property. Property and goods purchased with federal funds also are subject to the disposal requirements outlined in the Uniform Guidance issued by the U.S. Office of Management and Budget. Therefore, the Board follows the procedures required by the various statutes governing the disposal of real or personal property.

The Board follows the procedures set forth in State and Federal law for the disposal of real or personal property at the minimum dollar value set forth in the statute on the date the Board decides to dispose of the property. The Board is required to offer its real property for sale to all community schools, college-preparatory boarding schools, STEM and STEAM schools for the period of time set forth in law. High-performing community schools as defined by State law, are given first priority. If a high-performing community school is not interested in buying the property, the Board then proceeds with offers to purchase from other start-up community schools operating in the District, college-preparatory boarding schools, STEM and STEAM schools located within the territory of the District. If no community school, college-preparatory boarding school, STEM or STEAM school is interested in buying the property, the Board may sell its real or personal property at a public auction, following specific statutory requirements if the property exceeds \$10,000 in value. If this statutory threshold is changed by the legislature, the Board and administration's responsibility changes automatically to reflect the new minimum statutory dollar value.

The Board directs the periodic review of all District property and authorizes the disposition by sale, donation, trade or discard of any property not required for school purposes.

The District complies with State law regarding the sale or lease of unused school facilities to high-performing community schools, community schools, college-preparatory boarding schools, STEM and STEAM schools.

Disposal of Property Valued at Less Than the Dollar Value Set Forth in State Law

For the disposal of property that is not governed by Federal law, the Ohio Revised Code or administrative regulations, the administration is required to follow these procedures:

1. The Superintendent determines that the value of the property is less than the value set forth in State and Federal law when applicable. The property is valued pursuant to a reasonable method as determined by the Superintendent.

2. The Board is notified when real or personal property is no longer needed for school purposes and directs that the property be sold.

3. The Superintendent sells the property to a start-up community school or by bids, general sale, negotiated sale or by trade as determined by the Superintendent or the Board on an individual basis.

Original Adoption Date: October 13, 2008

Re-Adoption Date: May 14, 2012

Re-Adoption Date: February 2, 2015

Re-Adoption Date: April 4, 2016

Re-Adoption Date: April 10, 2017

Re-Adoption Date: July 10, 2017

Re-Adoption Date: November 13, 2017

LEGAL REFS.: ORC 131.09
3313.17; 3313.37; 3313.40; 3313.41; 3313.411; 3313.413
3314.051
5705.10
2 C.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds
FL, Retirement of Facilities

WALNUT TOWNSHIP LOCAL SCHOOLS

SECTION D: FISCAL MANAGEMENT

<u>DA</u>	Fiscal Management Goals
<u>DAA</u>	Fiscal Management Priority Objectives
<u>DB/DBK</u>	Annual Budget and Appropriations Measure
<u>DBA</u>	Budgeting System
<u>DBB</u>	Fiscal Year
<u>DBC</u>	Budget Deadlines and Schedules
<u>DBD</u>	Budget Planning
<u>DBDA</u>	Cash Balance
<u>DBE</u>	Determination of Budget Priorities
<u>DBF</u>	Dissemination of Budget Recommendations
<u>DBG</u>	Budget Hearings and Reviews
<u>DBH</u>	Budget Adoption Procedures
<u>DBHA</u>	Budget Referenda
<u>DBI</u>	Budget Appeals Procedures
<u>DBJ</u>	Budget Implementation
<u>DC</u>	Taxing and Borrowing Authority/Limitations
<u>DC-A</u>	Resolution Approving Written Post-Issuance Compliance Policy
<u>DD</u>	Funding Proposals and Applications
<u>DE</u>	Revenues from Tax Sources
<u>DEA</u>	Revenues from Local Tax Sources
<u>DEB</u>	Revenues from State Tax Sources
<u>DEC</u>	Revenues from Federal Tax Sources
<u>DECA</u>	Administration of Federal Grant Funds
<u>DF</u>	Revenues from Nontax Sources
<u>DFA</u>	Revenues from Investments
<u>DFAA</u>	Use of Surplus Funds
<u>DFB</u>	Revenues from School-Owned Real Estate
<u>DFC</u>	Grants from Private Sources
<u>DFD</u>	Rental and Service Charges
<u>DFE</u>	Gate Receipts and Admissions
<u>DFEA</u>	Free Admissions
<u>DFF</u>	Royalties
<u>DFG</u>	Income from School Shop Sales and Services
<u>DFGA</u>	Sale of Food on School Grounds
<u>DFH</u>	Income from Sale of Uniform School Supplies
<u>DG</u>	Depository of Funds
<u>DGA</u>	Authorized Signatures
<u>DGB</u>	Check-Writing Services
<u>DH</u>	Bonded Employees and Officers
<u>DI</u>	Fiscal Accounting and Reporting
<u>DIA</u>	Accounting System
<u>DIB</u>	Types of Funds
<u>DIBA</u>	Activity Funds
<u>DIB-R</u>	Rules for Class Accounts
<u>DIC</u>	Financial Reports and Statements

<u>DID</u>	Inventories (Fixed Assets)
<u>DIE</u>	Audits
<u>DJ</u>	Purchasing
<u>DJA</u>	Purchasing Authority
<u>DJB</u>	Petty Cash Accounts
<u>DJC</u>	Bidding Requirements
<u>DJD</u>	Local Purchasing
<u>DJE</u>	Cooperative Purchasing
<u>DJF</u>	Purchasing Procedures
<u>DJF-R</u>	Purchasing Procedures-Regulations
<u>DJG/DJGA</u>	Vendor Relations/ Sales Calls and Demonstrations
<u>DJH</u>	Credit Cards
<u>DK</u>	Payment Procedures
<u>DL</u>	Payroll Procedures
<u>DLA</u>	Payday Schedules
<u>DLB</u>	Salary Deductions
<u>DLC</u>	Expense Reimbursements
<u>DM</u>	Cash in School Buildings
<u>DN</u>	School Properties Disposal