

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	AUTHORIZATION TO USE FACSIMILE SIGNATURE
Code	po6105
Status	
Adopted	November 9, 2009

#### 6105 - AUTHORIZATION TO USE FACSIMILE SIGNATURE

The Board of Education authorizes the Treasurer, ~~( ) Board President, ( ) Board Vice President, ( ) Superintendent of Schools, ( ) \_\_\_\_\_ -Treasurer-~~ **[other employees of the Board who are permitted or required in the performance of their duties to affix their signature on any check, draft, warrant, voucher or other instrument for the payment of money]** 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 such officers/employees. The use of facsimile signatures is expressly approved by the Board. Said checks, drafts, warrants, vouchers, or other instruments for the payment of money may be drawn or relate to the accounts of the Big Walnut Local School District with the various financial institutions (depositories/banks) with which the Big Walnut Local School District conducts business.

~~? ] Signatures by hand (i.e., manual) are required for any transactions in the amount of, or in excess of, \$ \_\_\_\_\_ [e.g. \$500,000].~~

~~[ ? Multiple signatures are required for any transactions in the amount of, or in excess of, \$ \_\_\_\_\_, or as may be required by other Board policies.~~

The Board directs that the financial institutions (depositories/banks), with which the Big Walnut Local 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 Big Walnut Local 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to provide written notice of the adoption of any facsimile signature to the depository from which funds are to be withdrawn, which notice shall include a description of the device to be used, a specimen of such facsimile signature, and a copy of this policy.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.

~~? ] In order to protect the Board and its employees from loss, damage or expense occasioned by the unauthorized use of a facsimile signature, the Board directs the Treasurer to procure for the District and for the individuals identified above a surety bond in such amount as approved by its legal advisor.~~

The actual facsimile signature should be maintained under the care, custody and control of **(x)** the Treasurer's Department ~~( ) \_\_\_\_\_ [some other identified location]~~ and, as further precaution, all checks must be entered into the check register so that all numbers can be accounted for.

~~? ] Chapter 133 securities may be signed on behalf of the Board by the Board President or Vice President and the Treasurer through the use of facsimile signatures, unless the securities are issued in other than fully registered form in which case at least one signature must be a manual signature. Additionally, interest coupons that are attached or otherwise appertaining to securities, other than fully registered securities, may be signed on behalf of the Board by the Treasurer through the use of either a manual or facsimile signature.~~

☒ The Superintendent, Treasurer and Board President are authorized, on behalf of the Board, to sign employment contracts, duly acted upon by the Board, by facsimile signature.

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R.C. 9.10, 9.11, 9.12, 9.14, 133.27

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	AUTHORIZATION TO MAKE ELECTRONIC FUND TRANSFERS
Code	po6108
Status	

#### 6108 - **AUTHORIZATION TO MAKE ELECTRONIC FUND TRANSFERS**

The Board of Education authorizes electronic fund transfers (EFTs) for any purpose including direct deposit, wire transfer, withdrawal, investment, or payment, provided such EFTs are consistent with the provisions of R.C. Chapter 1304 and the Electronic Fund Transfer Act. Upon the recommendation of the Treasurer/CFO, the Board shall approve the financial institutions that are authorized to receive monetary transactions through electronic or other medium.

Upon the recommendation of the Treasurer/CFO, the Board shall then approve written agreements with financial institutions with whom EFTs will be made.

Such agreements shall set forth internal controls required by State law and State Administrative Code that will provide adequate integrity, security, confidentiality, and auditability of business transactions conducted by electronic commerce, including, but not limited to, the following:

- A. the official title of the bank account(s) subject to the agreement and each type of transaction approved, such as deposits, disbursements or transfers, shall be specified;
- B. the manual signatures of the Board President, Treasurer/CFO, and the employees authorized to initiate EFTs shall be contained therein;
- C. a requirement that the District maintain documentation signed by the initiator and authorizer of the EFTs to confirm the authenticity of the EFTs;
- D. a requirement that, when funds are properly delivered to the receiving institution, that institution agrees to become responsible for prompt and diligent processing of the funds;
- E. a requirement that written or printed documentation from the financial institution acknowledging such transactions, including but not limited to deposit slips, debit and credit memos, trust receipts, transfer acknowledgements, or cancelled warrants, shall be provided so that it may be kept in the official files of the District, which shall be maintained in a manner which facilitates easy review and validation of transactions.

All District staff shall comply with all provisions of the Uniform Electronic Transaction Act when creating, generating, sending, communicating, receiving, storing, processing, using, and relying upon electronic records. Further, all District staff and other persons who use electronic signatures when completing transactions with the Board shall do so in compliance with State law.

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Legal	R.C. Chapter 1304, Chapter 1306
	Electronic Fund Transfer Act, 92 Stat. 3728 (1978)
	15 U.S.C.A. 1693, as amended

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	GRANT FUNDS
Code	po6110
Status	
Adopted	November 9, 2009
Last Revised	December 21, 2017

#### 6110 - **GRANT FUNDS**

It is the objective of the Board of Education to provide equal educational opportunities for all District students. Government agencies, as well as foundations, businesses, and individuals, periodically offer both human and material resources to the District that benefits students and the educational program. Therefore, it is the intent of the Board to consider grant proposals and applications for their potential to enhance the educational opportunities, the educational environment, and the physical and mental growth for each student.

The Superintendent shall review new Federal education legislation and prepare proposals for programs s/he deems would be of aid to the students of this District. The Superintendent shall approve each such proposal prior to its submission, and the Board shall approve all grants resulting from such proposals.

The Board regards available Federal funds of aid to local school districts and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accordance with Federal regulations and guidelines.

No Federal funds received by the District shall be used to:

- A. develop or distribute materials, or operate programs or courses of instruction directed at youths, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual;
- B. distribute or aid in the distribution by any organization of legally obscene materials to minors on school grounds;
- C. provide sex education or HIV-prevention education in schools unless that instruction is age appropriate and includes the health benefits of abstinence; or
- D. operate a program of contraceptive distribution in schools.

#### **Grant Proposal Development**

- A. All grant proposals must support at least one (1) District goal or priority.
- B. For projects where grant funds will not cover the entire cost of project implementation, additional fund sources must be identified, documented, and approved during the internal review process.

#### **Grant Proposal Internal Review**

- A. Each grant proposal shall be reviewed and approved by the Superintendent prior to submission to the funding source.

- B. ☒ The Superintendent shall present the following proposals to the Board for approval:

1. ~~( ) government funded proposals, regardless of the amount;~~
2. ~~( ) proposals with budgets exceeding \$ \_\_\_\_\_.00; or~~

3. ~~(-) multi-school or District wide proposals.~~

**Grant Administration**

- A. The administration of grants will adhere to all applicable Federal, State, local and grantor rules and regulations, including the terms and conditions of the Federal awards, as well as District policies and administrative guidelines.
- B. The Superintendent is responsible for the efficient and effective administration of grant awards through the application of sound management practices.
- C. The Superintendent is responsible for administering grant funds in a manner consistent with underlying agreements, applicable statutes, regulations and objectives, and the terms and conditions of the grant award.
- D. The District, in recognition of its unique combination of staff, facilities, and experience, shall employ internal controls, including the organizational and management strategies necessary to assure proper and efficient administration of grant awards.
- E. All Federal funds received by the District will be used in accordance with the applicable Federal law and regulations and the terms and conditions of the Federal award. The Superintendent shall require that each draw of Federal monies be aligned with the District's payment process (whether reimbursement, cash advance or a combination). If funds are permitted to be drawn in advance, all draws will be as close as administratively feasible to the related program expenditures and that, when restricted, such monies are used to supplement programs and funding and not to supplant or replace existing programming or current funding.

Maintenance of Effort (MOE) and Maintenance of Equity (MOEquity) requirements of the Federal program will be met in accordance with the requirements of the specific funded program. The District shall maintain appropriate documentation and records to substantiate compliance or to justify allowable exceptions, exemptions, or waivers.

- F. ☒ The Superintendent is authorized to sign related documents for grant administration, including documents required for submittal of grant proposals.
- G. ~~(-) Written amendments requiring the Superintendent's signature shall be presented to the Board for approval.~~
- H. ☒ Employee positions established through the use of grant funding ~~may~~ **shall** terminate if and when the related grant funding ceases.
- I. ~~(-) Program reports including but not limited to audits, site visits and final reports shall be submitted to the Superintendent for review and distribution to the Board and other appropriate parties.~~

**Financial Management**

The financial management of grant funds shall be in compliance with all applicable Federal, State, local and grantor rules, regulations, and assurances as well as District policies and administrative guidelines.

The District shall provide for the following:

- A. Identification, in District accounts, of all grant awards received and expended and the programs under which they were received. For Federal programs and awards, identification shall include the Catalog of Federal Domestic Assistance ("CFDA") title and number, Federal award identification number and year, name of the Federal agency and name of the pass-through entity, as applicable.
- B. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements of the grant.
- C. Records that identify adequately the source and application of funds provided for Federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.
- D. Effective control over, and accountability for, all funds, property, and other assets. The District must adequately safeguard all assets and assure that they are used solely for authorized purposes.

Further, the District must:

1. establish and maintain effective internal control over the Federal award that provides reasonable assurance that the District is managing the Federal award in compliance with Federal statutes, regulations, and the

- terms and conditions of the Federal award;
  - 2. comply with Federal statutes, regulations and the terms and conditions of the Federal award;
  - 3. evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of the Federal award;
  - 4. take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings;
  - 5. take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.
- E. Comparison of expenditures with budget amounts for each Federal award.
- F. Recordkeeping and written procedures to the extent required by Federal, State, local and grantor rules and regulations pertaining to the grant award and accountability, including, but not limited to, the following areas:
- 1. cash management
  - 2. allowability
  - 3. conflict of interest
  - 4. procurement
  - 5. equipment management
  - 6. conducting technical evaluations of proposals and selecting recipients
  - 7. compensation and fringe benefits
  - 8. travel
- G. Disclosure of any potential conflict of interest and all mandatory violation disclosures potentially affecting the Federal award/grant to the Federal awarding agency or pass-through agency in accordance with applicable Federal policy.
- H. Insurance coverage for real property and equipment, if applicable, equivalent to such property owned by the District.

### **Program Income**

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the Federal award during the grant's period of performance.

It includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts and interest earned on any of them. Additionally, taxes, special assessments, levies, fines and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the Federal award or Federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment or supplies are not program income.

Unless it has received prior approval to use a different method or the terms and conditions of the grant authorize a different method, the District uses the deduction method of accounting for program income. Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the Federal awarding agency or pass-through entity.

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Legal	34 C.F.R. 75.707, 76.563, 76.565, 76.707
	2 C.F.R. 200.56, 200.71, 200.77, 200.80, 200.112, 200.302, 200.307
	2 C.F.R. 200.309, 200.310, 200.313, 200.318-.320, 200.343(b)&(e)



Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	INTERNAL CONTROLS
Code	po6111
Status	
Adopted	December 21, 2017

#### 6111 - **INTERNAL CONTROLS**

The Superintendent shall establish and maintain effective internal controls over Federal awards that provide reasonable assurance that the District is managing all awards in compliance with applicable statutes, regulations and the terms and conditions of the awards. The District will have a process that provides reasonable assurance regarding the achievement of the following objectives:

- A. effectiveness and efficiency of operations
- B. reliability of reporting for internal and external use
- C. compliance with applicable laws and regulations

The internal controls must provide reasonable assurance that transactions are properly recorded and accounted for in order to permit the preparation of reliable financial statements and Federal reports; maintain accountability over assets; and demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. The internal controls must also provide reasonable assurance that these transactions are executed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal award, as well as any other Federal statutes and regulations that are identified in the Compliance Supplement. Finally, the District's internal controls must provide reasonable assurance that all Federal funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

The District shall:

- A. comply with Federal statutes, regulations, and the terms and conditions of the Federal awards;
- B. evaluate and monitor its compliance with statutes, regulations, and the terms and conditions of the award;
- C. take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- D. take reasonable measures to safeguard protected "personally identifiable information" (PII) and other information the awarding agency or pass-through entity designated as sensitive or the District considers sensitive consistent with applicable Federal, State, local, and tribal laws and District policies regarding privacy and obligations of confidentiality.

PII is defined at 2 C.F.R. 200.79 as "information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual."

However, the definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified.

#### **Suggested Resources:**

- A. "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States;



- B. "Internal Control Integrated Framework" (commonly referred to as the Green Book) issued by the Committee of Sponsoring Organizations of the Treadway Commission;
- C. "Compliance Supplement" issued by the U.S. Office of Management and Budget; and
- D. Internal control guidance issued by the U.S. Department of Education.

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Legal	2 C.F.R. 200.61-61
	2 C.F.R. 200.79
	2 C.F.R. 200.303

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	CASH MANAGEMENT OF GRANTS
Code	po6112
Status	
Adopted	December 21, 2017

#### 6112 - **CASH MANAGEMENT OF GRANTS**

In order to provide reasonable assurance that all assets, including Federal, State, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the Superintendent shall implement internal controls in the area of cash management.

The District's payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury or the Ohio Department of Education (ODE) (pass-through entity) and disbursement by the District, regardless of whether the payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payment by other means.

The District shall use forms and procedures required by the grantor agency or pass-through entity to request payment. The District shall request grant fund payments in accordance with the provisions of the grant. Additionally, the District's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The Superintendent is authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as deemed appropriate when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).

When the District uses a cash advance payment method, the following standards shall apply:

- A. The timing and amount of the advance payment requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The District shall make timely payment to contractors in accordance with contract provisions.
- C. To the extent available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
- D. The District shall account for the receipt, obligation and expenditure of funds.
- E. Advance payments will be deposited and maintained in insured accounts whenever possible.
- F. Advance payments will be maintained in interest bearing accounts unless the following apply:
  - 1. The District receives less than \$120,000 in Federal awards per year.
  - 2. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
  - 3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
  - 4. A foreign government or banking system prohibits or precludes interest bearing accounts.
- G. Pursuant to Federal law and regulations, the District may retain interest earned in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing

accounts must be remitted annually to the Department of Health and Human Services Payment Management System ("PMS") through an electronic medium using either Automated Clearing House ("ACH") network or a Fedwire Funds Service payment. Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as "addenda records" by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds. Pertinent details include the Payee Account Number ("PAN") if the payment originated from PMS, or Agency information if the payment originated from Automated Standard Application for Payment ("ASAP"), National Science Foundation ("NSF") or another Federal agency payment system.

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2 C.F.R. 200.305

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	COST PRINCIPLES - SPENDING FEDERAL FUNDS
Code	po6114
Status	
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#### 6114 - **COST PRINCIPLES - SPENDING FEDERAL FUNDS**

The Superintendent is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State, and local laws, the associated agreements/assurances, program objectives, and the specific terms and conditions of the grant award.

#### **Cost Principles**

Except where otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

- A. Be necessary and reasonable for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.

To determine whether a cost is reasonable, consideration shall be given to:

1. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
2. the restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal, and other laws and regulations;
3. market prices for comparable goods or services for the geographic area;
4. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and
5. whether the cost represents any significant deviation from the established practices or Board of Education policy which may unjustifiably increase the expense.

While Federal regulations do not provide specific descriptions of what satisfies the necessary element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need, and can prove it.

