

RICHMOND HEIGHTS LOCAL SCHOOLS

TREASURER'S OFFICE



**Accounting
Procedures Manual**

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General Purchasing Procedures:

Purchase Orders are required and must be processed in advance of all services and goods purchased.

Requisitions:

The originator can be a teacher, secretary, transportation, maintenance, etc. The originator sends the requisition to whoever is authorized to approve the expenditure.

Once the requisition form has the approval signatures then it is entered into USASWEB/RAM by the building secretaries.

If using a new Vendor, fill out the Vendor Form, get a W-9 and turn it in with the requisition.

It is up to the originator to communicate (e-mail preferred) clearly to the Treasurer's office about any special requests for payment. Requests must be added to the requisition.

See Appendix: Sample Forms – Requisition, Vendor and W-9 forms.

Requisitions must include the following essentials:

Vendor name - complete address and phone & fax number.

Budget account number(s)

Item Description - detailed

Prices –verify amount, most recent catalog if using. Attach quote whenever possible.

Shipping & Handling costs shall be listed as a separate line on the requisition, if it is not included in the unit price. Such delivery costs are charged to the same budget.

If shipping and handling is free, note that on the requisition.

Principal, Administrator or Superintendent reviews and signs all purchase requisitions for the items

All necessary back up documentation including quotation sheets, registration forms, etc., must be sent to the Treasurer's office and must reference the requisition number that was submitted through the USASWEB.

Purchase Order Generation

Once approved by the Superintendent and the Treasurer. The treasurer's office will convert the requisitions into purchase orders.

Once printed, the original purchase order is sent to the vendor, the green copy is returned to the originator and the pink copy is filed in the open purchase order file.

Purchase orders are posted and printed daily. It normally takes two to three days from the receipt of an accurately completed purchasing requisition to generate and mail/fax a purchase order to a vendor.

Any time an emergency purchase order is needed, the Superintendent or Treasurer needs to approve it.

Employee Reimbursement

For Purchases

Employee purchases require advance approval by the Superintendent, Administrator or Principal. Once approved, a requisition is created in the employee's name.

The school is prohibited, as well as exempt, from paying and/or reimbursing sales tax. A sales tax exemption form is available by contacting the Treasurer's Office.

After purchasing the approved item(s), the employee must attach all original itemized receipts to the purchase order and obtain the supervisor's signature on the originator copy (green).

For purposes of reimbursement, original receipts can be any of the following:

items purchased with cash/debit card - an original itemized cash register receipt or hand written receipt from the vendor indicating a cash sale.

items purchased with a check - a copy of the front and back of the cancelled check and an original itemized receipt for item(s) purchased.

items purchased with a credit card - an original receipt and a copy of the credit card receipt, signed by the employee, detailing the item(s) purchased,

Travel to Meetings and Conferences

All conferences and/or travel expenses that are to be reimbursed through school funds must be pre-approved by the approving authority and or Superintendent.

Request to Attend Meeting Form (see appendix) filled out and signed by the administrator and the superintendent prior to attending

Whenever possible, conference registration fees will be paid with a purchase order and should not require any out of pocket expenses by the employee. Employees traveling to conferences are only reimbursed for their travel expenses in special circumstances that have been pre-approved by the Superintendent in advance of the conference

Once the request for conference or travel is approved, it will be entered and purchase order is generated for the employee. The original Request to Attend form (see appendix) must be submitted to the Treasurer's office.

Employees using personal automobiles will be reimbursed at the current IRS rate per mile. Mileage is determined from school or home, whichever is closer to your destination.

Reimbursement for Travel to Meetings and Conferences cont'd

In order to be reimbursed for conference and/or travel, the employee must complete Receipts after Trip Completion form (see appendix), attach all original detailed receipts and obtain the Administrator or Superintendent Signatures.

Reimbursement for meals. For amount refer to the Organizational Meeting minutes.

Alcoholic beverages will not be reimbursed.

Detailed itemized receipts are required for reimbursement. The credit card receipt without the detailed itemized receipt will not be acceptable. Unless prior approval from the treasurer If a reasonable gratuity tip is clearly identifiable on the receipt; it may be included for reimbursement. If there is no documentation of the amount of tip paid on the receipt, it will not be reimbursed.

Reimbursements will be turned in no later than forty-five (45) days after the meeting/conference and also within the fiscal year which the expenditure was made.

REQUESTS FOR TUITION REIMBURSEMENT

Tuition reimbursement form request must be turned in to the Superintendent prior to taking the course. Once the Superintendent signs the approval, it will be returned to the teacher.

To be reimbursed you must turn in the following:

The original signed Tuition Reimbursement form with the Superintendent signature.

Photocopy of an official transcript

Proof of Tuition Cost (billing that includes all fees and tuition) showing class name

Proof of Payment - Receipt from the college, front/back of canceled check or credit card statement showing course and cost.

