

Logan-Hocking Local School District Treasurer's Office

Revised September 8, 2009

Treasurer

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Treasurer's Assistants

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General Information

Forms, reports and other important information are available on the District's website, Treasurer's section:
<http://loganhocking.k12.oh.us/>

Grant Monies

Any new grant monies received in excess of \$250.00 will require a new fund/special cost center to be assigned by the Treasurer.

Grants under \$250.00 can be deposited directly into your 018 (student activity) account.

When depositing grant monies, please write a brief description on the deposit ticket – the nature of the grant i.e., O.U. Math/Science Night Grant. Also, please send any additional information you may have regarding the grant i.e., timelines, grant requirements, purpose, etc.

Special Programs

A Chart of Accounts will be issued to coordinators of special programs at the beginning of each fiscal year. This chart will be used by the coordinator to 1) maintain appropriation/budget and 2) code requisitions.

Coordinators of special programs will receive monthly financial statements for each of their special program(s). Coordinators should review these statements when they are issued for errors or omissions. Report any discrepancies immediately to the Treasurer's Office.

Telephones

We realize that it is necessary, at least for particular offices/areas, to place long-distance telephone calls to other schools, consultants, organizations, businesses, etc., as a regular part of job duties. We discourage making personal long-distance calls through the school(s). If, because of emergency or for other reasons, it becomes necessary to make a long-distance personal call, please document it.

You will receive a monthly telephone bill from the Treasurer's Office. All personal calls should be identified and tallied. Send personal checks for personal calls to the Treasurer's Office.

Payroll Procedures

Payroll Data Due

Please remember that all payroll data is due on payday Friday. The payroll absence report, leave forms, time cards, substitute teacher tickets, and any special payment forms are all needed in order to begin the next payroll. It takes a considerable amount of time to compute and input all the absences and payroll variances. **All time cards and reports should be delivered to the Treasurer's Office no later than the Monday following payday.**

It is important that the "gathering" and "sending" of payroll data be viewed as a priority. We understand that you have other priorities as well, but we in the Treasurer's Office are stymied without the data. It is our goal to pay every employee's overtime or special payments in the pay period that it is earned. Your cooperation is appreciated by us in the Treasurer's Office and, possibly more importantly, by your fellow employees!

Time Cards

All classified personnel are required to submit time cards. The salary amount for a classified employee is computed on the number of regular hours of work per day. Therefore, any variance from this regular hour amount needs to be reported in order for the proper pay adjustment (overtime or dock) to be made.

- **PLEASE MAKE SURE YOUR CLASSIFIED SUBSTITUTES INDICATE WHICH POSITION THEY ARE WORKING.**

Many of the subs have several positions and each position has a different rate and pay code that we have to enter. If your sub puts several positions on the same card, make sure they mark plainly what each entry represents. They could use a different line for each position.

Time Equivalents for Time Cards:

<u>Minutes</u>	<u>Hour Equivalent</u>
5	.08
10	.17
15	.25
20	.33
25	.42
30	.50
35	.58
40	.67
45	.75
50	.83
55	.92

Payments from Special Funds/Programs

Stipends for services performed that are paid from special funds/programs or grants need to be submitted on a special form **(form is available on the District's website)**. The fund title, account code, date of service, applicable pays rate and employee's name should all be listed. Multiple names can be listed on the same form when they are to be paid from the same account code.

Employee Data Changes

Employees are responsible to report any name or address changes to central office. We encourage such changes to be reported on a form **(forms are available upon request or you can send an email to Cindy with change information – cspangler@loganhocking.k12.oh.us)** to prevent the information from being lost.

Changes to personal information for insurance purposes need to be completed on forms provided by the individual insurance companies. Employees need to request these change forms from the treasurer's office.

Non-Recurring Payments

Payments to employees for non-contract items such as music, athletic official/gate/scorekeeper, choreography, disc jockey, etc., must be made via payroll.

