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FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. It follows that the District's purposes can best be achieved through excellent 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 Buckeye Joint Vocational Board of Education take specific action to make certain that education remains central and that fiscal matters contribute to the educational program. This concept will be incorporated into Board operations and into all aspects of District management and operation.

As trustees of the community's investment in plant, facilities and operational funds, the Board has a responsibility to ensure that the investment is protected and used wisely. Competent personnel and efficient procedures are essential for sound management of fiscal affairs. The Board expects that the Superintendent and the Treasurer will keep them informed through reports, both oral and written, of the fiscal management of the schools.

With the assistance of the Treasurer and other designated personnel, the Superintendent is expected to develop an efficient and businesslike procedure for fiscal accounting, purchasing and the protection of plant, grounds 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 order to develop budgets and to guide expenditures to achieve the greatest educational returns for the dollars expended;
2. to establish levels of funding that will 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: September 18, 1990]

[Re-adoption date: December 17, 2002]

ANNUAL TAX BUDGET AND
APPROPRIATIONS MEASURE

Budget

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

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

The Treasurer, Superintendent and their staff are responsible for the preparation of the annual school budget and presentation of the budget to the Board of Education for adoption.

Appropriations

As permitted by law, no later than July 1 the Buckeye Joint Vocational Board of Education may pass a temporary appropriation measure to provide for meeting the ordinary expenses of the District until such time as the Board approves the annual appropriation resolution for the year, which will be no later than October 1. If by October 1 the county budget commission has not certified all amended certificates of estimated resources to the Board of Education (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 appropriation measure at the proper time with the office of the County Auditor.

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

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

LEGAL REFS.: ORC 9.34

3311.40

3313.18

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

BUDGET PLANNING

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

Although the immediate concern will be the ensuing fiscal year, budget projections should be prepared for at least four years beyond the one currently under consideration. Budget planning will be related to the District's goals, objectives and programs. The policy of the Buckeye Joint Vocational Board of Education will be to follow the planned projections as closely as possible.

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

The budget is prepared by January 1 of each year and covers the period from July 1 to June 30 of the succeeding year.

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

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

CROSS REF.: AE, School District Goals and Objectives

FUNDING PROPOSALS AND APPLICATIONS

The Board considers whether to apply for any state or federal grants for which it is eligible. The Superintendent/designee evaluates federally funded programs and state grants, including their possible benefits to the students in the District and 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.

[Adoption date: July 20, 1993]

[Re-adoption date: December 17, 2002]

LEGAL REF.: ORC 3313.20

REVENUES FROM TAX SOURCES

In an attempt to provide the best education possible within the financial resources available, the Buckeye Joint Vocational Board of Education will:

1. request that voters approve adequate local funds for the operation of the District and determine 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. accept available state funds to which the District is entitled by law or through regulations of the State Board of Education and
3. accept federal funds which are available, provided that there is a specific need for them and that the required matching funds are available.

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

LEGAL REFS.: Ohio Const. Art. XII, § 2
ORC 3301.07
3311.21
3313.02-3313.91
3317.01-3317.11
3323.09
Chapters 5701; 5705; 5727
5747.01
5748.01-5748.06

REVENUES FROM INVESTMENTS

The Board of Education authorizes the Treasurer to make investments of available moneys from the funds of the District in securities in accordance with ORC 135.14 which shall include the following but not limited to:

1. bonds, notes or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for payment of principal and interest thereon;
2. bonds, notes debenture, or any other obligations or securities issued by a federal government agency or instrumentality;
3. interim deposits in Board-approved depositories;
4. bonds and other obligations of the state;
5. no-load money market mutual funds consisting exclusively of obligations described in 1 and 2 above or repurchase agreements secured by such obligations, provided such investments are made only through banks and savings and loan institutions authorized by ORC 135.03 or
6. the Ohio Subdivision Fund (STAR Ohio).

Under no circumstances may the Treasurer invest in a derivative as defined by the Ohio Revised Code, reverse repurchase agreements, or other funds prohibited by law. The Treasurer shall also not make investments which he/she does not reasonably believe can be held until the maturity date or leverage any investment.

Investments made by the Treasurer must mature within five years, unless they are matched to a specific obligation or debt of the District.

The Treasurer is also authorized to enter into repurchase agreements in accordance with 135.14(E) of the Ohio Revised Code. Such agreements may be either overnight or within a time not to exceed thirty days and may only involve securities listed in 1-4 above.

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

Earnings on an investment may become a part of the fund from which the investment was made, unless otherwise specified by law.

