

## SECTION D: FISCAL MANAGEMENT

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DA	Fiscal Management Goals
DB	Annual Budget and Appropriations Measure
DBD	Budget Planning (Five-Year Forecast)
DBH	Budget Adoption Procedures
DBK	Budget Modification Authority
DD	Funding Proposals and Applications
DE	Revenues from Tax Sources
DECA	Administration of Federal Grant Funds
DF	Revenues from Nontax Sources
DFA	Revenues from Investments
DFAA	Use of Surplus Funds
DFB	Revenues from School-Owned Real Estate
DFC	Gifts, Grants and Bequests from Private Sources
DGA	Authorized Signatures (Use of Facsimile Signatures)
DH	Bonded Employees and Officers
DI	Fiscal Accounting and Reporting
DIB	Types of Funds
DID	Inventories (Fixed Assets)
DIE	Audits
DJ	Purchasing
DJA	Change Fund
DJB	Petty Cash Accounts
DJC	Bidding Requirements
DJF	Purchasing Procedures
DJH	Credit Cards
DK	Payment Procedures
DLB	Salary Deductions
DLC	Expense Reimbursements
DM	Cash in School Buildings
DN	School Properties Disposal Procedure

## FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are related to the funding provided and the effective, efficient management of those funds. It follows that the District's purposes can best be achieved through prudent fiscal management.

Due to resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the Board take specific action to make certain that education remains central and that fiscal management contributes to the educational program. This concept is incorporated into Board operations and into all aspects of District management and operation.

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

With the assistance of the Treasurer and other designated personnel, the Superintendent is expected to develop an efficient and effective procedure for fiscal accounting, purchasing and the protection of plant, grounds, materials and equipment through prudent and economical operation, maintenance and insurance.

The Board seeks to achieve the following goals to:

1. engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures to achieve the greatest educational returns for the dollars expended;
2. establish levels of funding which provide high quality education for the District's students;
3. use the best available techniques for budget development and management;
4. provide timely and appropriate information to all staff with fiscal management responsibilities and
5. establish effective procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors and all other areas of fiscal management.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

ANNUAL BUDGET AND APPROPRIATIONS MEASURE/  
BUDGET MODIFICATION AUTHORITY

Budget

The purpose of the annual tax budget is to enable the county budget commission to establish tax rates and serve as the basis for certification of revenue to the District.

The annual tax budget is regulated and controlled by State law and requirements of the county budget commission. The Board may establish additional budget requirements for funds at its disposal.

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

Appropriations

As permitted by law, at the start of the fiscal year, the Board may pass a temporary appropriations measure to provide for meeting the ordinary expenses of the District until such time as the Board approves the annual appropriations resolution for the year, which is not later than October 1. If by October 1 the county budget commission has not certified all amended certificates of estimated resources to the Board (or submitted a certification that no amended certificates are necessary), the Board can delay action on the annual appropriation measure until such time as the certificates are received.

The Treasurer files both the temporary and final appropriations measures at the proper times with the office of the County Auditor.

The Superintendent/designee notifies each school administrator and/or department head of the allocations approved for expenditure.

Budget Modification

Modification of funds from major fund to major fund require Board approval.

Transfers Among Categories

During the final quarter of the fiscal year, appropriations categories are examined, and the year-end status of each is estimated. Before the close of the fiscal year, the Board authorizes the Treasurer to transfer monies from those categories in which a surplus is anticipated into those in which a deficit is anticipated as permitted by state or federal statutes.

Transfers among funds as permitted by statutes require Board action and may require approval from the Court of Common Pleas and the Tax Commissioner.

It is the responsibility of the Superintendent and the Treasurer to examine the appropriations categories and make the necessary recommendations to the Board.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

LEGAL REFS.: ORC 9.34  
3313.18  
5705.14; 5705.15; 5705.16; 5705.28; 5705.29; 5705.35 through  
5705.412

**THIS IS A REQUIRED POLICY**

**BUDGET PLANNING  
(Five-Year Forecast)**

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

The Superintendent and the Treasurer are responsible for preparing the five-year forecast for the Board's approval. The forecast is for the current fiscal year and four years beyond.

The five-year forecast is prepared twice a year and filed with the Ohio Department of Education. The initial filing is due on or before November 30 and an update by May 31. The five-year forecast is updated as often as necessary in order to communicate significant changes in the District's financial position.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

[Re-adoption date: January 23, 2019]

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

CROSS REF.: BCF, Advisory Committees to the Board

**THIS IS A REQUIRED POLICY**

## BUDGET ADOPTION PROCEDURES

If, as a result of the public hearing, it should be determined that certain changes in the budget are necessary, these changes will be made before the budget is adopted. The adoption of the budget by the Board takes place on or before January 15 and is by roll-call vote.

Following the public hearing and approval of the budget by the Board, the budget is submitted to the county budget commission for review and approval.

It is the responsibility of the Superintendent, members of his/her staff and the Treasurer to attend the hearing of the county budget commission to review the budget and answer any pertinent questions.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

LEGAL REFS.: ORC 5705.04; 5705.28; 5705.281; 5705.30

## FUNDING PROPOSALS AND APPLICATIONS

The Board authorizes the Superintendent/designee to apply for any state or federal grants for which the District is eligible. The Superintendent/designee evaluates federally-funded programs and state grants, including their possible benefits to the students in the District, and appraises the Board of the worth of each and makes recommendations accordingly.

The District participates to its limit of eligibility in the use of funds provided by the state for the educational benefit of its students.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

LEGAL REF.: ORC 3313.20

**THIS IS A REQUIRED POLICY**

## REVENUES FROM TAX SOURCES

In an attempt to provide sufficient financial resources, the Board:

1. requests that voters approve adequate local funds for the operation of the District and determines the amount of the individual levies at the time of the initial request, or at the time of a request for renewal or replacement, to yield sufficient revenue for the operating expenses of the District;
2. accepts available state funds to which the District is entitled by law or through procedures of the State Board of Education and
3. accepts federal funds which are available, provided that there is a specific need for them and that the required matching funds are available.

[Adoption date: April 11, 2005]

[Re-adoption date: September 23, 2014]

LEGAL REFS.: Ohio Const. Art. XII, Section 2

ORC 3301.07

3311.21

3313.17 through 3313.20; 3313.29; 3313.51

3317.01 through 3317.11

3323.09

Chapters 5701; 5705

5748.01 through 5748.06

**THIS IS A REQUIRED POLICY**



## ADMINISTRATION OF FEDERAL GRANT FUNDS

The Board accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the Ohio Department of Education (ODE) or other applicable pass-through entity.