When determining whether a cost is necessary, consideration may be given to whether:

1. the cost is needed for the proper and efficient performance of the grant program;
2. the cost is identified in the approved budget or application;
3. there is an educational benefit associated with the cost;
4. the cost aligns with identified needs based on results and findings from a needs assessment;

5. the cost addresses program goals and objectives and is based on program data.

A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received. This standard is met if the cost: is incurred specifically for the Federal award; benefits both the Federal award and other work of the District and can be distributed in proportions that may be approximated using reasonable methods; and is necessary to the overall operation of the District and is assignable to the Federal award in accordance with cost principles mentioned here.

- B. Conform to any limitations or exclusions set forth in the cost principles in Part 200 or in the terms and conditions of the Federal award, including prohibitions regarding costs incurred for telecommunications and video surveillance services or equipment.
- C. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.
- D. Be accorded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to a Federal award as an indirect cost under another award.
- E. Be determined in accordance with generally accepted accounting principles.
- F. Be representative of actual cost, net of all applicable credits, or offsets.

The term applicable credits refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the State relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

- G. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.
- H. Be adequately documented:
  - 1. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant-funded programs to assure that only permissible personnel expenses are allocated;
  - 2. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.
- I. Be incurred during the approved budget period.

The budget period means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to carry out authorized work and expend the funds awarded, including any funds carried forward or other revisions pursuant to the law. Prior written approval from the Federal awarding agency or State pass-through entity may be required to carry forward unobligated balances to subsequent budget periods unless waived.

### **Selected Items of Cost**

The District shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District, and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

The following rules of allowability must apply to equipment and other capital expenditures:

- A. Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity.
- B. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.
- C. Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the Federal awarding agency or

pass-through entity.

- D. All Federally-funded contracts in excess of \$2,000 related to construction, alteration, repairs, painting, decorating, etc. must comply with Davis-Bacon prevailing wage requirements.
- E. Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 C.F.R. 200.436 and 2 C.F.R. 200.465.
- F. When approved as a direct cost by the Federal awarding agency or pass-through entity under Sections A-C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal awarding agency.
- G. If the District is instructed by the Federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.

### **Cost Compliance**

The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs, but may not be double charged or inconsistently charged as both.

### **Determining Whether a Cost is Direct or Indirect:**

- A. Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; program evaluation costs or other institutional service operations; and infrastructure costs directly attributable to the program (such as long-distance telephone calls specific to the program, etc.). Direct costs may also include capital expenditures if approved by the Federal awarding agency or pass-through entity, as well as capital expenditures for special purpose equipment with a unit cost of less than \$5,000.

- B. Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the District, the governing body of the District, compensation of the Superintendent, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity.
2. Individuals involved can be specifically identified with the project or activity.
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
4. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be

used where not prohibited and where indirect cost allocation is approved ahead of time by the Ohio Department of Education (ODE) or the pass-through entity (Federal funds subject to 2 C.F.R. Part 200 pertaining to determining indirect cost allocation).

Equipment and other capital expenditures are unallowable as indirect costs.

### **Timely Obligation of Funds**

Financial obligations are orders placed for property and services, contracts and subawards made, and similar transactions that require payment. This term is used when referencing a recipient's or subrecipient's use of funds under a Federal award.

The following list illustrates when funds are determined to be obligated under the U.S. Department of Education regulations:

If the obligation is for:

- A. Acquisition of property - on the date which the District makes a binding written commitment to acquire the property.
- B. Personal services by an employee of the District - when the services are performed.
- C. Personal services by a contractor who is not an employee of the District - on the date which the District makes a binding written commitment to obtain the services.
- D. Performance of work other than personal services - on the date when the District makes a binding written commitment to obtain the work.
- E. Public utility services - when the District receives the services.
- F. Travel - when the travel is taken.
- G. Rental of property - when the District uses the property.
- H. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. Part 200, Subpart E - Cost Principles - on the first day of the project period.

### **Period of Performance**

All financial obligations must occur during the period of performance. Period of performance means the total estimated time interval between the start of an initial Federal award when the District is permitted to carry out the work authorized by the grant and the planned end date. The period of performance may include one (1) or more funded portions or budget periods. The period of performance is dictated by statute and will be indicated in the Grant Award Notification (GAN). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period for carryover. For direct grants, the period of performance is generally identified in the GAN.

In the case of a State-administered grant, financial obligations under a grant may not be made until the application is approved or is in substantially approvable form, whichever is later. In the case of a direct grant, a grantee may use grant funds only for obligations it makes during the grant period unless an agreement exists with the awarding agency or the pass-through entity (e.g., ODE) to reimburse for pre-approval expenses.

If a Federal awarding agency or pass-through entity approves an extension, or if the District extends under C.F.R. 200.308(e)(2), the Period of Performance will be amended to end at the completion of the extension. If a termination occurs, the Period of Performance will be amended to end upon the effective date of termination. If a renewal is issued, a distinct Period of Performance will begin.

For both State-administered and direct grants, regardless of the period of availability, the District shall liquidate all financial obligations incurred under the award not later than ninety (90) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consequently, the District shall closely monitor grant spending throughout the grant cycle.

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2 C.F.R. 200.458

34 C.F.R. 76.707-.708(a), 75.703



Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	TIME AND EFFORT REPORTING
Code	po6116
Status	
Adopted	December 21, 2017

#### **6116 - TIME AND EFFORT REPORTING**

As a recipient of Federal funds, the District shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify that compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 C.F.R. 200.431 Compensation-fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:

- A. is reasonable for the services rendered, conforms to the District's established written policy, and is consistently applied to both Federal and non-Federal activities; and
- B. follows an appointment made in accordance with the District's written policies and meets the requirements of Federal statute, where applicable.

#### **Time and Effort Reports**

The reports:

- A. are supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
- B. are incorporated into the official records of the District;
- C. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
- D. encompass both Federally assisted and other activities compensated by the District on an integrated basis;
- E. comply with the District's established accounting policies and practices;
- F. support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

The District will also follow any time and effort requirements imposed by the pass-through entity to the extent that they are more restrictive than the Federal requirements. The Payroll Office is responsible for the distribution, collection, and retention of all employee effort reports. Individually reported data will be made available only to authorized auditors.

#### **Reconciliations**

Budget estimates are not used as support for charges to Federal awards. However, the District may use budget estimates for interim accounting purposes. The system used by the District to establish budget estimates produces reasonable approximations of the activity actually performed. Any significant changes in the corresponding work activity are identified by the District and entered into the District's records in a timely manner.

The District's internal controls include a process to review after-the-fact interim charges made to a Federal award based on budget estimates and ensure that all necessary adjustments are made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

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2 C.F.R. 200.430, 200.431

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	SAFETY DEPOSIT BOX
Code	po6120
Status	

6120 - **SAFETY DEPOSIT BOX**

The Board of Education ~~may shall~~ maintain at least one (1) safety deposit box at a bank selected by the Superintendent. The Board authorizes the (x) Board Treasurer, (x) Superintendent, ~~( ) Business Manager, ( )~~ \_\_\_\_\_ to sign the signature card for access to each safety deposit box.

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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	DEPOSITORY AGREEMENTS
Code	po6140
Status	
Adopted	November 9, 2009

#### 6140 - **DEPOSITORY AGREEMENTS**

The Board of Education shall adopt a resolution every five (5) years designating those banks and other depositories of public funds in which the Treasurer may deposit interim funds of the District, and authorizing the Treasurer to enter agreements with said banks and other depositories on behalf of the Board. The Board shall also make interim changes if it is in the Board's best interest to appoint an additional depository or if one (1) or more of the designated depositories are found to be insolvent or operating in an unsound manner.

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Legal	R.C. 135.12
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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	INVESTMENTS
Code	po6144
Status	
Adopted	November 9, 2009
Last Revised	May 17, 2018

#### 6144 - **INVESTMENTS**

The Board of Education authorizes the Treasurer to make investments of available monies from the funds of the District in securities authorized by State law. These shall include:

- A. 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 but does not include stripped principal or interest obligations of such obligations;
- B. bonds, notes, debentures, or any other obligations or securities directly issued by a Federal government agency or instrumentality;
- C. interim deposits in Board-approved depositories;
- D. bonds and other obligations of the State, or the political subdivisions of this state, provided that, with respect to bonds or other obligations of political subdivisions, all of the following apply the:
  - 1. bonds or other obligations are payable from the political subdivision's general revenues and backed by the full faith and credit of the political subdivision,
  - 2. bonds or other obligations are rated, at the time of purchase, in the three (3) highest classifications established by at least one (1) nationally recognized standard rating service and purchased through a registered securities broker or dealer,
  - 3. aggregate value of the bonds or other obligations does not exceed twenty percent (20%) of interim monies available for investment at the time of purchase,
  - 4. Treasurer is not the sole purchaser of the bonds or other obligations at original issuance, and
  - 5. the bonds or other obligations mature within ten (10) years from the date of settlement;
- E. no-load money market mutual funds consisting exclusively of obligations described in A. and B. above or repurchase agreements secured by such obligations, provided such investments are made only through eligible institutions authorized by R.C. 135.03;
- F. the Ohio Subdivision Fund (STAR Ohio).

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

No investment shall be made under division (D), as described above, unless the Treasurer has completed additional training that has been approved by the Treasurer of State and is either conducted by or provided under the supervision of the Treasurer of State.

The Treasurer is also authorized to enter into written repurchase agreements with any eligible institution in accordance with R.C. 135.03 provided that under the terms of the agreement the eligible institution agrees unconditionally to repurchase any of the securities listed in divisions (A) through (E), above. Such agreements may be either overnight or within a time not to exceed thirty (30) days and must comply with the requirements of R.C. 135.14(E).

Upon a two-thirds (2/3's) vote of its members, the Board may authorize the Treasurer to invest up to a maximum of forty percent (40%) of the District's interim funds in either of the following:

- A. Commercial paper notes issued by a for-profit corporation, business trust or association, real estate investment trust, common-law trust, unincorporated business, or general or limited partnership which has assets exceeding \$500,000,000. Such notes must:
  - 1. be rated at the time of purchase in the highest classification established by at least two (2) nationally recognized standard rating servicers;
  - 2. have an aggregate value that does not exceed ten percent (10%) of the outstanding commercial paper of the issuing entity;
  - 3. mature not later than 270 days after purchase; and
  - 4. be limited to the aggregate of five percent (5%) of interim monies available for investment at the time of purchase, when issued by a single issuer.

No investment shall be made under this provision unless the Treasurer has completed additional training that has been approved by the Treasurer of State and is either conducted by or provided under the supervision of the Treasurer of State.

- B. Bankers acceptances of banks that are insured by the Federal Deposit Insurance Corporation ("FDIC") and that matures no later than 180 days after purchase.

Except as provided in Section D above or as otherwise provided by law, investments made by the Treasurer must mature within five (5) years from the date of settlement, unless they are matched to a specific obligation or debt of the District.

The Treasurer shall prepare annually and submit to the Board, the Superintendent of Public Instruction, and the Auditor of State, on or before August 31st, a report listing each investment made pursuant to (A) and (B) above, during the preceding fiscal year, income earned from such investments, fees and commissions paid in connection with the investments, and any other information required by the Board, Superintendent, and the Auditor of State.

**[x?] ]** The purpose of the investments is to maximize the returns on the District's excess cash balances consistent with safety of those monies and with the desired liquidity of the investments.

**[x?] ]** In making investments authorized by R.C. 135.14, the Treasurer may retain the services of an investment advisor, provided the advisor is licensed by the Division of Securities under R.C. 1707.141, or is registered with the Securities and Exchange Commission and possesses experience in public funds investment management, specifically in the area of State and local government investment portfolios, or the advisor is an eligible institution in accordance with R.C. 135.03.

Whenever the Treasurer classifies public money as interim funds, the Treasurer must notify the Board within thirty (30) days. If the Board does not agree with the Treasurer's classification or investment(s), the Board may order the Treasurer to sell or liquidate any investment(s) or deposits. The Board's order will specifically describe the investment(s) or deposit(s) and fix the date upon which they are to be sold or liquidated for cash at the current market price. Neither the Treasurer nor the members of the Board will be held accountable for any loss occasioned by sales or liquidations of investment(s) or deposit(s) at prices lower than their cost. Any loss or expense incurred in making such sales or liquidation is payable as other expenses of the Treasurer's office.

Unless the District's annual portfolio of investments is \$100,000 or less, the Treasurer must place on file with the Auditor of State a written investment policy that has been approved by the Board of Education and signed by all entities conducting investment business with the Board. 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.

Provided the Board has no outstanding obligation(s) with respect to a loan received under the authority of R.C. 3313.483, the Treasurer of State and the Board issuing obligations under R.C. Chapter 133 that mature within one (1) year from the original date of issuance may enter into an agreement providing for:

A. the purchase of those obligations by the Treasurer of State on terms and subject to conditions set forth in the agreement;

B. the payment by the Board to the Treasurer of State of a reasonable fee as consideration for the agreement of the Treasurer of State to purchase those obligations.

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R.C. 133.23, 135.01-.21, 135.22, 135.45, 135.142, 3317.06, 3315.01, 3315.40, 5705.10

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	POST-ISSUANCE COMPLIANCE FOR TAX-EXEMPT AND TAX-ADVANTAGED OBLIGATIONS
Code	po6146
Status	
Adopted	December 11, 2014
Last Revised	January 21, 2021

#### 6146 - **POST-ISSUANCE COMPLIANCE FOR TAX-EXEMPT AND TAX-ADVANTAGED OBLIGATIONS**

The Board of Education may, from time to time, finance its capital improvements and operations through the issuance of debt obligations that are eligible for tax benefits under the Internal Revenue Code of 1986, as amended (the "Code"), and regulations promulgated thereunder ("Treasury Regulations"). Such obligations may include tax-exempt obligations and/or obligations eligible for tax credits (direct subsidies to the School District or tax credits to bond owners). All such tax-exempt obligations or tax-advantaged obligations are referred to herein as "Obligations," whether in the form of general obligation bonds, revenue bonds, bond anticipation notes, tax anticipation notes, lease-purchase obligations, installment-purchase obligations or otherwise.

This policy and related AG 6146 document practices and describes various procedures and systems designed to identify on a timely basis facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations in order that the interest on such Obligations continue to be eligible to be excluded from gross income for Federal income tax purposes or that the Obligations continue to receive tax-advantaged treatment. The Federal tax law requirements applicable to each issue of Obligations will be detailed in the nonarbitrage or tax compliance certificate prepared by bond counsel (the "Tax Certificate") and signed by officials of the District and the post-closing compliance checklist provided by bond counsel with respect to such issue. This policy and related AG 6146 establish a permanent, ongoing structure of practices and procedures that will facilitate compliance with the Code, Treasury Regulations and SEC Rule 15c2-12 (the "Rule").

The Board recognizes that compliance with applicable provisions of the Code and Treasury Regulations is an on-going process, necessary during the entire term of the Obligations, and is an integral component of the District's debt management. Accordingly, the analysis of those facts and implementation of this Policy and Administrative Guidelines will require on-going monitoring and consultation with an attorney experienced in legal work relating to the issuance of tax-exempt obligations or tax-advantaged obligations ("Bond Counsel") and the District's accountants.

This policy and the related AG 6146 do not address any post-issuance compliance requirements under State law. Nor is this policy and related AG 6146 a substitute, or a replacement, for any Tax Certificate or a post issuance compliance checklist relating to specific Obligations. The District is responsible for compliance with any such Tax Certificate or post-issuance compliance checklist.