The Treasurer, acting in accord with the law, may withdraw funds from approved public depositories or sell negotiable instruments prior to maturity.

[Adoption date: September 18, 1990]

[Re-adoption date: September 17, 1996]

[Re-adoption date: December 17, 2002]

LEGAL REFS.: Intergovernmental Cooperation Act of 1968, Pub. L. No. 90-577 (1968)
ORC 135.01-135.21
3313.51

INCOME FROM SCHOOL SHOP SALES AND SERVICES

Members of the Board of Education and employees of the Board of Education will be treated the same as any other customer concerning services in such programs as cosmetology, auto body, auto mechanics, child care, horticulture, etc. All customers will be placed on a service schedule, in the order that requests are received, and all customers will be charged in accordance with the same fee schedule. All charges for patronage services, supplies, parts and equipment must be paid upon completion of such work.

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

AUTHORIZED SIGNATURES
(Use of Facsimile Signatures)

The Board authorizes the Treasurer and/or Superintendent of Schools, to prepare and utilize a facsimile signature, in lieu of their manual signature, and to affix such facsimile signature to any of the following instruments; checks, drafts, warrants, vouchers or other instruments for the payment of money, and necessary or desirable in connection with the withdrawal of Board funds for and on its behalf. The individuals specified above may affix their manual or facsimile signature to the instruments identified so long as they continue to act as officers/employees. The use of the facsimile signature is expressly approved by the Board. Checks, drafts, warrants, vouchers or other instruments for the payment of money may be drawn or relate to the accounts of Buckeye Joint Vocational School District with the various financial institutions (depositories/banks) with which the Buckeye Joint Vocational School District conducts business.

The Board directs that the financial institutions (depositories/banks), with which the Buckeye Joint Vocational School District does business, are authorized and requested to accept, honor, cash, pay or transfer, without limit as to the amount or without further inquiry, checks bearing the authorized signature(s) as provided by the immediately preceding paragraph whether tendered in payment of an individual obligation or deposited in the account of the Buckeye Joint Vocational School District. The Treasurer is directed to provide written notice of the adoption of any facsimile signature to the depository from which funds are to be withdrawn, which notice of the adoption of any facsimile signature to the depository from which funds are to be withdrawn, which notice shall include a description of the device to be used, a specimen of such facsimile signature and a copy of this policy. Prior to use of the facsimile signature, the written approval of such depository must be obtained.

Facsimile signature is defined to include, but is not limited to, the reproduction of any authorized signature by a copper plate or by a photographic, photostatic or mechanical device. Facsimile signature does not authorize the use of a rubber stamp signature for any of the instruments detailed above.

The actual facsimile signature should be maintained under the care, custody and control of the Treasurer's Department and, as further precaution, all checks must be entered in the check register so that number can be accounted for.

The Treasurer and Board President are authorized, on behalf of the Board, to sign employment contracts, duly acted upon by the Board, by facsimile signature, including a rubber stamp signature.

[Adoption date: November 18, 2008]

LEGAL REFS.: ORC 9.10 through 9.14
1306.06

BONDED EMPLOYEES AND OFFICERS

At the time of appointment or re-appointment of the Treasurer, the Buckeye Joint Vocational Board of Education will authorize the Treasurer to execute a bond in an amount determined and approved by the Board. The bond must be deposited with the President of the Board and a certified copy must be filed with the Tuscarawas County Auditor. The premium will be 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: September 18, 1990]

[Re-adoption date: December 17, 2002]

LEGAL REFS.: ORC 3.06
131.18
3313.25; 3313.83
3319.05
5705.412

CROSS REF.: DM, Cash in School Buildings

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. 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. assure current data is immediately available and in such a form that routine summaries may be readily made;
3. serve as a guide to budget estimates of subsequent years and to hold expenditures to the amounts appropriated and
4. show that those in charge have handled funds within the framework of law and in accordance with Board policy.

The Board receives monthly financial statements from the Treasurer which show receipts, disbursements, appropriations, encumbrances, balances, assets and liabilities. The Treasurer makes all other financial reports required by law or by state agencies and submits them to the proper authorities. The Treasurer provides the Board with any other financial management reports that the Board determines necessary.

The financial records must be kept for not less than 10 years and may only be destroyed in accordance with the provisions of state law and concurrence of the school district Records Commission, the Auditor of State and the Ohio Historical Society.