The Board directs the Treasurer to develop, monitor, and enforce effective financial management systems and other internal controls over federal awards that provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of Federal law and regulation, including the Uniform Guidance issued by the U.S. Office of Management and Budget (OMB) and any applicable state requirements, and shall be based on best practices.

All individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award.

The financial management systems and internal controls must provide for:

1. identification of all federal funds received and expended and their program source;
2. accurate, current, and complete disclosure of financial data in accordance with federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized purposes and
5. comparison of expenditures against budget.

In addition, written procedures must be established for cash management and for determining the allowability of costs, as required by the Uniform Guidance.

At a minimum the financial management systems and internal controls will address the following areas:

1. Allowability

Costs charged by the school system to a federal grant must be allowed under the individual program and be in accordance with the cost principles established in the Uniform Guidance, including how charges made to the grant for personnel are to be determined. Costs will be charged to a federal grant only when the cost is:

- A. reasonable and necessary for the program;
- B. in compliance with applicable laws, regulations, and grant terms;
- C. allocable to the grant;
- D. adequately documented and
- E. consistent with District policies and procedures that apply to both federally-funded and non-federally funded activities.

Internal controls will be sufficient to provide reasonable assurance that charges to federal awards for personnel expenses are accurate, allowable, and properly allocated and documented.

Controls include time and effort reporting in accordance with Uniform Guidance and the requirements of ODE or other applicable pass-through-entity. Records are sufficient to verify that time spent and compensation (including salary and benefits) are allocable to the fund.

2. Cash Management and Fund Control

Payment methods must be established in writing that minimize the time elapsed between the draw down of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of ODE or other applicable pass-through-entity.

3. Procurement

Prior to July 1, 2018, the District followed the requirements outlined in previous OMB guidance. Effective July 1, 2018 all purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

The District avoids situations that unnecessarily restrict competition and avoids acquisition of unnecessary or duplicative items. Individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests for proposals, or invitations to negotiate, are excluded from competing for such purchases. The District performs a cost and price analysis for every procurement over the established simplified acquisition threshold.

Contracts are awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration is given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. No contract is awarded to a contractor who is suspended or debarred from eligibility for participation in federal assistance programs or activities.

The District takes all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

Purchasing records are sufficiently maintained to detail the history of all procurements and must include at least the rationale for the method of procurement, selection of contract type, and contractor selection or rejection; the basis for the contract price; and verification that the contractor is not suspended or debarred.

#### 4. Conflict of Interest and Mandatory Disclosures

The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

Each employee, board member, or agent of the school system who is engaged in the selection, award, or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Treasurer. The Treasurer discloses in writing any potential conflict of interest to ODE or other applicable pass-through-entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization, which employs or is about to employ any of those parties has a financial or other interest in or receives a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict will not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Employees, Board members, or agents of the District will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Treasurer discloses in writing to ODE or other applicable pass-through-entity in a timely manner all violations of federal criminal law involving fraud, bribery, or gratuities potentially affecting any federal award. The Treasurer fully addresses any such violations promptly and notifies the Board accordingly.

5. Equipment and Supplies Purchased with Federal Funds

Equipment and supplies acquired with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds.

6. Accountability and Certifications

All fiscal transactions must be approved by the Treasurer/designee who can attest that the expenditure is allowable and approved under the federal program. The Treasurer submits all required certifications.

7. Monitoring and Reporting Performance

The Treasurer will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District submits all reports as required by federal or state authorities.

[Adoption date: July 12, 2016]

[Re-adoption date: January 8, 2018]

[Re-adoption date: January 23, 2019]

[Re-adoption date: April 9, 2019]

LEGAL REFS.: ORC 9.314

117.101; 117.43

3313.33; 3313.46

3319.04

5705.39; 5705.41; 5705.412

2 C.F.R. Part 200

CROSS REFS.: BBFA, Board Member Conflict of Interest  
BCC, Qualifications and Duties of the Treasurer  
DI, Fiscal Accounting and Reporting  
DID, Inventories (Fixed Assets)  
DJ, Purchasing  
DJC, Bidding Requirements  
DJF, Purchasing Procedures  
DK, Payment Procedures  
EF/EFB, Food Services Management/Free and Reduced-Price Food Services  
GBCA, Staff Conflict of Interest  
IGBJ, Title I Programs

## REVENUES FROM NONTAX SOURCES

All moneys collected by the District from fees, fines, admissions and other nontax sources are deposited in appropriate accounts within 24 hours unless the amount collected is not material in nature, in which case, as soon as possible after collection.

Federal and state grants, gifts and donations to the Board are processed as specified by law.

[Adoption date: April 11, 2005]

## REVENUES FROM INVESTMENTS

### Scope

The Board directs that the investing authority of the District resides with its Treasurer. This policy is designed to cover all monies under the control of the Board.

### Objectives

The following investment objectives are applied in the management of District funds.

1. **Liquidity:** The investment portfolio remains sufficiently liquid to enable the Treasurer to meet reasonably anticipated operating requirements.
2. **Safety:** Investments are undertaken in a manner consistent with State law, which seeks to ensure the preservation of public funds.
3. **Income:** The Treasurer strives to achieve a fair and safe rate of return on the investment portfolio over the course of budgetary and economic cycles, taking into account State law, safety considerations and cash flow requirements.
4. **Diversification:** The investment portfolio should be diversified in order to avoid incurring potential losses regarding individual securities that may not be held to maturity, whether by erosion of market value or change in market conditions.
5. **Prudence:** Investments are made with judgement and care – under circumstances then prevailing- which persons or prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
6. **Bank Account:** Relationships with banks are managed in order to secure adequate services while minimizing costs. Deposits should be concentrated in single accounts except where audit control considerations dictate otherwise.

### Authorized Financial Institutions and Dealers

U.S. Treasury and agency securities purchased outright are made only through a member of the Financial Industry Regulatory Agency, through a bank, savings bank or savings and loan association regulated by the Superintendent of Financial Institutions or through an institution regulated by the Comptroller of the Currency. Federal Deposit Insurance Corporation or Board Governors of the Federal Reserve System.

1. Repurchase agreements are transacted through banks and/or eligible dealers consistent with State law.

2. Certifications of deposit are transacted through commercial banks or savings and loans with FDIC coverage, and quality as eligible financial institutions under State law.

