

# **North Fork LSD**

Purchasing Manual



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# REIMBURSEMENTS

## PROFESSIONAL DEVELOPMENT APPROVAL PROCESS

1. Professional Leave
  - a. Upon approval of the superintendent, professional leave, up to a max of three (3) days per school year, unless administratively directed otherwise, may be granted for the purpose of attending professional meetings.
  - b. Professional leave may also be used for visitations to observe curriculum or teaching.
  - c. Faculty desiring to use such leave shall submit a written request to the appropriate building administrator no later than five (5) days prior to the date(s) of the leave.
  - d. Credentialed staff may be required to attend professional meetings upon reasonable advance notice and payment of expenses by the Board in accordance of the negotiated agreement.
2. A North Fork Local School District purchase order dated prior to the event/travel showing the maximum amount of reimbursement. Reimbursement will not be made without a purchase order. Furthermore, staff members attending a professional development event should submit a valid proof of attendance (i.e. certificate, receipt of attendance).

## MEALS

1. An **ITEMIZED** receipt is required for all meals with the restaurant's name and date printed on it.
2. A tear-off from the bottom of a restaurant check and/or credit card slip is **not** an **itemized** receipt.
3. According to Ohio state law, when meals are to be reimbursed, no sales tax, or alcoholic beverages can be reimbursed. This includes in-room/room service meals.
  - a. Reimbursements for meals will be paid according to the per diem rates established by North Fork Board of Education policy. Currently, the per diem amount for meals may not exceed forty (40) dollars, for a maximum of five (5) days.
  - b. There is **no reimbursement** of meals for one-day workshops, meetings, and/or similar professional development events.
  - c. Any alcohol purchases are required to be on a SEPARATE tab/check. The School District will not reimburse any employee for alcohol.
  - d. Under normal conditions, officers and professional staff members traveling on official business shall provide themselves with sufficient funds of their own for ordinary expenses.
  - e. If a meal is provided during the course of a professional development event, employees will not be permitted to submit for reimbursement of a meal that was incurred during the time of the event. (i.e. if a district employee attends a seminar that provides a lunch, the employee cannot request reimbursement for a meal that was incurred at a restaurant during the lunch hour).
  - f. Only meals will be reimbursed – not between meal snacks, beverages, etc. Only a maximum of three meals will be reimbursed per day, not to exceed three receipts.

## TRANSPORTATION

Funding for transportation expenses will be based on the least expensive and reasonable mode of transportation which is available. Those doing such traveling should be expected to exercise the same care in incurring expenses that they would in travel on personal business of their own. Excessive and unnecessary travel will not be approved or reimbursed. Travel reimbursement maximum is up to one hundred dollars (\$100) per trip.

### 1. Travel by car

The rate of reimbursement for mileage will be equal to the IRS established rate at the time of travel. Travel should be by the most direct and economical route. If you choose driving in lieu of flying; you will be reimbursed the lesser of the two expenses.

- a. Mileage reimbursements to participants will be calculated from the participant's place of residence or the participant's home building to the workshop/event whichever distance is less costly for the District. Mileage to the site will be determined by using MapQuest, the Ohio Department of Transportation, or a similar mileage tool.
- b. If more than one person is approved to attend the same workshop/event and transportation will be by car, it is encouraged that they travel together. A mileage allowance will be provided for one vehicle (up to three participants), for two vehicles (up to six participants), etc. Mileage will be reimbursed to the driver only.

### 2. Air Fare/Flight

For official travel other than by automobile, tickets may be purchased by the District in advance, upon request of the individual involved.

- a. Airfare shall be reimbursed to the individual upon submission of a purchase order and valid receipt. A form must be signed stating that if the trip is cancelled, the reimbursed amount will be deducted from the individual through payroll.
- b. District employees are **prohibited** from using or accruing points on his or her frequent flyer mileage account for a reimbursable flight.
- c. To be reimbursed you must only fly coach, you will not be reimbursed for extra leg room, business class or first class.