This policy may be modified, expanded, abridged, or otherwise amended only by the Board upon consultation with the District's attorney and Bond Counsel, but without any notice to or consent from any trustee, bondholder or any other person.

#### **A. Investment and Expenditure of Proceeds**

The District's system of internal controls and accounting will be capable of tracking the investment and expenditure of proceeds of Obligations and other amounts subject to special requirements, and the allocation of such proceeds and other amounts to District facilities. Appropriate coding will be developed to identify District facilities (or portions thereof) financed or refinanced by Obligations. Such Administrative Guidelines will ensure that such proceeds are expended only for the purposes authorized by the resolution and, as applicable, referendum, pursuant to which such Obligations were issued and in compliance with the Tax Certificate relating to the Obligations or other instructions of



Bond Counsel.

## **B. Financed Facilities**

The District will track the use of facilities (or portions thereof) financed or refinanced by Obligations in the private trades or businesses for private business use. Arrangements for the sale, disposition, lease, sublease, management or other use of more than \_\_\_\_% (although not included in U.S. Department of Treasury regulations, 1% threshold is suggested as a trigger for greater security) **[NOTE: Private business use limit applies to each bond issue rather than each financed facility.]** of facilities financed or refinanced by Obligations with a term of (i) less than 200 days will be subject to prior review and approval by the Treasurer, and (ii) equal to or greater than 200 days will be subject to prior review and approval by the Treasurer and Bond Counsel. The Treasurer will track the aggregate annual private business use (if any) of facilities financed or refinanced by Obligations.

## **C. Periodic Review**

The District will periodically review compliance with the requirements of the Code and Treasury Regulations necessary to preserve the tax advantages of such Obligations. Such reviews will include final allocations of proceeds not later than 18 months after completion of facilities financed or refinanced with proceeds of Obligations and annual reviews to ensure private business use of such facilities does not exceed allowable levels. Such annual review will be conducted in connection with the preparation of the District's audited financial statements.

## **D. Potential Non-Compliance**

If the Treasurer, upon any annual review or otherwise, discovers non-compliance with any requirements of the Code or Treasury Regulations necessary to preserve the tax advantages of such Obligations, the Treasurer will, after consultation with the District's attorney and Bond Counsel, take necessary actions to remedy any such non-compliance, including among others the use of the "remedial actions" described in Treasury Regulations 1.141-12 and the IRS Voluntary Closing Agreement Program.

## **E. Retention of Professionals; Rebate Analyst**

The District will engage such professionals or consultants as are necessary, in the judgment of the Superintendent, to ensure that the requirements of the Code and Treasury Regulations necessary to preserve the tax advantages of such Obligations are timely met, including, without limitation, the requirement to compute and pay rebatable arbitrage to the United States government or to confirm an exception thereto. The Treasurer will ensure that all information reports or other returns or filings with the United States Department of Treasury or Internal Revenue Service will be filed timely on behalf of the District.

## **F. Purchase of Investments**

All investments of the proceeds of Obligations will be purchased at fair market value, as defined in the Code and Treasury Regulations, and will comply with the requirements of the Code and Treasury Regulations relating to yield restriction as advised by Bond Counsel.

## **G. Credit Enhancement Transactions**

The Treasurer will consult with Bond Counsel prior to engaging in any post-issuance credit enhancement transactions (i.e., bond insurance or letters of credit) or hedging transactions (i.e., interest rate swaps, caps, etc.) relating to any Obligation.

## **H. Subsidy Payments**

The Treasurer will implement proper administrative guidelines to ensure that any Federal subsidy payable in respect of any direct-pay tax credit bonds is requested by the timely filing of any required return or other documentation and that, upon receipt, such amounts are transmitted to the appropriate account of the District.

## **I. Post-Issuance Modifications**

The Treasurer will consult with Bond Counsel prior to any modification of the interest rate, maturity date, or other material terms of any Obligation.

## **J. Records Retention**

The District will retain records sufficient to demonstrate compliance with the requirements of the Code and Treasury Regulations necessary to preserve the tax advantages of such Obligations for the period required by law, presently

understood to be the life of the Obligations or any succeeding refunding Obligation plus three (3) years.

**K. Continuing Disclosure**

The Treasurer will implement proper Administrative Guidelines to ensure that the District complies with any undertakings to provide continuing disclosure in accordance with the Rule, including annual filing of operating and financial information and notices of listed "material events." The Treasurer may enter into a contract with a third party to assist the District in complying with its continuing disclosure obligations.

**L. Training and Education**

The Board authorizes the Superintendent, Treasurer, and any other person assigned responsibilities under this Policy and the Administrative Guidelines to attend educational seminars and conferences providing training and education on post-issuance compliance issues at least once a year and will pay the authorized expenses of such person.

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Internal Revenue Code of 1986, as amended

Treasury Regulations

SEC Rule 15c2-12

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	TUITION INCOME
Code	po6150
Status	
Adopted	November 9, 2009

#### 6150 - **TUITION INCOME**

The Board of Education shall assess tuition for attendance in District schools by students who are not entitled to receive a free public education in this District and whose enrollment has been approved by the Board.

Tuition rates shall be determined by the State. Rates will be available before the beginning of the school year or before the student's attendance commences. Charges shall be the maximum permitted by law.

The Treasurer shall be responsible for the assessment and collection of tuition. Tuition billing may be assessed daily in advance of the period for which the billing is made.

When payment of tuition by a parent is more than thirty (30) days overdue, services may be terminated.

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Legal	R.C. 3313.211, 3313.64, 3317.08, 3323.142, 3327.06
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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	BAD CHECKS
Code	po6151
Status	

#### 6151 - **BAD CHECKS**

When the District receives a check from a student or parent that, when deposited, is returned marked "insufficient funds", the Treasurer shall provide an opportunity for the payer to make proper payment or to arrange for a satisfactory payment schedule. If payment is not received within sixty ( 60 ) days, the payment schedule is not adhered to, or the monies do not appear to be collectable, the Board of Education authorizes the Treasurer to remove the fee or charge from the District's Accounts Receivable and to take appropriate action against the student and/or the parents.

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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	WAIVER OF SCHOOL FEES FOR INSTRUCTIONAL MATERIALS
Code	po6152.01
Status	
Adopted	November 9, 2009
Last Revised	January 21, 2021

#### 6152.01 - **WAIVER OF SCHOOL FEES FOR INSTRUCTIONAL MATERIALS**

The Big Walnut Local School District may waive fees assessed by the District for instructional materials for students who demonstrate a serious financial need. The Superintendent may, as deemed necessary, establish additional procedures to supplement the procedures established in this policy regarding the requests for the waiver of fees. This waiver does not include District fees associated with extra-curricular activities or student enrichment programs that are not part of a course of instruction.

☒ Additionally, the District may charge fees for tools, equipment, and materials, as specified, that are necessary for workforce-readiness career-technical education training programs that may be retained by the students after completion of the course.

#### **Eligibility Standards**

Students eligible for a waiver of school fees include, but are not limited to, the following:

- A. Students who qualify for aid under Ohio Works First (R.C. 5107) or Disability Assistance (R.C. 5115).
- B. Students who qualify for free lunch under the National School Lunch Act and the Child Nutrition Act of 1966.
- ~~(?) Students who qualify for free lunch after the start of the school year may request a partial refund that will be prorated based on the amount of the school year that remains.~~
- C. ☒ Students whose families have suffered very significant financial losses due to severe illness or injury in the family or unusual expenses including, but not limited to, fire, flood, or storm damage.
- D. ☒ Other good and just reasons.
- E. ☒ Students who qualify for reduced breakfast and/or lunch under the Ohio School Meals Program.

#### **Notification to Parents**

- A. Annually the substance of this policy shall be communicated in writing to the parent(s) or guardian of all students in the District.
- B. The first bill or notice sent to parents or guardians who owe fees shall state:
  - 1. The District will waive fees for persons unable to afford them in accordance with its policy.
  - 2. The procedure for applying for a fee waiver, and the name, address and telephone number of the person to contact for information concerning a fee waiver.

#### **Procedures for Resolution of Disputes**

- A. A parent(s) or guardian who cannot pay school fees may write a letter requesting a waiver of fees to the Superintendent. The letter must contain the following:

1. name(s) of student(s)
2. name of parent(s) or guardian(s)
3. address of parent(s) or guardian(s)
4. phone number of parent(s) or guardian(s)
5. school where child(ren) attend(s)
6. reason for request for waiver of fees

The Superintendent shall have the authority to review the waiver request and request such further information, if any, as s/he deems necessary in order to make a decision on that request.

- B. No fee shall be collected from any parent(s) or guardian who is seeking a fee waiver in accordance with the District's policy until the District has acted on the initial request or appeal (if any is made), and the parent(s) or guardian have been notified of the decision.
- C. If the Superintendent denies a request for fee waiver, then a copy of the decision shall be mailed to the parent(s) or guardian within fifteen (15) school days of receipt of the request. The decision shall state the reason for the denial and shall inform the parent(s) or guardian of the right to appeal, including the process and timelines for that action. The denial notice shall also include a statement informing the parent(s) or guardian that reapplication may be made for a waiver any time during the school year, if circumstances change. (x ) The decision of the Superintendent is final.
- D. ~~( ? ) An appeal of the Superintendent's decision must be made to the Board of Education within seven (7) calendar days after receipt of the decision. An appeal shall be decided within thirty (30) calendar days of the receipt of the parent's or guardian's request for an appeal. The parent(s) or guardian(s) shall have the right to meet with the Board in order to explain why the fee waiver should be granted.~~

### **Nondiscrimination**

The Board expects all staff members to exercise the utmost care to see that, as a result of their actions or comments, students cannot differentiate between those students whose parents are unable to purchase required instructional materials or pay required fees and those whose parents can.

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R.C. 3313.642

National School Lunch Act, 60 Stat. 230 (1946), 42 U.S.C. 1751 (as amended)

Child Nutrition Act of 1966, 80 Stat. 885, 42 U.S.C. 1771

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	STUDENT FEES, FINES, AND CHARGES
Code	po6152
Status	
Adopted	November 9, 2009
Last Revised	April 10, 2014

## 6152 - **STUDENT FEES, FINES, AND CHARGES**

The Board of Education will provide the necessary textbooks and/or electronic textbooks required by the course of study free of charge for its students. The Board may charge fees for any additional materials used in the course of instruction. The Board may furnish these additional materials free of charge to students determined to have a serious financial need. Any waiver of fees shall be made pursuant to Policy 6152.01.

The Board will not charge a fee to a student who is eligible for a free lunch under the National School Lunch Act and the Child Nutrition Act of 1966 for any materials needed to enable the student to participate in a course of instruction. However, the Board may nonetheless charge a fee for materials needed for a student to participate in extracurricular activities or student enrichment programs.

~~(x?? )~~ or tools, equipment, and materials that are necessary for workforce-readiness career-technical education training program that may be retained by the students after completion of the course.

~~7.1 School fees shall be paid in advance for each school term at the time of initial registration or initial enrollment.~~

### **Fees**

For the purposes of this policy, "school fees" or "fees" means any monetary charge collected by the District from a student or the parent(s) or guardian of a student as a prerequisite for the student's participation in any curricular or extra-curricular program of the District.

A. ~~"School fees" include, but are not limited to, the following:~~

- ~~1. (2) all charges for required workbooks and instructional materials~~
- ~~2. (1) all charges and deposits collected by a school for use of school property (e.g., locks, towels, laboratory equipment)~~
- ~~3. (1) charges for field trips made during school hours, or made after school hours if the field trip is a required or customary part of a class or extra-curricular activity~~
- ~~4. (1) charges or deposits for uniforms or equipment related to varsity and intramural sports, or to fine arts programs~~
- ~~5. (1) charges to participate in extra-curricular activities~~
- ~~6. (1) charges for supplies required for a particular class or for gym uniforms~~
- ~~7. (1) graduation fees~~
- ~~8. (1) school records fees~~
- ~~9. (1) school health service fees~~

10. ~~( ) driver's education fee assessed pursuant to Ohio Revised Code~~

B. ~~"School fees" do not include:~~

1. ~~( ) library fines and other charges made for the loss, misuse, or destruction of school property;~~
2. ~~( ) charges for the purchase of class rings, yearbooks, pictures, diploma covers, or similar items;~~
3. ~~( ) charges for optional travel undertaken by a school club or group of students outside of school hours;~~
4. ~~( ) charges for admission to school dances, athletic events, or other social events;~~
5. ~~( ) optional community service programs for which fees are charged (e.g., preschool before and after school child care, recreation programs).~~

A charge shall not exceed the combined cost of the material used, freight and/or handling charges, and nominal add-on for loss. Money received from resale of such material shall be returned to the Treasurer with an accurate accounting of all transactions.

### Fines

When school property, equipment, or supplies are damaged, lost, or taken by a student, a fine will be assessed. The fine will be reasonable, seeking only to compensate the school for the expense or loss incurred.

The late return of borrowed books or materials from the school libraries will be subject to appropriate fines.

### Choose Option #1 or #2

#### ~~[ ] Option #1~~

~~Any fees, fines, and/or other charges collected by members of the staff shall be turned in to the Treasurer within one (1) business day after collection.~~

#### [x] Option #2

Any fees, fines, and/or other charges collected by members of the staff that total more than \$1,000.00 or that cannot be safeguarded shall be turned in to the Treasurer within one (1) business day after collection. Any fees, fines, and/or charges collected by members of the staff that total less than \$1,000.00 and that can be safeguarded shall be turned in to the Treasurer within three (3) business days after collection. A place such as the building safe or a locked file cabinet (x) shall be designated in each building (x) shall be used for securing these monies until they are deposited with the Treasurer. At no time shall any staff member place public monies in his/her own banking accounts or commingle public monies with their own. Except in cases of extenuating circumstances, i.e., the inability to access the secure place in the building, public monies should not be taken to a person's place of residence.

#### [END OF OPTIONS]

In accordance with R.C. 3313.642, failure to pay fees and fines may result in the withholding of grades and credit. In the event the above course of action does not result in the fee being collected, the Board authorizes the Treasurer to take the student and/or his/her parents to Small Claims Court for collection. Under no circumstances will the Board withhold the grades, credits, official transcripts, diploma, IEPs, or Section 504 Plans of a student for nonpayment of fees for materials used in the course of instruction, if a complaint has been filed at any time in a juvenile court alleging that the student is an abused, neglected, or dependent child, or if the student has been adjudicated an abused, neglected, or dependent child. Further, the Board will transfer immediately the grades, credits, official transcripts, IEPs, or Section 504 Plans of a student upon the receipt of either another district's or school's request for those records pursuant to R.C. 3313.672, or a juvenile judge's order under R.C. 2151.272. The Superintendent may request a copy of any order regarding a child's custody or placement issued pursuant to a complaint filed under R.C. 2151.27. The Board, however, will not withhold records required to be transferred pursuant to this paragraph pending receipt of a copy of the order.

[x] For convenience to families, the Board of Education may enter into an agreement with one or more credit card/online payment processing vendors to facilitate online payment of fees, fines, and charges. Parents/guardians or students may elect but are not required to make payments online. Vendors will comply with all Board policies and procedures related to confidentiality and security of information transmitted electronically. Payees will be notified of any processing or other nominal fees that may be charged for use of an online payment system before the transaction is completed.

