

CLEARVIEW LOCAL SCHOOL DISTRICT 2019-2020 TAX BUDGET

The Board of Education of said School District hereby submits its annual Budget for the year commencing July 1, 2019 for consideration of the County Budget Commission.

SUBMIT ONE COPY OF THIS BUDGET TO THE COUNTY AUDITOR BY JANUARY 20TH

DATE: BOE Adopted - December 10, 2018

President of the Board

GENERAL FUND				
ESTIMATED UNENCUMBERED BALANCE JULY 1, 2019	\$ 10,508,000.00	REAL ESTATE TAXES (INCLUDES NBC, OOC & HOMESTEAD)	\$ 3,200,000.00	REVENUE FROM OTHER STATE SOURCES (STATE FOUNDATION)
				\$ 11,200,000.00
001 General Fund	10442670			
016 Emergency Fund	91768		1810000	
018 Public School Support	33571		1810000	
SPECIAL REVENUE				11200000
ESTIMATED UNENCUMBERED BALANCE JULY 1, 2019	\$ 338,400.00	REAL ESTATE TAXES (INCLUDES NBC, OOC & HOMESTEAD)	\$ 40,000.00	FISCAL YEAR ESTIMATED RECEIPTS (INCLUDE ALL REVENUE EXCEPT STATE FOUNDATION REAL ESTATE TAXES, NBC, OOC & HOMESTEAD)
				\$ 4,200,000.00
				\$ 29,108,000.00
				TOTAL EXPENDITURES
				\$ 17,500,000.00
				ENDING FUND BALANCE
				\$ 11,808,000.00
				\$ 18210000
				\$ 1245000
				\$ 1,001,758.00
				\$ 40000
				\$ 89,571.00

EMERGENCY LEVIES				
ESTIMATED UNENCUMBERED BALANCE JULY 1, 2019	\$ 338,400.00	REAL ESTATE TAXES (INCLUDES NBC, OOC & HOMESTEAD)	\$ 40,000.00	FISCAL YEAR ESTIMATED RECEIPTS (INCLUDE ALL REVENUE EXCEPT STATE FOUNDATION REAL ESTATE TAXES, NBC, OOC & HOMESTEAD)
				\$ 1,117,400.00
				\$ 1,493,800.00
				TOTAL EXPENDITURES
				\$ 1,090,200.00
				ENDING FUND BALANCE
				\$ 403,600.00
				6800
				25000
				84000
				165000
				5400
				292000
				433000
				69000
				10000

DEBT SERVICE				
ESTIMATED UNENCUMBERED BALANCE JULY 1, 2019	\$ 70,888.67	REAL ESTATE TAXES (INCLUDES NBC, OOC & HOMESTEAD)	\$ 490,000.00	FISCAL YEAR ESTIMATED RECEIPTS (INCLUDE ALL REVENUE EXCEPT STATE FOUNDATION REAL ESTATE TAXES, NBC, OOC & HOMESTEAD)
				\$ -
				TOTAL EXPENDITURES
				\$ 580,988.67
				ENDING FUND BALANCE
				\$ 493,855.00
				\$ -
				\$ -
				\$ -

EMERGENCY LEVIES				
ESTIMATED UNENCUMBERED BALANCE JULY 1, 2019	\$ 338,400.00	REAL ESTATE TAXES (INCLUDES NBC, OOC & HOMESTEAD)	\$ 40,000.00	FISCAL YEAR ESTIMATED RECEIPTS (INCLUDE ALL REVENUE EXCEPT STATE FOUNDATION REAL ESTATE TAXES, NBC, OOC & HOMESTEAD)
				\$ 1,117,400.00
				\$ 1,493,800.00
				TOTAL EXPENDITURES
				\$ 1,090,200.00
				ENDING FUND BALANCE
				\$ 403,600.00
				6800
				25000
				84000
				165000
				5400
				292000
				433000
				69000
				10000