Applicants must complete the courses with a grade of "A", "B" or "C". Classes graded by "Satisfactory/Unsatisfactory" or "Pass/Fail" are determined by the Superintendent if the class is eligible for reimbursement.

Employee who receive tuition reimbursement and voluntarily terminate their employment with Richmond Heights Local Schools within one year of the reimbursement will have to reimburse Richmond Heights Local Schools 100% of the tuition reimbursement in full before last check will be issued and/or their employment records will be released.

Tuition reimbursements will be turned in no later than thirty (30) business days after the completion of class.

RICHMOND HEIGHTS LOCAL SCHOOLS

447 RICHMOND RD. RICHMOND HTS., OHIO 44143 PHONE: 216-692-0086 FAX: 216-692-2820

"It's the Dawning of a New Day"

VENDOR FORM

Company Name: _____

dba Name: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____

Website: _____

Taxpayer ID#: SS#: _____ EIN#: _____

Order Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____

E-Mail : _____

Payment Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ * _____ Fax: _____

Contact Name: _____

Email: _____

Phone: _____ Fax: _____

Attached W-9: Yes No

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

OR

Employer identification number									

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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“It’s a new day for the Richmond Heights way.”

REQUISITION REQUEST FORM

***Please fill out ENTIRE form before submitting for approval.**

Date: _____

Teacher/Administrator Submitting Request: _____

Reason for Request: _____

BUDGET ACCOUNT#: _____

Vendor Name: _____ Vendor Number: _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone#: _____ Fax# _____

Email: _____

Qty	Description	Catalog Number	Unit Cost	Total Cost
Shipping & Handling			\$	
Total Cost			\$	

Supervisor Approval: _____ Date: _____

Superintendent's Approval: _____ Date: _____

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EMPLOYEE'S REQUEST TO ATTEND PROFESSIONAL MEETING

1. Is purchase order attached with this request?
2. Has this form and purchase order been signed by principal?
3. Form 2 for expenses and receipts need to be turned in at completion of meeting and sent to the superintendent's office to complete reimbursement.

Person Making Request _____ Date _____

Title of Meeting _____

Meeting Place _____ Date _____ No. of Days _____

Purpose and Scope of Meeting _____

Benefits to be Derived _____

Substitute Needed: Yes _____ No _____

<i>ITEM</i>	<i>ESTIMATED EXPENDITURES</i>	<i>PRESENT REIMBURSEMENT RATES</i>
Registration	_____	
Transportation	_____	Car Rate - \$.535 per mile
Food	_____	
Lodging	_____	
Other (List)	_____	
TOTAL	_____	

Action Taken Yes No Date _____ Comments _____

Signatures:

Person Making Request _____

Principal _____ Superintendent _____

Other _____

FORM #1

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**SEND TO:
SUPERINTENDENT WITH
ATTACHED RECEIPTS AFTER TRIP
COMPLETION.**

Date _____

Name of person to whom check is to be written: _____

Address _____ City _____ State _____ Zip Code _____

FOR: Expenses connected with attendance at the following:

Meeting Attended _____

Meeting Location _____

Date(s) From _____ To _____

MILEAGE: _____ miles x \$ 0.535 cents per mile \$ _____

Bus/Airplane Fair (receipt attached) \$ _____

Registration Fee (receipt attached) \$ _____

Hotel Room (receipt attached) \$ _____

Meals (itemized list or receipts attached) \$ _____

Parking (receipt attached) \$ _____

Taxi or Local Bus

Fare _____ trips @ _____ \$ _____

Other Expenses: (receipts attached) \$ _____

_____ \$ _____

_____ \$ _____

TOTAL REIMBURSEMENT \$ _____

Signature of Person Making Application _____

Superintendent's Approval _____

NOTE: PAYMENT WILL NOT BE AUTHORIZED UNTIL THE REPORT COVERING THIS PROFESSIONAL TRIP HAS BEEN SUBMITTED WITH THE FORM.

FORM #2



RICHMOND HEIGHTS LOCAL SCHOOL DISTRICT



APPLICATION FOR APPROVAL OF GRADUATE COURSE WORK
PARTIAL REIMBURSEMENT OF PAID TUITION

\$800.00 for the 2017-18 school years
(Begins September 1 – Ends August 31)



Name _____ Date _____

Current Teaching Assignment _____

School Building _____

NOTE TO APPLICANT:

After approval has been granted, one copy of the application will be returned to you. After you have completed your course, bring your grade slip (or official transcript) and tuition receipt to the Superintendent's Office for reimbursement purposes.



COURSE REQUESTED FOR PARTIAL TUITION REIMBURSEMENT

Course Number	Course Name	Course Cost	Name of University	Dates of Attendance From /To	Number of Quarter Hours	Number of Semester Hours

Superintendent's Signature *Approving Course* _____ Date _____



_____ Grade Slip/Official Transcript Received _____ Tuition Payment Receipt Received \$ _____ Amount Approved for Payment

Superintendent's Signature *Approving Payment for the Treasurer* _____ Date _____