



SAU 70, Dresden, Hanover, and Norwich

41 Lebanon Street
Hanover, NH 03755

PURCHASING/EXPENDITURE USER'S GUIDE

The purpose of these guidelines is to ensure that district purchasing is in accordance with GASB (Governmental Accounting Standards Board). In addition, by following these guidelines, district staff will procure the goods and services needed, at the lowest available price. The use of "District" implies either SAU 70, Hanover, Dresden or Norwich School District.

The function of purchasing is to serve and assist the educational program by providing the necessary supplies, equipment, and services.

The school board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended.

The acquisition of supplies, equipment, and services will be centralized in the Finance Office, through which all purchasing transactions are conducted.

The prime guidelines governing the responsibility for all purchases are that all will fall within the framework of budgetary limitations and that they be consistent with the approved educational goals and programs of the school district.

This guide was developed to ensure the best possible price and quality for the desired products and services are received. This guide will require that all purchases be made with proper documentation, approvals, and on appropriate forms.

This guide also details the level of authorization needed for expenditures based on purchase price, the need for comparative pricing or competitive bidding based on purchase price, and the procedures for accomplishing both.

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SECTION 1

FINANCE OFFICE DUTIES

In order to implement District Board Policy Section D: Fiscal Management, the duties and functions of the Finance Office are as follows.

- 1) To provide fiscal control to ensure there are adequate funds available for purchases and to ensure purchasing guidelines are followed. Internal audits will be conducted on a random basis.
- 2) To check and verify all purchase requisitions to ensure that purchases are charged to the proper accounts.
- 3) To verify the availability of funds and the department's budget status budget transfers are required to be processed prior to purchase orders being approved. Refer to Section 7 for budget transfer requirements.
- 4) To consolidate the purchases of similar supplies and services used district-wide in such a manner that maximum value will be obtained for the money expended
- 5) To issue purchase orders daily or as otherwise required.
- 6) To issue checks to vendors in a timely manner and maintain all electronic accounts payable records.
- 7) To maintain encumbrance and expenditure records.
- 8) To review the preparation of bid specifications. Upon receipt of all bids, assist with the evaluation and comparison of all entries. Vendor reputation, quality, and the ability to manage and service the account are critical in awarding the bid. Final award is subject to School Board and/or SAU 70 Administration's approval.
- 9) To prescribe and maintain such forms as the Finance Office shall find reasonable and necessary to implement and support the purchasing procedures contained within this manual.
- 10) To maintain mutual confidence and satisfaction between vendors and the school district.
- 11) Maintain financial management systems that separately account for the receipt, obligation, and expenditure of each individual federal grant.



12) Meet Federal financial reporting procedures in accordance with the applicable state.

13) Report to the Superintendent or Business Administrator any suspicions of fraud, impropriety, or irregularity. If the report involves the Superintendent, the employee will also report his/her suspicions to the Board Chair.

SECTION 2

ADMINISTRATION OFFICE AND DEPARTMENTAL DUTIES

In order to implement District Board Policy Section D: Fiscal Management (actual content available on [BoardDocs](#)), the duties and functions of the administrators, managers and their designees of each operating department are as follows:

GENERAL FUND OR STUDENT ACTIVITIES

1. Provide budgetary control for his/her department or school ensuring that adequate funds are available for purchases.
2. Make sure all cash collected is receipted, accounted for, and deposited no less than weekly.
3. Be knowledgeable that the term "General Fund" in this manual includes all funds in care and custody of the district with the exception of Federal Funds. Federal Funds have their own procedure and are outlined separately in Section 2.
4. Approve purchases with appropriate documentation within the following guidelines. Whenever possible, purchase orders shall be issued for all purchases but are recommended according to the following guidelines:

Amount of Total Purchase

\$.01 to \$50.00

Procedure

Approve as per section 12, Petty Cash Accounts, itemized receipts required

\$50.01 + \$150.00

Approve with proper submission of request for payment form and appropriate documentation – itemized receipts required



\$150.01 (+)

Approve and submit purchase requisition from which purchase order will be generated to Finance Office for Business Administrator approval

Request for Payment forms for all dollar amounts may be utilized for, but not limited to, purchases such as employee benefits (health, dental, life, etc.), lease payments, debt service, transfers to trust funds, travel and conference reimbursements, mileage reimbursements, and criminal background.