CLEARVIEW LOCAL SCHOOL DISTRICT

2019-2020 TAX BUDGET

<p>003 Permanent Improvement 1026558</p> <p>ENTERPRISE</p> <p>ESTIMATED UNENCUMBERED BALANCE JULY 1, 2019 \$ 429,000.00</p> <p>008 Food Service 366000 020 Lunch Key 63000</p> <p>INTERNAL SERVICE</p> <p>ESTIMATED UNENCUMBERED BALANCE JULY 1, 2019 \$ -</p> <p>AGENCY</p> <p>ESTIMATED UNENCUMBERED BALANCE JULY 1, 2019 \$ 61,000.00</p> <p>022 District Fund 15000 300 Agency Fund 46000</p> <p>PRIVATE PURPOSE TRUST FUND</p> <p>ESTIMATED UNENCUMBERED BALANCE JULY 1, 2019 \$ -</p>	<p>75,000</p> <p>45000</p> <p>31000</p>		<p>FISCAL YEAR ESTIMATED RECEIPTS</p> <p>TOTAL REVENUES \$ 832,000.00</p> <p>TOTAL EXPENDITURES \$ 1,281,000.00</p> <p>ENDING FUND BALANCE \$ 1,057,000.00</p> <p>1036000 1036000 21000 21000</p> <p>FISCAL YEAR ESTIMATED RECEIPTS</p> <p>TOTAL REVENUES \$ -</p> <p>TOTAL EXPENDITURES \$ -</p> <p>ENDING FUND BALANCE \$ -</p> <p>FISCAL YEAR ESTIMATED RECEIPTS</p> <p>TOTAL REVENUES \$ 216,000.00</p> <p>TOTAL EXPENDITURES \$ 277,000.00</p> <p>ENDING FUND BALANCE \$ 66,000.00</p> <p>61000 62000 127000 126000</p> <p>FISCAL YEAR ESTIMATED RECEIPTS</p> <p>TOTAL REVENUES \$ -</p> <p>TOTAL EXPENDITURES \$ -</p> <p>ENDING FUND BALANCE \$ -</p>
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<p>TOTAL</p> <p>ESTIMATED UNENCUMBERED BALANCE \$ 23,087,698.34</p> <p>ESTIMATED TAX REVENUE \$ 3,805,000.00</p> <p>ESTIMATED STATE FOUNDATION \$ 11,200,000.00</p> <p>ESTIMATED RECEIPTS \$ 12,820,800.00</p> <p>TOTAL ESTIMATED BUDGET \$ 50,923,698.34</p> <p>ESTIMATED EXPENDITURES \$ 20,383,855.00</p> <p>ENDING FUND BALANCE \$ 12,541,289.67</p>



Mary Ann Nowak <maryann.nowak@clearviewschools.org>

GovDeals Seller's Certificate: 15-1118181506-7199

1 message

ClientServices@govdeals.com <ClientServices@govdeals.com>


Sun, Nov 18, 2018 at 3:08 PM

To: mary-ann.nowak@clearviewschools.org

Congratulations, Clearview Local School District, OH has sold another item on the GovDeals Auction Server.

BUYER (#571310)	
Name:	Jacob Boehk
Company:	na
Title To:	Jacob Boehk
Phone:	419-602-0828
Email:	jacob.boehk@gmail.com
Address:	416 Gateway Blvd Huron, OH 44839

SELLER (#7199)	
Agency:	Clearview Local School District, OH
Contact:	Mary Ann Nowak
Phone:	440-233-5412
Email:	mary-ann.nowak@ clearviewschools.org
Address:	4700 Broadway Lorain, OH 44052-5542

ITEM INFORMATION FOR ASSET ID: 15			
Item:	2004 Chevrolet 2500HD, with Meyers snow plow and Western salt spreader		
Pick Up Location:	4700 Broadway, Lorain, OH 44052-5542		
Inventory ID:	15	Account ID:	7199
Condition:	See Description	Quantity:	1 Lot
Make/Brand:	Chevrolet 2500HD	Model:	2004 Chevrolet 2500HD
VIN/Serial:	1GCHK24U44E125923, M=k25903	Model Year:	2004
Meter:	52,420 Miles	Title Restrictions:	Not Applicable

Date	Item		Amount
11/18/2018 3:06 PM	2004 Chevrolet 2500HD, with Meyers snow plow and Western salt spreader		\$11,025.00
	Tax	6.7500%	\$744.19
	Buyer's Premium	12.50%	\$1,378.12
		Total	\$13,147.31

Payment Instructions:

Wire Transfer is the only payment option for this item. The Wire Transfer Transaction Summary page will provide payment and account information. The Wire Transfer must be completed within 5 days.

PAYMENT MUST BE MADE ONLINE - To make an online payment, log into your GovDeals account and select My Bids. Please follow the instructions there. Payment in full is due not later than five (5) business days from the time and date of the Buyers Certificate. Payment must be made electronically through the GovDeals Website. **NO CASH, CHECKS, OR MONEY ORDER WILL BE ACCEPTED!**

PAYMENT MUST BE MADE ONLINE – To make online payment, log into your GovDeals account and select 'My Bids'. Please follow the instructions there.

Payment in full is due not later than five (5) business days from the time and date of the Buyer's Certificate. Payment must be made electronically through the GovDeals Website. Payment Methods are listed above.

TAX EXEMPTION: Where taxes are applicable (see the Buyer's Certificate), Tax Exempt documents must be provided to this seller within 24 hours of the auctions close and before payment is made. Please see the contact below for any questions.