Purchasing Procedures

Requisitions

- a) Requisitions will be processed using USASWEB generated requisitions. Please be specific when processing requisitions – list dates of service, specific details regarding the order or employee reimbursement.
 1. Account codes must be on all requisitions (in order for them to post in USASWEB). Please refer to the list of standard account codes defined in the “Appropriation Codes” section of this document. When in doubt, please call the Treasurer’s office.
 2. If you find a duplicate vendor or a vendor that needs changed, send an email to gdandrea@loganhocking.k12.oh.us
 3. When processing requisitions for Classic Fare (Food Service) use vendor #32750 – Logan-Hocking Schools.
 4. Combine like orders (such as Classic Fare if multiple invoices) onto one requisition or requisitions to the same vendor (if possible).
- b) Implementing USASWEB requisition processing will limit “see attached” requisitions. Information must be “typed” using USASWEB to create requisitions. If you have an extremely large order (librarians and spring orders) then you may use “see attached” and these requisitions must include three copies of the attachment. Attachments must be completed with the appropriate “ship to” and building information. Three copies of any attachment should be stapled to the requisition i.e., coupons, registration forms, samples, etc.
- c) Requisitions are to be authorized by the building principal/administrator and then forwarded to the Superintendent (purchasing agent) and finally to the Treasurer for approval.

Accounts Payable

- a) The approved requisition is converted into a purchase order. The Treasurer signs each purchase order as approved.
- b) Unless otherwise noted by the requisitioner, all purchase orders will be mailed to the vendor. Only with Treasurer’s approval can a purchase order be a confirmation of a verbal or telephone order. These should be few, but if it does occur, simply type on the requisition “Confirmation Only – Do not Duplicate”.
- c) Original purchase orders are maintained in the Treasurer’s Office. Invoices will be sent from the Treasurer’s Office to the administrative assistants for approval/signatures. Attach the approved invoice to the purchase order receiving (yellow) copy, plus any packing slips and return to Treasurer’s Office for payment.
- d) If an original invoice is received from the vendor at the building/department level, (stamp) approve invoice and forward with packing slips and receiving purchase order copy to Treasurer’s Office. If a purchase order is not on file, complete a requisition and attach the approved invoice for processing. When the purchase order is completely paid, the yellow (receiving) copy becomes part of the voucher, which is filed numerically in the Treasurer’s Office.

- e) DO NOT hold packing slips and purchase order receiving copies until the end of the school year. Please submit these as they are completed.

Refunds

Refunds to students should be processed using the online requisition form in USASWEB. Please be specific and indicate (on the requisition) the student's name, grade, and detailed reason for refund. Refunds are to be issued to parents/guardians only.

Deposits/Accounts Receivable

- 1) Funds received by the school district are required by law to be deposited on a daily basis (ORC 9.38, 135.01, 135.21, 1101.01).

Per Board Policy (File: DM, adopted July 27, 1987)

All monies collected shall be receipted, accounted for, and directed without delay to the proper location for deposit.

In no case shall monies be left overnight in schools except in safes provided for safekeeping of valuables, and even then no more than a few dollars should be so kept. All school banks shall provide for making bank deposits after regular banking hours in order to avoid leaving money in school over night.

- a) A four-part deposit ticket is to be completed for each deposit listing currency, coin and check breakdown. A calculator tape of check amounts can be attached to the deposit ticket rather than listing each check on the form. Send the white, pink and yellow copies to the bank with your deposit. The yellow copy of the deposit ticket is the Treasurer's Office copy. If you receive a yellow copy of a deposit ticket that has been validated by the bank, please forward it to the Treasurer's Office. This is the copy that is used to post the transaction.
- b) Supplies of deposit tickets or night deposit bags may be requested from US Bank or from the Treasurer's Office. Remember that deposit tickets take seven to ten days for printing – allow for printing time.
- c) When making a deposit for library books or textbooks, please use a separate deposit ticket for each. When depositing monies for textbooks, please indicate the grade level (elementary only) of the textbook.
- d) At month end a financial detail report is issued for each account listing the receipts/expenditures for that particular month. These financial reports should be checked closely by those responsible to verify that all deposits are recorded to the proper accounts. Good internal control is maintained by your verification of the proper posting of the transactions.