5. All purchases must have proper approval prior to placing orders with vendors. Administrators/managers and designees assume full responsibility for compliance with the policies established herein and for all purchases made in violation of said policies. Any employee who fails to comply with the purchasing policies and procedures will be subject to disciplinary action as provided for by the school district's personnel policies and procedures or other administrative regulations passed by the school district.

Due to the fact that some local vendors (i.e. Wal-Mart and Tractor Supply) do not accept purchase orders, we have coordinated district credit cards in order to facilitate the need for local "pick-up" orders. At this time there are two options when making purchase from these vendors.

a) Option 1

Obtain written purchase requisition approval from the administrator/manager. Purchase the item and then submit a request for payment form for reimbursement. The original itemized receipt(s), purchase requisition form, and proof of payment must be attached. You will be issued a reimbursement check on the next scheduled accounts payable manifest.

b) Option 2, preferred method

Contact the Principal or his/her designee in your building for use of the district credit card. Submit a purchase requisition in order to generate a purchase order. After the purchase order has been generated, the district credit card may be used to facilitate that order. Once your transaction is complete, return the card and original receipt to the building designee for processing.



6. For all purchases from \$150.01 to \$14,999.99, buyer is suggested to obtain three (3) price comparisons/quotes by telephone, Internet search, or other source, but the buyer may elect to seek a price from a single vendor (see #12, Sole Source Vendors)
7. For all purchases \$15,000.00 but not exceeding \$99,999.99, obtain and document at least three written quotations, evaluate the quotations, and award the bid. A buyer may use telephone bids if deemed necessary due to time constraints. The decision to use telephone bids must be authorized by the Superintendent or designee. Quote and/or bid information must be included with the requisition. If items or services are highly specialized, sole sourcing purchasing may be allowed, see guidelines listed under Sole Sourcing Purchasing. (see #12, Sole Source Vendors)

*****Norwich School District: Per VSA 16, 559 requires publically advertising (district website) or obtaining three or more bids from persons deemed capable of providing items or services when the cost exceeds \$15,000 for the purchase of:

- the construction, purchase, lease, or improvement;
- the purchase or lease of any items or items required for supply, equipment, maintenance, repair, or transportation of students; or
- a contract for transportation, maintenance, or repair services.

Therefore, Norwich's written sealed bid limit will be \$15,000 and above. See section 9 for procedures.

8. For all purchases \$100,000.00 or above, written, sealed bids are required for the provision of goods and services at this threshold. In order to facilitate competitive bidding, notices for solicitation are required to be posted on the District's website. See section 9 for procedures.
9. Consolidate the purchases of similar supplies and services used by the various departments in such a manner that maximum value will be obtained for the money expended.
10. To ensure compatibility with school district systems and long range plans, all technology purchases must be approved by the building technology coordinator in conjunction with the building principal. Prior to placing the order. These purchases include, but are not limited to, desktop computers, notebook computers, networks, telecom, peripherals, media technology (i.e. projectors, cameras, smart boards, etc.) and application software.



11. All purchases related to facilities and maintenance (i.e. trade services, electrical, plumbing, items requiring installation) must be approved by the facilities manager prior to placing the order to ensure system compatibility and code compliance.
12. Sole source vendors must be approved by the business administrator or his/her designee. Please use Sole Source Purchasing – Documentation Form in appendix.
13. Verify all ordered goods and/or services are inspected to ensure completion and materials and/or services have been delivered in good condition. Packing slips do not need to be scanned and attached to the purchase order. It is recommended that you keep them on file for one year.
14. Shall not fragment large orders into multiple small orders as a means of avoiding the financial parameters established by this manual.
15. Assume full responsibility that all employees involved in the procurement process are familiarized with the policies and procedures of this manual.
16. Maintain mutual confidence and satisfaction between vendors and the school district.
17. Obtain superintendent and/or business administrator signature on all contracts exceeding one year's duration. The School Board will be made aware of any contracts in excess of \$100,000.
18. Report to the Superintendent or Business Administrator any suspicions of fraud, impropriety, or irregularity. If the report involves the Superintendent, the employee will also report his/her suspicions to the Board Chair.
19. When creating a requisition be mindful of putting identifiable information for students, nor should it be on an invoice. All questions on what is allowable, please contact the Business Administrator or the Superintendent's Office.
(*VT)