Removal Instructions:

Property may be removed by appointment only and appointments must be made at least 24 hours in advance. All items must be removed within ten (10) business days from the time and date of issuance of the Buyer's Certificate.

The Buyer will make all arrangements and perform all work necessary, including packing, loading and transportation of the property. No Assistance will be provided. A daily storage fee of \$10.00 may be charged for any item not removed within the 10 business days allowed and stated on the Buyer's Certificate. Removals are during normal school operating hours.

Special Instructions:

NOTICE: If you are the winning bidder and default by failing to adhere to this sellers terms and conditions your account with GovDeals WILL BE LOCKED.

Guaranty Waiver. All property is offered for sale 'AS IS, WHERE IS.' Clearview Local School District, OH makes no warranty, guaranty or representation of any kind, expressed or implied, as to the merchantability or fitness for any purpose of the property offered for sale. Please note that upon removal of the property, all sales are final.

Description Warranty. Seller warrants to the Buyer that the property offered for sale will conform to its description. Any claim for misdescription must be made prior to removal of the property. If Seller confirms that the property does not conform to the description, Seller will keep the property and refund any money paid. The liability of the seller shall not exceed the actual purchase price of the property.

Description:

2004 Chevrolet 2500HD, 6.0 litre engine, automatic transmission, standard cab, cloth interior. Truck also includes Zoresco plow mount, Meyers 8 foot snow plow and a Western Ice Breaker gas powered salt spreader. Tires are at approximately 50% wear.

Truck has factory installed air conditioning.

Incl. Street Plan

OHIO CERTIFICATE OF TITLE

ISSUING CITY **LORAIN**
RESIDENT CITY **LORAIN**

STATE OF OHIO No. **47 0138 9043**
ORIGINAL

ISSUE DATE
10/17/2003

IDENTIFICATION NUMBER
1GCHK24U44E125923

YEAR **2004** MAKE **CHEV** MAKE DESCRIPTION **CHEVROLET**
BODY TYPE **PT** MODEL **2KH** MODEL DESCRIPTION **-**

PURCHASE PRICE
\$27,473.75

EXEMPT
SP

EVIDENCE
OH MCO - IN STATE

COMMENTS

REG BRAND **ACTUAL**

OWNER
CLEARVIEW BOARD OF EDUCATION

GRATIS LICENSE ISSUED 2003
Registrar of Motor Vehicles

**4700 BROADWAY AVE
LORAIN, OH 44052**

PREVIOUS OWNER
JOE FIRMENT CHEVROLET INC

47052276 ND000606

**4500 GROVE AVE
LORAIN, OH 44055-0000**

VOID IF ALTERED

VOID IF ALTERED

LIEN DISCHARGE

LIEN DISCHARGE

Lienholder _____

Lienholder _____

by: _____ date _____
Authorized signature

by: _____ date _____
Authorized signature

CLERK OF COURTS LIEN CANCELLATION

CLERK OF COURTS LIEN CANCELLATION

by: _____ date _____
Deputy Clerk

by: _____ date _____
Deputy Clerk

WITNESS MY HAND AND OFFICIAL SEAL THIS 17th DAY OF OCTOBER, 2003
7.068776933 (SEAL)



* % 0 6 8 7 7 6 9 3 3 *

% **068776933**

RON NABAKOWSKI
CLERK OF COURTS

KLOVASS
KLOVA

DO NOT ACCEPT TITLE SHOWING ANY ERASURES, ALTERATIONS OR MUTILATIONS

ERASURES AND ALTERATIONS VOID THIS TITLE ASSIGNMENT. (Type or print in ink.)

ASSIGNMENT OF OWNERSHIP

I (we) certify the vehicle or watercraft or outboard motor described in this title was delivered on 11/28/18 for the price of \$11025.00 to:

Transferee's/Buyer's printed name HISWAY INVESTMENTS LLC Is Seller a Minor? Yes No

Transferee's/Buyer's printed address P.O. BOX 1203 ELYRIA OH 44036

ODOMETER CERTIFICATION

Federal and State laws require that you state the mileage in connection with transfer of ownership. Failure to complete or providing false information may result in fines and/or imprisonment.

I (we) certify to the best of my (our) knowledge that the odometer now reads 52529 miles and is the actual mileage of the vehicle unless one of the following statements is checked.

The mileage stated is in excess of the mechanical limits. The odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY

This vehicle was a (if applicable): Former Law Enforcement Vehicle Former Taxi Flood Vehicle

I (we) warrant the title to be free of all liens. MARY ANN NOWAK TREAS x Mary Ann Nowak

Transferor's/Seller's printed name CLEARVIEW SCH. Transferor's/Seller's signature

Transferor's/Seller's printed address NOTE: All blank spaces above must be completed before acknowledgement.