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

LEGAL REFS.: ORC 117.101; 117.38; 117.43
3301.07
3313.29; 3313.32; 3313.94
3315.04; 3315.13
Chapter 1347
Chapter 5705

CROSS REF.: EHA, Data and Records Retention

INVENTORIES
(Fixed Assets)

1. The entity shall maintain a fixed asset accounting system. The fixed asset system shall maintain sufficient information to permit the following:
 - A. the preparation of year-end financial statements in accordance with generally accepted accounting principles;
 - B. adequate insurance coverage and
 - C. control and accountability.
2. The fixed asset manager is responsible for the development and maintenance of the fixed asset accounting system. The manager shall develop procedures to ensure compliance with all fixed asset policies. To ensure control over entity property, an individual in each department shall be assigned fixed asset responsibilities and be designated to work with the manager.
3. Fixed assets are defined as those tangible assets of the entity with a useful life in excess of one year and an initial cost equal to or exceeding \$500.00 individually or in the aggregate (example, student desks and chairs). Each group would be assigned one Buckeye number which would be defined by the description and location. The Board of Education, Superintendent, and the Treasurer may identify controlled assets that, although they do not meet all asset criteria, are to be recorded on the fixed asset system to maintain control.

Fixed assets shall be classified as follows:

- A. land
- B. building
- C. improvements
- D. equipment
- E. vehicles
- F. construction in progress

Leased fixed assets which are jointly owned shall be identified and recorded on the fixed asset system.

4. Fixed assets shall be recorded at historical cost or, if that amount is not practicably determinable, at estimated historical cost. The method(s) to be used to estimate historical cost shall be established by the fixed asset manager. Donated fixed assets shall be valued at their (estimated) fair value on the date received.
5. The purchase of fixed assets, the transfer of fixed assets between buildings and/or departments, and the disposal of fixed assets shall be initiated by the department head and immediate notification given to the fixed asset manager.

6. Accumulated depreciation shall be recorded for materials funds only. Accumulated depreciation shall be calculated on a straight-line basis for these funds.
7. Unless otherwise noted, the following information shall be maintained for all fixed assets:

Fixed Asset Number	Location	Acquisition Date	Cost Determination
Description	Building	Method of Acquisition	Depreciation Method
Description ID	Room Number	Unit Cost	Estimated Life
Serial Number	State Number	Vendor	Depreciation to Date
Classification	Model Number	Quantity	

[Adoption date: August 17, 1993]
[Re-adoption date: April 18, 1995]
[Re-adoption date: December 17, 2002]

LEGAL REF.: ORC 117.38

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 Buckeye Joint Vocational Board of Education has the right to request an independent audit with the approval of the State Auditor's office.

A copy of the Auditor's report will be placed on file in the State Auditor's office and another copy submitted to the Board of Education. The Board will make the audit report available for public inspection.

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

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

BIDDING REQUIREMENTS

Contracts for construction, furnishing or demolition of buildings or for any improvements or repairs which will exceed \$25,000 will be let only after bids are solicited in accordance with law.

If practical, price quotations are to be submitted by at least three vendors. These quotations will be treated confidentially until the deadline for filing is past; thereafter they will be public information.

The Treasurer will assemble the proper specifications and make the necessary arrangements for public bidding and price quotations. The Treasurer will receive the bids and price quotations and record them. The business manager will make his/her recommendations to the Buckeye Joint Vocational Board of Education. Upon approval of the Board, he/she will process purchase orders to those bidders awarded contracts and notify the other bidders of the results of the bidding.

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

LEGAL REFS.: ORC 153.50 thru 153.56
3313.372; 33313.373; 3313.46
3319.04
3327.08

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

PURCHASING PROCEDURES

Moneys under the jurisdiction of the Buckeye Joint Vocational Board of Education may not be expended except upon a warrant drawn against a specific appropriation and against a specific fund. Therefore, no contract or purchase order for the expenditure of money will be made unless there is attached to it a certificate of the Treasurer 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 \$1000, 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 will be designed to ensure the best possible price for the desired products and services. Procedures for purchasing will be developed to require that all purchases are made on properly approved purchase orders and that for items not put up for bid, price quotations will be solicited.

In compliance with the State Use Law, the Board directs the administration to determine if products and services needed by the District may be purchased from the Ohio Industries for the Handicapped. If applicable, the District will purchase products and/or services from the OIH.