FEDERAL FUNDS

Purpose

The purpose of this procedure is to ensure that all expenditures from federal grants other than salaries and benefits are made in an open and competitive manner and in compliance with federal regulations.

General Standards Include (2 CFR 200.318)



- 1) Avoid the acquisition of unnecessary or duplicative items
- 2) Consider consolidation or breaking out procurements to obtain a more economical purchase
- 3) Consider lease vs purchase
- 4) Consider state and local intergovernmental purchasing agreements
- 5) Consider use of excess and surplus property
- 6) Situations that restrict competition
 - (a) Specify a brand name only, instead of allowing “an equal”
 - (b) State or local preference except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference
 - (c) Conflicts of interest
 - (d) Unreasonable requirements on vendors to qualify to do business
 - (e) Requiring unnecessary experience or excessive bonding
 - (f) Noncompetitive pricing practices
 - (g) Noncompetitive awards to consultants on retainer
 - (h) Any arbitrary action in the procurement process

Procurements Steps

Step 1: Identify a need for a non-salary and benefit purchase. Requester should notify the grants manager of the need via an email or purchase requisition. The grants manager will determine if the cost is necessary, reasonable and /or allocable. The Allowability of Cost Procedure Form, see appendix, should be issued by the Grants Manager and follow the purchase.

Step 2: Determine method of procurement.

There are 5 allowable methods of procurement:

Micro-purchase – The acquisition of supplies or services, the aggregate dollar amount of which does not exceed the Micro-Purchase Threshold as set by the Federal Acquisition at 48 CFR Subpart 2.1 currently \$10,000 (\$2,000 if Davis-Bacon Act applies).

- i) To the extent practicable, purchase must be distributed among qualified suppliers
- ii) Purchases exceeding the threshold cannot be divided solely to meet this threshold

Small Purchases – The acquisition of services, supplies, or other property, the aggregate dollar amount of which does not exceed the Simplified Acquisition Threshold as set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 currently \$250,000.



- i) Must obtain two or more prices and document the reason vendor was selected
 - (1) Vendor/costs may be identified through internet search, telephone calls, advertisement, email or written requests for information.
 - (2) Purchases subject to Vermont Bid Law (16 V.S.A. 559) must meet both VT Statutes and federal standards.

Sealed Bids – Formal advertising when a complete, adequate and realistic specification or purchase description is available.

- i) Bids must be solicited from an adequate number of sources
- ii) Sufficient time must be allowed for potential vendors to submit bids
- iii) Invitation for bids will be publically advertised and include any specifications for the bidder to properly respond
- iv) All bids will be publically opened at the time and place determined by the invitation to bid
- v) A firm fixed price contract will be awarded to the lowest responsive bidder
- vi) Any or all bids may be rejected if there is a sound documented reason
- vii) May be subject to Vermont bid Law (16 V.S.A. 559) must meet both VT Statutes and federal standards

Competitive Proposals – Formal advertising when a sealed bid is not appropriate.