Maturity

To the extent possible, the Treasurer attempts to match the District's investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the Treasurer will not directly invest in securities maturing more than five years from the date of purchase.

Derivatives

Investments in derivatives are strictly prohibited. A derivative means a financial instrument or contract or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instrument, contract or obligation itself. Additionally, any security, obligation, trust account or instrument that is created from an obligation of a federal agency or instrumentality or is created from both is considered a derivative instrument.

Allowable Investments

The Treasurer may invest in any instrument or security authorized by State law as amended. A copy of the appropriate section of the Ohio Revised Code is kept with this policy.

Collateral

All deposits are collateralized pursuant to State law.

Reporting

The Treasurer reports and maintains records of all investments and deposits.

All brokers, dealers and financial institutions initiating transactions with the investment authority by giving advice or executing transactions initiated by the investment authority must acknowledge their agreement to abide by the investment policy's content.

Internal Controls

The investing authority establishes a system of internal controls, which are documented in writing. The internal controls are reviewed periodically by an independent auditor. The controls are designed to prevent loss of public funds due to a fraud, employee error and imprudent actions by employees and officers of the District.

[Adoption date: April 11, 2005]

[Re-adoption date: June 22, 2010]

[Re-adoption date: October 7, 2014]

LEGAL REFS.: Intergovernmental Cooperation Act  
ORC 135.01 through 135.21  
3313.51

**THIS IS A REQUIRED POLICY**

2 of 2

Three Rivers Local School District, Cleves, Ohio



## USE OF SURPLUS FUNDS

The Treasurer or his/her designee is permitted to invest in any security specifically authorized by State law. For purposes of this policy, repurchase agreements are defined as follows.

All portfolio transactions are performed on a competitive basis. Each bid or offer is simultaneously received from three providers, when practical. Each price is recorded and the best price selected for execution. In the case of a tie (matching prices), the tie is broken by the Treasurer/designee.

At no time will safety of the portfolio's principal investment be impaired or jeopardized. Safety is herein defined as the certainty of receiving full par value plus accrued interest, at the security's legal final maturity.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

LEGAL REFS.: ORC 135.01; 135.03; 135.04; 135.05; 135.08; 135.09; 135.12; 135.14; 135.21

## REVENUES FROM SCHOOL-OWNED REAL ESTATE

The Board may dispose of real and personal property held by it in its corporate capacity, in the manner prescribed by law. The Board has no authority to donate or give school property to any private person, public corporation or agency.

If property valued at more than the statutory limit is to be sold, the Board sells such property at public auction after giving public notice of at least 30 days in advance of the sale.

The Board may accept rental fees for the use of property which is not needed for school purposes.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

LEGAL REFS.: ORC 3313.41

## GIFTS, GRANTS AND BEQUESTS FROM PRIVATE SOURCES

The Board may accept and hold in trust for the use and benefit of the District any grant or devise of land and any donation or bequest of money or personal property, provided any stipulations or conditions involved do not remove any portion of the District from the control of the Board.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

AUTHORIZED SIGNATURES  
(Use of Facsimile Signatures)

The Treasurer authorizes designated depositories to honor any instrument bearing an authorized facsimile signature in a form as he/she may designate and to charge the same to the account as fully as though it bore a manually written signature.

A facsimile signature includes, but is not limited to, the reproduction of any authorized signature by a copper plate or a photographic, photostatic or mechanical device. Written notice of the adoption of a facsimile signature is provided to the depositories. The notice includes a description of the device to be used and a sample of the facsimile signature. Written approval must be received from the depository before the facsimile signature can be used.

The Board purchases a surety bond to protect the loss of any public funds.

[Adoption date: December 9, 2014]  
[Re-adoption date: January 23, 2019]

LEGAL REFS.: ORC 9.10 through 9.12; 9.14  
1306.06

**THIS IS A REQUIRED POLICY**

BONDED EMPLOYEES AND OFFICERS

At the time of appointment or reappointment of the Treasurer, the Board authorizes the Treasurer to execute a bond for himself/herself in an amount determined and approved by the Board. The bond must be deposited with the Board President and a copy certified by him/her must be filed with the County Auditor. The premium is paid by the Board.

The Superintendent, Board President and employees who handle school funds are included, at Board expense, in a position schedule bond. Position schedule bonds pertain to a specific position, not to an individual.

[Adoption date: April 9, 2019]

LEGAL REFS.: ORC 3.06; 3.061  
131.18  
3313.25; 3313.83  
3319.05  
5705.412

CROSS REFS.: DM, Cash in School Buildings  
EI, Insurance Management

## FISCAL ACCOUNTING AND REPORTING

The District's accounting system is in conformance with the Uniform School Accounting System as prescribed by the Auditor of State for the use of school districts, federal funds also are accounted for in conformance with the Uniform Guidance issued by the U.S. Office of Management and Budget and any applicable state requirements. The Treasurer is responsible for receiving and properly accounting for all funds of the District.

The financial records must be adequate to:

1. guide the making or deferring of purchases, the expansion or curtailing of programs and the controlling of expenses;
2. ensure that current data are immediately available and in such form that routine summaries can be readily made;
3. serve as a guide to budget estimates for future years and to hold expenditures to the amounts appropriated and
4. show that those in charge have handled funds within limitations established by law and in accordance with Board policy.

The Board receives monthly financial statements from the Treasurer, which show receipts, disbursements, appropriations, encumbrances and balances. The Treasurer makes all other financial reports required by law or by state or federal agencies and submits them to the proper authorities.

The Treasurer provides the Board with any other financial management reports that the Board determines necessary.

Financial records are permanent. The supporting documents may be destroyed only in compliance with the provisions of State law and in compliance with specifications of the District's records commission, the Auditor of State and the Ohio History Connection.

[Adoption date: April 11, 2005]

[Re-adoption date: September 23, 2014]

[Re-adoption date: January 8, 2018]

LEGAL REFS.: ORC 117.101; 117.38; 117.43  
149.01 through 149.43  
3301.07  
3313.29; 3313.32  
3315.04  
Chapter 1347  
Chapter 5705  
2 C.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds  
EHA, Data and Records Retention

## TYPES OF FUNDS

### Textbook and Instructional Materials Fund

The Board directs the establishment of a reserve fund (reserve) to provide sufficient instructional materials to ensure a thorough and efficient education of all students of the District. The monies are to be used strictly for items in accordance with statute and/or rules established by the State Auditor and the Ohio Superintendent of Public Instruction.

