

**Resolution No. 2026-05-18-010**

**A RESOLUTION ADOPTING A TRAVEL PAYMENT AND REIMBURSEMENT POLICY FOR THE VILLAGE OF WAYNE LAKES, OHIO, AND DECLARING THE SAME TO BE IN FULL FORCE AND EFFECT.**

WHEREAS, the Village of Wayne Lakes must ensure that all travel expenditures made by officials and employees are reasonable, necessary, and properly documented; and WHEREAS, federal regulations, including 2 CFR Part 200, require uniform travel cost standards when federal funds are used;

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the Village of Wayne Lakes, Darke County, Ohio:

**Section 1. Adoption of Policy**

The Travel Payment and Reimbursement Policy attached hereto and incorporated herein by reference is hereby adopted as the official policy of the Village.

**Section 2. Scope**

This policy applies to all Village officials, employees, contractors, and volunteers who incur travel expenses on behalf of the Village.

**Section 3. Effective Date**

This Resolution is hereby deemed to be an emergency measure, necessary for the health, safety, and welfare of the citizens of the Village, and which Resolution shall take effect and be in force at the earliest period allowed by law.

Passed by the Village of Wayne Lakes, Ohio, this 18 day of May 2026.

  
President of Council

  
JOHNA WATHEN, FISCAL OFFICER

  
LINDA CLARK, MAYOR

# EXHIBIT A

**Travel Payment and Reimbursement Policy Village of Wayne Lakes, Ohio** (*Attachment to Resolution 2026-05-18-010*)

## Purpose

To establish uniform rules for travel expenses incurred by Village officials and employees while conducting authorized Village business.

## Policy

- Travel must be **pre-approved in writing** by the Fiscal Officer and the Mayor (or Council President for Mayor travel).
- Reimbursable expenses include transportation, lodging, meals, registration fees, and other necessary costs.
- All travel must use the **most economical and reasonable** options available.
- Personal travel costs are **not reimbursable**.
- Alcohol, entertainment, and luxury upgrades are prohibited.

## Procedures

- Submit a **Travel Authorization Form** before travel.
- Within 10 days of return, submit a **Travel Reimbursement Form** with itemized receipts.
- Mileage reimbursed at the IRS rate in effect at the time of travel.
- Per-diem meal reimbursement follows **federal GSA rates** unless actual receipts are required by grant terms.

## 2. Cash Management Policy

### Purpose

To ensure proper handling, safeguarding, depositing, and disbursement of Village funds.

### Policy

- All cash receipts must be deposited **within 24 hours** or the next business day.
- Cash must be stored in a **locked, secure location** until deposit.
- No cash disbursements are permitted; all payments must be made by check or electronic payment approved by the Fiscal Officer.
- Segregation of duties must be maintained whenever possible.

### Procedures

- Receipts logged daily in the cash receipt journal.

- Deposits prepared by one employee and verified by another when staffing allows.
- Bank reconciliations completed **monthly** and reviewed by the Mayor or Council Finance Committee.
- Electronic payments require dual authorization.

## 3. Internal Controls Policy

### Purpose

To protect Village assets, ensure accurate financial reporting, and promote compliance with laws and regulations.

### Policy

- Duties must be segregated among staff to the greatest extent possible.
- All financial transactions require documentation and approval.
- Access to accounting systems is restricted to authorized personnel.
- Physical assets must be inventoried annually.

### Control Areas

- **Authorization Controls:** All expenditures require prior approval.
- **Recordkeeping Controls:** All transactions must be supported by invoices, receipts, or contracts.
- **Safeguarding Controls:** Lockboxes, passwords, and restricted access used to protect assets.
- **Monitoring Controls:** Council receives monthly financial reports; annual audit findings are reviewed and corrected.

## 4. Grant Funds Policy

### Purpose

To ensure compliance with federal, state, and private grant requirements.

### Policy

- All grant applications must be approved by Council before submission.
- The Fiscal Officer is responsible for grant accounting, reporting, and compliance.
- Grant funds must be tracked in **separate fund accounts**.
- Expenditures must follow **2 CFR Part 200** and specific grantor rules.

### Procedures

- Maintain grant agreements, budgets, and reporting schedules.

- Submit required financial and performance reports on time.
- Retain grant records for **five years** after closeout or longer if required.
- Monitor subrecipients (if any) for compliance.

## 5. Cost Principles – Spending Federal Funds Policy

### Purpose

To ensure that all costs charged to federal awards are allowable, reasonable, and allocable under **2 CFR 200 Subpart E**.

### Policy

- Costs must be:
  - **Allowable** under federal rules and grant terms.
  - **Reasonable**—a prudent person would pay the same amount.
  - **Allocable**—benefits the federal program proportionally.
  - **Consistently treated** across all Village funds.
- The Village must avoid duplication of costs or double-charging.

### Procedures

- Fiscal Officer reviews all federal-fund expenditures for compliance.
- Time and effort documentation required for payroll charged to grants.
- Indirect costs allowed only if the Village has a negotiated rate or uses the **10% de minimis rate**.

## 6. Purchasing and Bidding Policy

### Purpose

To ensure fair, transparent, and cost-effective purchasing for the Village.

### Policy

- Purchases under **\$10,000**: verbal quotes encouraged; approval by Fiscal Officer.
- Purchases **\$10,000–\$50,000**: written quotes from at least three vendors.
- Purchases **over \$50,000**: formal competitive bidding required under Ohio law.
- Emergency purchases allowed only when necessary to protect life, property, or public health, with documentation.

### Procedures

- All purchases require a purchase order before commitment.
- Contracts awarded to the **lowest and best** responsible bidder.
- Maintain procurement records for at least five years.

## 7. Procurement – Federal Funds Policy

### Purpose

To comply with 2 CFR 200.317–200.327 when using federal funds for procurement.

### Policy

- Procurement must follow the most restrictive rule between:
  - Federal Uniform Guidance
  - State of Ohio law
  - Village policy
- Conflict-of-interest rules apply to all procurement activities.
- No employee or official may participate in procurement if they have a financial interest in the vendor.

### Procurement Methods (per 2 CFR 200)

- **Micro-Purchases ( $\leq$  \$10,000):** No quotes required; price must be reasonable.
- **Small Purchases (\$10,000–\$250,000):** Obtain price/rate quotes from multiple vendors.
- **Sealed Bids ( $\geq$  \$250,000):** Publicly solicited; award to lowest responsible bidder.
- **Competitive Proposals:** Used when sealed bids are not appropriate.
- **Noncompetitive (Sole Source):** Allowed only when:
  - Item is only available from one source,
  - Public emergency exists,
  - Federal agency authorizes it,
  - Competition is inadequate after solicitation.

### Procedures

- Maintain written procurement history for each purchase.
- Verify vendors are not suspended or debarred (SAM.gov).
- Include required federal contract clauses in all agreements.