Annually, the District will report to the Ohio Department of Education the number of students for whom it sent transcripts pursuant to R.C. 3313.642(D), and the total amount of unpaid fees lost due to compliance with that provision.



Nothing in this policy restricts the right of access of a parent or student to school records or to receive copies of such records, as required by Federal and State laws.

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R.C. 2151.272, 3313.642, 3329.06, 9.38

National School Lunch Act, 60 Stat. 230 (1946), 42 U.S.C. 1751 (as amended)

Child Nutrition Act of 1966, 80 Stat. 885, 42 U.S.C. 1771

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	FISCAL PLANNING
Code	po6210
Status	
Adopted	November 9, 2009

#### 6210 - **FISCAL PLANNING**

The Board of Education shall collect and assemble the information necessary to discharge its responsibility for the fiscal management of the School District and to plan for the financial needs of the educational program. The Board will strive toward maintaining both short and long range projections of District financial requirements.

Accordingly, the Board directs the Treasurer to:

- A. ☒ include cost estimates in all ongoing financial requirements;
- B. ☒ prepare a long range year-by-year budget plan for the maintenance and replacement of facilities and equipment;
- C. ☒ maintain a plan of anticipated local, State, and Federal revenues;
- D. ☒ report to the Board any serious financial implications that emerge from the District's ongoing fiscal planning.

In addition, the Board directs the Treasurer to maintain annually a detailed five (5) year projection of estimated revenues and expenditures, as required by Policy 6231.

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Legal	R.C. 9.34, 5705.28, 5705.30, 5705.391
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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	ENDING CASH BALANCE
Code	po6220.01
Status	

Book	
Policy Manual	
Section	
6000 Finances	
Title	
ENDING CASH BALANCE	
Code	
po6220.01	
Status	
Active	
Adopted	
September 15, 2016	

#### 6220.01 - **ENDING CASH BALANCE**

In accordance with the Government Finance Officers Association (GFOA) and rating analysts' best practices, the Board of Education believes that, in order to maintain financial effectiveness, an annual ending cash balance equal to thirty (30) days operating cash be the minimum operational benchmark for determining ending cash needs for the General Fund. If at any time during the first three (3) years of the five-year financial forecast the projected ending cash balance falls below thirty (30) days operating cash, the Treasurer will report such to the Superintendent and Board. The Superintendent and Treasurer will develop and present to the Board a strategy to bring the projected ending cash balance to a minimum thirty (30) day projected ending cash balance.

The Board also recognizes the importance of maintaining a balance above the minimum standard in order to avoid asking taxpayers for additional funds. The District should strive to exceed the minimum balance at all times throughout the five-year forecast.

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	BUDGET PREPARATION
Code	po6220
Status	
Adopted	November 9, 2009

#### 6220 - **BUDGET PREPARATION**

The District's operation and educational plan is reflected in its budgets. Each year, the Board of Education will cause to have prepared and then review the General Fund as well as the other funds which comprise the tax budget.

The Treasurer/CFO may include in the budget a Budget Reserve Fund. The amount of the reserve shall be

**(x )** stipulated by Board resolution.

**OR**

~~**( )** of at least \_\_\_\_\_ percent ( \_\_\_\_\_ %) of the General Fund.~~

The Board directs the Treasurer to present the tax budget to the Board prior to January 15th of each year. When presented to the Board for review and/or adoption, the tax budget shall indicate the information required by the State Auditor's Office.

With an affirmative vote of the majority of the County Budget Commission, including the County Auditor, the requirement that the Board of Education adopt a tax-budget may be waived. Therefore, the Board directs the Treasurer to prepare the tax budget in compliance with the requirements of the Delaware County Auditor, the Ohio Revised Code, and the State Auditor's Office.

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Legal	R.C. 5705.13, 5705.28(A)(1), 5705.281, 5705.29, 5705.30
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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	APPROPRIATIONS AND SPENDING PLAN
Code	po6231
Status	
Adopted	November 9, 2009
Last Revised	September 12, 2011

#### 6231 - **APPROPRIATIONS AND SPENDING PLAN**

The annual appropriation measure shall be designed to carry out District operations in a thorough and efficient manner, maintain District facilities properly, and honor continuing obligations of the Board of Education.

The Board may establish a Board Service Fund which shall not exceed the greater of \$2.00 per enrolled student or \$20,000. The Board Service Fund shall be set aside from the General Fund, on an annual basis, by resolution of the Board and shall be used to pay expenses actually incurred by Board members in the performance of their official duties. Such fund may also be used to pay for the expenses actually incurred by newly elected Board members relative to training and orientation to the performance of their duties prior to taking office. Appropriations from this fund shall not exceed (x ) \$60,000 ~~(?) the sum specified by R.C. 3315.15~~ in any one school year.

An annual appropriations resolution shall be developed, approved, and filed according to statute and the requirements of the Auditor of the State of Ohio.

**x ]** The appropriation measure shall be adopted at the fund level for all funds.

~~**[ ? ]** The appropriation measure shall provide for a sufficient amount of money to fund the Budget Reserve Fund if established in the Tax Budget.~~

The Board shall adopt as part of its annual appropriation measure a spending plan (also known as a forecast), as prescribed by statute, or in the case of an amendment or supplement to an appropriation measure, an amended spending plan setting forth a projection of revenue, expenditures, and assumptions. The forecast shall include the General Fund, any special cost center associated with General Fund money, Emergency Levy funds, any Debt Service activity that would otherwise have gone to the General Fund, DPIA, and Poverty Based Assistance (PBA) funds. A copy of the annual appropriation measure and any amendment or supplement to it and the spending plan or amended plan shall be submitted to the Superintendent of Public Instruction and shall set forth all revenues available for appropriation by the District during such year and their sources; the nature and amount of expenses to be incurred during the year; the outstanding and unpaid expenses on the date the measure, amendment, or supplement is adopted; the dates by which such expenses must be paid; and any other information the Superintendent or State law requires.

The plan, amended plan, and updates shall be presented in such detail and form and at such times as the Superintendent of Public Instruction or State law prescribes.

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Legal	R.C. 3313.15, 3316.031, 5705.13, 5705.29, 5705.36, 5705.38(B), 5705.391
	R.C. 5705.41, 5705.412, 5705.45
	A.C. 3301-92-04

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	APPROPRIATIONS IMPLEMENTATION
Code	po6232
Status	
Adopted	November 9, 2009

#### 6232 - **APPROPRIATIONS IMPLEMENTATION**

The Board of Education places the responsibility of administering the appropriations, once adopted, with the Superintendent. S/He may consult with the Treasurer when major purchases are considered and shall keep the Board informed as to problems or concerns as the appropriations are being implemented.

The Superintendent shall be authorized to proceed with making financial commitments, purchases, and other expenditures within limits provided in the appropriations, limitations stated in Board policies, and within legal authority expressed in State statutes.

Listings of expenditures, appropriate financial reports, and budget comparison reports shall be submitted monthly to the Board to keep members informed as to the status of the appropriations and overall financial condition of the District.

As a part of the regular fiscal report to the Board, the Treasurer shall include any occurrences of non-compliance with Ohio Budgetary Law, as well as any occurrences that actual revenues are less than estimated revenues, including the available equity upon which the appropriations from the fund were based. The ~~(x) Superintendent~~ **(x)** Treasurer shall present to the Board recommended amendments to the General Appropriations Act that will prevent expenditures from exceeding revenues. Such recommendations shall be in accordance with requirements of the law and provisions of negotiated agreements.

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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	AMENITIES FOR PARTICIPANTS AT MEETINGS AND/OR OTHER OCCASIONS
Code	po6233
Status	
Adopted	November 9, 2009

## 6233 - **AMENITIES FOR PARTICIPANTS AT MEETINGS AND/OR OTHER OCCASIONS**

### ☒ **[OPTION #1]**

The Board of Education recognizes the value in providing meals, refreshments, and/or other amenities for staff, students, citizens, advisory groups, who participate in meetings and staff development sessions, or on other occasions as deemed appropriate by the administration.

~~[?] Such amenities may include, but are not limited to, gift cards of a reasonable amount not to exceed ( ) \$25.00, ( ) teacher or student recognition gifts appropriate to the occasion, caps, clothing, educational items, books, or similar items of a reasonable value.~~

~~**[DRAFTING NOTE: The Ohio Licensure Code of Professional Conduct stipulates that no educator shall accept gifts of \$25 or more.]**~~

The Board hereby affirms that these expenses do serve a valid and proper public purpose. The Board believes that the "public purpose" served is the promotion of education, enhancement of morale, and rapport, and the encouragement of participation in said activities. However, under no circumstances shall public funds be expended for the purchase of alcoholic beverages.

The Board further directs the Treasurer to include funds in the annual appropriations for the purchase of such amenities or to reimburse staff who incur such expenses if purchased in connection with meetings, staff development sessions, or other occasions deemed appropriate by the administration. All such expenditures on behalf of the District must have prior authorization by the Superintendent and will be made in accordance with all District purchasing procedures and documentation requirements.

### ☐ **[OPTION #2]**

~~The Board of Education encourages the providing of meals, refreshments, and/or other amenities for staff, students, citizens, advisory groups who participate in meetings and staff development sessions, or on other occasions as deemed appropriate by the administration. However, such food and amenities may not be purchased using public funds. Rather, such food and amenities must be purchased using entirely private funds and/or donations.~~

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	Vol. 42, No. 1 - August 2023 New BOARD OF REVISION COMPLAINTS AND COUNTERCOMPLAINTS
Code	po6240
Status	

### **New Policy - Vol. 42, No. 1**

#### **6240 - BOARD OF REVISION COMPLAINTS AND COUNTERCOMPLAINTS**

The Board of Education has a responsibility to properly manage the tax revenue it receives from local property taxes. Under State law, the Board has the authority to challenge real estate tax valuations through the Board of Revision in certain circumstances.

#### **Original Complaints**

Upon adoption of a resolution by the Board, the Treasurer/CFO, through counsel, shall file original complaints regarding any arm's length sale (☐ commercial only, ☒ commercial or residential) in which the sale price exceeds both the filing threshold as determined by the Tax Commissioner and the Auditor's valuation by at least ten percent (10%), within the time period permitted for sales by law. Each resolution adopted by the Board will identify no more than one (1) parcel of land unless multiple parcels are owned by the same record owner(s).

At least seven (7) calendar days prior to the Board taking action on the resolution, the Treasurer will send a written notice by certified mail to at least one (1) of the parcel owners of record at their last known tax-mailing address, and if different to the street address of the parcel(s), which declares the intent of the Board to consider adoption of the resolution. The notice will also include the date of the meeting at which the Board will consider the resolution and the basis for filing the complaint. If the Treasurer has record of an internet identifier of record associated with at least one (1) owner, the notice may be sent by regular U.S. mail and by that internet identifier of record.

#### **Countercomplaints**

##### **☐ [Option #1]**

~~The Board authorizes the Treasurer/CFO, through counsel, to file counter-complaints in response to non-residential complaints that seek reductions in market value of at least \$ \_\_\_\_\_ in true value. [DRAFTING NOTE: Many board of education limit counterclaims to non-residential property only and do not file countercomplaints against residential properties. Select this option if the board would like to limit countercomplaints to non-residential properties only.]~~

##### **☒ [Option #2]**

The Board authorizes the Treasurer/CFO, through counsel, to file counter-complaints in response to complaints that seek reductions in market value of at least \$ 18,000 in true value. [DRAFTING NOTE: A board of education may file a counter-complaint only if the original complaint states an amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination of at least seventeen thousand five hundred dollars in taxable value. The amount a board of education lists in either option must be greater than this amount.]

##### **☐ [END OF OPTIONS]**

#### **Settlement Authority**

The Treasurer/CFO shall have the discretion to settle a complaint or counter-complaint via stipulation of value or dismissal of a complaint or counter-complaint. The Treasurer shall provide notice of all settlements to the Board.



## **Appeals**

When permitted by law, the Board may appeal any decision of the BOR, as determined by the Treasurer/CFO, in consultation with Board counsel and notification to the Board.

R.C. 5715.19

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Legal

R.C. 5715.19

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	PURCHASING AND BIDDING
Code	po6320
Status	
Adopted	November 9, 2009
Last Revised	May 18, 2017

## 6320 - PURCHASING AND BIDDING

### Price Quotations for Items Not Required to be Competitively Bid

It is the policy of the Board of Education that the Treasurer seek at least three (3) price quotations, unless fewer quotations are available, on purchases of any supplies, materials, and/or equipment costing more than \$ 2500, except in cases of emergency or when the materials purchased are of such a nature that price negotiations would not result in a savings to the District or when the item is subject to formal bid. Standardized purchasing procedures of the District (AG 6320A) shall be followed when purchasing on the basis of price quotations from vendors.

### Limitations

All purchases that are within the amount contained in the ~~( )~~ function ~~(-x)~~ object ~~( )~~ line item ~~[END OF OPTIONS]~~ of the appropriation ~~(x)~~ and were originally contemplated in the budgeting process ~~[END OF OPTION]~~ may be made upon authorization of the Superintendent and Treasurer ~~(x)~~ unless the contemplated purchase is for more than \$ 50,000, in which case prior approval is required from the Board of Education ~~[END OF OPTION]~~.

[ ] The Treasurer is authorized to adjust appropriations within a fund in order to make necessary purchases and shall report such modifications at the following regular Board meeting.

### [ x] Then and Now Certificate

If the Treasurer can certify that both at the time of the purchase and at the time of certification, sufficient funds were available ~~( ) or in the process of collection, [END OF OPTION]~~ to the credit of the respective fund, properly appropriated and free from previous encumbrance, the expenditure may be authorized. The Board may approve such payment within thirty (30) days from receipt of such certificate.

Amounts of less than \$3,000 may be paid by the Treasurer upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful.

The Board should be advised of all nonbid purchases ~~( ) not contemplated during the budgeting process (x)~~ when the amount exceeds the amount of the appropriation ~~[END OF OPTIONS]~~.

[ x] The Superintendent is authorized to make emergency purchases, without prior adjustment, of those goods and/or services needed to keep the schools in operation. Such purchases shall be brought to the Board's attention at the next regular meeting.

### [ x] "Blanket" Certificates

The Treasurer may issue "blanket" purchase orders (certificates) for a sum not exceeding an amount established by resolution of the Board against any specific line item account over a period of time, not to extend beyond the end of the fiscal year in which it is issued. Only one (1) "blanket" purchase order (certificate) may be outstanding at any one (1) particular time for any one (1) particular line item appropriation.

## **[ ] "Super Blanket" Certificates**

~~The Treasurer may issue "super blanket" purchase orders (certificates) for any amount for expenditures and contracts from a specific line item appropriation account in a specified fund for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. Such a purchase order (certificate) shall not extend beyond the fiscal year.~~

## **Contracts for Development and Improvement of Facilities**

All contemplated contracts for professional design services such as from an architect or for construction management shall be in accordance with R.C. 9.33 - 9.335 and R.C. 153.65 - 153.71 as applicable, as well as any relevant provisions of the Ohio Administrative Code.

## **Competitive Bidding**

When the Board determines to build, repair, enlarge, improve, or demolish a school building the cost of which will exceed \$50,000, or for the purchase (or lease-purchase) of school buses, the Treasurer shall obtain competitive bids.