Petty Cash Procedures

Petty cash is maintained in the Treasurer's Office to help alleviate the necessity of purchase orders being processed to local vendors for amounts under \$25.00.

Procedures for handling petty cash are as follows:

- a) Receipts for expenditures must be turned into the Treasurer's Office within **10 days** of the date of purchase.
- b) Reimbursement will be made for amounts **up to \$25**. Purchases which exceed \$25 will not be reimbursed for the amount exceeding the \$25 limit. All purchased of \$25 or more are to be made with a purchase order.

- c) Purchases from the same store within thirty minutes of one another will not be reimbursed for more than the \$25 limit.
- d) If petty cash is needed to make the purchase, the amount is recorded by the Treasurer and the person making the purchase must sign for the cash received. Within **7 days** of receiving the cash, a receipt and any unexpended monies must be returned to the petty cash custodian.
- e) A **sales tax exemption certificate** should be requested from the Treasurer's Office to be taken to the vendor when purchase is made to avoid paying sales tax. **Sales tax is not reimbursable.**
- f) Anyone abusing the petty cash system will be asked to make all future purchases through the purchase order process. If you have any questions about these procedures, please contact the Treasurer's Office.

Facility Use

- a) Approved and completed Building Use Contact Forms must be on file in the Treasurer's Office.
- b) **Only** the Superintendent can 'waive' facility use charges.
- c) If a custodian is needed, custodial charges can't be waived.
- d) Pre-payments for facility use will be accepted and pre-payments are encouraged.
- e) Facility rental deposits must include the person/group's name, dates of rental and contact information.
- f) Facility use forms are available on the Treasurer's website.

Grade Level District Field Trips

As of the printing of this document, there will be no grade level field trips during the 2009-10 school year.

Preschool & Before/After Care Deposits

- 1) The amount to be charged for PreK tuition will be entered into eSIS each grading period by the Treasurer's office.
- 2) PreK tuition payments will be collected at each elementary school. A 3-part receipt will be prepared for each payment received. (Make sure that the parent/guardian name **and** the name of the student appear on the receipt (first and last name), check number and date of check.) Give the parent/guardian the white copy of the receipt. The yellow copy will be sent to the Treasurer's office and the pink copy will be kept in the receipt book at the elementary school.
- 3) The checks received for PreK tuition are to be listed on a PreK tuition deposit ticket, along with the parent/guardian name. They will be deposited timely at the bank by the elementary school in accordance with School Board policy. **Do not make copies of checks.**
- 4) Yellow copies of the receipts are to be totaled and sent daily to the Treasurer's office by interoffice mail. The total of the receipts must total your deposit for the day.
- 5) Tuition payments will be entered into eSIS by the Treasurer's office daily from the yellow copies of the receipts. If you have any questions, please contact Karen Walton at 740-385-8517 x2721, or Wendy Cook at 740-385-8517 x2713.

Fixed Assets Inventory Procedures

- 1) When a purchase order is encumbered from a 600 or 700 equipment accounts, the item(s) must be accounted for in the Districts fixed asset files. Only items with a unit cost of \$500 or more and a life expectancy of 5 years

or more should be purchased from the equipment accounts. All other items are considered supplies. In certain instances other assets will also be tagged.

- 2) At the end of each quarter, an Asset Acquisition Form will be sent to the building or department responsible for the budget code from which the cost of equipment was purchased. A tag number will be assigned and you will receive a tag to affix to the equipment item. The form includes the model, serial number, quantity and room number where the item(s) will be kept. Also make certain the necessary purchase order tracking information is included correctly on the form (i.e.: purchase order number, account code, vendor and date received). If more tags are needed for quantity purchases, contact the Treasurer's Office.
- 3) **The completed Asset Acquisition form(s) for the items should be returned to the Treasurer's Office in a timely manner.**

Professional Leave/Meals & Mileage Reimbursement

To expedite the processing of professional leave requests/reimbursement, please follow the guidelines below.

NOTE: Lunch is not reimbursable for one day meetings.

January 1 of each year a new mileage rate is provided by the IRS.