Sworn to and subscribed in my presence by Mary Ann Nowak this 28th day of November yr. 2018

My commission expires Nov 27 yr. 2021 (seal) Clerk, Deputy Clerk of Courts - Notary Annette Zietzke

TRANSFEREE'S/BUYER'S ACKNOWLEDGEMENT OF ABOVE ODOMETER CERTIFICATION

Transferee's/Buyer's printed name X Transferee's/Buyer's signature

Warning to transferor and transferee (seller and buyer): You are required by law to state the true selling price. A false statement is in violation of section 2921.33 of the Ohio Revised Code and is punishable by six months imprisonment and a fine of up to one thousand dollars, or both. All transfers are audited by the Department of Taxation. The seller and buyer must provide any information requested by the Department of Taxation. The buyer may be assessed any additional tax found to be due.

APPLICATION FOR CERTIFICATE OF TITLE (Type or Print in Ink) Fee of \$3.00 for failure to apply for title within 30 days of assignment.

Check type of application(s): Motor Vehicle Memorandum Watercraft Outboard Motor Salvage

Applicant's printed name SSN/EIN

Applicant's printed address STREET CITY ZIP COUNTY

Purchase Price \$ Gross Tax Due \$ Vendor's Discount \$ Tax Paid \$

Tax exemption: Yes Reason Dealer's Permit Number Vendor's Number

Condition of vehicle or watercraft or outboard motor (check only one): Good Fair Poor Wrecked

LIEN INFORMATION: If no lien, state "none". If more than one lien, attach statement of all additional liens.

Lienholder Address

I (we) state that all information contained in this application is true and correct. Is Applicant a Minor? Yes No

Applicant's signature X Printed Non Printed

Sworn to and subscribed in my presence by this day of yr.

My commission expires yr.



Mary Ann Nowak <maryann.nowak@clearviewschools.org>

GovDeals Seller's Certificate: 17-1207181009-7199


1 message

ClientServices@govdeals.com <ClientServices@govdeals.com>
 To: mary-ann.nowak@clearviewschools.org

Fri, Dec 7, 2018 at 10:11 AM

Congratulations, Clearview Local School District, OH has sold another item on the GovDeals Auction Server.

BUYER (#1088350)		SELLER (#7199)	
Name:	david stahl	Agency:	Clearview Local School District, OH
Company:	stahl,david	Contact:	Mary Ann Nowak
Title To:	david stahl	Phone:	440-233-5412
Phone:	724-309-4096	Email:	mary-ann.nowak@clearviewschools.org
Email:	dave.stahl@transedgetruck.com	Address:	4700 Broadway Lorain, OH 44052-5542
Address:	2275 State Route 286 Saltsburg, PA 15681-4238		

ITEM INFORMATION FOR ASSET ID: 17			
Item:	Kent Euroclean Razor Plus floor scrubber		
Pick Up Location:	4700 Broadway, Lorain, OH 44052-5542		
Inventory ID:	17	Account ID:	7199
Condition:	See Description	Quantity:	1 each
Make/Brand:	Kent Euroclean Razor Plus	Model:	Razor Plus 26D
VIN/Serial:	Not Provided	Model Year:	2004
Meter:	0 (Accurate?:)	Title Restrictions:	Not Applicable

Date	Item		Amount
12/07/2018 10:09 AM	Kent Euroclean Razor Plus floor scrubber		\$475.00
	Tax	6.750000%	\$32.06
	Buyer's Premium	12.50%	\$59.37
		Total	\$566.43
Payment Instructions:			

Payment methods for this item are Wire Transfer, PayPal, or credit cards (Visa, Mastercard, American Express*, Discover) only. * American Express is not available for buyers on probation. PayPal and credit card purchases are limited to below \$5,000.00 and Bidders residing in the United States, Canada and Mexico Only. If the winning bid plus applicable taxes, if any indicated, plus the buyer's premium equals to \$5,000.00 or more, Wire Transfer must be used. If Wire Transfer is chosen, a Wire Transfer Transaction Summary page will provide payment and account information. The Wire Transfer must be completed within 5 days unless otherwise specified below.

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Description:

Two Kent Euroclean Razor Plus floor scrubbers, 36 inch wide squeegees, scrubs with two 13 inch pads, 110/115 volt charger, date code J04, 24VDC battery power. One scrubber operational when taken out of service, second to be used for parts.