The Treasurer is responsible for the administration of the reserve and arranges to deposit into the reserve each year the percentage designated by the state.

During any given fiscal year, monies may be appropriated for other purposes than those listed above if the Board so resolves by unanimous vote of all members after receiving written certification from the Superintendent and the President (or designee) of the Three Rivers Education Association that the District has sufficient textbooks and instructional software, materials, supplies and equipment to ensure a thorough and efficient education within the District.

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

### Capital and Maintenance Fund

The Board directs the establishment of a reserve fund (reserve) to be used solely for acquisition, replacement, enhancement, maintenance or repair of permanent improvements in accordance with statute and/or the rules established by the State Auditor and the Ohio Superintendent of Public Instruction.

The Treasurer is responsible for the administration of the reserve and annually deposits into the reserve the percentage or revenues stipulated by the state. Revenues from a permanent improvement levy may be substituted for the reserve set-aside requirement.

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

[Adoption date: April 11, 2005]

LEGAL REFS.: ORC 3315.17; 3315.18



CROSS REFS.: BHD, Board Member Compensation and Expenses  
DBD, Budget Planning (Five-Year Forecast)  
HA, Negotiations  
IGDJ, Interscholastic Athletics  
IIAA, Textbook Selection and Adoption

## INVENTORIES (Fixed Assets)

The Board, as steward of this District's property, recognizes that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The District shall conduct a complete inventory every five years, by physical count, of all District-owned equipment and supplies. For purposes of this policy, "equipment" means a unit of furniture or furnishings, an instrument, a machine, an apparatus or articles which retain shape and appearance with use, is nonexpendable and does not lose its identity when incorporated into a more complex unit.

This District shall maintain a fixed asset accounting system. The fixed asset system shall maintain sufficient information to permit:

1. preparation of year-end financial statements in accordance with generally accepted accounting principles;
2. adequate insurance coverage and
3. control and accountability.

Each building and additions to buildings are identified by location or name and are described in detail (e.g., size, number of floors, square footage, type of construction, etc.) with the value shown for all individual structures.

Fixed equipment is inventoried by building, floor and room name or number; each item is to be listed individually. (Leased equipment that the District will eventually own must be inventoried.)

Movable equipment is inventoried by building, floor and room name or number; each item is to be listed individually. Any item that has a model number or serial number has that number noted in the description for full identification. All items assigned to a building are the building administrator's responsibility.

All equipment purchased, after the initial inventory, as capital outlay or replacement with a cost of \$1,000 or more and with an estimated useful life of five years or more is tagged and made part of the equipment inventory.

Audio-visual equipment and computer equipment are inventoried. Each component is inventoried and a number is engraved on each. An accurate official record of textbooks, computer software and library books is kept.

A computer-generated listing of all equipment is supplied to each building and department. This listing is updated annually by the close of the school year, or not later than the second Friday in June of each year. This updated listing is then submitted to the Treasurer's office for computer update.

A physical inventory of supplies is taken at the building level at the close of the school year, or not later than the second Friday in June of each year. This updated listing is then submitted to the Treasurer's office for computer update.

The Treasurer is assisted by the principals, directors, supervisors and credentialed and classified staffs in the performance of this function.

[Adoption date: April 11, 2005]

LEGAL REFS.: ORC 117.38  
3313.20; 3313.41  
2 C.F.R. Part 200

CROSS REF.: DECA, Administration of Federal Grant Funds

**THIS IS A REQUIRED POLICY**

## AUDITS

In accordance with state statutes, all District financial records are subject to audit by the Bureau of Inspection and Supervision of Public Offices of the State Auditor's office. The Board has the right to request an independent audit with the approval of the State Auditor's office.

A copy of the Auditor's report is placed on file in the State Auditor's office; another copy is submitted to the Board. The Board makes the audit report available for public inspection.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

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

## PURCHASING

The function of purchasing is to serve the educational program by providing the necessary supplies, equipment and services. The Board's authority for the purchase of materials, equipment, supplies and services is extended to the District administration through its adoption of the annual appropriations resolution.

The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended. The purchase of items and services found on lists from the appropriations resolution requires no further Board approval, except in those instances in which, by law or Board policy, the purchases or services must be put to bid.

The Board authorizes "blanket" purchase orders to be issued for generic supplies for up to a \$5,000 limit. Blanket purchase orders will not extend beyond the current fiscal year.

A "super blanket": purchase order for a "specific" permitted purpose and in an amount not to exceed the line-item appropriation and fund, is authorized to the extent permitted by law. The permitted purpose list may include payment for accountants, architects, attorneys, construction project managers, consultants, engineers, fuel oil, gasoline, food items and utilities. The super blanket purchase order may not extend beyond the current fiscal year.

The acquisition of supplies, equipment and services is centralized in the business office, which functions under the supervision of the purchasing agent through whose office all purchasing transactions are conducted.

The Board assigns to the purchasing agent the responsibility for the quality and quantity of purchases made. The Treasurer is charged with the responsibility to ensure that all purchases do not exceed appropriations and that they are consistent with the approved educational goals and programs of the District and are conducted in accordance with all applicable laws and regulations.

[Adoption date: April 11, 2005]

[Re-adoption date: January 23, 2019]

LEGAL REFS.: Ohio Const. VIII, Section 2e

ORC 9.314

3313.172; 3313.18; 3313.33; 3313.46

3319.04

3327.08

5705.38; 5705.39; 5705.40; 5705.41; 5705.412

2 C.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds  
DJC, Bidding Requirements  
DJF, Purchasing Procedures  
DK, Payment Procedures

CHANGE FUND

The Board recognizes the convenience of a change fund in the day-to-day operation of the District.

The Board authorizes the establishment of a change fund to be in the care of the Athletic and Food Service Departments only.

[Adoption date: January 23, 2019]

LEGAL REF: ORC 9.38  
3313.291

CROSS REF: DM, Cash in School Buildings

## PETTY CASH ACCOUNTS

The Treasurer prohibits petty cash accounts within the District. All monies received in the buildings are to be deposited no later than 24 hours after collected.

[Adoption date: April 11, 2005]

[Re-adoption date: January 23, 2019]

LEGAL REFS.: ORC 9.22; 9.38  
3313.291; 3313.31; 3313.51

CROSS REF.: DM, Cash in School Buildings

**THIS IS A REQUIRED POLICY**



## BIDDING REQUIREMENTS

Contracts for construction or demolition of buildings or for any improvements or repairs that exceed \$50,000 are let only after bids are solicited and received in compliance with law. However, if the Board enters into a shared savings contract for energy conservation measures, competitive bidding is not required. The Board may also enter into an installment payment contract for the purchase and installation of energy conservation measures and competitive bidding does not need to be utilized if two-thirds of the entire Board adopts a resolution stating that competitive bidding does not apply to the project.

