

REQUISITIONS

When entering into the system, please state specifically what the purchase order is for on the first line of the description box for the first item of each account code, (e.g. Blanket p.o. July/Aug/Sept – Instructional supplies).

Blanket requisitions may be input for a 3 month period only, unless approved by the treasurer. Please state the months that the requisition is to cover on the first line of the requisition, (e.g. July/August/September).

New vendor numbers may be obtained from the treasurer's secretary.

After entering a new requisition, review the requisition screen for accuracy in vendor number, item/cost, etc.

For future reference, note the requisition number on any back-up documents.

Forms (registration, rosters, etc.) that need to be mailed with a purchase order must be sent to the treasurer's secretary in **DUPLICATE**. Please indicate in the description box of the requisition that attachments are forthcoming.

PURCHASE ORDERS

Purchase orders are printed between 8:00 a.m. and 9:00 a.m. the day after they are input, with the exception of the first business day of each month.

After authorization from both the superintendent and the treasurer, the purchase orders are forwarded to the treasurer's secretary for distribution.

Distribution is as follows:

- White copy (original) is mailed to the vendor (unless otherwise noted).
- Blue copy (receiver) is sent to the school or department issuing purchase order for signature and date once order is received in full. Please note any changes or returns before returning to the treasurer's office. Send all activity account receivers (funds 007, 018, 200 and 300) to the treasurer's secretary and the remaining receivers to A/P. In the case of a blanket purchase order, the blue receiver will be retained in the treasurer's office and each invoice must be approved for payment.
- Gold copy is sent to the school or department that issued purchase order.
- Yellow and pink copies are filed in the treasurer's office.

STUDENT ACTIVITY ACCOUNTS – FUNDS 007, 018, 200 AND 300

NEW ACTIVITY ACCOUNT

To set up a new student activity account, please complete the appropriate forms (Statement of Purpose, Account Budget Draft) and return them to the treasurer for Board of Education approval and account assignment. These forms are located on the district website.

FUNDRAISERS

All fundraisers must have a "Fund Raiser Project" form completed by the advisor and sent to the treasurer's secretary prior to the fundraising event. Yearbook sales, book fairs, etc. are included.

Immediately after the completion of the fundraiser, the advisor must complete a "Fund Raiser Financial Report" and forward to the treasurer's secretary.

Both forms are located on the district website. Completion of the forms is required by the State Auditor's Office.

REVISION OF BUDGET

A revised budget form must be filed with the treasurer's secretary each time the estimated anticipated expenditures need to be increased (see example).

Please keep in mind that the budget is only an estimate of anticipated expenditures. It is not the actual cash that is in the Student Activity Account.

RECEIPTS/DEPOSITS

When money is turned in by a teacher/advisor, a register receipt copy is issued indicating the account number into which the money is to be deposited. The account number consists of the Fund, Receipt Code and Special Cost Center. A detailed description of what the deposit is for is also required (see example).

The white copy of the receipt is given to the teacher/advisor for his/her records.

Next, a deposit must be made for the receipts collected for the day. All student activity account monies may be listed on one deposit slip. Deposits are required to be made within 24 hours and may be handwritten or typed (see example).

The yellow receipt(s), along with a copy of the deposit slip, must be sent to the treasurer's secretary after the deposit is made. The total of the receipts and the amount on the deposit slip must agree.

The treasurer's secretary is responsible for posting the deposits to the individual Student Activity Accounts.

REVISED BUDGET EXAMPLE

REVISED 09/15/95
 ← 2.

1. → MAD RIVER LOCAL SCHOOL DISTRICT
 ACTIVITY FUND BUDGET

MAD RIVER LOCAL SCHOOL DISTRICT
 ACTIVITY FUND BUDGET

Activity Fund Title: Mad River Middle School - General Fund

Activity Fund Title: Mad River Middle School - General Fund

INSTRUCTIONS: This report must be filed with the Superintendent's and Treasurer's Office no later than September 30th of each year. The Receipt and Expenditure estimates may be revised as plans change. You may not make school commitments for fund raisers or expenditures unless they are included herein.

INSTRUCTIONS: This report must be filed with the Superintendent's and Treasurer's Office no later than September 30th of each year. The Receipt and Expenditure estimates may be revised as plans change. You may not make school commitments for fund raisers or expenditures unless they are included herein.