- i) Proposals must be solicited from an adequate number of sources
- ii) Requests for proposals must be publicized and identify all evaluation factors and their relative importance
- iii) A written method of conducting technical evaluations must be established
- iv) A contract will be awarded to the vendor whose proposal is most advantageous to the program, with price and other factors considered
- v) May be subject to Vermont bid Law (16 V.S.A. 559) must meet both VT Statutes and federal standards

Non-Competitive Proposals – Procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- i) The item is available only from a single source
- ii) A public emergency
- iii) The Federal awarding agency of pass-through entity expressly authorizes the noncompetitive proposals in response to a written request. Naming a vendor in a grant application, strategy, investment, or award does not constitute a sole source approval. A separate written request and approval are both still required.
- iv) After solicitation of a number of sources, competition is determined



- v) May be subject to Vermont bid Law (16 V.S.A. 559) must meet both VT Statutes and federal standards

Step 3: Use the method selected in Step 2 to select a vendor

Step 4: Check for vendor suspension or debarment at www.sam.gov

- i) Suspended or Debarred vendors may not be selected.
- ii) Retain a copy of search results for Step 5

Step 5: Document procurement process, see appendix for Procurement Documentation Form

Documentation must include:

- i) Method of procurement
- ii) Solicitation method (advertisement, invitation, internet research, etc.) *
- iii) All vendor proposals (print-outs of internet research, phone conversation notes, bids, etc.) *
- iv) Suspension/Debarment results from Step 4

* does not apply when using Micro-purchase method

Step 6: Prepare for a purchase order and or contract

A purchase order or contract, see Appendix, must include the following:

- i) Accurate and detailed description of good or services as approved in grant investment
- ii) Clear definition of unit cost or rate of pay
- iii) Invoice requirements, clear billing information and break down of charges (Note for contracted services only, payment cannot be made until after services have been provided).
- iv) Signature by authorized individual as per procedure
- v) Contracts must be signed dated by both parties prior to start of work
- vi) Contracts in excess of \$10,000 must address termination for cause and convenience. See Finance Manager for further clarification if needed.
- vii) Allowable cost only (sales tax, alcohol, donations, entertainment, lobbying, gift cards.....are NOT allowable)

Step 7: You have now completed the additional steps necessary for federal procurement.

Step 8: Prepare to pay the invoice

- i) Do not pay an invoice for contracted services in advance of the work being completed



- ii) Verify work billed on invoice for contracted services was not completed satisfactorily and per contracted terms and matches the deliverables in the contract (i.e. invoice signed and dated by grant manager) *
 - iii) Verification of receipt of goods and manage equipment (see appendix, Management of Equipment Purchased with Federal Funds) *
 - iv) Verify proof of attendance where applicable (i.e. sign-in sheet and agenda) *
 - v) Unit on invoice is consistent with the contract (i.e. if contract is based on a daily rate then billing is based on a daily rate)
 - vi) If invoice contains charged for non-federal work or multiple federal programs, the invoice must be clearly written to be able to separate the charged allocated to each source
 - vii) Verify the expenditure is within the grant period
 - viii) Verify the expenditure is allowable (sales tax, alcohol, donations, entertainment, lobbying, gift cards....are not allowable)
- *Maintain documentation with expenditure packet

STATE PURCHASING

Purchases made through existing State of New Hampshire or other state contracts shall be deemed to meet the competitive pricing requirements of the preceding purchasing procedures. Nothing herein shall be construed to prevent joint bidding and contracting by the school district and other public jurisdictions, and in fact, such joint procurement programs are encouraged. Likewise, where reasonable and practical, joint purchasing among administrators/managers is encouraged.

SECTION 3

VENDORS

A. TIMING AND PROCESS FOR NEW VENDOR SET UP

Before securing the new vendor, it is important to be mindful of timelines and processes. Prior to any work beginning, the following information must be completed and on-file in the Finance Office.

On the Business & Finance page on sau70.org please select the New Vendor Request button. It will ask you the following:



Which District is this being added to
Vendor Name
Address
Phone
Email
Fax Number if applicable:
Reason for adding a new vendor (what is the service they are providing).

Often times the reason for adding a new vendor prompts more steps. If a vendor is providing a service on-site, additional documentation is required. These steps must be taken during the planning process as they must be in place prior to the vendor being on-site. New vendors will not be added into the system until such time as all documents are on file in the Finance Office. The Finance Department deals with the vendor to make sure the necessary documentation for insurance is on-file, **except** if the new vendor is for an offsite function (field trip, March Intensive). When selecting a host/destination it is necessary to obtain a certificate of insurance, see section 9 for Insurance Documentation.