If feasible, all purchases over \$25,000 and not otherwise subject to required federal or state bidding requirements will be based on price quotations submitted by at least three vendors. These quotations are treated confidentially until the deadline for filing is past; thereafter, they are public information.

The Business Manager/designee assembles the proper specifications and makes the necessary arrangements for public bidding and price quotations. The Treasurer receives the bids and price quotations and records them. The Business Manager/designee makes his/her recommendations to the Board. Upon approval by the Board, he/she processes purchase orders to those bidders awarded contracts and notifies the other bidders of the results of the bidding.

Purchases made through the use of federal funds are made in compliance with the requirements of State and Federal law and District policies and procedures including the applicable bidding requirements.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

[Re-adoption date: March 29, 2017]

[Re-adoption date: January 23, 2019]

LEGAL REFS.: ORC 9.314  
153.01; 153.12 through 153.14; 153.50 through 153.56  
3313.372; 3313.373; 3313.46  
3319.04  
2 C.F.R. Part 200

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

Three Rivers Local School District, Cleves, Ohio

## PURCHASING PROCEDURES

Monies under the jurisdiction of the Board may not be expended except upon a warrant drawn against a specific appropriation and against a specific fund. Therefore, no contract or purchase order for the expenditure of money will be made unless there is attached to it a certificate of the Treasurer certifying that the amount required to meet the contract or purchase order has been appropriated and is in the treasury, or is in the process of collection, and is free from previous encumbrance.

Any contract or purchase order issued without such a certificate attached is void, except as the law allows later issuance within 30 days of the certificate and except that, if the amount involved is less than \$3,000, the Treasurer may authorize it to be paid without the ratification or affirmation of the Board. Under certain conditions, the law also allows the Treasurer to issue blanket certification, subject to limitations of time and amount as set by law.

Purchasing procedures are designed to ensure the best possible price for the desired products and services. Procedures for purchasing are developed to require that all purchases are made on properly approved purchase orders and that, for items not put up for bid, price quotations are solicited.

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

Prior to July 1, 2018, the District followed the requirements outlined in previous OMB guidance. Effective July 1, 2018 all purchases for property and services made using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

[Adoption date: April 11, 2005]

[Re-adoption date: May 28, 2013]

[Re-adoption date: January 8, 2018]

[Re-adoption date: January 23, 2019]

LEGAL REFS.: ORC 3313.46  
3327.08  
5705.41(D)(1); 5705.412; 5705.44  
2 C.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds  
DJ, Purchasing  
DJC, Bidding Requirements

## PURCHASING PROCEDURES

### General

1. The Board designates the Superintendent as the purchasing agent.
2. No person may commit the District to a purchase without the appropriate certificate of the availability of funds.
3. The materials, equipment, supplies and/or services to be purchased are of the quality required to serve the function in a satisfactory manner, as determined by the requisitioner and the Superintendent.
4. It is the responsibility of the requisitioner to provide an adequate description of the item(s) purchased so that the purchasing agent may be able to prepare the specifications and to procure most expeditiously and economically the desired commodity and/or service. A source of supply should be included on requisitions for specialty or unusual items.
5. No requisitioner shall knowingly restrict competition or otherwise preclude the most economical purchase of the required items.
6. When a low bidder proposes an alternate as equal to that specified, it is the responsibility of the Treasurer to determine whether the proposed substitution is, in fact, an equal. Such decision is based on his/her evaluation and that of the requisitioner. In the case of disagreement between the requisitioner and the Treasurer, either party may refer the matter to the Superintendent.

### Requisitions

1. The District establishes a standardized requisition procedure to allow authorized representatives to submit requests for the purchase of materials and supplies.
2. The following are designated as “requisitioner”; that is, they are authorized to issue requisitions against stipulated segments of budgetary appropriations: the Superintendent, administrative assistants, directors, supervisors and building principals. Each requisitioner is responsible for limiting his/her requisitions to the appropriate amounts.
3. Only District-approved methods or forms are used for requisitioning.

4. A requisition, to be considered appropriate for processing, meets the following requirements:
  - A. contains adequate information and
  - B. is approved by and bears the signature of an authorized requisitioner.
5. All approved requisitions are submitted to the Treasurer.
6. After a purchase order has been issued by the Treasurer's office, the number of the purchase order is recorded on the requisition.
7. After processing, the original copy of the requisition is filed in the office of the Treasurer.

#### Purchase Orders

1. Purchase orders are prepared by the appropriate person and at a minimum include the following essentials:
  - A. a specification that adequately describes to the supplier the characteristics and the quality standards of the item required;
  - B. a firm, quoted, net-delivered price, whenever possible (unit prices are shown);
  - C. clear delivery instructions, including place and time;
  - D. appropriate account code number or appropriation code and
  - E. the Treasurer's certificate of available revenue and appropriation.
2. Purchase orders use an identifiable tracking system established by the District and contain the appropriate number of copies to meet District needs.
3. Verbal confirmation orders subject to subsequent confirmation by a written purchase order may be issued only in cases in which a bona fide emergency situation exists that can be handled only by this procedure:
  - A. whenever possible, a purchase order number should be given to the supplier and
  - B. a confirming requisition is issued immediately, marked "confirmation" indicating the purchase order number, if one was given.

## Federal Procurement

Purchasing of goods and services using federal funds must be done in accordance with the above procedures and also in accordance with all federal requirements including allowability of costs. All purchases must be reasonable and free of conflicts of interest and conducted in a manner providing full and open competition.

No purchase will be made using federal funds unless the District verifies that the contractor is not suspended or debarred.

Once the threshold has been established, the following methods of procurement will be used for all purchases of goods and services made with federal funds.