Updated Professional Leave Forms and monthly Mileage Forms can be found on the District's website under 'forms'. Please use the current form to ensure correct reimbursement.

Before the Meeting:

1. Complete the top section and the "Amount Anticipated" column. Sign and date the Professional Meeting Form (see following form) and submit it to the building principal.
2. The building principal will also sign and date the form and submit it to the Director of Instruction for approval.
3. Meals will be reimbursed at a rate not to exceed **\$4.00 for Breakfast, \$6.00 for Lunch, and \$10.00 for Dinner** (if not included in the registration fee).

After the Meeting:

1. Complete the "Amount Requested" column. Attach **original** receipts for:
 - a. Registration – showing the amount paid either with a receipt or copy of a canceled check.
 - b. All meals, lodging (minus movies, phone calls, and room service), and transportation other than mileage.
2. Complete the Meeting Report Form* in a professional manner and submit both forms, with receipts attached, to the building principal. The building principal will check to be sure all necessary receipts and forms are satisfactory before signing the Professional Meeting Form a **second** time.

*If there is not a Meeting Report Form attached to the approved Professional Meeting Form, then no report is required.

Standard Round Trip Mileage from Logan to:

Columbus	100 miles
Nelsonville	32 miles
Athens	54 miles

Lancaster	36 miles
New Lexington	40 miles
Zanesville	96 miles

Student Activity Accounts

Student Activity Handbooks are available from the Treasurer's Office. This Handbook outlines the procedures for advising/maintaining student activity accounts. The Handbook also contains new forms that have been recommended by the Auditor of State's Office.

Appropriation Codes

All purchase orders processed in the Logan-Hocking Local Schools must be coded with a proper account number. These numbers are assigned in accordance with the standards set by the Uniform School Accounting System designed by the State Department of Education and approved by the Auditor of State.

All account numbers consist of the following entries:

XXX-XXXX-XXX-XXXX-XXXXX-XXX-XX-XXX

1 2 3 4 5 6 7 8

1 – Fund	5 – Subject Area/Subject
2 – Function	6 – Operational Unit
3 – Object	7 – Instructional Level
4 – Special Cost Center	8 – Job Assignment

Fund Codes

XXX-XXXX-XXX-XXXX-XXXXX-XXX-XX-XXX

The FUND identifies the source from which revenue is to be estimated.

In the Logan-Hocking Schools, the fund codes are:

001 – General Fund	018 – Public School Support Fund (Principals Rotary Account)
002 – Bond Retirement	019 – Other Grant Funds
003 – Permanent Improvement	200 – Student-Managed Activity Funds
007 – Scholarship Funds	300 – District-Managed Activity Funds
009 – Uniform School Supplies (Resale items to students)	

In addition, there are a series of fund numbers used for State & Federal programs (400 & 500 Funds).

Function Codes

XXX-XXXX-XXX-XXXX-XXXXX-XXX-XX-XXX

The FUNCTION indicates the purpose for which the expenditure is to be used. Although there are too many codes to list them all, major function codes in the Logan-Hocking Local School District include:

1100	Regular Instruction	2410-2490	Administrative Services
1110	Instruction – Elementary	2510	Fiscal Services
1120	Instruction – Middle School	2600-2690	Internal Services – Business
1130	Instruction – High School	2700-2760	Maintenance & Repair
1200	Special Education	2800	Pupil Transportation
1300	Vocational Education	3100-3190	Food Services
1400	Adult Education	3200	Community Services
2100-2150	Pupil Personnel	4000-4900	Extra-Curricular
2211-2213	Curriculum Development & Training	5000-5900	Facilities & Acquisitions
2222	School Library Services	7100	Contingency
2225	Technology		

Object Codes

XXX-XXXX-XXX-XXXX-XXXXX-XXX-XX-XXX

Below is a brief description of *object (obj) codes*. Please use these codes when coding your requisitions. These object codes are used for all funds and special cost centers.