Balance as of July 1, 1995 \$716.08

Balance as of July 1, 1995 \$716.08

Anticipated Receipts - Planned Fund Raisers

Anticipated Receipts - Planned Fund Raisers

PTO Copies	150.00
School Pictures	9,000.00
T-Shirt Sale	4,000.00
School Dances	300.00
Book Fair	2,500.00
Phone Commission	50.00
Yearbook	3,000.00
Sub Sale	2,500.00
SEA	500.00
Anticipated Revenue Total	\$22,000.00

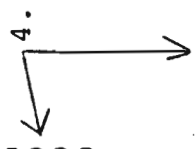
PTO Copies	150.00
School Pictures	9,000.00
T-Shirt Sale	4,000.00
School Dances	300.00
Book Fair	2,500.00
Phone Commission	50.00
Yearbook	3,000.00
Sub Sale	2,500.00
SEA	1,500.00
Anticipated Revenue Total	\$23,000.00



Anticipated Expenditures (estimate)

018 4050 1120 050 050	
889 Staff/Student/Parent Recognition	3,250.00
889 Book Fair	2,500.00
512 Office/Misc. Supplies	1,500.00
890 SEA/T-Shirts/Contest Fees/Sub Sales	5,000.00
890 Yearbook/Pictures/Assemblies	9,750.00
Anticipated Expenditure Total	\$22,000.00

Anticipated Expenditures (estimate)	
018 4050 1120 050 050	
889 Staff/Student/Parent Recognition	3,250.00
889 Book Fair	2,500.00
512 Office/Misc. Supplies	1,500.00
890 SEA/T-Shirts/Contest Fees/Sub Sales	6,000.00
890 Yearbook/Pictures/Assemblies	9,750.00
Anticipated Expenditure Total	\$23,000.00



Anticipated Balance as of June 30, 1996 ~~\$716.08~~ \$716.08

Anticipated Balance as of June 30, 1996 ~~\$716.08~~ \$716.08

SPONSER _____ PRINCIPAL _____
 SUPERINTENDENT _____ TREASURER _____

SPONSER _____ PRINCIPAL _____
 SUPERINTENDENT _____ TREASURER _____

1. Copy original budget.
2. Type Revised and the date at the top of the copy.
3. Make any changes necessary to the receipts.

4. Make any changes necessary to the expenditures.
5. Make any changes necessary to the balance.
6. Submit to the Treasurer for approval.

← 5.

RECEIPT EXAMPLE

MAD RIVER SCHOOLS
ACTIVITY FUND / UNIFORM SUPPLY

- Stebbins High School
- Mad River Middle School
- Spinning Hills Middle School
- Beverly Gardens
- Brantwood
- Stevenson
- Saville

DEPOSIT BAG NO. _____

Date 7/13/95 No. 56840

DEPOSITOR M. J. Shie

ACCOUNT NAME Co Extra Curricular

AMOUNT One Hundred Fifty Dollars 100 \$ 150.00

FOR free

RECEIPT CODES 300-1635, 9001

Faculty Sponsor _____ Student Treasurer _____

Deposit No. 1 Date 7/18/95 Signature of Cashier Mary Ann Shoenster

1ST COPY **2**

DEPOSIT EXAMPLE

DATE July 20, 19 95

	DOLLARS	CENTS
CURRENCY	125	00
COIN	103	21
CHECKS		
1	25	20
2	12	08
3	5	20
4	99	00
5	9	21
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		

MAD RIVER TOWNSHIP
 BOARD OF EDUCATION
 ACTIVITY ACCOUNTS



Society National Bank
 A KeyCorp Bank
 Dayton, Ohio 3286

PLEASE ENTER TOTAL

378 90

TOTAL ITEMS
 Checks and other items are received subject to the provisions of Uniform Commercial Code or any applicable collection agreement.
 DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

56-29/422

⑆042200295⑆08065⑆00418⑆

Mad River Middle School

PURCHASING CARD ACCOUNT

700.28 Purchasing Card Policy

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

As authorized by board policy, a purchasing card account has been established to meet the daily needs of the schools for emergency purchases of less than \$200. Upon receipt of the original itemized documentation, payment for purchasing card expenditures will be submitted to the financial institution.

Personal Service Contracts are NEVER to be paid with the purchasing card.

- I. Expenses may be incurred with purchasing card only if all of the following conditions are met:
 - A. Expenditures must fall within the guidelines of the particular student activity purpose clause, grant provision, or budget.
 - B. Expenditures shall be \$200 or less per transaction. There are **no exceptions**.
 - Multiple transactions on the same day, with the same vendor, totaling an amount greater than \$200 are not permitted.
 - If an event is to take place in which an expenditure will be of an amount greater than \$200, regular operating procedures will be followed.
 - C. Purchasing Card Letter of Authorization (see example)
 - The letter must indicate the staff member's name and the date(s) of authorization.
 - The letter must be signed by the administrator who is responsible for the building indicated on the purchasing card.
 - The letter is to accompany the purchasing card when it is provided to an authorized staff member.