**x ]** In accordance with statute, the Board may elect to forego the bidding for contracts in any of the following situations if:

- A. **(x )** the Board elects and declares by resolution to participate in purchase contracts, in accordance with R.C. Chapter 125 and the terms and conditions prescribed by the Department of Administrative Services
- B. **(x )** the Board determines and declares by resolution adopted by two-thirds (2/3's) of its members that any item is available and can be acquired only from a single source
- C. **(x )** the Board declares by resolution adopted by two-thirds (2/3's) of its members that the installation, modification, and/or remodeling subject to contracting is involved in an energy conservation measure undertaken through an installment payment contract under R.C. 3313.372 or pursuant to R.C. 133.06(G)
- D. **(x )** the Board finds and determines that an urgent necessity exists (as defined by statute) with respect to a particular improvement
- E. **(x )** pursuant to R.C. 9.48, the Board participates in a joint purchasing program, operated by or through a national or State association of political subdivisions in which the Board is eligible for membership or through the Federal government or another political subdivision

The Superintendent shall verify that the specifications for any public improvement project for which bids are solicited do not require any bidder to:

- A. enter into agreements with labor organizations on said public improvement; or
- B. enter into an agreement that requires its employees to become members of or pay fees or dues to a labor organization as a condition of employment or continued employment.

Bidding shall be conducted in accordance with R.C. 3313.46 and related statutes.

Bids shall be sealed and shall be opened by the Treasurer in the presence of at least one (1) witness.

## **Soliciting of Bids**

The Board, by resolution, may award a bid to the lowest responsible bidder. For a bidder to be deemed responsible, the Board may request evidence from the bidder concerning:

- A. **(x )** the experience (type of product or service being purchased, etc.) of the bidder;
- B. **( x )** the financial condition;
- C. **( x )** the conduct and performance on previous contracts (with the District or other agencies);
- D. **(x )** the bidder's facilities;
- E. **(x )** management skills;

F. ( ☒ ) the ability to execute the contract properly;

G. ( ☒ ) a signed affidavit affirming that neither the bidder nor any subcontractor has entered into an agreement with any labor organization regarding the public improvement project.

### Awarding of Bids

The Board shall approve all contracts resulting from competitive bids prior to being awarded. The Board reserves the right to reject any or all bids.

In situations in which the Board has resolved to award a bid to the lowest responsible bidder and the low bidder does not meet the considerations specified above, the Board shall so notify the bidder, in writing, by certified mail.

### Purchase of School Buses and Certain Other Motor Vehicles

The Board shall use competitive bidding to enter into an agreement for the purchase or lease-purchase of a school bus unless an exception to bidding applies. The term "school bus" includes any vehicle designed to carry more than nine (9) passengers excluding the driver. Bids shall indicate that prior to delivery the bus must comply with all applicable State laws and regulations, including the Ohio Pupil Transportation Operation and Safety Rules. No bid bonds will be required unless requested by the Board during the competitive bidding process. The Board is not required to use competitive bidding to rent or lease a school bus as long as the agreement does not include a provision for purchase of the bus.

For the purchase of motor vehicles other than school buses, the Board will follow the adopted procedures to obtain price quotations prior to purchase when applicable. Standardized purchasing procedures of the District shall be followed when purchasing a motor vehicle other than a school bus.

### Lease-Purchase Agreements

Lease-purchase agreements entered into by the Board shall be in accordance with R.C. 3313.375. Such agreements shall be a series of one (1) year renewable lease terms totaling not more than thirty (30) years, after which time ownership is transferred to the Board if all obligations of the Board under the agreement have been satisfied.

### Purchases from the State

In accordance with State law (R.C. 4115.31 - 4115.35), the Superintendent shall, in accordance with rules of the State Committee for the purchase of products and services provided by persons with severe disabilities, procure products or services at the fair market price established by the committee from a qualified nonprofit agency for persons with severe disabilities, if the product or service is on the procurement list and is available within the period required by the District, notwithstanding any law requiring the purchase of products and services on a competitive bid basis.

### Quantity Purchases

In order to promote efficiency and economy in the operation of the District, the Board requires that the Treasurer periodically estimate requirements for standard items or classes of items and make quantity purchases to procure the lowest cost consistent with good quality.

### Requirement

Before the Treasurer places a purchase order, s/he shall check as to whether the proposed purchase is subject to bid, whether sufficient funds exist in the budget, and whether the material might be available elsewhere in the District. All purchase orders shall be numbered consecutively.

In the interests of economy, fairness, and efficiency in its business dealings, the Board requires that:

- A. ( ☒ ) items commonly used in the various schools or units thereof, be standardized whenever consistency with educational goals can be maintained;
- B. ( ☒ ) opportunity be provided to as many responsible suppliers as possible to do business with the School District. To this end, the Treasurer shall develop and maintain lists of potential suppliers for various types of supplies, equipment, and services;
- C. ~~( ☒ ) a prompt and courteous reception, insofar as conditions permit, be given to all who call on legitimate business matters;~~
- D. ( ☒ ) where the requisitioner has recommended a supplier, the Treasurer may make alternate suggestions to the requisitioner if, in his/her judgment, better service, delivery, economy, or utility can be achieved

by changing the proposed order.

Employees may be held personally responsible for anything purchased without a properly-signed purchase order or authorization.

The Board may acquire equipment as defined in law by lease, by installment payments, by entering into lease-purchase agreements, or by lease with an option to purchase, provided the contract sets forth the terms of such a purchase and the purchase complies with applicable law and Board policy.

### **Reverse Auctions**

It is the policy of the Board to permit the use of a reverse auction to purchase services and supplies whenever it is determined that the reverse auction process will be advantageous to the District (e.g., result in a cost savings to the District). To that end, vendors may submit proposals when competing to sell services and/or supplies in an open environment via the Internet. While the reverse auction process may be used to purchase supplies such as equipment, materials, tangible assets, and insurance, the process may not be used to purchase real property or interests in real property. The process may also be used to purchase services such as the furnishing of labor, time, or effort by a person, provided such services do not involve the delivery of a specific end product other than a report, and are not being furnished in connection with an employment agreement or collective bargaining agreement and/or which are not subject to a competitive selection procedure required by law.

The Board will provide notice of the request for proposals and award contracts in accordance with the Superintendent's administrative guidelines.

### **[x ] Procurement - Federal Grants**

The Superintendent shall maintain a procurement and contract administration system in accordance with the USDOE requirements (34 C.F.R. 80.36) for the administration and management of Federal grants and Federally-funded programs. The District shall maintain a compliance system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of this policy and administrative guidelines (AG 6320A). (See Policy 6325)

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Legal	R.C. 9.25, 9.30, 9.31, 9.311, 9.312, 9.314, 125.04, 153.02, 153.12, 153.54
	R.C. 2909.33, 3313.37, 3313.375, 3313.46, 3313.172, 3327.08, 4115.32 et. seq.
	R.C. 4116.02, 4116.03, 4511.76, 5705.41, 5705.45
	A.C. 3301-83

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	Vol. 41, No. 2 - January 2023 Revised PROCUREMENT - FEDERAL GRANTS/FUNDS
Code	po6325
Status	First Reading
Adopted	December 21, 2017
Last Revised	August 16, 2018

### **Revised Policy - Vol. 41, No. 2**

#### **6325 - PROCUREMENT - FEDERAL GRANTS/FUNDS**

Procurement of all supplies, materials, equipment, and services paid for from Federal funds or District matching funds shall be made in accordance with all applicable Federal, State, and local statutes and/or regulations, the terms and conditions of the Federal grant, Board of Education policies, and administrative procedures.

The Superintendent shall have and use a procurement and contract administration system in accordance with the USDOE requirements (2 C.F.R. 200.317-.326), including affirmative steps for small and minority businesses and women's business enterprises, for the administration and management of Federal grants and Federally-funded programs. The District shall maintain oversight that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of the District's documented general purchasing Policy 6320 and AG 6320A.

~~All~~ When required by Federal program legislation, all Federally-funded contracts in excess of \$2,000 related to construction, alteration, repairs, painting, decorating, etc. must comply with Davis-Bacon prevailing wage requirements.

All District employees, officers, and agents who have purchasing authority shall abide by the standards of conduct covering conflicts of interest and governing the actions of its employees, officers, and agents engaged in the selection, award, and administration of contracts as established in Policy 1130, Policy 3113, and Policy 4113 - Conflict of Interest.

The District will avoid acquisition of unnecessary or duplicative items. Additionally, consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase and, where appropriate, an analysis shall be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with Federal funds.

To foster greater economy and efficiency, the District may enter into State and local intergovernmental agreements, where appropriate, for procurement or use of common or shared goods and services.

#### **Competition**

All procurement transactions for the acquisition of property or services required under a Federal award paid for from Federal funds or District matching funds shall be conducted in a manner that encourages full and open competition and that is in accordance with good administrative practice and sound business judgment. In order to promote objective contractor performance and eliminate unfair competitive advantage, the District shall exclude any contractor that has developed or drafted specifications, requirements, statements of work, or invitations for bids, or requests for proposals from competition for such procurements.

Some of the situations considered to be restrictive of competition include, but are not limited to, the following:

- A. unreasonable requirements on firms in order for them to qualify to do business
- B. unnecessary experience and excessive bonding requirements

- C. noncompetitive pricing practices between firms or between affiliated companies
- D. noncompetitive contracts to consultants that are on retainer contracts
- E. organizational conflicts of interest
- F. specification of only a 'brand name' product instead of allowing for an 'or equal' product to be offered and describing the performance or other relevant requirements of the procurement
- G. any arbitrary action in the procurement process

Further, the District does not use statutorily or administratively imposed State, local, or tribal geographical preferences in the evaluation of bids or proposals, unless 1) an applicable Federal statute expressly mandates or encourages a geographic preference; or 2) the District is contracting for architectural and engineering services, in which case geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

To the extent that the District uses a pre-qualified list of persons, firms, or products to acquire goods and services that are subject to this policy, the pre-qualified list includes enough qualified sources as to ensure maximum open and free competition. The District allows vendors to apply for consideration to be placed on the list periodically?  
annually. [insert frequency. See Drafting Note]

**[Drafting Note: The District shall allow vendors not on the pre-qualified list to apply for placement on the list periodically. The District may determine how frequently the pre-qualified list becomes open for new vendors or whether it is open continuously.]**

The District shall require that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to provide maximum open and free competition. The District shall not preclude potential bidders from qualifying during the solicitation period.

### **Solicitation Language (Purchasing Procedures)**

The District shall have written procurement procedures that require that all solicitations made pursuant to this policy incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it shall conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a 'brand name or equivalent' description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which shall be met by offers shall be clearly stated, and identify all requirements which the offerors shall fulfill and all other factors to be used in evaluating bids or proposals.

The Board will not approve any expenditure for an unauthorized purchase or contract.

### **Procurement Methods**

The District shall have and use documented procedures, consistent with the standards described above, for the following methods of procurement:

#### **A. Informal Procurement Methods**

When the value of the procurement for property or services under a Federal award does not exceed the simplified acquisition threshold or a lower threshold established by the State, formal procurement methods are not required. The District may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost. The informal methods used for procurement of property or services at or below the simplified acquisition threshold include:

##### **1. Micro-purchases**

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$10,000 [not to exceed \$10,000]. To the maximum extent practicable, the District should distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if the Superintendent considers the price to be reasonable based on research, experience, purchase history, or other relevant information, and documents are filed accordingly.



The District shall maintain evidence of this reasonableness in the records of all purchases made by this method.

~~[ ] Unless otherwise defined by State or local law, Districts are responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of the risk, and its documented procurement procedures. The micro-purchase threshold used by the District shall be authorized or not prohibited under State, local, or tribal laws or regulations. A District which is qualified as a low-risk auditee for the most recent audit (C.F.R. 200.520) may increase the micro-purchase threshold up to \$50,000. An eligible District may self-certify the increased micro-purchase threshold on an annual basis after completing the annual internal institutional risk assessment to identify, mitigate, and manage financial risks. The self-certification, in accordance with C.F.R. 200.334, must include a justification, clear identification of the threshold, and supporting documentation of the qualifications listed above. [DRAFTING NOTE: The Federal regulation allows for a \$50,000 threshold. While this authority is allowed for an entity qualified as a low-risk auditee, Neola does not suggest its use due to the complexity and subjectivity of the mechanism.] [END-OF-OPTION]~~

## 2. Small Purchases

Small purchases include the acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold of ~~\$50,000~~ ~~[not to exceed \$250,000]~~. Small purchase procedures require that price or rate quotations shall be obtained from ~~( )~~ ~~( )~~ **[OR] ( x )** an adequate number of **END-OF-OPTION** qualified sources, **two or more if available.** **[Drafting Note: Unless the pass-through entity or State law defines the number of quotes required, the District may define in policy how many quotations are adequate. The number must be greater than one (1).]**

Districts are responsible for determining an appropriate simplified acquisition threshold based on internal controls, an evaluation of risk, and its documented procurement procedures which must not exceed the threshold established in the Federal Acquisition Regulations (FAR). When applicable, a lower simplified acquisition threshold used by the non-Federal entity must be authorized or not prohibited under State, local, or tribal laws or regulations.

## B. Formal Procurement Methods

When the value of the procurement for property or services under a Federal award exceeds the simplified acquisition threshold or a lower threshold established by the State, formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement method can be used in accordance with the standards on competition in 200.319 or non-competitive procurement. The formal methods of procurement are:

### 1. Sealed Bids

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment which amounts to more than ~~\$50,000~~ ~~[the lesser of the established Small Purchase threshold or \$250,000]~~ and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility, the cost of which will exceed \$50,000.

In order for sealed bidding to be feasible, the following conditions shall be present:

- a. a complete, adequate, and realistic specification or purchase description is available;
- b. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
- c. the procurement lends itself to a firm fixed-price contract and the selection of the successful bidder can be made principally on the basis of price.

When sealed bids are used, the following requirements apply:

- a. Bids shall be solicited in accordance with the provisions of State law and Policy 6320. Bids shall be solicited from ~~( )~~ ~~( )~~ **[OR] ( x )** an adequate number of **END-OF-OPTION** qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.



- b. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
- c. A firm fixed-price contract award will be made in writing to the lowest responsible bidder. Where specified in bidding documents, factors such as discounts, transportation costs, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
- d. The Board reserves the right to reject any or all bids for sound documented reason ☒ (s).

## 2. Proposals

Procurement by proposals is a method in which either a fixed-price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method. ~~[Drafting Note: Federal law does not require a competitive proposal unless the procurement is for over \$250,000. The State/District may set a lower threshold for sealed bids and competitive proposals. Ohio law requires sealed bids when the Board seeks to build, repair, enlarge, improve, or demolish a school building/facility if the cost will exceed \$50,000 (see Policy 6320).]~~

If this method is used, the following requirements apply:

- a. Requests for proposals shall be publicized and identify all evaluation factors and their relative importance. Any response to the publicized requests for proposals shall be considered to the maximum extent practical.
- b. Proposals shall be solicited from ~~( )~~ ~~( )~~ ☒ (x) an adequate number of ~~[END OF OPTION]~~ sources.
- c. The District shall use its written method for conducting technical evaluations of the proposals received and for selecting recipients.
- d. Contracts shall be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

## 3. Noncompetitive Procurement

Procurement by noncompetitive proposals allows for solicitation of a proposal from only one (1) source and may be used only when one (1) or more of the following circumstances apply:

- a. micro-purchases
- b. the item is available only from a single source
- c. the public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation
- d. the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District
- e. after solicitation of a number of sources, competition is determined to be inadequate

## 4. ☒ (x) Noncompetitive Purchases Through Educational Service Centers (ESCs)

Under State law, the Board may enter into a contract with an educational service center (ESC) that authorizes the ESC to make purchases for supplies, materials, equipment, and services or the delivery of services on the District's behalf. These contracts promote operational efficiency and cost savings, and further enhance the educational experience for our students. Purchases made through such contracts are exempt from competitive bidding. ~~[DRAFTING NOTE: This provision applies to 3313.843, 3313.844, and 3313.845]~~

~~contracts. A District with student enrollment of less than 16k must enter into a contract with an ESC in accordance with 3313.843.]~~

The District may apply for approval from ODE to use a noncompetitive purchasing method to procure personnel-based services from an ESC only when the following criteria are met:

- a. the ESC posts a list of all services it provides, including costs of these services, on its website;
- b. the ESC has been designated as "high performing" by the Ohio Department of Education; and
- c. ODE as the pass-through state entity has determined that the ESC was substantially in compliance with all audit rules and guidelines during the most recent audit conducted by the Auditor of State.