## LODGING

1. Lodging will be reimbursed at a maximum rate of one hundred dollars (\$100) per night if the Superintendent or designee provides prior approval, and the meeting has a clear business setting and is directly related.
2. In order to receive the appropriate sales tax treatment, employees and Board Members need to obtain the tax exemption documents from the Treasurer's office before registering at the hotel.
3. Whenever possible, if overnight accommodations are necessary and there are two or more participants, funding for lodging will be provided on the basis of two participants per room providing that they are of the same sex or married unless pre-approved by the

- Superintendent or the Superintendent's designee.
4. District employees are prohibited from using their personal hotel incentive/reward accounts to earn points for lodging expenses incurred by the District.
  5. Unauthorized expenses include but are not limited to alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

#### **OTHER REIMBURSEMENTS**

1. Ground transportation (i.e. taxis, shuttles, mass transit, etc.) incurred for travel to and from the airport, professional development event center and the hotel will also be reimbursed with a receipt. The District will not provide reimbursement for ground transportation to restaurants, social events and activities that are not directly involved with the professional development event.
2. All toll expenses, baggage/parking fees incurred as a result of travel directly related to the professional development event will be reimbursed if a receipt is provided.
3. No reimbursement will be made if gift cards or bonus coupons are used at the time of purchase.

## **PURCHASING**

#### **GENERAL PROVISIONS**

1. All purchases shall be by purchase order processed through the Treasurer's office.
2. The Treasurer shall be the contracting agent for all financial obligations.
3. The Treasurer shall be responsible for encumbering the funds as soon as the purchase order has been issued.
4. Employees are forbidden to use the name of the District or tax exempt number while using personal funds on any discounts provided to the District, or any other means relating to a personal purchase through the District. They are to make clear to any District supplier from whom they are purchasing an item, that it is a personal purchase by the employee using personal funds and is not associated with the District. Failure to abide by this provision could lead to disciplinary action.
5. It is prohibited to have any goods shipped to an employee's residence, unless prior approval is received by the Superintendent for emergency purposes.
6. Blanket purchase orders for goods or services are valid only for the ninety (90) day time period and amount indicated on the purchase order. Extension of the commitment beyond that time and/or amount shall be confirmed by a new purchase order. Blanket purchase orders must be approved by the Treasurer before they are issued.
7. The Treasurer will determine the most appropriate method of obtaining prices for items/services or groups of items/services which are not subject to formal bidding procedures.
8. Purchases of supplies, materials, and equipment items costing more than the amount stipulated in Board policy (#6320) must be obtained through competitive, sealed bids and be approved by the Board.
9. Annual purchase order cut-off dates shall be established by the Treasurer.
10. Personal gains through purchases made with District funds are strictly prohibited.

Personal gains include but are not limited to:

- a. bonus points on personal accounts
  - b. frequent flyer miles
  - c. reward programs
  - d. fuel perk programs
11. Any receipt turned in for reimbursement may be denied if any of the items documented above are listed as being earned or credited on the invoice, receipt, or voucher.
  12. Payment will only be to the person that incurs the expense.

## **USE OF CREDIT CARDS**

The Board of Education recognizes the convenience and efficiency afforded by the use of District credit cards. Credit cards, however, shall not be used in order to circumvent the general purchasing procedures established by State law and Board policy. As such, employees are required to abide by the following guidelines when using a District credit card.

1. All credit cards issued to and in the name of North Fork Local School District shall be held and supervised by the Treasurer.
2. District credit cards may not be used for such things as alcohol, entertainment, room service charges, or other personal items or services. Moreover, personal gain from the use of District credit cards, **such as bonus points or frequent flyer miles**, is strictly prohibited.
3. Subject to the discretion of the Board and the approval of the Treasurer, District credit cards may be used for eligible goods and services including:
  - a. transportation reservations and expenses;
  - b. conference registrations;
  - c. hotel reservation guarantees and expenses;
  - d. safety and security reasons in connection with a student field trip, competition, and/or other activity or event; and/or
  - e. other purchases approved by the Treasurer on a case-by-case basis.
4. District credit cards shall not be used for personal purchases or expenditures not allowed under the District purchasing policies, administrative guidelines or the treasurer's office purchasing manual. In particular, District credit cards shall not be used for expenses that are not incurred in connection with Board-approved, or school-related activities, are not for the benefit of the District, and do not serve a valid and proper public purpose. Use of District credit cards in an unauthorized or illegal manner may result in revocation of credit card privileges, disciplinary action and/or, where appropriate, may require the use to pay any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase.
5. Employees requiring the use of District credit cards shall request (in writing) such cards from the Treasurer.
6. The District is a nonprofit political subdivision of the State of Ohio. Tax exemption forms shall be utilized and are available in the Treasurer's Office.
7. Upon receipt of a District credit card, employees shall:
  - a. Inform merchants that the purchase is for "official School District business" and is not subject to State or local sales tax. However, if the merchant fails to waive the tax, the employee shall pay it. For large purchases where the merchant refuses to waive the