Once the vendor is set up, a Purchase Order can be completed.

B. RELATION WITH VENDORS

It is the responsibility of the Finance Office and administrators/managers to establish a relationship of mutual confidence and satisfaction between the school district and its suppliers.

- 1) When choosing a vendor to solicit or hiring a current employee in a "vendor" capacity please be aware of policy GBEA: Conflict of Interest.
- 2) The vendor shall be considered a supplier of goods and services as well as a source of expertise.
- 3) The Finance Office shall be aware of all transactions that are conducted between the school district and its vendors through the regular issuance of purchase orders and invoice payment process.
- 4) Failure of vendors to meet specified delivery dates or to supply satisfactory goods should be communicated directly to the Finance Office. Poor performance from the vendor could result in the vendor being inactivated and removed from future bidding opportunities.
- 5) To ensure compatibility with school district systems and long-range planning, all information technology purchases (i.e. desktop computers,



notebook computers, peripherals, networks, telecom, media technology, application software) need prior approval from the building technology coordinator. In instances where facilities are impacted further approval must be obtained by the facilities manager.

- 6) All purchases related to facilities and maintenance (i.e. trade services, electrical, plumbing, items requiring installation) must be approved by the facilities manager prior to placing the order to ensure system compatibility and code compliance. In instances where technology is installed, further approval must be obtained by the building technology coordinator.
- 7) An employee will not solicit or accept any favor, gratuity, or anything of monetary value except as listed in policy GBEBC (Employee Gifts and Solicitations) and GBEBC-R (Employee Gifts and Solicitations - Regulation and Guidance).

SECTION 4

RECEIPT AND INVOICE DOCUMENTATION

Receipts and/or invoices are required for reimbursement and/or payment and must detail the item(s) purchased. For example, credit card slips must itemize the purchase or the detailed invoice must also be included. If you are using a copy of a personal check as proof of payment, the invoice and/or detailed receipt must also be included. The check must show that it cleared your financial institution. It is recommended that personal account numbers be removed and/or blackened out. In order to facilitate processing and storage of financial records, cash register and other small receipts should be taped to an 8 ½ x 11 sheet of paper.

The school district requires itemized receipts for all expenditures. Any requests for reimbursement without proper documentation must be approved by the Superintendent or Business Administrator.

Timely submission of invoices and receipts is expected. Within 60 days of incurring an individual expense, reimbursement for travel, supplies purchased, etc. an approved request for payment form must be completed and accompany original receipts or invoice. Request for payment forms must be authorized by your principal or designee. At fiscal year-end (June 30), all receipts and invoices need to be submitted by July 15 of the new fiscal year for reimbursement.

Gift cards or certificates are never to be purchased as a way of circumventing the purchasing guidelines. The purchase of software applications “apps” must be facilitated by your building technology coordinator.



SECTION 5

EXCEPTIONS, WAIVERS, STANDARDIZATION AND EMERGENCIES

EXCEPTIONS

The following are not subject to bidding requirements:

- utility purchases
- medical, health and social services for school district employees
- maintenance contracts with manufacturers of equipment purchased or with suppliers of data processing software
- contracts with non-profit organizations for the provision of health, welfare, social, or recreational services for the school district and/or to the general public
- contracts with governmental agencies for the provision of governmental services

DEFAULT

Sealed, publicly invited competitive bids will not be required for purchases in any situation where a contractor or supplier has defaulted upon his or her obligations to the school district and there is present a security guaranteeing to the school district the performance of said obligation at no additional cost to the school district, over and above the original obligation. In such a case, the superintendent, with the approval of the school board, may renegotiate and award the contract to whomsoever he/she sees fit providing that said renegotiation and award does not exceed the amount contracted for in the original obligation.

EMERGENCIES

An emergency purchase will not be made without first contacting and receiving verbal approval from the Superintendent or designee. Every effort will be made to place emergency purchases during working hours. Only a minimum quantity of an item is to be ordered and a note is placed explaining the emergency in the notes section of the requisition.



SECTION 6 TRAVEL EXPENSES GUIDELINES

Staff Development and Business Travel Expense Procedures for Policy GCIA (available on [BoardDocs](#)).