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

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

LEGAL REFS.: ORC 3313.46
3327.08
5705.41; 5705.412; 5705.44

CROSS REF.: DJC, Bidding Requirements

PURCHASING PROCEDURES

Supplies

During the school year, you may have need for various types of materials and supplies which would be consumed in your laboratory. Following is a set of procedures which must be followed to receive supplies:

1. From Buckeye J.V.S.D. Warehouse

All materials taken from the warehouse must be accounted for on a requisition form. A warehouse requisition must be completed and signed by your supervisor, indicating on the form whether the item is to be sold as a part of the customer service program or to a student.

2. Outside Purchases

Complete a requisition form for each supplier. Make sure to include the quantity, description of item and price. Submit to your supervisor for approval. Indicate whether it will be for student resale, customer service or classroom lab supply. The requisition will then go to the director's office for approval followed by the Superintendent's approval. If the requisition has not been approved, you will be notified by the person who denied the request. There will be no open accounts except in the area of customer service. Persons who purchase items with their own money have no assurance of being reimbursed. When the money that has been budgeted for your program for supplies has run out, you will not receive additional funds.

(Approval date: September 18, 1990)

(Re-approval date: December 17, 2002)

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 the policies of the Board. Therefore, the Board authorizes the use of credit cards in the following manner.

1. All bank credit cards issued to and in the name of the District are supervised by the Treasurer and only used for approved school-related activities.
2. The District has eight credit cards for use. The Superintendent and the Treasurer sign two of them out on a permanent basis. The six other cards are maintained by the Treasurer's office and may be signed out by employees and used based on Board policy.
3. No personal expenses of any kind are authorized.
4. With prior approval by the Treasurer, District employees may use bank credit cards for school-related purchases.
5. Tips are not allowed to be paid with credit cards and are considered the responsibility of the individual(s) using the credit card.
6. The Treasurer will keep a record of all bank credit card use.
7. Receipts and appropriate form(s) must be turned into the Treasurer within five business days upon completion of approved use. Failure to turn in receipts and appropriate form(s) to the Treasurer within five business days may result in the charges deemed unrelated or unsubstantiated. The user is responsible for any unsubstantiated or unrelated purchases.

[Adoption date: June 15, 2004]

BUCKEYE JOINT VOCATIONAL SCHOOL DISTRICT
CREDIT CARD USE INSTRUCTIONS

The following instructions apply to authorized employees when using the District credit card for authorized purchases. If you are the Superintendent or Treasurer, you maintain your own Board credit card. Your signature below indicates that you have read these instructions.

For all other employees, the Treasurer maintains a card that is available for certain authorized purchases. You are responsible for signing the credit card out when you need it and returning it to the Treasurer promptly upon your return. If the card is lost or stolen while in your possession, please notify the Treasurer immediately.

The following restrictions apply to items that may be charged on the District credit card:

1. No personal expenses of any kind.
2. No alcoholic beverages.
3. No tips. (Note: Tax on authorized meals is a reimbursable expense.)

All credit card purchases require an approved purchase order. When the purchase is completed, all receipts must be turned into the Treasurer's office.

I have read these instructions and will apply them when using the District credit card. Use of this card is a privilege that may be revoked if instructions are not followed or if the credit card is misused. Additional misuse of the card could result in appropriate legal actions.

Signature of Employee

Date received credit card

Date returned credit card to Treasurer's office

PAYMENT PROCEDURES

All claims for payment from District funds will be processed by the Treasurer's office. Payment will be authorized against invoices supported by approved purchase orders, with properly submitted vouchers, or in accordance with salaries and salary schedules approved by the Buckeye Joint Vocational Board of Education.

As an operating procedure, the Board has adopted an annual resolution authorizing payment by the Treasurer for debts or claims. The Board receives a list of bills paid the previous 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.

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

LEGAL REFS.: ORC 3313.18
3315.08
5705.38 thru 5705.412

CROSS REF.: DLB, Salary Deductions

SALARY DEDUCTIONS

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

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. absence not covered by paid leave and
4. Medicare deduction in accordance with federal law.

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 one percent of the Board's full-time employees or at least five, whichever is greater, except that a Board may not require that a company be designated by more than 50 employees.

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

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

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

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

CROSS REFS.: DK, Payment Procedures
GCBD, Professional Staff Leaves and Absences
GDBD, Classified Staff Leaves and Absences

CONTRACT REF.: Negotiated Agreement

EXPENSE REIMBURSEMENTS

The Buckeye Joint Vocational School District personnel and officials who incur expenses in carrying out their authorized duties will be reimbursed by the District upon submission of a properly filled out and approved voucher with such supporting receipts as required by the business manager. Such expenses may be approved and incurred in line with budgetary allocations for the specific type of expense.