The Treasurer/CFO will submit an application and any required documentation to ODE on the designated form requesting approval for use of a noncompetitive purchasing method for personnel services. Purchases will not be made until the application is approved. Notice of approval will be maintained by the Treasurer/CFO.

### **Domestic Preference for Procurement**

As appropriate and to the extent consistent with law, the District shall, to the extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. Such requirements shall be included in all subawards including all contracts and purchase orders for work or products under the Federal award.

### **Contract/Price Analysis**

The District shall perform a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis ~~is~~ are dependent on the facts surrounding the particular procurement situation; however, the District shall come to an independent estimate prior to receiving bids or proposals.

When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

### **Time and Materials Contracts**

The District uses a time-and-materials type contract only 1) after a determination that no other contract is suitable, and 2) if the contract includes a ceiling price that the contractor exceeds at its own risk. ~~Time and materials~~ A time-and-materials type contract means a contract whose cost to the District is the sum of the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, the District sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

### **Suspension and Debarment**

The District will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. All purchasing decisions shall be made in the best interests of the District and shall seek to obtain the maximum value for each dollar expended. When making a purchasing decision, the District shall consider such factors as 1) contractor integrity; 2) compliance with public policy; 3) record of past performance; and 4) financial and technical resources.

The Superintendent shall have the authority to suspend or debar a person/corporation, for cause, from consideration or award of further contracts. The District is subject to and shall abide by the nonprocurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 C.F.R. Part 180.

Suspension is an action taken by the District that immediately prohibits a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 C.F.R. Chapter 1) for a temporary period, pending completion of an agency investigation and any judicial or administrative proceedings that may ensue. A person so excluded is suspended. (2 C.F.R. Part 180 Subpart G)

Debarment is an action taken by the Superintendent to exclude a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 C.F.R. Chapter 1). A person so excluded is debarred. (2 C.F.R. Part 180 Subpart H)

The District shall not subcontract with or award subgrants to any person or company ~~who~~<sup>that</sup> is debarred or suspended. For contracts over \$25,000, the District shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management, which maintains a list of such debarred or suspended vendors, at [www.sam.gov](http://www.sam.gov); collecting a certification from the vendor; or adding a clause or condition to the covered transaction with that vendor. (2 C.F.R. Part 180 Subpart C)

### **Bid Protest**

The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Superintendent within seventy-two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

### **Maintenance of Procurement Records**

The District shall maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price (including a cost or price analysis).

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Legal	2 C.F.R. 200.317 - .326, Appendix II to Part 200
	2 C.F.R. 200.520
	R.C. 3313.843 - 3313.846

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	PROHIBITION AGAINST CONTRACTING WITH A PERSON AGAINST WHOM AN UNRESOLVED FINDING FOR RECOVERY HAS BEEN ISSUED
Code	po6350
Status	
Adopted	November 9, 2009

#### **6350 - PROHIBITION AGAINST CONTRACTING WITH A PERSON AGAINST WHOM AN UNRESOLVED FINDING FOR RECOVERY HAS BEEN ISSUED**

The Board of Education shall not award a contract for goods, services or construction, which is paid in whole or in part with public funds, to a person against whom a finding for recovery has been issued by the Auditor of State on or after January 1, 2001, if the finding for recovery is unresolved.

#### **Findings for Recovery**

A finding for recovery is a determination by the Auditor of State that public money has been illegally expended, public money has been collected but not been accounted for, public money is due but has not been collected, or public property has been converted or misappropriated. A finding for recovery is unresolved unless:

- A. the money identified in the finding for recovery is paid in full to the State agency or political subdivision to whom the money was owed;
- B. the debtor has entered into a repayment plan that is approved by the Attorney General and the State agency or political subdivision to whom the money identified in the finding for recovery is owed;
- C. the Attorney General waives a repayment plan described in (B.) for good cause;
- D. the debtor and State agency or political subdivision to whom the money identified in the finding for recovery is owed have agreed to a payment plan established through an enforceable settlement agreement;
- E. the State agency or political subdivision desiring to enter into a contract with a debtor certifies, and the attorney general concurs, that all of the following are true:
  - 1. essential services that the State agency or political subdivision is seeking to obtain from the debtor cannot be provided by any other person besides the debtor;
  - 2. awarding a contract to the debtor for the essential services described above is in the best interest of the State;
  - 3. good faith efforts have been made to collect the money identified in the finding for recovery;
- F. the debtor has commenced an action to contest the finding for recovery and a final determination on the action has not yet been reached.

#### **Verifying Status Regarding Findings for Recovery**

Prior to the Board awarding a contract for goods, services, or construction, paid in part or in whole with public funds, the Treasurer, as the Board's designee, must verify that the person or entity to whom the contract is to be awarded does not appear in the database maintained by the Auditor of State, listing those with findings for recovery against them. The Treasurer must then print a certification page from the database, documenting that the person or entity is not subject to an unresolved finding for recovery, and keep this certification on file.

#### **Contracts Not Applicable**

This policy does not apply to contracts that meet the following criteria:

- A. The cost for the goods, services, or construction under the contract is estimated to cost less than \$25,000; or
- B. the aggregate cost for the goods, services, or construction under multiple contracts entered into within the fiscal year preceding the fiscal year within which the contract is being entered into by the same parties is estimated to cost less than \$50,000.

The policy may apply to a contract renewal of a contract previously entered into and renewed pursuant to that preceding contract as long as it is not exempt because of the contract amount.

The policy does not apply to contracts with bonding companies or insurance companies, unless a court has entered a final judgment against the company and the company has not yet satisfied the final judgment.

The policy does not apply to employment contracts.

<http://www.auditor.state.oh.us/WhatsNew/FFR/>

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Legal

R.C. 9.24

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	PROCUREMENT CARDS
Code	po6424
Status	First Reading

#### 6424 - **PROCUREMENT CARDS**

The Board of Education recognizes that procurement cards offer a convenient and efficient method of purchasing minor goods and services, and therefore authorizes the use of procurement cards. The Board authorizes the Treasurer/CFO to obtain procurement cards for use with Board-approved vendors. The name of the District shall appear on each card.

Procurement cards are cards issued to authorized employees to make purchases of designated items at authorized businesses, and are linked to either a credit card or bank account. They function like a credit card, except that there are more options for spending controls.

The Treasurer/CFO shall establish per purchase and per month dollar limits with each voucher for every procurement card, the total value of which shall not exceed \$ 125,000 per month year. The Treasurer/CFO may also establish limits on the number of purchases that may be made per day, week, or month with the card. Purchases must be limited to items in the following Merchant Category Codes:

- A. office supplies
- B. printing and stationery
- C. catering and other food purchases
- D. computers and software
- E.
- F.
- G. other purchases approved by the Treasurer on a case-by-case basis.

The bank manages the procurement card and will provide invoices at least monthly. The Treasurer/CFO will approve these invoices prior to payment being made. Employees shall submit itemized receipts within \_\_\_\_\_ days after purchases are made.

The Board authorized the following employees to use procurement cards:

- A. Principals
- B. Admin II
- C. Maintenance
- D. Head Cooks

Employees who use a procurement card are subject to all procedures and restrictions that apply to the use of credit cards summarized in Policy 6423, ~~as well as administrative guidelines developed by the ( ) Superintendent ( ) Treasurer/CFO.~~

All approved cardholders must agree to abide by procurement card procedures and regulations set forth in this policy as well as Policy 6423 and relevant administrative guidelines. All transactions must be made by the individual to whom the card is issued. Employees are responsible for the security and physical custody of the card. Lost or stolen cards shall be reported immediately to the Treasurer/CFO.

Employees may use procurement cards only for school-related purposes in accordance with State law and Board policy. Procurement cards shall not be used or circumvent the general purchasing procedures required by Ohio law and Board policy. The procurement card may never be used to purchase alcohol or personal items or services, nor is the personal gain of credit card rewards such as bonus points, frequent flyer miles, or any other affinity program reward program permitted under any circumstances.

**x ]** Employees shall be responsible for any and all unrelated or unsubstantiated purchases and shall be required to make full reimbursement to the District within thirty (30) business days.

Cardholders will immediately surrender their cards upon request of the **Treasurer** for administrative reasons and shall surrender their cards upon separation from employment. This policy and related administrative guideline cannot cover every issue, exception, or contingency that may arise during the cardholder use of the procurement card.

The **Fiscal Office** shall conduct independent regular reviews of each cardholder's activity to verify that the purchasing card is being used in accordance with this policy and administrative guidelines. Prices for commonly priced items should be periodically verified to prevent schemes of purposeful price inflation.

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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	COOPERATIVE PURCHASING
Code	po6440
Status	
Adopted	November 9, 2009
Last Revised	December 9, 2013

#### 6440 - **COOPERATIVE PURCHASING**

The Board of Education recognizes the advantages of centralized purchasing in that volume buying tends to maximize value for each dollar spent. The Board, therefore, encourages the administration to seek advantages in savings that may accrue to this District through joint agreements for the purchase of supplies, equipment, or services with the governing body(ies) of other governmental units.

The Board authorizes the

☐ ~~Board President~~

☒ Superintendent and/or Treasurer

☐ ~~Treasurer~~

☐ \_\_\_\_\_

to negotiate such joint purchase agreements for services, supplies, and equipment which may be determined to be required from time to time by the Board and which the Board may otherwise lawfully purchase for itself, with governmental contracting units as may be appropriate in accordance with State law, the policies of this Board, and the dictates of sound purchasing procedures.

Cooperative or joint purchases require an agreement approved by the Board and the participating contracting body(ies) which shall specify the categories of equipment and supplies to be purchased; the manner of advertising for bids and of awarding contracts; the method of payment by each participating party and such other matters as may be deemed necessary to carry out the purposes of the agreement. Such agreements are subject to all legal bidding requirements.

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Legal R.C. 125.04, 167.01 et seq., 2909.33, 3313.812





Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	LOCAL PURCHASING
Code	po6450
Status	

#### 6450 - **LOCAL PURCHASING**

The Board of Education recognizes its position as a major purchaser in this community, and while it is the intention of the Board to purchase materials and supplies of quality at the lowest possible cost through widespread competition, if all other considerations are equal, the Board prefers to purchase within the District from established local merchants.

The Board authorizes the Treasurer to award purchases placed in accordance with law, this policy, and all policies of the Board otherwise applicable to local merchants when

- ☒ their quotation is competitive,
- ☒ freight charges are a factor,
- ☒ maintenance service may be required, and
- ☒ promptness of delivery is a consideration

provided that all statutes pertaining to public purchasing are duly observed.

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Legal	R.C. 2909.33, 3313.33, 3313.51, 3319.21, 3329.10
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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	VENDOR RELATIONS
Code	po6460
Status	
Adopted	November 9, 2009
Last Revised	December 9, 2013

#### 6460 - **VENDOR RELATIONS**

The Board of Education shall not enter a contract knowingly with any supplier of goods or services to this District under which any Board member or officer, employee, or agent of this School District has any pecuniary or beneficial interest, direct or indirect, unless the person has not solicited the contract or participated in the negotiations leading up to the contract. This prohibition shall not prevent any person from receiving royalties upon the sale of any educational material of which s/he is the author and which has been properly approved for use in the schools of this District.

Board members and school personnel shall not accept any form of compensation from vendors that might influence their recommendations on the eventual purchase of equipment, supplies, or services. Furthermore, Board members and school personnel shall not accept any compensation from a vendor after a decision has been made to purchase equipment, supplies, or services from said vendor. In addition, Board members or school personnel who recommend purchases shall not enter into a contractual arrangement with a vendor seeking to do business with the District, or a vendor with whom the District is doing business, whereby an individual board member or member of the school staff receives compensation in any form for services rendered.

Such compensation includes, but is not limited to, cash, checks, stocks, or any other form of securities, and gifts such as televisions, microwave ovens, computers, discount certificates, travel vouchers, tickets, passes, and other such things of value. In the event that a Board member or member of the school staff receives such compensation, albeit unsolicited, from a vendor, the Board member or school staff member shall notify the Treasurer, in writing, that s/he received such compensation and shall thereafter promptly transmit said compensation to the Treasurer at his/her earliest opportunity.

**x ]** Employee accrual of personal frequent-flyer miles, hotel "bonus points", credit card "rewards", or any other reward under such affinity programs (including credit points or rewards directed to non-profit organizations) or other merchant "rewards" programs as a result of a District purchase is strictly prohibited.

Nothing herein shall prevent a school employee, who is not in a position to negotiate or authorize a contract with a vendor, from accepting a discount on goods purchased for personal use from a vendor with whom the Board does business (i.e., that has a contract with the Board) provided the vendor (a) extends the same discount to all of its customers and does not limit it to officials and employees of the District, (b) offers a uniform discount to all eligible school officials and employees, without limiting the offer to employees with official duties or responsibilities affecting the vendor's financial interest, and (c) does not offer the discount to school officials and employees in exchange for the performance of their public duties. Board members and/or school personnel who negotiate or authorize a vendor's contract are prohibited from accepting any discount offered by the vendor for his/her personal use. Such individuals also shall not suggest that the vendor offer an employee discount as part of the public contract.

All sales persons, regardless of product, shall clear with the Superintendent's office before contacting any teachers, students, or other personnel of the School District. Purchasing personnel shall not show any favoritism to any vendor. Each order shall be placed in accordance with policies of the Board on the basis of quality, price, and delivery with past service a factor if all other considerations are equal.

In accordance with State law, Policy 4121, and Policy 8142, a criminal background check is required of any non-teaching employee, including individuals employed by a private company/vendor under contract with the Board to provide essential school services who will work within the District in a position which does not require a license issued by the State Board of Education, is not for the operation of a vehicle for student transportation, but does involve routine interaction with a child or regular responsibility for the care, custody, or control of a child.

Legal

R.C. 2909.33, 3319.391, 3319.392

Auditor's Bulletin 2000-006

Ohio Ethics Commission Opinion No. 2011-08 (effective Nov. 3, 2011)

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	PAYMENT OF CLAIMS
Code	po6470
Status	
Adopted	November 9, 2009

#### 6470 - **PAYMENT OF CLAIMS**

The Board of Education directs the prompt payment of legitimate claims by suppliers of goods and services to the School District.

Each bill or obligation of this Board must be fully itemized and verified before a voucher can be drawn for its payment.

When an invoice is received, the Treasurer shall verify that a voucher is properly submitted and that the amount of the invoice is correct.