I. Purpose and Scope

The purpose of Policy GCIA is to:

- Provide guidelines and requirements for reimbursement to employees for
 - Staff development related travel and meal expenses.
 - Business-related travel and meal expenses.
- Provide Staff Development and Travel Expense forms that employees will use to receive reimbursement for approved expenses that meet IRS requirements.

The primary responsibility for compliance with this policy rests with the individual employees requesting funds or reimbursements for travel activities. In addition, supervisors who authorize funds and/or reimbursements for staff development and/or business-related travel expenses need to provide active oversight in this area. Employees requesting reimbursement should keep in mind that government agencies and other observers may perceive certain expenditures as being either excessive or inappropriate.

Policy GCIA and its accompanying procedures cover all employees of School Administrative Unit 70, including the Dresden, Hanover and Norwich School Districts, as well as the SAU itself.

It is the intent that Policy GCIA also complies with all relevant regulatory requirements.

II. Applicability

This policy applies to expenses incurred away from home, as well as other necessary and essential travel and business expense incurred locally.

The School District will reimburse only those expenses incurred in connection with School District business that are appropriately documented by the employee, and properly approved in advance in accordance with this policy.

Assuming a reasonable level of comfort and convenience for the employee, every effort should be made to keep District expenses to a minimum. Employees should

use standard accommodations in reasonably priced hotels. Reimbursement will be



on the basis of actual and reasonable expenses incurred for transportation, meals, lodging and other necessary and reasonable business expenses. Procedures at individual school sites may modify how authorization for travel is granted but the minimum requirements included in this policy procedure shall govern. Schools may elect to impose additional controls over travel expenditures beyond those required by this policy procedure.

Following travel, the Request for Payment form showing actual travel expenses with all supporting documentation will accompany the final Receiving Copy of the PO, and include the principal's approval.

The District will not reimburse employees for expenses that are inherently personal in nature such as childcare, clothing, personal recreation or entertainment. Reimbursable expenses must have a business purpose. The District will not provide travel advances nor make reimbursements for the travel expenses of spouses or others who accompany faculty or other employees on District business.

III. POLICY OVERVIEW

During the normal course of business activity an employee may incur expenses that should be reimbursed. The employee may pay for these expenses with personal funds and request reimbursement, or, although not encouraged, may request a travel advance. When incurring a reimbursable expense on behalf of the district the employee is responsible for requesting the reimbursement, which is properly documented, authorized by management and submitted timely. This policy procedure explains what type of expense is reimbursable and the reimbursement process.

It is the intent of Policy GCIA that employees who incur business expenses while conducting district business should neither gain nor lose personal funds as a result.

IV. DEFINITIONS

Reasonable Expenses: Expenses that are neither lavish nor extravagant, and are directly related to staff development or conducting district business. Lodging and meal expense must be reported on an actual cost basis using the per diem limits set by the US General Service Administration (GSA). The GSA – Federal Travel Regulation meals guidance 2016-2017 averages for breakfast, lunch and dinner are \$14, \$15 and \$27. Acceptable lodging limits should be researched for the location being visited and can be found at: <http://www.gsa.gov/portal/content/104877>.



Reimbursable/Direct Paid Expenses: The District will pay for business travel, and meal expenses if they are reasonable, appropriately documented, and properly authorized, and may include:

- Registration fees for event/conference
- Tuition for College Credit or Non-Credit Courses
- Airfare
- Ground transportation
- Lodging
- Meals – as part of travel
- Meals – local business meals
- Personal mileage
- Parking/tolls

Non-reimbursable Expenses: The following items are considered non-reimbursable expenses (additional restrictions may apply depending on funding source):

- Airline seating upgrades above coach
- Travel insurance
- Air phone calls
- Airline change fees, unless with the prior approval of the Superintendent
- Alcohol
- Hotel recreational activities
- Hotel room video rentals
- Expenses related to vacation or personal days taken before, during, or after a business trip
- Commuting (employee travel to/from work on a daily basis)
- Expenditures of a personal nature
- Expenditures for family members
- Any expense that has been or will be reimbursed from any outside sources

Employees are responsible for all non-reimbursable expenses incurred while traveling on behalf of the District.