- tax, the employee shall present a tax exemption form.
- b. Maintain credit card in a secure fashion and prevent unauthorized charges to the account.
  - c. Maintain sufficient documentation of all purchases, including, but not limited to, charge receipts, original cash register slip or other detailed receipt, and invoices.
  - d. Provide documentation of all purchases to the treasurer's office in a timely manner to ensure prompt payment.
  - e. Immediately notify his/her immediate supervisor and the treasurer's office if the card is lost or stolen.
  - f. Refrain from allowing anyone else to use the credit card or account number.
  - g. Refrain from splitting the cost of an invoice or purchase in order to evade the credit card established, pre-approved single purchase limits, monthly pending limits, and/or funds availability.
  - h. The Accountant will keep a record/activity log of all credit card uses and review and approve all purchases to verify that the expenses are incurred in connection with Board-approved or school-related activities, are for the benefit of the District, and serve a valid and proper public purpose prior to disbursing public funds for payment of such expenses.
  - i. Upon receipt of the appropriate documentation, credit card expenditures will be paid through the treasurer's office. Failure of an employee to submit credit card receipts in a timely and accurate manner can result in his/her credit card being revoked.
  - j. The Accountant will monitor the credit card account(s) and reconcile all credit card accounts on a monthly basis.
  - k. If the employee is terminated or resigns, then s/he must return the credit card and also will remain responsible for any inappropriate use.

### **RECOGNITION/AWARDS/REFRESHMENTS**

Board Policy 6680 allows for the Board of Education to honor its staff, former Board members and other non-employee persons with plaques, pins, token retirement gifts and awards, and other amenities. Such purchases must serve a proper public purpose, which the Board of Education defines as the promotion of education, rapport with the business community, community relations, and the encouragement of non-employees to serve as volunteers as well as furthering other interests.

Prior to making such purchases, employees must receive written pre-approval from the Superintendent or the Superintendent's designee.

1. Staff members may not use 018, 200 or any other student based accounts to pay for such items listed above, unless specifically authorized by the treasurer's office
2. Staff members that receive pre-approval for staff recognition/awards, meals, etc., must provide the detailed receipt, along with a list of all attendees and the purpose of the professional development event.

## **BUDGETING**

### **BUDGET PREPARATION**

The budget is formulated under the direction of the Treasurer using a cooperative

budgeting system. Prior to the start of the budget preparation process, using the following timeline:

## **BUDGET PLANNING CALENDAR**

**February prior to upcoming Fiscal Year** – The superintendent and treasurer meet to discuss the budget as a whole, and allocate building level budgets. In addition, department level budget allocations are established in accordance with budget planning policy and budget development processes. Allocations for each building and department are submitted to the administrators to allocate among their funds based on department/building budget planning meetings.

**On or Before May 15** – Administrators should meet with the Treasurer to discuss building and departmental allocations and discuss and other contingent items needed for the budget.

**On or Before May 30** – Board of education adopts updated Five Year – General Operating Fund Forecast for the FY that started the previous July.

**On or before July 1** – Board of Education approves permanent appropriations (annual budget) for the FY that starts July 1. The completed budget shall contain the amount budgeted for proposed expenditures by pre-established legal level of control.

**On or before October 31** – Board of education adopts Five Year – General Operating Fund Forecast for the FY that started July 1.

## **APPROPRIATION MODIFICATIONS**

Department heads and building level administrators are permitted to request appropriation modifications of non-payroll/benefit related account, unrestricted line items from their respective budgets.

**Budget Modifications above the Legal Level of Control** – If the budget modification is not within the Board approved legal level of control (i.e. fund level), the budget modification request will require Board approval before the funds can be moved.

**Budget Modifications with the Legal Level of Control** – For budget modifications within the Board approved legal level of control, the staff member requesting the budget modification must submit their request via email to the treasurer’s office. Upon the approval of the treasurer, the funds will be moved between the respective accounts.

1. Each budget line item being moved must be above \$100.
2. Budget modifications must be within the same Fund and unless specifically authorized, must be within the same special cost center.
3. All budget modifications requests for the current fiscal year must be received prior to May 1st.
4. Funds for restricted accounts will not be permitted to be modified by department and building level staff. Examples of restricted accounts include but are not limited to:



- a. Utility Accounts (Gas, Electric, Phone)
- b. Tuition Accounts (Charter Schools, Special Education Tuition, Vouchers, etc.)
- c. Accounts budgeted for specific expenses (nursing, auditing service, contracted management expenses)
- d. All payroll and benefit related accounts