- D. Proper documentation to support the expenditure must be presented to the cashier/secretary.

PROPER DOCUMENTATION IS TO INCLUDE:

- Original itemized paid receipt or invoice indicating the amount paid and the vendor payment was made to (returned with the card to the principal's office).
- In the case of books, subscriptions or similar types of orders, a copy of the order form or document and packing slip or other "receiving" document must be attached.
- The budget account to be charged and the person initiating the transaction must be indicated.

EXAMPLES OF DOCUMENTATION NOT ALLOWED:

- Non-itemized cash register receipts
- Handwritten receipts or other verification
- Account statements in lieu of invoices
- Sales tax on Mad River Schools purchases. Be aware that a **tax exemption certificate** is available in the treasurer's office. If, in some cases, you merely mention to the vendor that the purchase is tax exempt, no sales tax will be charged. This exemption is based upon the fact that a school district is a non-profit political subdivision of the state of Ohio. Employee is responsible for reimbursing the district for all sales tax charged.

- II. A purchasing card activity log (see example) will be completed and submitted to the treasurer's office.

A. Procedures for purchasing card log:

- A copy of the activity log listing **each transaction separately** and a copy of the monthly statement from PVS.net or National City must be submitted.
- The original receipts must be stapled to the activity log in the order in which they appear on the activity log.

- The supporting documentation must be submitted to the treasurer's office by the 10th of each month, for the month prior.

The treasurer's office will verify the documentation provided and, in the event the documentation is accurate, process payment of the purchasing card expenditures.

III. Each cashier/secretary will be required to maintain an activity log of the purchasing card account indicating:

A. The expenditure activity requirements are:

- Date
- Vendor
- Description of expenditure
- Amount
- Budget code
- Authorizing staff member
- Purchase order number

IV. The purchasing card is the responsibility of the administrator of the applicable building. As such, any unauthorized use of the purchasing card is the sole PERSONAL RESPONSIBILITY OF THE ADMINISTRATOR.

February 22, 2007

To Whom It May Concern:

The purpose of this letter of authorization is to identify XXXXXXXXXX, an employee of the Mad River Local School District and employed at the administration building.

XXXXXXXXXX has authorization, per the undersigned, for you to accept his/her signature as valid to make the desired purchase. Further, this employee is an authorized agent of the Mad River Local School District in this capacity and therefore this transaction should be considered as exempt from any federal and state taxation.

This authorization will expire on December 31, 2007.

Approved use of this purchasing card shall be restricted to:

1. A \$200.00 maximum purchase

The school district's federal identification number is as follows:

Federal I.D. #31-6000861

Thank you for the courtesy you have extended to XXXXXXX. If for any reason you require further information, please contact me.

Sincerely,

Susan Strubing
CFO/Treasurer
(937) 259-6610

PAYROLL

All of the forms below are paid on a two week lag. For example, the two week reporting period beginning Monday, August 21, 2000 and ending Sunday, September 3, 2000, will be paid on Friday, September 15, 2000.

ABSENCE REPORTING (for teachers/administrators)

List name(s) of employee(s) and dates not at work using the codes at the bottom of the form. This form must be signed by the employee and the principal, and sent to payroll no later than the Tuesday following the two week reporting period. Keep a copy for your records.

SICK LEAVE FORMS

A sick leave form must be completed by every employee who uses a sick leave code of #1, #2 or #3. Please forward the pink copy of these forms to payroll no later than the Tuesday following the two week reporting period.

CLASSROOM TAKEOVER FORMS

List name(s) of teacher(s) and number of periods covered. These forms are to be signed by the principal and sent to payroll no later than the Tuesday following the two week reporting period. Keep a copy for your records.

SUBSTITUTE TEACHER FORMS

Complete these forms and put the total number of days for the substitute in the space provided. The substitute must sign each day that they are in your building. Please have the principal sign these forms and send them to Human Resources on each Friday payday. Human Resources will then forward them to payroll. Keep a copy for your records.

HOME INSTRUCTION FORMS

These forms are completed by the Home Instruction teacher and sent to Student Services no later than the Monday following the two week reporting period. Student Services will forward them to payroll by the Tuesday following the pay period.