100's	Salary
200's	Fringe Benefits
400's	Purchased Services
410	Purchased Services
	<u>Use 410 for those who have performed purchased services for the school district, but who are not school district employees. Example: Jane Doe is not a school district employee and she is performing a puppet show. Please include a social security number for these individuals</u>
431	Certified Travel Reimbursement (monthly mileage)
432	Certified Meeting Reimbursement (including mileage)
433	Classified Travel Reimbursement (monthly mileage)
434	Classified Meeting Reimbursement (including mileage)
441	Telephone
443	Postage
446	Advertising
500's	Supplies & Materials
510	General supplies.
511	Instructional supplies.
512	Office supplies.
513	Teaching Aids.
514	Health & Hygiene supplies.
516	Software Materials.
519	Other General supplies
520	Textbooks
530	Library Books
540	Newspapers, Periodicals, Films & Filmstrips
600's	New Capital Purchase
640	Equipment
644	Computer Equipment
700's	Replacement Capital Purchase
740	Replace Equipment
744	Replacement Computer Equipment
800's & 900's	Other
841	Memberships in Professional Organizations

Special Cost Center Codes

XXX-XXXX-XXX-XXXX-XXXXX-XXX-XX-XXX

The Special Cost Center is used to track costs associated with certain expenses or requirements.

In the Logan-Hocking Hocking Local School District, this is used in only a few instances, such as special trips mileage, professional meetings, and some others. Most accounts will be coded with the value 0000.

Subject Area

XXX-XXXX-XXX-XXXX-XXXXX-XXX-XX-XXX

Six-digit code which identifies specific educational costs. The major subject areas (i.e. Math, Science, etc.) will be used for grades 9-12. Two digits will be required in secondary. Two digits will also be required for elementary physical education, art and music. These will be the first digits going from left to right follow by zeros.

02	Art	11	Mathematics
03	Business Education	12	Music Education
05	English/literature/Reading	13	Science Education
06	Foreign Languages	15	Social Studies
08	Health/Physical Education	19	Special Education
10	Industrial Arts	23	Home Economic

Operational Unit Codes

XXX-XXXX-XXX-XXXX-XXXXX-XXX-XX-XXX

The Operational Unit is a three-digit code, which identifies the permanent operational entity (Building, Office, etc.). If expenditures are not limited to a specific building then no operational unit is used.

The Logan-Hocking Local Schools codes for **operational unit include:**

010	Administration Office	037	Hocking Hills Elementary
020	Logan High School	038	Union Furnace Elementary
025	Logan-Hocking Middle School	039	Central Intermediate
032	East/Central Primary Elementary	060	Maintenance
033	Sprouts Preschool	070	Transportation
034	Green Elementary	080	Hilltop Cafeteria
036	Chieftain Elementary		

Instructional Level

XXX-XXXX-XXX-XXXX-XXXXX-XXX-XX-XXX

The Instructional Level is used to differentiate between grades, educational levels, or programs within the district. Two digit codes which specifies the various grades or educational levels in the district. Required for Elementary level.

00	District-wide/Undistributed	05	5 th Grade	11	11 th Grade
		06	6 th Grade	12	12 th Grade
01	1 st Grade	07	7 th Grade	13	Preschool
02	2 nd Grade	08	8 th Grade	14	Kindergarten
03	3 rd Grade	09	9 th Grade	15	Post-Secondary
04	4 th Grade	10	10 th Grade	16	Multiple Grades

Job Number

XXX-XXXX-XXX-XXXX-XXXXX-XXX-XX-XXX

The Job Number is not used in the Logan-Hocking Local School District.

Examples

By carefully examining the account number assigned to each line item in the budget, it is possible to determine the exact nature of the expenditure. This permits detailed analysis of all monies spent in the district by their nature, area and individual responsible.

Example 1:

The expenditure code:

001-1110-510-000-000000-031-00-000

Identifies:

Fund	001	General Fund
Function	1100	Regular Instruction
Object	522	General Supplies
Operational Unit	031	Central Elementary

This indicates that the general fund money was appropriated for general supplies at Central Elementary.

Example 2:

001-2700-422-0000-000000-034-00-000

Identifies:

Fund	001	General Fund
Function	2700	Maintenance
Object	422	Contracted Service – Trash