Clearview Local School District, OH
4700 Broadway
Lorain, OH 44052-5542

Bill of Sale Date: 12/07/2018
Asset ID: 17

Bill of Sale Number: 1272018
Inventory ID: 17

Description of Property	Award Amount
Kent Euroclean Razor Plus floor scrubber	475.00

Asset Information



Year: 2004 Make/Brand: Kent Euroclean Razor Plus Model: Razor Plus 26D VIN/Serial:
Meter: Title Restriction: Not Applicable

Sale Information

* Actual Sold Amount:	\$475.00	Paid On: 12/07/2018 by Credit Card
Other Amount:	\$0.00	Other Amount Description:
Buyer's Premium:	\$59.37	Tax Rate: 6.750000%
Tax Amount:	\$32.06	
Total Amount:	\$566.43	* Taxable Items

david stahl
2275 State Route 286
Saltsburg, PA 15681-4238 USA
dave.stahl@transedgetruck.com
7243094096

Asset is sold as is, where is and without warranty. Once the asset is removed from the seller's premises there is no refund of monies previously paid.

Buyer/Agent Signature: _____
Print Name: _____
Date: _____

Photo ID is required a time of removal



Mary Ann Nowak <maryann.nowak@clearviewschools.org>

GovDeals Seller's Certificate: 16-1207180939-7199

1 message


ClientServices@govdeals.com <ClientServices@govdeals.com>
To: mary-ann.nowak@clearviewschools.org

Fri, Dec 7, 2018 at 9:41 AM

Congratulations, Clearview Local School District, OH has sold another item on the GovDeals Auction Server.

BUYER (#404722)	
Name:	eric barbic
Company:	erics landscape design
Title To:	eric barbic
Phone:	440-821-1860
Email:	bar2728@sbcglobal.net
Address:	2728 orchard extension willoughby hills, OH 44092

SELLER (#7199)	
Agency:	Clearview Local School District, OH
Contact:	Mary Ann Nowak
Phone:	440-233-5412
Email:	mary-ann.nowak@ clearviewschools.org
Address:	4700 Broadway Lorain, OH 44052-5542

ITEM INFORMATION FOR ASSET ID: 16			
Item:	eXmark Mower 		
Pick Up Location:	4700 Broadway, Lorain, OH 44052-5542		
Inventory ID:	16	Account ID:	7199
Condition:	See Description	Quantity:	1 each
Make/Brand:	eXmark Laser Z XS	Model:	LZ26KC604
VIN/Serial:	221027	Model Year:	2000
Meter:	1,012 Hours	Title Restrictions:	Not Applicable

Date	Item		Amount
12/07/2018 9:39 AM	eXmark Mower		\$2,300.00
	Tax	6.750000%	\$155.25
	Buyer's Premium	12.50%	\$287.50
		Total	\$2,742.75
Payment Instructions:			

Payment methods for this item are Wire Transfer, PayPal, or credit cards (Visa, Mastercard, American Express*, Discover) only. * American Express is not available for buyers on probation. PayPal and credit card purchases are limited to below \$5,000.00 and Bidders residing in the United States, Canada and Mexico Only. If the winning bid plus applicable taxes, if any indicated, plus the buyer's premium equals to \$5,000.00 or more, Wire Transfer must be used. If Wire Transfer is chosen, a Wire Transfer Transaction Summary page will provide payment and account information. The Wire Transfer must be completed within 5 days unless otherwise specified below.

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Description:

eXmark zero turn, laser Z XS mower, electronic fuel injected, 26 HP Kohler engine, 60 inch cutting deck. Tires worn. EXMARK Manufacturing Company, Inc., Beatrice, NE 68310

AMENDMENT # 1 TO ENGAGEMENT LETTER

December 5, 2018

Mary Ann Nowak, Treasurer/CFO
 4700 Broadway Avenue
 Lorain, OH 44052-5542

Dear Ms. Nowak:

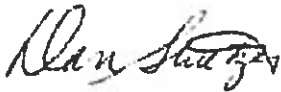
The engagement letter dated August 10, 2018 between the Auditor of State and the District is hereby amended to reflect the following:

<u>Description of / Causes for Amendment</u>	<u>Estimated Fee Effect</u>
1 Federal payroll testing of 15 additional employees	\$410.00
2 Client Identified Credit Card Fraud	\$164.00
Total this amendment	\$574.00
Previous fee estimate	<u>\$16,523.00</u>
Revised fee estimate	<u><u>\$17,097.00</u></u>

Please sign the copy of this letter in the space provided and return it to us. If you should have any questions, please call Brian McQuinn at (216) 787-3665.

Very truly yours,

Dave Yost
 Auditor of State of Ohio



Dan Stuetzer, Chief Auditor

cc: Board of Education
 Superintendent

 ACCEPTED BY

 DATE

 TITLE



Ohio School Boards
Association

TO: Treasurers
FROM: Sara C. Clark, Chief Legal Counsel
DATE: December 2018
SUBJECT: 2019 LEGAL ASSISTANCE FUND MEMBERSHIP

I am writing to encourage your board to consider becoming a member of OSBA's Legal Assistance Fund (LAF) for 2019. I have sent a similar letter to your board president and superintendent under separate cover.