TUTOR SHEETS

These forms are to be completed by the tutor and signed by the principal, then forwarded to the program administrator (Director of Student Services or Director of Curriculum) no later than the Monday following the two week reporting period, so that the program administrator may have them to payroll by Tuesday.

TIME CARD PROCEDURES

1. Employee time cards are computer generated and delivered to the buildings every week. The time cards contain the following information:
 - a. Employee name
 - b. Building number/Department number
 - c. Week ending date
2. New employee and substitute time cards should be handwritten or typed and include the same information as the computer generated time cards. On substitute time cards, please note the replaced employee. A supply of blank time cards may be obtained from Payroll.
3. All hourly employees will clock in and out every work day. Employees are to clock in no earlier than seven (7) minutes prior to their normal starting time. Anyone clocking in during this time is considered to have begun work at their appointed time. Do not clock in and out for any other employee.
4. Employees are expected to work their normal work day unless directed otherwise. All overtime must be approved by their supervisor.
5. At the end of each week, all time cards must be completed in **ink** and signed by the employee.

Hours to be paid should be computed for each day and entered in the "hours" column. If an employee is absent at any time during a week, that particular time should be coded, on the day in which the absence occurred, with one of the codes listed at the top of the time card. Also, if the absence is not for the whole day, please indicate what part of the day they were absent (e.g. $\frac{1}{4}$, $\frac{1}{2}$, $\frac{3}{4}$). Personal days (#4) may only be taken in half or whole day increments. When an employee is not scheduled to work, "**NS**" should be written in for that particular day.

The hours for each day need to be summarized in the lower section of the time card. When everything is done, the "Total Hours" should equal the total of what is listed in the "Hours" column.

6. Any times that are not clocked in or out must be noted and initialed by the supervisor. The supervisor will check each time card for accuracy and sign their name as approval. Please do not use stamps for signatures.
7. Completed time cards must be turned in weekly, no later than the Tuesday following the week ending date. A time card is required for every hourly employee for every week included in their start to stop dates for the school year.

*** See example of completed time card ***

NOTE: Overtime is figured for any time worked over 40 hours per week. If a regular employee does not work 40 hours in a given week, but does work over 8 hours in any day of that week, they shall receive overtime pay for the time worked over the 8 hours, with the exception of field trips.

COMPLETED TIME CARD EXAMPLES

Regular Employee
7.5 hour day
½ hour lunch

Substitute Employee

WEEK ENDING
10/14/2007

NAME John Doe

BLDG. NO.
010-106

ABSENCE CODES

1. - Personal Ill.	5. - Pro. Meeting	9. - Comp. Day
2. - Family Ill.	6. - Unauth. Abs.	10. - Holiday
3. - Family Death	7. - Vac. Days	11. - Calamity
4. - Personal Emer.	8. - Jury Duty	12. - Auth. Abs.

Days	IN	OUT	IN	OUT	IN	OUT	Hours
1	8:00	4:15	.25	CTL			7.5
2	7:59	5:00					8.5
3	7:55	11:45	1/2	#4			7.5
4	7:58	3:30	.5	#9			7.5
5	#1						7.5
6							
7							

REG. HRS. 26.25 SICK HRS. 7.5 HOL. HRS. _____
 O.T. HRS. .5 VAC. HRS. _____ PERS. HRS. 3.75
 OTHER .5 #9 TOTAL HOURS 38.5

CLOCKING IN OR OUT FOR ANOTHER EMPLOYEE IS PROHIBITED.

John Doe EMPLOYEE SIGNATURE Joe Supr. SUPERVISOR SIGNATURE

WEEK ENDING
10/14/2007

NAME Sally Sub
Food Service Sub
for John Doe

BLDG. NO.
999

ABSENCE CODES

1. - Personal Ill.	5. - Pro. Meeting	9. - Comp. Day
2. - Family Ill.	6. - Unauth. Abs.	10. - Holiday
3. - Family Death	7. - Vac. Days	11. - Calamity
4. - Personal Emer.	8. - Jury Duty	12. - Auth. Abs.

Days	IN	OUT	IN	OUT	IN	OUT	Hours
1							
2							
3	11:45	5:00					5.25
4							
5	8:00	5:00					8.5
6							
7							

REG. HRS. 13.75 SICK HRS. _____ HOL. HRS. _____
 O.T. HRS. _____ VAC. HRS. _____ PERS. HRS. _____
 OTHER _____ TOTAL HOURS 13.75

CLOCKING IN OR OUT FOR ANOTHER EMPLOYEE IS PROHIBITED.

Sally Sub EMPLOYEE SIGNATURE Joe Supr. SUPERVISOR SIGNATURE