The originator of the purchase order shall verify that acceptable goods were received or satisfactory services were rendered and the date of receipt.

All payments shall be submitted for Board review in the form of a listing that includes the vendor name; the number and amount of the check; and the description of the item.

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Legal	R.C. 9.11 et seq., 153.13 A.C. 117-2-17
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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	PAYROLL AUTHORIZATION
Code	po6510
Status	
Adopted	November 9, 2009

#### 6510 - **PAYROLL AUTHORIZATION**

The most substantial payment of public funds for the operation of the School District is that which is made to the employees of the Board of Education for services rendered. To ensure that each person so compensated is validly employed by this District and that the compensation remitted fairly represents the services rendered, this policy is promulgated.

Employment of all District personnel whether by the year, term, month, week, day, or hour in contract, temporary, or substitute form must be approved by the Board.

~~(?) except where authority to appoint certain personnel of the District has been delegated to the Superintendent.~~

Each motion of the Board to employ or reemploy a staff member shall include the name of the individual, the position title, and the compensation to be paid as prescribed in a negotiated, collective-bargained agreement, or determined by a wage guideline, and the effective date of employment.

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Legal	R.C. 9.40, 3319.36
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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	PAYROLL DEDUCTIONS
Code	po6520
Status	
Adopted	November 9, 2009

#### 6520 - **PAYROLL DEDUCTIONS**

To the extent permitted by law and consistent with the specific provisions of any applicable negotiated agreement, the Board of Education authorizes deductions to be made from an employee's paycheck upon proper authorization on the appropriate form for the following purposes:

- A. Federal and State income tax
- B. Social Security or retirement contribution
- C. municipal income tax
- D. school district income tax
- E. School Employees Retirement System
- F. State Teachers Retirement System
- G. ☒ Section 125 deductions (cafeteria plans)
- H. ☐ ~~U.S. Savings Bonds~~
- I. ☒ savings in a chartered credit union
- J. ☒ contributions to charitable and not-for-profit corporations and community fund organizations
- K. ☒ payment of dues to labor or other organizations
- L. ☐ ~~for which purpose a fee of \$\_\_\_\_\_ will be charged to defray the cost of making the deduction~~
- M. ☒ payment of group insurance premiums for a plan in which at least ten percent (10%) of the District employees participate
- N. ☒ payment for benefits of part-time employees who elect to participate in benefits provided to full-time staff
- O. ☒ 457 Deferred Compensation Plans
- P. ☐ \_\_\_\_\_

To the extent permitted by law and in accordance with the procedures set forth below, the Board declares its willingness to purchase or procure tax-sheltered annuities for its employees who request that such annuities be purchased through payroll deduction. Specifically, employees may request in writing that the Board purchase or procure a tax-sheltered annuity for them in exchange for the employee taking a reduction in salary with respect to amounts earned after the effective date of such written notice - reductions in salary shall commence thirty (30) days after the Treasurer receives the employee's written notice. The Board shall use a corresponding amount to purchase the annuity for such employee from any licensed agent, broker or company authorized to transact the business as specified in law in accordance with Section 403(b) of the Internal Revenue Code. However, it shall be clearly understood that the Board's only function shall be the deduction and remittance of employee funds.

In any case where the employee designates the agent, broker or company through whom the Board shall arrange for the placement or purchase of the tax-sheltered annuity, the agent, broker or company must execute a reasonable service agreement, an information-sharing agreement, and/or other similar agreements as determined at the discretion of the District. The service agreement shall protect the District from any liability attendant to procuring the annuity (i.e., a "hold harmless") in accordance with provisions of the Internal Revenue Code and any other applicable Federal or State law.

☒ ] The agent, broker or company must be designated by a number of employees equal to at least one percent (1%) of the Board's full-time employees or at least ~~ten (10)~~ five (5) employees, whichever is greater (except under no circumstances shall the agent, broker or company need to be designated by more than fifty (50) employees).

☒ ] The Board may waive this requirement for new employees who have already purchased annuities from an agent, broker or company, not utilized by current employees in the District, while the individuals were employed by another public entity.

☒ ] If the School District is required to provide the IRS an Audit of Annuity Accounts Report and there are fewer than five (5) employees who have a contract with the agent, broker or company placing or purchasing the tax-sheltered annuity, the employees selecting that agent, broker or company shall split the annual fee for preparation of the report up to \$50 each.

~~**[This option could be selected and would be applicable if the District allowed fewer than five (5) employees to select a specific agent, broker or company.]**~~

☒ ] In cases when an employee is absent from duty and there is no sick leave applicable, or when the absence is unauthorized, the salary deduction for each day of absence will be based on the employee's current salary divided by the number of work days required in the official school calendar for each job classification.

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R.C. 9.90, 9.91



Book Neola Policy Templates for Catch Up  
Section Board Approved Policies 6000s  
Title TRAVEL PAYMENT AND REIMBURSEMENT  
Code po6550  
Status

Book  
Policy Manual  
Section  
6000 Finances  
Title  
TRAVEL PAYMENT & REIMBURSEMENT  
Code  
po6550  
Status  
Active  
Adopted  
November 18, 2013

#### 6550 - **TRAVEL PAYMENT & REIMBURSEMENT**

Travel expenses incurred for official business travel on behalf of the Board of Education shall be limited to those expenses reasonable and necessarily incurred by the employee in the performance of a public purpose authorized, in advance, in accordance with administrative guidelines.

Payment and reimbursement rates for per diem meals and lodging shall be approved by the Board. The Board shall establish mileage rates in accordance with the Federal IRS prescribed mileage rate.

Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include but are not limited to alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

All travel shall comply with the travel procedures and rates established in the administrative guidelines.

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	DEPOSIT OF PUBLIC FUNDS: CASH COLLECTION POINTS
Code	po6600
Status	
Adopted	November 9, 2009

#### 6600 - **DEPOSIT OF PUBLIC FUNDS: CASH COLLECTION POINTS**

Monies received at cash collection points throughout the District must be deposited in accordance with this policy. Cash collection points are any areas within a school where money flows into the District. Currently identified cash collection points are admission fees to athletic events, lunchroom sales, classroom fees, student activities/fundraisers, and miscellaneous money coming through the Treasurer's Office such as grants, interest, donations, sale of fixed assets, and taxes.

Persons who receive monies at cash collection points shall identify any discrepancies in cash receipts or ticket sales. Each seller shall provide a written explanation of each discrepancy to their immediate supervisor, who shall report all findings to the Treasurer. All discrepancies, even those rectified, shall be reported to the Treasurer. Such reported information shall be used in performance evaluation and adjudicated in accordance with District procedures or as provided by law.

Acceptance of check or credit card overpayment to provide cash back is prohibited.

Persons who receive monies at cash collection points in the District are required to deposit all monies received with the Treasurer on the next business day after the day of receipt if the total amount of monies exceeds \$1,000. If the monies received do not exceed \$1,000, the person shall deposit such monies with the Treasurer (x) not more than three (3) business days following the day of receipt. ~~[NOTE: This number cannot exceed three (3).]~~ Persons who receive money at cash collection points are responsible for its safekeeping until the money is deposited with the Treasurer. Ordinarily, the money should be secured in a locked desk, file cabinet, safe or other secure room on school property, and it should not be taken home. If an employee believes it is safer to take the money home, s/he must obtain permission to do so from his/her supervisor, building principal, or other appropriate administrator. The Treasurer is directed to develop, distribute, and implement procedures addressing the provision of receipts (where applicable) to the payee(s), and proper segregation of duties for the receipting, depositing, recording, and reporting of cash. These procedures should be particularized to each cash collection point and should include flowcharts as appropriate. The procedures should further address the need for completion of timely bank reconciliations so that "unreconciled differences" can be identified and resolved.

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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	CROWDFUNDING
Code	po6605
Status	
Adopted	June 15, 2017

#### 6605 - **CROWDFUNDING**

This policy applies to the use of any form of crowdfunding utilizing an online service or website-based platform for the financial benefit or gain of the District – be it a specific classroom, grade level, department, school, or curricular or extracurricular activity.

“Crowdfunding” is defined as the solicitation of resources from individuals and/or organizations to support identified activities or projects that enhance the educational program or a specific cause approved by the District. The solicitation is typically from a large number of individuals/organizations utilizing internet-based technologies.

~~**[DRAFTING NOTE: SELECT OPTION #1 or OPTION #2]**~~

~~**[ ] OPTION #1]**~~

~~The Board of Education does not permit or sanction the use of crowdfunding for District or specific school programs or activities, including co-curricular or extracurricular activities.~~

~~**[END OF OPTION #1; END OF POLICY]**~~

**OR**

**☒ [OPTION #2]**

Crowdfunding activities aimed at raising funds for a specific classroom or school activity, including extracurricular activity, or to obtain supplemental resources (e.g., supplies or equipment) that are not required to provide a free appropriate public education to any students in the classroom may be permitted, but only with the specific approval

**☒ )** of the Superintendent.

**OR**

~~**( )** of the Board upon the recommendation of the Superintendent.~~

All approved crowdfunding activities shall protect the privacy of students, children, and young adults in accordance with District policies and administrative guidelines and applicable State and Federal law, including FERPA and IDEIA.

Materials, supplies, equipment, and other proceeds of the crowdfunding activity shall become property of the District or school. Cash or equivalent payment to District personnel is prohibited. All fiscal transactions shall comply with appropriate District policies.

All crowdfunding activities are subject to AG 6605.

~~**[END OF OPTION #2; END OF POLICY]**~~

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	STUDENT ACTIVITY FUND
Code	po6610
Status	
Adopted	November 9, 2009

#### 6610 - **STUDENT ACTIVITY FUND**

It is the purpose of this policy to establish financial controls for the administration of the normal, legitimate activities of the student body organization.

For purposes of this policy, a "student activity fund" may include, but not be limited to co-curricular and approved extra-curricular activities such as clubs, publications, etc.

Each activity covered by this policy must be recognized by the Board of Education before monies can be collected or disbursed in the name of said activity. Any and all proposed expenditures from a student activity fund must be approved by the Board or its designee prior to disbursement and must serve a valid and proper public purpose.

The **Treasurer** ~~Superintendent~~ is directed to obtain annually

~~( ), prior to the start of the new fiscal year,~~

a list of student activities with a brief description of their objectives, activities, and limitations of each fund.

~~[ ] The Board will review the list upon submission to determine if the objective of each fund serves a continuing District need.~~

The Board authorizes the maintenance of approved student activity funds.

~~? ] The Board may facilitate the student activities program by providing up to one half of one percent (1/2 of 1%) of its annual operating budget to help defray the cost of the activities.~~

The Board authorizes the **Treasurer** to act on its behalf to review and approve each expenditure from a student activity fund prior to disbursement. In approving an expenditure, the **Treasurer** shall ensure that it is related to achieving one (1) or more of the stated purposes for which the student activity has been organized and will serve a valid and proper public purpose.

#### ~~[ ] Option #1~~

~~An expenditure may consist of a donation to an organization or individual for a purpose deemed appropriate by the Treasurer.~~

#### **[x ] Option #2**

A charitable donation may be made to an organization or individual in accordance with the Treasurer's guidelines for activity fund expenditures.

An expenditure shall not be approved if it accrues to the personal benefit of a member of the staff or a member of the student group. Monies are not to be disbursed to a school class or group for any activity or event that will occur after the students have graduated.

~~[ ] There shall be established in the fund(s) an account for the use of needy students to be disbursed at the discretion of the \_\_\_\_\_.~~

**[x]**

All monies accumulated in the account of a specific class or activity will, upon the discontinuance of the activity, be disposed of in accordance with the recommendation approved by the Superintendent.

The Superintendent shall implement administrative guidelines which will ensure that all student activity funds are managed, recorded, and deposited in accordance with law and sound fiscal practice.

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Legal R.C. 9.39, 3313.47, 3313.51, 3313.53, 3315.01, 3315.062, 3315.12, 3315.14,  
R.C. 3317.024, 5705.41, 5705.412  
A.C. 117-2-18, 117-2-20

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	PETTY CASH FUNDS
Code	po6620
Status	
Adopted	November 9, 2009

#### 6620 - **PETTY CASH FUNDS**

The Board of Education recognizes the convenience afforded the day-to-day operation of the schools by the establishment of one (1) or more petty cash funds. Therefore, the Board shall adopt annually a resolution establishing one (1) or more petty cash funds. This resolution shall:

- A. specify the maximum amount to be placed in each individual petty cash fund;
- B. specify the maximum amount of any single expenditure from that petty cash fund;
- C. ~~( ) designate the District official(s) ( ) by name OR ( ) by position who will be designated custodian(s) of each individual fund and therefore, authorized to expend money from that fund.~~
- OR**
- C. ~~( ) require the Treasurer to designate the District official(s) who will be designated custodian(s) of each individual fund and therefore, authorized to expend money from that fund.~~

The Board shall require the imposition of such controls as will prevent abuse of such funds. Accordingly, the Treasurer shall develop guidelines specifying the fund controls for any petty cash fund.

Each custodian of a petty cash fund shall ensure that the funds in his/her care shall be disbursed only for minor expenditures not readily deferred. No petty cash fund may be used to circumvent the purchasing procedures required by law and the policies of the Board. A request for disbursement from a petty cash fund must be made in writing, be signed by the person making the request, and include such supporting documentation as may be appropriate. Disbursements from a petty cash fund will be made in cash. The petty cash box must be secured daily.

The custodian of each petty cash fund shall prepare a schedule of disbursements when the funds available have declined to less than twenty-five percent (25%) of the full amount authorized and shall show the disbursements by line account numbers. The custodian shall submit the schedule to the Treasurer with a voucher requesting replenishment in like amount.

All petty cash funds will be closed out for an audit at the end of the school year and unused funds will be returned to the depository. The Treasurer will be responsible for conducting said audit of each petty cash fund and shall report the results of the audit to the Board.

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Legal R.C. 3313.291, 3313.51

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	PETTY CASH FUNDS
Code	po6620
Status	
Adopted	November 9, 2009

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- A. specify the maximum amount to be placed in each individual petty cash fund;
- B. specify the maximum amount of any single expenditure from that petty cash fund;
- C. ~~( ) designate the District official(s) ( ) by name OR ( ) by position who will be designated custodian(s) of each individual fund and therefore, authorized to expend money from that fund.~~
- OR**
- C. ~~( ) require the Treasurer to designate the District official(s) who will be designated custodian(s) of each individual fund and therefore, authorized to expend money from that fund.~~

The Board shall require the imposition of such controls as will prevent abuse of such funds. Accordingly, the Treasurer shall develop guidelines specifying the fund controls for any petty cash fund.

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The custodian of each petty cash fund shall prepare a schedule of disbursements when the funds available have declined to less than twenty-five percent (25%) of the full amount authorized and shall show the disbursements by line account numbers. The custodian shall submit the schedule to the Treasurer with a voucher requesting replenishment in like amount.

All petty cash funds will be closed out for an audit at the end of the school year and unused funds will be returned to the depository. The Treasurer will be responsible for conducting said audit of each petty cash fund and shall report the results of the audit to the Board.