1. Micro-purchases are purchases up to \$10,000 and may be made in accordance with District purchasing procedures when the costs are reasonable. To the extent practicable, these purchases are distributed equitably among qualified suppliers.
2. Small purchase are purchases between \$10,000 and \$250,000. Prior to authorizing the purchase, the District will try to obtain price rates or quotations from a minimum of two vendors or providers. The District will obtain these price rates or quotations by public notice via newspaper, District website and social media.
3. Sealed bid procedures are used for firm fixed price contracts over \$250,000 and is used as the preferred method for construction projects. Bids are solicited from an adequate number of known suppliers, which cannot be less than two responsible bidders. The District will solicit bids by public notice via newspaper, District website and social media. The contract will be awarded to the lowest responsive and responsible bidder.
4. Competitive proposals are used for all purchases over \$250,000 for which sealed bids are not appropriate and must be used for architectural or engineering services. Contracts entered into for competitive proposals may be fixed-price or cost-reimbursement. The District will publicize a request for proposal by using public notice via newspaper, District website and social media. The District will evaluate proposals in order to award the contract to the most advantageous proposal when considering cost and other factors. The District will evaluate proposals by using a rubric.

5. Sole source procurement is used only when the goods or services are only available from a single source; a public exigency or emergency exists; there is inadequate competition and the applicable pass through entity approves this method.

All solicitations:

1. Include clear and accurate description on the technical requirements for the material, product or service to be procured. This description sets forth the minimum and essential characteristics the material, product or service must meet.
2. Will not contain specifications that unduly restrict competition.
3. Identify all requirements offerors must fulfill and all other factors to be used in evaluating bids or proposals.

The District maintains records to verify selection of procurement type and compliance with applicable procurement requirements.

(Approval date: April 11, 2005)

(Re-approval date: August 13, 2018)

(Re-approval date: January 23, 2019)

## CREDIT CARDS

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

The Board authorizes the Treasurer to review available credit card accounts to determine which account and account provider best meets the needs of the District. The Treasurer will determine how many accounts, cards and checks are to be issued, and establish a process for credit card reissuance or cancellation.

1. The District name must appear on each card and/or check associated with the credit card account. The maximum credit card account limit is \$100,000. The Treasurer provides an annual report to the Board detailing all rewards received based on use of the credit card account.
2. All credit cards issued to and in the name of the District are held and supervised by the Treasurer and used only for purposes authorized by this policy. The Treasurer establishes a system for cards to be signed out for use by an authorized user.
3. Credit cards may only be used by the following individuals:
  - A. Superintendent
  - B. Treasurer/CFO
  - C. Chief Operating Officer (COO)
  - D. Director of Food Service & Transportation
  - E. Principals
  - F. School Social Services & Specialists
  - G. Director of Facilities & Grounds
  - H. Director of Special Services
  - I. Chief Academic Officer
  - J. Athletic Director
  - K. Treasurer Assistant II
  - L. All employees on an as needed basis as authorized by the Treasurer/CFO
4. Credit cards may be used for District-related transportation, reservations and expenses, conference registrations and hotel reservation guarantees for the Board and staff. Such expenses are subject to the reimbursement limits established by the Board.
5. If monies are budgeted and deposited with the Treasurer in advance, credit cards may be used by school employees for student trips and competitions for safety and security reasons.

6. With prior approval of the Treasurer, credit cards may be used by school employees for school-related purchases from a vendor who does not accept purchase orders or vouchers.
7. Gratuities are permissible only when card use is for group purchases and the tip is automatically added to the bill.
8. All credit card statements are sent directly to the Treasurer's office. The Treasurer keeps a record of all credit card use.
9. Receipts and appropriate form(s) are to be turned in with the credit card to the Treasurer within one business day upon completion of approved use. Receipts for meals must include the names of all individuals for whom meals were provided and the purpose of the meeting. Failure to turn in receipts and appropriate form(s) to the Treasurer within the required timeframe may result in the charges being deemed unrelated or unsubstantiated. The user is responsible for any unsubstantiated or unrelated purchases. Any late fees assessed to the District due to an employee failing to submit invoices and credit card receipts on a timely basis are the responsibility of the employee.
10. All authorized users must immediately report loss or theft of the District credit card to the Treasurer who will immediately contact the credit card issuer.

The use of the credit card for the following items is considered unauthorized use and classified as credit card misuse:

1. expenditures not specifically authorized by this policy;
2. purchase of personal goods or services for an administrator, an administrator's spouse, children or anyone employed or not employed by the Board and attending a District business function;
3. payment of any fines, penalties or personal liabilities incurred by the administrator or anyone else;
4. alcoholic beverages or tobacco;
5. fuel for use in a personal vehicle;
6. entertainment expenses, including pay-per-view movie charges and/or
7. cash advances.



Persons using a credit card for personal, non-authorized purposes or undocumented expenditures shall be held personally responsible for those expenditures. Misuse of the credit card is subject to disciplinary procedures, including termination. An employee or officer of the Board who knowingly misuses a District credit card account also is in violation of State criminal law.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

[Re-adoption date: September 27, 2016]

[Re-adoption date: January 23, 2019]

LEGAL REFS.: ORC 9.21; 9.22  
2913.21  
3313.311

CROSS REFS.: DJ, Purchasing  
DLC, Expense Reimbursement  
GCL, Professional Staff Development Opportunities  
GDL, Support Staff Development Opportunities

**THIS IS A REQUIRED POLICY**

## PAYMENT PROCEDURES

All claims for payment from District funds are processed by the Treasurer. Payment is authorized against invoices and supporting documents verifying receipt, supported by approved purchase orders or in accordance with salaries and salary schedules approved by the Board.

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

The Treasurer is responsible for ensuring that appropriate allocations are observed and that total expenditures do not exceed the amounts appropriated for all items.

[Adoption date: April 11, 2005]

LEGAL REFS.: ORC 3313.18  
3315.08  
5705.38 through 5705.412

CROSS REFS.: DJ, Purchasing  
DLB, Salary Deductions

## SALARY DEDUCTIONS

Except for deductions for absence not covered by paid leave or those required by law, salary deductions are allowed only upon authorization by the employee and approval by the Board.

The following deductions are required:

1. federal, state and local income tax;
2. employee's share of retirement contribution according to current rate as set by law;
3. unexcused or excused absence not covered by paid leave and
4. Medicare deduction in compliance with Federal law.

If requested by employees, the Board will implement payroll deductions for the Ohio Deferred Compensation Program. Other deductions are in accordance with Negotiated Agreements and/or Board policy.

The District may limit the right of an individual employee to designate the agent, broker or company to write tax-sheltered annuities by requiring designation by at least one percent of the District's full-time employees or at least five, whichever is greater, except that a District may not require that a company be designated by more than 50 employees.

