



**TREASURER'S OFFICE
GUIDELINES FOR ALL STAFF**

EDISON LOCAL SCHOOL DISTRICT

We want you to obtain the products and services you need as quickly as possible; within the parameters set by Ohio state laws and Edison Local School Board guidelines. Maintaining integrity in the products purchased, prices paid, and vendors used are also a priority. With that in mind, be advised:

1. You must obtain a purchase order **before** making purchases.
2. Avoid conflicts of interest. District employees must not use their position for individual gain. For additional information refer to Ohio Ethics Commission.
3. Get best possible prices. Take advantage of district approved vendors or vendors who offer discount pricing with the district. We owe it to the community to make sure we are “buying right”.

PURCHASING GUIDELINES FOR STAFF

All purchased items **must** have an approved purchase order.

Why is a purchase order needed? Ohio State law requires all district purchases meet certain financial guidelines monitored by the district treasurer executed through a properly approved purchase order.

When is a purchase order needed? Purchase order are required **whenever** the district is expected to pay out money. You need a purchase order to receive reimbursement for purchases you paid for and when you buy from a vendor billing the district. For reimbursements, make sure you have the expenses approved **before** you purchase. For vendor billed purchases, obtain an issued purchase order **before** you purchase. You **will** receive disciplinary action and/or personally pay for what you purchased if you don't follow these procedures. The school district pays for products and services authorized by a purchase order.

How do you get a purchase order issued? The process begins with you completing and submitting the purchase request form (requisition) and routing it based on you requesting:

- The district to pay the vendor
 - Complete the requisition and rout it to your building principal/supervisor
- The district to reimburse you for purchases you made or for professional expenses
 - Complete the requisition and route it to your building principal/supervisor
 - Upon return, attached receipts and the completed Meeting & Mileage Expense Reimbursement form and route it to the Assistant Treasurer

What are some important guidelines to keep in mind?

1. **Plan ahead.** Allow at least two weeks for your purchase request to be processed.
2. Make sure there are sufficient funds in the budget
3. Obtain the best possible prices.
4. Know what you can purchase.
5. Know what is reimbursed.
6. Be careful with vendor gifts. The district abides by the code established by the Ohio Ethics Commission which limits acceptance of vendor gifts to items of small dollar value. Accepting cash and gifts or entertainment of an excessive value violated district policies.

Deposit of Public Funds (Cash Collection Points)

State law requires a proper receipting and depositing of all public monies. Therefore, all monies collected are receipted, accounted for and deposited in accordance with State laws and all District policies and procedures. These procedures include segregation of duties for receipting, depositing, recording and reporting of cash, as well as compliance with audit requirements, including but not limited to, compliance with the Uniform School Account System.

Monies collected by employees/advisors/student treasurers are handled with prudent business procedures. Control systems are in place whenever students are collecting money for events and sales with funds being returned immediately to the advisor in charge. The advisor then reconciles the cash to the sales and deposits with the administrative assistant at the building who then deposits the funds to the bank in accordance with deposit procedures.

Individuals receiving money at cash collection points are responsible for reviewing and complying with all procedures for cash collection points and are responsible for the safekeeping of money until the money is deposited. Documentation for cash drawer withdrawals, deposits and reconciliations, including documentation of cash shortages or overages and procedures for denomination exchanges are required. Separate bank deposits for start-up cash withdrawals ensuring the start-up cash is kept separate from other receipts. Ticket sale collection must include documentation of various prices and any complimentary admission procedures and reconciliation of unsold tickets.

If the money collected:

1. exceeds \$1000.00, it must be deposited on the next business day after the day of receipt.
2. does not exceed \$1000.00, it must be deposited no more than three business days following the day of receipt.

The Treasurer has established provisions for the safeguarding of cash until it can be deposited with the Treasurer and/or bank, including provisions for making bank deposits after regular banking hours. Money should be secured in a locked desk, file cabinet, safe or other secure room on school property until it can be deposited.

Collection of funds for a student activity group is always closely watched by the State Auditors, and is something for which you can never have enough documentation. It is always a good idea to keep a checklist whenever collecting money for students.

All monies collected from any sources should be substantiated by pre-numbered duplicate receipts, cash register tapes, re-numbered tickets or other auditable records. Group funds may be collected and deposited with the school Administrative Assistant the day of the collection. The Administrative Assistant should verify the amount turned in and issue a receipt to the activity group. Funds will then be deposited. Funds must not be held by the Advisor or group for more than 24 hours.

A record of collections by sources should be kept by the advisor.

Under no circumstances should cash funds be held back for small purchases.

Student Fundraising Activities

The Board recognizes the need for fundraising by student organizations and parent support groups to fund their activities. However, no organization or group may engage in fundraising activities or solicit funds without Board approval.

The administration and Board must authorize all fundraising efforts. Said projects must operate within the following parameters:

1. the activity must be conducted by a recognized school group;
2. the funds raised through said activity must be used to complement the District's educational objectives;
3. the activity must be appropriate for an educational institution and one in which the District can engage;
4. the activity must be conducted under the auspices of the appropriate administrator and supervised by a District employee or Board-recognized volunteer if students are involved;
5. the activity must be conducted in a manner and at a time that it does not encroach upon instructional time, interfere with regularly scheduled school classes and activities, or be unduly demanding on school personnel or District resources;
6. the activity must not directly compete with fundraising efforts sponsored by other groups and organizations within the school-community and
7. the activity does not involve students in door-to-door solicitations, unsupervised fundraising efforts.

Organizations wishing to solicit door to door will be allowed only one solicitation per year. Said solicitations must be supervised by a Board-recognized volunteer and not exceed a ratio of one volunteer for every six students. Volunteers must have all required forms approved prior to the activity. Two-person student teams must be involved in any door to door activity and said students must be within plain sight of the supervising volunteer.

Student organization advisors and parent support group leaders will limit fundraising activities as not to become a burden or nuisance on the community. In addition, fundraising efforts will be evaluated by organization advisors, parent support group leaders, and District personnel each year to determine their effectiveness and appropriateness.

All fundraisers must be approved by the building principal and Superintendent and authorized by the Board prior to the activity. Proposals shall be submitted on a School Fundraising Form and submitted to the building principal for his/her approval within the parameters of the above stated policy. Approved applications will be forwarded to the Superintendent for his/her review and submission to the Board.

Monies derived from fundraising activities will be accounted for and processed in accordance with the State Auditor's guidelines.

Advisors for approved school organizations shall not accept any form of compensation from vendors that might influence their selection on a vendor that will provide a fundraising activity or a product that will be sold as a fundraiser. Furthermore, advisors for approved school organizations shall not accept any compensation from a vendor after a decision has been made regarding a fundraising activity or product that will be sold as a fundraiser.