

Disbursement of Funds and General Procedures

All checks are cut through the regular accounts payable channels that include:

1. The payable voucher with all documentation is submitted by end user to the school or location secretary.
2. The Principal reviews the request and approves the voucher by signing it. Disbursements from activity funds are then made by the school bookkeeper.
3. If the disbursement is from district funds, the voucher is also reviewed and signed by the Program Director. All vouchers require the signature of two administrators.
4. The Accounts Payable Clerk then checks extensions, account number, invoice and receiving copy, as well as any documentation for the reimbursement.
5. The check stock is blank and only available to the accounts payable clerk or bookkeeper, and the bank information is coded at printing.
6. The Accounts Payable Clerk, backup clerk and Business Administrator are the only ones with the password for printing district checks. The bookkeeper at the school is the only one with security to cut school checks.
7. The checks are cleared through bank reconciliation by the Business Administrator monthly as part of the bank reconciliation.
8. All accounts payable voided checks are done by the Payroll Clerk.

Payroll and Personnel procedures:

1. All payroll additions and changes come from the personnel office on a form signed by the Assistant Superintendent Personnel.
2. Annually a list of all employees by program is sent to the directors who are asked to review it carefully and sign it and return it to the payroll office. Any questions about personnel are resolved promptly.
3. Undeliverable W-2's are reviewed by the personnel office, the employee is contacted and corrections are made so they can be sent to the employee.
4. Annually an audit confirmation sheet is sent to all full-time employees detailing pay, benefits, and leave balances. They check for accuracy, sign and return to the personnel office.
5. All pay vouchers and electronic time requests are signed or electronically approved by the Principal, then the Program Director.
6. Payroll vouchers and electronic time requests are reviewed by Payroll Clerk for accuracy, overtime, and hours worked compared to hours allowed per week.
7. All substitute vouchers are electronically matched to leave requested for teachers or employee they worked for. All payroll payments are direct deposit (ACH) through the main account which is reconciled by the Business Administrator.

General procedures:

1. Bank transfers can only be done by the Payroll Clerk and require an approving signature by the Business Administrator.
2. All journal entries require two signatures.
3. Purchasing is decentralized requiring departments and schools to get initial bid quotations on purchases under \$10,000. The requisitions are then checked by the purchasing clerk for bids and accuracy. State contract vendors or consortiums do not require bids. Curriculum materials have been approved by a textbook committee and the curriculum director so solicitations are not required. Purchases over \$50,000 are advertised and bid on a district level according to board policy.
4. Schools must maintain records for student activity money using the district accounting software. The Internal Auditor audits every school every year. The independent auditors review the audits and audit the two high schools each year on a rotating basis. Schools are required to send in financial reports on a monthly basis to the Purchasing Clerk.
5. The management, including the Superintendent, encourages business office clerks to question any procedure or expense that may not look proper. The clerks are free to go directly to the Superintendent if they feel it necessary.

Time and Effort Reporting:

In administering federal awards and grants, the district complies with all applicable federal laws, rules, and requirements, including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance").

To meet these requirements, all employees who must complete time and effort certifications must submit a semi-annual certification. The certifications will account for the total activity for which each eligible employee is compensated. The completed certification report is then returned and maintained for the statutory time-period. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In accordance with 2 C.F.R. § 200.430(i)(1), these records must:

1. Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
2. Be incorporated into the official records of the District.
3. Reasonably reflect the total activity for which the employee is compensated, not exceeding 100% of compensated activities.
4. Encompass all activities (federal and non-federal).
5. Comply with established accounting policies and practices of the District, and
6. Support the distribution of the employee's salary or wages among specific activities or cost objectives.

The district's finance department generates monthly and semi-annual time and effort records for every employee paid, either fully or partially, with federal funds. This certification report contains the following information:

1. Time period covered by report.
2. School (location) name,
3. Employee name and ID,
4. Position description,
5. Program description,
6. FTE,
7. Organization key and object,
8. Percentage of work allocated to the above program, org key and object;
9. Signatures by the employee and supervisor with direct knowledge of the work performed.

Any issues noted during the certification process will be reviewed and corrected, if necessary, by the finance department.