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

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

Unauthorized absences should not occur. Repeated unauthorized absences can result in the teacher or other employee being disciplined.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

LEGAL REFS.: ORC 9.40 through 9.45; 9.80; 9.81; 9.90; 9.91  
148.01; 148.04  
3315.08

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

CONTRACT REFS.: Teachers' Negotiated Agreement  
Classified Staff Negotiated Agreement

## EXPENSE REIMBURSEMENTS

District personnel who incur expenses in carrying out their authorized duties are reimbursed by the District upon submission of a properly filled out and approved voucher with such supporting receipts as required by the administrative procedures. Expenses may be approved and incurred within the limits of budgetary allocations for the specific type of expense.

When official travel by a personally owned vehicle has been authorized, mileage payment is made at the rate currently approved by the Board and within the limitations of Federal law.

A traveler on official school business is expected to exercise the same care in incurring expenses that a prudent person would exercise in traveling on personal business. Excessive costs, such as those caused by circuitous routes or luxury services or accommodations, are not considered prudent, nor are they accepted for reimbursement.

[Adoption date: April 11, 2005]

[Re-adoption date: December 9, 2014]

LEGAL REFS.: ORC 2921.42; 2921.43  
3313.12; 3313.20  
3315.15

CROSS REFS.: BHD, Board Member Compensation and Expenses  
GCL, Professional Staff Development Opportunities

**THIS IS A REQUIRED POLICY**

## EXPENSE REIMBURSEMENTS

### Professional Meeting Reimbursement

A professional meeting is defined as a meeting, conference, seminar, discussion, class or other gathering which an employee attends to improve, educate, advise or assist the employee so that he/she may improve his/her performance. Professional meetings for members of the Board are designated as such by the Board. Approval of expenses for members of the Board is by the Superintendent, subject to review by the Board. Professional meetings and reimbursements for employees are approved by the Superintendent or his/her designee in accordance with this procedure.

An employee requesting leave with pay to attend a professional meeting must file a written request with the Superintendent at least five days in advance of the meeting, indicating the dates of the requested leave, the meeting he/she wishes to attend and the purpose of the meeting. If a leave is approved, the employee is entitled to attend the approved meeting at no loss in pay and reimbursed for the approved itemized expenses. Registration fees are reimbursable. When meals are not part of the registration or program, an employee may include the cost of meals for reimbursement. The maximum is \$10 for breakfast, \$15 for lunch and \$25 for dinner. The Superintendent has the authority to approve larger amounts if circumstances warrant. As authorized by the Auditor of State, gratuities paid for service at meals may be reimbursed up to a maximum of 15% of the cost of the meal reimbursement in addition to the amounts above.

When an employee requests advance payments of registration fees, lodging or transportation costs to attend a professional meeting and does not attend, the employee is personally responsible for repayment of all fees advanced. Non-payment could result in a payroll deduction.

The per mile travel reimbursement rate is established by the Internal Revenue Service (IRS) and amended by the IRS from time to time.

Air fare reimbursement is limited to coach. Rooms are procured at group rates whenever possible. To the maximum extent possible, room tax exemptions are sought in advance in accordance with procedures and forms from the Treasurer's office. When tax exemptions are available, but not properly requested, they become the obligation of the employee.

The Superintendent is hereby authorized to approve or disapprove professional meeting requests for employees and the payment of expenses for attendance at the same in accordance with this procedure or to approve partial cost reimbursement and/or a maximum total reimbursement which is less than actual expenses.

(Approval date: April 11, 2005)

## WIRELESS COMMUNICATION ALLOWANCE AND STAFF USE OF WIRELESS COMMUNICATION DEVICES

### Eligibility for Cell Phone Allowance

Cell phones enable communication whenever a situation arises necessitating immediate contact, regardless of the person's location at the time. Therefore, the Superintendent and administrators who meet one or more of the following criteria are required as a condition of employment to own and obtain an appropriate service plan so that the cell phone is available for use for business-related communications:

1. Their job requires them to spend a considerable amount of time outside of their assigned office or work area during normal working hours and have regular access to telephone and/or internet connections while outside their office or assigned work area.
2. Their job requires them to be accessible outside of scheduled or normal working hours or to be contacted and respond in the event of an emergency.
3. Their job consistently requires timely and/or immediate two-way communication for which there is no reasonable alternative technology.

**\*\*This is not intended to include occasional, incidental access or purely voluntary access such as checking e-mail from home\*\***

Administrators who are required to have a cell phone as a condition of their employment shall receive an annual allowance reimbursement, up to an amount approved annually by the Board to compensate them for the costs associated with acquiring and utilizing a cell phone for business purposes. Additionally, other staff members who believe that they meet the above-identified criteria may apply for an allowance.

### Amount of the Allowance

The allowance shall consist of an allowance of up to a specific dollar amount for wireless telephone service and/or internet/data connection.

The allowance is not intended to compensate the employee's dollar-for-dollar cost for wireless service.

The allowance does not constitute an increase to base pay, and will not be included in the calculation of percentage increase to base pay due to annual raises, job upgrades or benefits based on a percentage of salary, etc. The Board will pay only the Board-approved allowance even if actual monthly costs exceed the allowance.

### Allowance is Considered Taxable Income

Staff members who receive an allowance are not required to submit a log documenting their business-related use of the cell phone; however, they will be informed that the allowance is considered additional compensation for income tax purposes (i.e., the allowance will be paid through the District's payroll system as taxable income and appropriate payroll taxes on the amount of the allowance will be withheld from the employee's paycheck, and the amount of the allowance paid during the calendar year will be included in the wages line on the staff members' year-end W-2 statements). For determination of individual taxability, employees should check with their tax advisor.

### Employee's Responsibilities

The employee is responsible for choosing his/her cell phone, the voice and/or data plan, and the wireless service provider. Since the cell phone is the property of the employee, the phone may be used for personal calls (see below concerning the making of personal calls during work time) and be combined or enhanced with other personal plans (i.e., the employee may also, at his/her own expense, add extra services or equipment features, as desired). The employee is responsible for paying all monthly service charges in full and on time. The Board does not accept any liability for claims, charges, or disputes between the service provider and the staff member. Because the employee is personally responsible for the cell phone, any replacement for loss or damage will be at the expense of the employee. Such replacement or repair must be completed promptly and the Superintendent must be notified if the employee will not be available by their cell phone for a period of time.

Employees should contact the carrier through which they purchased their cell phone and purchase their wireless service for support.

### Safe Use of Cell Phones

Employee safety is a priority of the Board, and responsible use of cell phones includes safe use.