Since 1977, LAF has provided supportive assistance to boards of education in cases or controversies of statewide significance. Qualifying districts may request and receive:

- ❖ financial assistance to pay for a portion of litigation expenses
- ❖ an amicus curiae brief to be filed on behalf of the district
- ❖ legal research or consultation to assist the district's attorney

In 2018, LAF provided support in nine cases involving matters of statewide significance. Among other topics, these cases involved school construction breach of contract claims, employee nonrenewals, school board liability and the constitutionality of HB 70, which is the bill that made drastic and rapid changes to the operation and authority of Ohio's academic distress commissions. Our support in these cases is making a difference and contributing toward favorable judicial decisions that can have a very positive impact on your district and its students.

As a benefit of LAF membership, you will receive a yearly subscription to *School Law Summary (SLS)*. Four electronic issues will keep you up to speed on major developments in state and federal case law affecting education in Ohio.

Please make joining LAF a priority. Through your support, we can continue to focus on legal issues that impact all Ohio school districts.

To join, please place consideration of joining LAF on your next board meeting agenda. **Enclosed is a sample resolution and an invoice for your convenience.** Please return the top portion to OSBA with a check payable to the OSBA Legal Assistance Fund.

If you have any questions or if there is anything we can do to provide assistance, please call Lenore Winfrey, senior administrative assistant of legal services at (614) 540-4000 or (855) OSBA-LAW.

Enclosure.

OSBA leads the way to educational excellence by serving Ohio's public school board members and the diverse districts they represent through superior service, unwavering advocacy and creative solutions.

8050 North High Street
Suite 100
Columbus, Ohio 43235-6481

(614) 540-4000
(800) 589-OSBA
(614) 540-4100 [fax]
www.ohioschoolboards.org

File: DECA**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 Budget and Management 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:

3. 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 will include time and effort reporting in accordance with Uniform Guidance and the requirements of ODE or other applicable pass-through-entity.

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

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.

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.

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 shall 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 will submit all reports as required by federal or state authorities.

[Adoption date:]

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 DJE, 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

UNIFORM FEDERAL GRANT GUIDANCE

This policy shall apply to the District's receipt and use of federal grant awards.

1. Payment

The District shall minimize the time elapsing between the transfer of funds from the United States Treasury or a pass-through entity and the disbursement by the District, whether payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

The District shall make timely payments to contractors in accordance with relevant contract provisions.

A. Use of Resources Before Requesting Cash Advance Payments

To the extent available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.

B. Use of Banks and Other Institutions as Depositories of Advanced Payments

The District shall account for the receipt, obligation, and expenditure of funds. The District shall deposit and maintain advance payments of federal funds in insured accounts whenever possible. Advance payments of federal awards shall be maintained in interest-bearing accounts, unless the following apply:

- 1) The District receives less than \$120,000 in federal awards per year;
- 2) The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on federal cash balances;
- 3) The depository would require an average or minimum balance so high that it would not be feasible within the expected federal and non-federal cash resources or
- 4) A foreign government or banking system prohibits or precludes interest-bearing accounts.

Interest earned amounts up to \$500 per year may be retained by the District for administrative expenses. Any additional interest earned on federal advance payments deposited in interest-bearing accounts shall be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either the Automated Fiscal Management Clearing House (ACH) network or a Fedwire Funds Service payment. Remittances must include pertinent information of the payee and nature of payment in the memo area (often referred to as "addenda records" by financial institutions), as that will assist in the timely posting of interest earned on federal funds. Pertinent details include the Payee Account Number (PAN) if the payment originated from PMS, or agency information if the payment originated from the

Automated Standard Application for Payments (ASAP), the National Science Foundation (NSF), or another federal agency payment system. Submitted remittances shall comply with the requirements of 2 C.F.R. 200.305.

2. Financial Management/Cost Principles

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowed under federal awards:

- A. Be necessary and reasonable for the performance of the federal award and be allocable thereto under these principles.
- B. Conform to any limitations or exclusions set forth in these principles or in the federal award as to types or amount of cost items.
- C. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the District.
- D. Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.
- E. Be determined in accordance with generally accepted accounting principles (GAAP), except as otherwise provided for in 2 C.F.R. 200.403.
- F. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period.
- G. Be adequately documented.

3. Financial Management System

The District's financial management system, including records documenting compliance with Federal statutes, regulations and the terms and conditions of the federal award, shall be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such fiscal management funds have been used according to the Federal statutes, regulations, and the terms and conditions of the federal award. The District's financial management system shall provide for the following:

- A. Identification, in its accounts, of all federal awards received and expended and the federal programs under which they were received. Federal program and federal award identification must include, as applicable, the Catalog of Federal Domestic Assistance (CFDA) title and number. Federal award identification number and year, name of the federal agency, and name of the pass-through entity, if any.
- B. Accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements set forth in 2 C.F.R. 200.327 and 200.328.