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Legal R.C. 3313.291, 3313.51

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	PETTY CASH ACCOUNTS
Code	po6625
Status	
Adopted	November 9, 2009

#### 6625 - **PETTY CASH ACCOUNTS**

The Board of Education recognizes the convenience afforded the day-to-day operation of the schools by the establishment of one (1) or more petty cash accounts. Therefore, the Board shall adopt annually a resolution establishing one (1) or more petty cash accounts. This resolution shall:

- A. specify the maximum amount to be placed in each individual petty cash account;
- B. specify the maximum amount of any single expenditure from that petty cash account;
- C. ~~[ ] designate the District official(s) [ ] by name OR [ ] by position who will be designated custodian(s) of each individual account and therefore authorized to draw money from that account;~~  
~~OR~~
- C. ☒ require the Treasurer to designate the District official(s) who will be designated custodian(s) of each individual account and therefore authorized to draw money from that account;
- D. authorize the Treasurer to open accounts at a local financial institution for each petty cash account.

The Board shall require the imposition of such controls as will prevent abuse of such accounts. Accordingly, the Treasurer shall develop guidelines specifying the account controls for any petty cash account.

Each custodian of a petty cash account shall ensure that the funds in his/her care shall be disbursed only for minor expenditures not readily deferred. No petty cash account may be used to circumvent the purchasing procedures required by law and the policies of the Board. A request for disbursement from a petty cash account must be made in writing, be signed by the person making the request, and include such supporting documentation as may be appropriate. Disbursements from a petty cash account may be made by check signed by the designated custodian of the petty cash account and drawn on a checking account for that petty cash account or by debit card for the checking account for that petty cash account that is issued in the name of the custodian of that petty cash account.

The custodian of each petty cash account shall prepare a schedule of disbursements when funds available have declined to less than twenty-five percent (25%) of the full amount authorized and shall show the disbursements by line account numbers. The custodian shall submit the schedule to the Treasurer with a voucher requesting replenishment in like amount.

All petty cash accounts will be closed out for an audit at the end of each school year and unused funds will be returned to the depository. The Treasurer will be responsible for conducting said audit of each petty cash account and shall report the results of the audit to the Board.

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Legal	R.C. 3313.291, 3313.51
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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	CAPITAL AND MAINTENANCE ACCOUNT
Code	po6662
Status	

**6662 - CAPITAL AND MAINTENANCE ACCOUNT**

The Board of Education directs the establishment of a Capital and Maintenance Account to be used solely for acquisition, replacement, enhancement, maintenance, or repair of permanent improvements.

The Treasurer shall be responsible for the administration of the Account and shall annually deposit into the Account the percentage of revenues, stipulated by the State, that would normally be deposited into the General Fund. Any revenues received from a permanent improvement levy may be substituted for the General Fund revenues.

This requirement is not to be superseded by any terms of a collectively-bargained, negotiated agreement.

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Legal	R.C. 3315.18; 5705.01
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Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	RECOGNITION
Code	po6680
Status	
Adopted	November 9, 2009

#### 6680 - **RECOGNITION**

##### ☒ **[OPTION #1]**

The purpose of this policy is to permit the Board of Education to honor its staff, former Board members, and other nonemployee persons with plaques, pins, token retirement gifts and awards, and other amenities.

~~7.] Such amenities may include, but are not limited to, gift cards of a reasonable amount not to exceed ( ) \$25.00, ( ) \$\_\_\_\_\_, teacher or student recognition gifts appropriate to the occasion, caps, clothing, educational items, books, or similar items of a reasonable value (see Policy 6233).~~

The Board wishes to also honor staff, students, citizens, and advisory groups for their contributions with appropriate recognitions and authorizes administrators to purchase meals, refreshments, and/or other amenities to further the interests of the District and to be reimbursed for such purchases if they are initially made with the administrators' personal funds.

The Board hereby affirms that the expenses incurred as listed above do serve a valid and proper public purpose. However, under no circumstances will public funds be expended for the purchase of alcoholic beverages. The Board believes that the "public purpose" served is the promotion of education, rapport with the business community, community relations, and the encouragement of nonemployees to serve as volunteers, as well as furthering other legitimate interests.

All such expenditures on behalf of the District must have prior authorization by the Superintendent and will be made in accordance with all District purchasing procedures and documentation requirements.

The funds shall be made available from the General Fund/Principal's Fund.

##### ☐ **[OPTION #2]**

~~The Board of Education appreciates the work of its staff, former Board members, and other nonemployee persons who contribute to the success of the District. The Board encourages the recognition and honoring of its staff, former Board members, and other nonemployee persons with plaques, pins, token retirement gifts and awards, and other amenities.~~

~~The Board further encourages the recognition and honoring of staff, students, citizens, and advisory groups for their contributions to the District. Such recognitions, however, must be made utilizing private funds and/or donations. As such, administrators are not authorized to purchase meals, refreshments, and/or other amenities with public funds and will not be reimbursed for such purchases if they are initially made with the administrators' personal funds.~~

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	Vol. 42, No. 1 - August 2023 Revised FAIR LABOR STANDARDS ACT (FLSA)
Code	po6700
Status	
Adopted	November 9, 2009

### **Revised Policy - Vol. 42, No. 1**

#### **6700 - FAIR LABOR STANDARDS ACT (FLSA)**

It is the Board of Education's policy to comply with the provisions of the Fair Labor Standards Act (FLSA) and its implementing regulations. The Board shall pay at least the minimum wage required by the FLSA and Ohio law ~~( ) and local municipal law/ordinance/regulation~~ **[END OF OPTION]** to all covered, non-exempt employees unless an employee's individual contract or the terms of an applicable collective bargaining agreement provide for greater benefits than mandated by Federal, State, or local law.

Non-exempt employees are hourly employees or salaried employees who do not qualify for a professional, administrative, executive, computer, or any other exemption under the FLSA.

Non-exempt employees who work (i.e., perform work on behalf of or for the benefit of the Board) more than forty (40) hours during a given work week will receive overtime pay in accordance with the FLSA for all hours worked in excess of forty (40). ~~**[CHOOSE ONE (1) OF THE FOLLOWING:] ( )** Work week is defined as a fixed and regularly recurring period of 168 hours (i.e., seven (7) consecutive twenty four (24) hour periods). (x ) Work week is defined as the seven (7) day period of time beginning on ( ) Sunday at 12:00 a.m. and continuing to the following Saturday at 11:59 p.m. (x ) Monday at 12:00 a.m. and continuing to the following Sunday at 11:59 p.m. **[END OF OPTIONS]**~~

The Superintendent shall determine the necessity and availability of overtime work. **( x )** Overtime may be authorized only by a supervisor and will be used primarily to address circumstances of an emergency or temporary nature. ~~**[END OF OPTION]**~~ Non-exempt employees who work overtime without prior approval from the Superintendent or a supervisor may be subject to disciplinary action, up to and including termination.

Exempt employees are individuals who are exempt from the FLSA minimum wage and overtime provisions. These employees include, but are not limited to, persons employed in bona fide executive, administrative, and professional positions, and certain computer employees. To qualify for the exemption, employees generally must meet certain tests regarding their job duties and be paid a minimum per week salary as established by the Department of Labor. The salary requirement does not apply to teachers. Exempt computer employees must also meet a minimum per week or per hour salary established by the Department of Labor. Being paid on a "salary basis" means an employee regularly receives a predetermined amount of compensation each pay period on a weekly, or less frequent, basis. Additionally, the predetermined amount cannot be reduced because of variations in the quality or quantity of the employee's work. Subject to the exceptions listed below, an exempt employee must receive the full salary for any work week in which the employee performs any work, regardless of the number of days or hours worked.

Deductions may be made to an otherwise exempt employee's salary in certain circumstances without jeopardizing the employee's exempt status. Deductions may occur under the following circumstances:

- A. the employee is absent from work for one (1) or more full days for personal reasons other than sickness or disability
- B. the employee is absent from work for one (1) or more full days due to sickness or disability if the deduction is made in accordance with a bona fide plan, policy, or practice of providing compensation for salary lost due to illness
- C. to offset amounts employees receive as jury or witness fees, or for military pay
- D. for unpaid disciplinary suspensions of one (1) or more full days imposed in good faith for workplace conduct rule infractions

E. for penalties imposed in good faith for infractions of safety rules of major significance

In addition to the foregoing, exempt employees who accrue personal leave and sick leave may have their pay reduced or may be placed on unpaid leave for absences due to personal reasons of less than one (1) full day when leave is not used by the employee because:

- A. permission to use leave has not been sought or permission has been sought and denied;
- B. the employee's accrued leave has been exhausted;
- C. the employee chooses to use leave without pay.

Deductions from an exempt employee's pay for absences due to a budget-required furlough shall not disqualify the employee from being paid on a salary basis except in the workweek in which the furlough occurs and for which the employee's pay is accordingly reduced.

The Board shall also not be required to pay the full salary in the initial or terminal week of employment if the employee does not work the entire week, or for weeks in which an exempt employee takes unpaid leave under the Family & Medical Leave Act.

The Board recognizes that with limited legally permissible exceptions as described, no deductions should be taken from the salaries of exempt employees. If an exempt employee believes that an improper deduction has been made to the exempt employee's salary, the employee should immediately report this information to the ~~( ) Superintendent, ( ) Business Manager, ( ) Treasurer~~, ☒ ~~Manager, (x) Treasurer~~, [END OF OPTIONS] or the employee's immediate supervisor. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, the employee will be promptly reimbursed for any improper deduction made and the Board will make a good faith commitment to avoid any recurrence of the error.

This policy shall be distributed to employees upon initial hire, to all employees, and on an annual basis.

**[DRAFTING NOTE: Job titles do not determine exempt status, nor does receipt of a particular salary. If an employee does not meet all of the applicable criteria for a specific exemption, the employee will be covered by the FLSA and entitled to overtime if the employee/he works more than forty (40) hours in a week, regardless of whether the individual is paid a salary. Under the standard duties test, an employee's primary duty (i.e., principal, main, major, or most important duty) - based on all of the facts in a particular case - must be that of an exempt executive, administrative or professional employee, or an exempt computer employee.**

***Executive Exemption:*** 1) the employee's primary duty must be managing the enterprise in which the employee is employed, or managing a customarily recognized department or subdivision of the enterprise; 2) the employee must customarily and regularly direct the work of at least two (2) or more other full-time employees of their equivalent (for example, one (1) full-time and two half-time employees are equivalent to two full-time employees); 3) the employee must have the authority to hire or fire other employees, or the employee's suggestions and recommendations as to the hiring, firing, advancement, promotion, or any other change of status of other employees must be given particular weight.

***Administrative Exemptions:*** 1) the employee's primary duty must be the performance of office or non-manual work directly related to the management or general business operations of the employer or the employer's customers; and 2) the employee's primary duty must include the exercise of discretion and independent judgment with respect to matters of significance.

Additionally, academic administrative personnel whose primary duty is performing administrative functions directly related to academic instruction or training in an educational institution, such as principals and vice-principals responsible for the operation of an elementary or secondary school, academic counselors who perform work such as administering school testing programs, assisting students with academic problems, and advising students concerning degree requirements, and others with similar responsibilities, are eligible for a special alternative salary level that does not apply to white collar employees outside of an educational institution. Specifically, these academic administrative personnel are exempt from the FLSA's minimum wage and overtime requirements if they are paid at least as much as the entrance salary for teachers in the District.

***Computer employee exemption:*** 1) the employee must be employed as a computer systems analyst, computer programmer, software engineer, or other similarly skilled worker in the computer field; and 2) the employee's primary duty must consist of: (a) the application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software, or system functional specifications; (b) the design, development, documentation, analysis, creation, testing, or modification of computer systems or programs,

including prototype, based on and related to user or system design specifications; (c) the design, documentation, testing, creation or modification of computer programs related to machine operating systems; or (d) a combination of the aforementioned duties, the performance of which requires the same level of skills.]

## Reasonable Break Time for Nursing Mothers

As required by Federal law, the District shall take steps necessary to support staff members who decide to breastfeed their infants by providing additional unpaid reasonable break time, as necessary, for ~~an employee~~ a qualified employee to express breast milk for their nursing child, for one (1) year after the child's birth, on District premises.

Prior to returning to work from maternity leave, it shall be the employee's responsibility to notify their supervisor of their intent to continue breastfeeding their infant(s) and of their need to express milk during work hours. Further, it shall be the responsibility of the employee to keep their supervisor informed of their needs in this regard throughout the period of lactation.

The building administrator shall designate a private area, other than a restroom, where an employee can express breast milk. The designated area shall be a space where intrusion from coworkers, students, and the public shall be prevented, and one where an employee who is using this area can be shielded from view. **Employees who telework must also be free from observation by any employer-provided video systems, including video or security cameras or web conferencing platforms.**

The frequency and duration of breaks needed to express milk may vary. An employee will be responsible for informing the Principal or their supervisor of their needs as they change over time. The Principal or supervisor will work with the employee to adjust the employee's schedule and ensure that any required duties are covered. Employees shall be permitted to express milk during regularly scheduled break periods. The Principal or the employee's supervisor shall make adjustments in the employee's break schedule if the time of the regular breaks needs to be adjusted or if additional and/or longer breaks are needed. In the event that more breaks are needed or the break(s) need to be longer than the time available during a paid break, the additional time required shall be unpaid and the employee's work schedule or work day may be modified accordingly. ~~An employee shall be enabled to express milk during regularly scheduled break periods. The Principal or employee's supervisor shall make an accommodation if the time of regular breaks needs to be adjusted or if additional and/or longer breaks are needed. In the event that more breaks are needed or the break(s) need to be longer than legally required, the additional time required shall be unpaid, and the employee's work schedule or work day shall, therefore, be modified accordingly.~~ The Principal or the employee's supervisor shall work with the employee to make these necessary modifications.

~~[DRAFTING NOTE: An employer that employs less than fifty (50) employees shall not be subject to the requirements of this subsection if such requirements would impose an undue hardship by causing the employer significant difficulty or expense when considered in relation to the size, financial resources, nature, or structure of the employer's business.]~~

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Legal	29 C.F.R. Part 541
	29 U.S.C. 201 et seq.
	R.C. Chapter 4111

Book	Neola Policy Templates for Catch Up
Section	Board Approved Policies 6000s
Title	AUDIT
Code	po6830
Status	First Reading
Adopted	November 9, 2009

#### 6830 - **AUDIT**

The Board of Education requires, after the close of the fiscal year (June 30th), that an audit of all accounts of the District be made annually by an independent, certified public accountant or the State Auditor's Office. The audit examination shall be conducted in accordance with generally-accepted auditing standards and shall include all funds over which the Board has direct or supervisory control.

The Treasurer shall also prepare and publish an audited statement of the financial condition of the District at the close of each fiscal year, on or before **December 15** of the next succeeding fiscal year.

☒ Findings for recovery should be reported to the Superintendent, Treasurer, ~~( ) Audit Committee~~, and Board. It is the Board's preference that an employee not be named in a finding for recovery unless such employee directly performed the action causing the finding ☒ and benefited personally from such action.

☒ In the event an audit indicates a finding for recovery involving a shortage of funds, finding for recovery should be made against the employee who directly handled the cash, checks, money orders, or other form of payment.

☒ In the event an audit indicates a finding for recovery related to the improper spending of District funds or the conversion of District funds or assets for personal use, the finding for recovery should be made directly against the employee who improperly spent the District funds or converted the District funds or assets for personal use. This provision includes, but is not limited to, employees that fail to be properly licensed and accept compensation in violation of State law, employees that accept compensation from falsified pay documents, and employees that accept compensation known to be in error and do not timely report for correction.

☒ Any finding for recovery should be reported to and jointly made against the District's bonding company.

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