Using a cell phone while operating a vehicle is strongly discouraged. Employees should plan their work accordingly so that calls are placed, text messages/instant messages/emails read and/or sent, and/or the internet browsed either prior to traveling or while on rest breaks. In the interest of safety for both Board employees and other drivers, employees are required to comply with all applicable laws while driving.

### Duty to Maintain Confidentiality of Student Personally Identifiable Information – Public and Student Records Requirements

Employees are subject to all applicable policies and guidelines pertaining to protection of the security, integrity and availability of the data stored on their cell phones.



Wireless communications, including calls, text messages, instant messages, and emails sent from cell phones, may not be secure. Therefore, employees should use discretion in relaying confidential information, particularly as it relates to students.

Additionally, wireless communications, including text messages, instant messages and emails sent and/or received by a public employee or school official using his/her personal cell phone may constitute public records if the content of the message concerns District business, or an education record if the content includes personally identifiable information about a student.

Wireless communications that are public records are subject to retention and disclosure, upon request, in accordance with Policy KBA – Public’s Right to Know. Wireless communications that are student records should be maintained pursuant to Policy JO – Students Records. Finally, wireless communications and other electronically stored information (ESI) stored on the staff member’s personal cell phone may be subject to a litigation hold. Staff are required to comply with District requests to produce copies of wireless communications in their possession that are either public records or education records, or that constitute ESI that is subject to a litigation hold.

Using a cell phone to take or transmit audio and/or pictures/video of an individual without his/her consent is considered an invasion of privacy and is not permitted, unless authorized by the building principal or Superintendent.

#### Personal Use of Cell Phones While at Work

During work hours personal communications made or received, regardless of whether on a cell phone, or a regular telephone or network computer can interfere with employee productivity and distract others. Employees are expected to use discretion in using cell phones while at work for personal business. Employees are asked to limit personal communications to breaks and lunch periods, and to inform friends and family members of the Board’s policy in this regard.

At no time may any cell phones be utilized by an employee in a way that might reasonably create in the mind of another person an impression of being threatened, humiliated, harassed, embarrassed or intimidated.

#### Potential Disciplinary Action/Termination of the Allowance

Violation of this policy may constitute just cause for disciplinary action up to and including termination. Use of a cell phone in any manner contrary to local, State or Federal laws will constitute misuse, and will result in immediate termination of the allowance.

[Adoption date: April 26, 2011]

[Re-adoption date: December 9, 2014]

[Re-adoption date: September 13, 2016]

## CASH IN SCHOOL BUILDINGS

On many occasions, cash and personal checks are received in payment of obligations to schools or from student activity and athletic sources. Such monies are to be deposited in designated financial institutions or with the Treasurer, as he/she directs, no later than 24 hours after the collection. Holding such funds overnight is not encouraged.

Monies are not to be commingled with personal funds.

Funds held longer than this period prevent proper crediting to accounts, delay bank clearing of checks and invite loss by theft and neglect. The employee(s) holding such funds longer than 24 hours and which such funds are stolen or otherwise negligently lost are expected to make full restitution or to assure recovery and held personally responsible for any such loss.

The policy does not apply to authorized petty cash or change funds. Although they must be properly protected, they need not be deposited unless they exceed designated limits.

No payments are to be made from cash receipts.

[Adoption date: April 11, 2005]

LEGAL REFS.: ORC 9.38  
3313.291

CROSS REFS.: DH, Bonded Employees and Officers  
DJB, Petty Cash Accounts  
IGDG, Student Activities Funds Management  
KMA, Relations with Parent Organizations  
KMB, Relations with Booster Organizations

## SCHOOL PROPERTIES DISPOSAL

The Board believes that the efficient administration of the District requires disposition of property and goods no longer necessary for the maintenance of the educational program or operation of the District.

The Board recognizes that most unused property of the District has value and that it may be practical to retain such property for a period of time. Once property is no longer needed for school purposes currently or in the future, it should be slated for disposal at the Superintendent's discretion. State law governs the retention and method of disposal of the Board's property. Property and goods purchased with federal funds also are subject to the disposal requirements outlined in the Uniform Guidance issued by the U.S. Office of Management and Budget. Therefore, the Board follows the procedures required by the various statutes governing the disposal of real or personal property.

The Board follows the procedures set forth in State and Federal law for the disposal of real or personal property at the minimum dollar value set forth in the statute on the date the Board decides to dispose of the property. The Board is required to offer its real property for sale to all community schools, college-preparatory boarding schools, STEM and STEAM schools for the period of time set forth in law. High-performing community schools as defined by State law, are given first priority. If a high-performing community school is not interested in buying the property, the Board then proceeds with offers to purchase from other start-up community schools operating in the District, college-preparatory boarding schools, STEM and STEAM schools located within the territory of the District. If no community school, college-preparatory boarding school, STEM or STEAM school is interested in buying the property, the Board may sell its real or personal property at a public auction, following specific statutory requirements if the property exceeds \$10,000 in value. If this statutory threshold is changed by the legislature, the Board and administration's responsibility changes automatically to reflect the new minimum statutory dollar value.

The Board directs the periodic review of all District property and authorizes the disposition by sale, donation, trade or discard of any property not required for school purposes.

The District complies with State law regarding the sale or lease of unused school facilities to high-performing community schools, community schools, college-preparatory boarding schools, STEM and STEAM schools.

Disposal of Property Valued at Less Than the Dollar Value Set Forth in State Law

For the disposal of property that is not governed by Federal law, the Ohio Revised Code or administrative regulations, the administration is required to follow these procedures:

1. The Superintendent determines that the value of the property is less than the value set forth in State and Federal law. The property is valued pursuant to a reasonable method as determined by the Superintendent.
2. The Board is notified when real or personal property is no longer needed for school purposes and directs that the property be sold.
3. The Superintendent sells the property to a start-up community school or by bids, general sale, negotiated sale or by trade as determined by the Superintendent or the Board on an individual basis.

[Adoption date: April 11, 2005]

[Re-adoption date: July 9, 2007]

[Re-adoption date: December 13, 2011]

[Re-adoption date: May 28, 2013]

[Re-adoption date: September 23, 2014]

[Re-adoption date: September 8, 2015]

[Re-adoption date: March 29, 2017]

[Re-adoption date: January 8, 2018]

[Re-adoption date: January 7, 2020]

LEGAL REFS.: ORC 131.09

3313.17; 3313.37; 3313.40; 3313.41; 3313.411; 3313.413

3314.051

5705.10

2 C.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds

FL, Retirement of Facilities