C. Records that identify adequately the source and application of funds for federally funded activities. These records shall contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

D. Effective control over, and accountability for, all funds, property, and other assets. The District shall adequately safeguard all assets and assure that they are used solely for authorized purposes.

E. Comparison of expenditures with budget amounts for each federal award.

4. Compensation - Personal Costs

Compensation for personal services includes all remuneration, paid currently or accrued, for services of Board employees rendered during the period of performance under the federal award, including, but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, as set forth in 2 C.F.R. 200.431. Costs of compensation are allowable to the extent that they satisfy the specific requirements of 2 C.F.R.

200.430 and that the total compensation for individual employees:

A. Is reasonable for the services rendered and conforms to the established written policies of the District, as consistently applied to both federal and non-federal activities;

B. Follows an appointment made in accordance with the District's written policies and meets the requirements of Federal statute, where applicable and

C. Is determined and supported as provided in 2 C.F.R. 200.430(i), when applicable.

Compensation for employees engaged in work on federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the District. In cases where the kinds of employees required for federal awards are not found in the other activities of the District, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the District competes for the kind of employees involved.

5. Standards for Documentation of Personnel Expenses

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

A. Be supported by a system of internal control, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

B. Be incorporated into the official records of the District;

C. Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;

D. Encompass both federally assisted and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records in accordance with the District's written policies;

E. Comply with the established accounting policies and practices of the District and

F. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

6. Procurement

All purchases for property and services using federal funds must be conducted in accordance with all applicable Federal, State and local laws and regulations, the uniform guidance requirements and all policies and procedures of the District. The District shall avoid situations that unnecessarily restrict competition and avoid 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 initiations to negotiate must be excluded from competing for such purchases. Contracts may only be awarded to responsible contractors possessing the ability to perform successfully under a proposed procurement's terms and conditions.

Consideration should be given to matters such as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. A contract cannot be awarded to a contractor who is suspended or debarred from eligibility for participation in federal assistance programs or activities. Purchasing records must be sufficiently maintained to detail the history of all procurements and include at minimum: rationale for the method of procurement; selection of contract type and contractor selection or rejection; the basis for contract price; and verification the contractor is not suspended or debarred.

The District shall be aware of the different requirements for each procedure type and ensure District procedures reflect the process used for each.

(Approval date: _____)

File: DJF

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:]

LEGAL REFS.: ORC 3313.46
3327.08
5705.41(0)(1); 5705.412; 5705.44
2 C.F.R. Part 200

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

NOTE: The Uniform Grant Guidance (Uniform Guidance) issued by the U.S. Office of Management and Budget (OMB) affects certain federal funds districts receive.

The guidance replaces requirements found in eight previous OMB circulars. The new rules are in effect for new or noncompeting continuation grants awarded by OMB on or after December 26, 2014.

Districts are required to have written policies and/or procedures for the management of funds subject to the Uniform Guidance. The new rules are outlined in the Code of Federal Regulations (CFR) 200 and emphasize the need for strong financial management systems and other internal controls aimed at controlling fraud, waste and abuse. Internal controls should be in compliance with guidance in the Standards for Internal Control in the Federal Government issued by the comptroller general of the United States or the Internal Control Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission.

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 the line item appropriation and fund, is authorized to the extent permitted by law. 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 purchase 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:]

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

ORC 9.314

3313.172; 333.18; 3313.33; 3313.46

3319.04

3327.08

5705.38; 5705.39; 5705.40; 5705.41; 5705.412

2 D.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds

DJC, Bidding Requirements

DJF, Purchasing Procedures

DK, Payment Procedures

File: DJH

CREDIT CARDS

The Board recognizes the efficiency and convenience afforded the day-to-day operations 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 \$10,000.00. 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: Superintendent, Treasurer, Maintenance Supervisor, and Transportation Supervisor.
4. Credit cards may be used for the 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 forms(s) are to be turned in with the credit card to the Treasurer within three business days 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, nonauthorized 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 office of the Board who knowingly misuses a District credit card account also is in violation of State criminal law.

[Adoption date:]

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

NOTES: House Bill 312 adds new requirements for district credit cards.

Credit card accounts are defined as any bank-issued credit card account, store-issued credit card account, financial institution credit card account, affinity credit card account or any other card account allowing the holder to purchase goods or services on credit or to transact with the account and any debit or gift card account related to the receipt of grant moneys. The definition specifically does not include: procurement card accounts, gasoline or telephone credit card accounts or any other card account where merchant category codes are in place as a system of control for use of the card account.

Boards holding credit cards on the bill effective date must adopt policies for these cards meeting statutory requirements no later than three months after the bill's effective date. Boards not currently holding credit card accounts must adopt written policy meeting the requirements prior to holding a credit card account.