When official travel by personally owned vehicle has been authorized, mileage payment will be made at the rate currently approved by the Board of Education and within the limitations of state law.

A traveler on official school business will be 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, will not be considered prudent, nor will they be accepted.

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

LEGAL REFS.: ORC 3313.12; 3313.20
3315.15

CROSS REF.: GCL, Professional Staff Development Opportunities

EXPENSE REIMBURSEMENTS

The following regulations relate to travel and other types of reimbursable expenses:

1. Travel Requests: These should be submitted through the appropriate administrators to the Superintendent 30 days in advance.
2. Transportation: All modes of transportation will be authorized consistent with the requirements of the assignment and the efficient and economic conduct of official business. Travel will be by the most direct route.
 - A. Public Conveyance: Round-trip tickets should be purchased if these offer a price advantage.
 - B. Automobile: Reimbursement for mileage will be determined by the Treasurer, and will be in accordance with the current applicable Internal Revenue Service rate per mile. This is the maximum rate regardless of the number of passengers.
 - 1) All requests for mileage reimbursement must have attached documentation verifying actual mileage. (MapQuest, Yahoo travel, etc.) This mileage must be the most direct and/or the quickest, whichever constitutes the lowest total mileage.
 - 2) All mileage will begin and end at Buckeye Career Center.
 - 3) All mileage must be approved by the employee's immediate supervisor before reimbursement will be made.
 - 4) Parking charges in reasonable amounts as well as toll road, toll bridge and ferry charges are reimbursable. Operators of personal automobiles must have a valid driver's license and certification from an insurance carrier for liability insurance coverage.
 - C. Local Transportation: Local transportation such as taxicabs, airport limousines and buses may be used when justified. Justification must be given on the travel voucher.
 - D. Car Rentals: Rental cars may be used only in cases of emergencies or when no other means of public transportation is practicable. Emergencies may include: cancelled airline flights or change in destination due to inclement weather or other circumstances; disabled personal automobile; disruption of other means of transportation.

3. Subsistence

A. Lodging: Any person on official District business who must provide lodging for himself/herself in connection with that business will be entitled to reimbursement for the cost of a single room. The Superintendent may approve a higher room cost when youth activities are involved.

- 1) Overnight lodging and meals will not be reimbursed the night prior to the meeting, unless the meeting starts prior to 8:00 a.m. and is more than 150 miles from Buckeye Career Center. The agenda for the meeting must be attached to the request to attend the meeting.
- 2) Travel and meals will not be reimbursed if you are traveling to or have had an event at Buckeye Career Center.
- 3) If anyone receives compensation from a hotel or motel, that was paid for by the District, for an inconvenience during their stay, this compensation should be returned to the District.

B. Meals: Meals consumed by any person on official business will be reimbursed up to \$40.00 per day for in-state meetings and \$50.00 per day for out-of-state meetings.

- 1) A request for meal reimbursement must have an itemized bill of the food purchased.
- 2) Meals will not be reimbursed for travel to or from a meeting, unless the meeting is out of state.

4. Other Reimbursable Expense

Conference Registration Fees: Conference and convention registration fees are reimbursable as a miscellaneous expense on the travel expense voucher.

5. Expense Voucher and Receipts

Reimbursement for expense is obtained by submitting an expense voucher within 10 days after the month in which the expense was incurred. Vouchers submitted later are subject to delays in payments.

The original receipt must be submitted and signed, for reimbursement

Attachments to Expense Voucher: Receipts are required for cash expenditures in excess of \$1.00 for travel by public conveyance; local transportation; car rentals; parking, toll bridge and ferry charges; lodging; meals; conference and convention registration fees.

(Approval date: September 18, 1990)

(Re-approval date: June 20, 2000)

(Re-approval date: December 17, 2002)

(Re-approval date: October 18, 2011)

CASH IN SCHOOL BUILDINGS

Moneys collected by District employees and by student treasurers will be handled with prudent business procedures both to demonstrate the ability of school system employees to operate in that fashion, and to teach such procedures to our students. Employees are liable for lost and stolen funds.

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 will moneys be left overnight in the school except in a safe provided for safekeeping of valuables, and even then no more than a few dollars should be kept. All school banks will provide for making bank deposits after regular banking hours in order to avoid leaving money in the school building overnight.

[Adoption date: September 18, 1990]

[Re-adoption date: December 17, 2002]

LEGAL REFS.: ORC 9.38
3313.291

CROSS REFS.: DH, Bonded Employees and Officers
IGDG, Student Activities Funds Management