V. PROCEDURE FOR APPROVAL AND PAYMENT

Before Incurring any Staff Development or Business Expense

Before incurring any staff development, travel, or business related expenses an employee must receive prior approval by requesting Professional time off through the district's time off request software. The Non-Union Staff & Administrator Proposal/Non-SDC Related Travel & PD Form (either administrative or teacher) must be completed in advance for this purpose and attached at the time of request for approval by the Principal and/or Superintendent/Business Administrator. The proposal forms should be retained in the school office for a period of six years from



the date of travel. Requests for funds from the SDC should be handled in a manner consistent with current approval processes.

If not self-evident, justification of how the expenditure will enhance the employee's professional knowledge should be documented in the Notes section of the proposal form.

Unanticipated travel in-state (unusual educational events/award ceremonies, sporting events/playoffs, etc.) not requiring lodging does not require prior permission or a formal proposal form but needs to be entered into the time off request software system. This formally notifies the Supervisor of the employee's time away from the building during normal business hours. All other procedural requirements for reimbursable expenses related to this travel should be followed.

Advance Payment of Staff Development and Business Travel Expense

Travel Advance payments are discouraged and used ONLY when the employee needs expense monies prior to traveling. This should be requested by filling out either the Advance or Forward funding sections of the proposal form, and obtaining approval from the Principal and Superintendent. Advance payment directly to an employee will not be issued more than two weeks prior to the date of travel.

Payment for conference registration fees should be paid directly to the vendor by the district and not processed as a reimbursement to the employee. Payments for airfare, or hotel prepayments may be made in advance as reimbursements to the employee or paid directly to the vendor(s). Payment for tuition for college credit or non-credit courses will only be made as a reimbursement after completion of the course, and only if the employee demonstrates passage of the course with a grade of "B" or better. Other requests for prepayments to vendors prior to the time of travel should be rare and approved on a case-by-case basis. All such requests should be submitted to the business office, signed by the Principal, along with a receiving copy of the Purchase Order issued for the activity, and include all required supporting documentation. The business office will forward the check along with any forms needed by the vendor that the employee has provided (e.g., course registration forms). Prepayments will be issued within a reasonable timeframe to ensure availability deadlines are met and best rates are attained.

Prepaid expenditures will be accounted for in the final reconciliation of the trip expenses by noting the prepayment on the final Receiving Copy of the Purchase Order and reducing the remaining expenses accordingly. Any monies owed to the District at the conclusion of the travel must accompany the form and be returned within thirty (30) days. If the advance is not used or justified appropriately, the employee may be subject to disciplinary action and/or repayment plan. If not repaid, advanced monies in excess of documented expenses may be taxable income to the employee.



Actual Receipts Required

Actual expenses must be used for all business travel and entertainment reimbursements. Lodging and meal expense must be reported on an actual cost basis substantiated with itemized, original receipts for all expenditures. Lodging and meal expenses must be reported on an actual cost basis using the per diem limits set by the US General Service Administration (GSA). Acceptable meal and lodging limits should be researched for the location being visited and can be found at: <http://www.gsa.gov/portal/content/104877>.

How to Process Credits

Occasionally a vendor may issue a credit or a refund to an employee, (e.g., a change in travel plans or switching to a less expensive hotel room). If the District paid the original expense, the employee should write a check to reimburse the District for the amount of the credit/refund. Failure to do so may result in disciplinary action. For such issues as frequent flier miles, cash rewards, or other credit card inducements the Business Administrator only will maintain all such credits to be used for future business ventures as deemed appropriate by the Business Administrator or Superintendent.

Mileage Rate Reimbursement

When the use of a personal automobile is necessary, reimbursement for its use will be made using the IRS government mileage rate per mile and within IRS guidelines. The reimbursement rate is announced annually (generally in January) and covers the employee's use of their vehicle and gasoline. It is the responsibility of the employee to carry adequate insurance.