The board policy must include:

- The officers or positions authorized to use credit card accounts;
- The types of expenses for which a credit card account may be used;
- The procedure for acquisition, use and management of credit card accounts and presentation instruments related to the account including cards and checks;
- Procedures for submitting itemized receipts to the treasurer or chief fiscal officer or their designee;
- Procedures for credit card issuance, reissuance, cancellation and the process for reporting lost or stolen credit cards;
- The credit account's maximum credit limit or limits and
- Actions or omissions by an officer or employee that qualifies as credit card misuse.

If the treasurer retains general possession and control of the account and presentation instruments, they may use a system to sign out credit cards to users authorized by the board policy. If the user does not provide itemized receipts in accordance with the policy, they may be required to reimburse the amount in accordance with State law or board policy.

If the treasurer does not retain general possession and control of the account and presentation instruments, the board must appoint a compliance officer who must fulfill statutory requirements.

File: GBIA (Also IG DFA)

ONLINE FUNDRAISING CAMPAIGNS/CROWDFUNDING

The Board believes that online fundraising campaigns, including crowdfunding campaigns, may support and further the interests of the District.

All crowdfunding campaigns must be reviewed by and receive prior approval from the Superintendent.

In order for a crowdfunding campaign to be approved, the campaign must:

1. be conducted in compliance with all State and Federal laws, as well as relevant District policies and procedures, including those governing the confidentiality of student information. No information that could personally identify a student, including student names or images, may be used without the prior written consent of parents or adult students. The Superintendent must review all images and text used as part of the campaign.
2. be compatible with the District's educational philosophy, needs, technical infrastructure, and core values. The organizer must submit in writing to the Treasurer a statement identifying the purpose(s) for raising the money. All online fundraisers must be conducted in accordance with District policies and procedures.
3. be in the name of the school or District with all donations being sent, paid or contributed directly to the school or District. Staff are prohibited from establishing campaigns that are directly sent, paid or contributed to a staff member in lieu of the District or school.
4. be reviewed to determine whether the crowdfunding site obligates the District to assume any responsibility to file required reports of charitable activities.

The Superintendent maintains a documentation of campaign approval, details of the campaign, a printed copy of the website, copies of all related agreements and permission forms, copies of any checks donated and any inventory listing non-monetary donations.

No donations of money, property, equipment, or materials are accepted without Board approval and all donations accepted are the property of the District. Upon acceptance, donations are promptly entered into the District property inventory or deposited into District bank accounts and are subject to normal fiscal oversight and auditing. Donations are used solely for the purpose(s) stated in the campaign provided the purposes are lawful and do not remove the authority of the Board.

[Adoption date:]

LEGAL REFS.: Family Educational Rights and Privacy Act; 20 USC Section 1232g

ORC 9.38

2921.43

3313.51

3319.321

CROSS REFS.: GBCA, Staff Conflict of Interest

GBI, Staff Gifts and Solicitations

IGDF, Student Fundraising Activities

KH, Public Gifts to the District

KI, Public Solicitations in the Schools

File: DFA

REVENUES FROM INVESTMENTS

This policy, in conjunction with the Ohio Revised Code, governs the investments and the investment activities of the District. The policy will be reviewed periodically for compliance and to assure the flexibility necessary to effectively manage the investment portfolio.

The objectives of the investment policy, in order of priority, are to provide for the safety of the portfolio's principal, to assure adequate liquidity, and to earn a market rate of return over economic and budgetary cycles. Investments are made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs. Additionally, purchases are executed, not for speculation, but for investment, considering the safety of the capital as well as the probable income to be derived.

Responsibility and authority for investment transactions resides with the Treasurer. The Treasurer or a designated agent is fully authorized to buy, sell and trade investments in accordance with the goals and objectives of this policy and to sign investment-related agreements on behalf of the District.

The Treasurer is permitted to invest in any security specifically authorized by ORC 135.14 and other relevant sections as amended. All investment activity will be consistent with the Ohio Revised Code including, but not limited to, the collateralization of deposits and repurchase agreements.

All investment purchases will be executed with the reasonable expectation that the investment can be held until its maturity. The maximum maturity of an investment will be five years from the date of purchase unless matched to a known obligation and approved by the Board.

All transactions will be completed on a competitive basis whenever possible. When the lowest price is submitted by more than one dealer, the Treasurer will award the transaction at his/her discretion. Investments will be safekept with an independent third-party qualified custodian as established by the Treasurer.

A copy of this policy must be forwarded to each broker or dealer doing business with the District. A signed form is required certifying that each broker or dealer has received, read, understands and abide by the contents of this policy when recommending investments to the District.

[Adoption date:]

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