- (1) Professional travel (with documentation) outside of school hours or beyond regular commuting during a normal work day is reimbursable.
- (2) Professional travel in lieu of commuting to work on a regular day is reimbursable for expenses beyond the normal commute. I.e., Miles traveled in excess of the employee's normal commute. Employees are required to provide documentation (e.g., data from Google Maps, MapQuest or the like).

Example: Your normal office site is Hanover and you live in Concord. You drive your personal vehicle from home to attend an event on district business in another part of Concord. Since the miles traveled from your home to the event are less than your ordinary commute, you are not eligible for any reimbursement. If the miles were greater than your normal commute, reimbursement for the excess amount may be requested.

In addition to the mileage rate reimbursement, an employee may be reimbursed for tolls and parking, receipts are required.



It is the employee's responsibility to report mileage accurately. Any mileage reported incorrectly and/or reimbursed must be paid back and may result in further disciplinary action.

Rental Cars

Reasonable and customary use of rental cars is reimbursable when included in the approved staff development proposal form. Rental car use is limited to standard automobiles. Mileage reimbursement is not made on rental car use, but actually receipted gasoline expense is. While the district's insurance will respond if an employee is involved in an accident with a rental car, the district recommends employees opt for the loss damage waiver insurance and liability coverage offered by most rental car companies.

An employee will **not** be reimbursed for the following, even if these costs are incurred during business travel:

- Car repair
- Rental car costs during repair of personal car
- Towing charges
- Tickets, fines, or traffic violations
- Vehicle maintenance

Receipts and Documentation

Receipts must be original and include the vendor name, location, date, and detail the actual item or items purchased. Any foreign currency expense amounts should be converted to US Dollars. If using cash, you'll need to provide the **daily rate** paperwork **effective on the date of expense**. (Best practice would be to utilize a credit card that does US conversion on your statement or any currency conversion calculator which can be found on-line via a search engine.)

It is the employee's responsibility to retain and submit original receipts for all expenditures regardless of amount, and under no circumstances should the employee be reimbursed more than once for the same expense.

In the event that multiple District employees are involved in the same business travel, meal or entertainment expense, the highest-ranking staff member should incur and submit the expense.



Acceptable Documentation includes:

Original Receipt

Photocopies of credit card charge slips or billing statements are not sufficient documentation, nor are tear-off stubs, for expenses. In the case of airfare employees must submit detailed travel itineraries.

All attempts should be made to obtain original receipts. If multiple original receipts are missing for the same trip, expenses will not be reimbursed.

How to Be Reimbursed

Complete and attach the Request for Payment form, available from your school office, to the Receiving Copy of the Purchase Order. Also attach any Certifications of Completion, CEU statements and/or transcripts for credit or non-credit college courses. To fill out the Request for Payment form accurately the following must be completed:

- Employee/Vendor Name
- Complete Mailing Address
- Dollar Amounts/Original Receipts
- Deduct any Prepayments and Travel Advances
- Amount due Employee/Employer
- Employee (Reimbursee) Signature/Date
- Principal's Approval Signature/Date

It is the employee's responsibility to process all expense reimbursements within thirty (30) days in order to receive reimbursement for district related expenses. Employees, who by late submission of expense documentation cause the district to incur late fees, will pay those late fees, unless otherwise waived by the Business Administrator. Expenses should be entered on the applicable lines of the Request for Payment form which best describe the type of expenses incurred. Expenses that have been directly paid to a vendor (e.g., conference registration fees, tuition, hotel or airfare prepaids, etc.), or travel advances to employees should be reported on the Request for Payment form to reduce the amount due accordingly. Although these amounts are not eligible for additional reimbursement, documenting them on the travel voucher provides a comprehensive report of all costs associated with a particular activity. Submit this final documentation to your school secretary. The school secretary will obtain the principal's approval, and forward the documentation to the business office for reimbursement. The school secretary will also update the employee's staff development record for any recertification credit hours earned, and retain completion documentation for recertification purposes.



In the event of activities associated with recertification credit for Principals or other administrators, this information will be forwarded to the Assistant to the Superintendent, who will process this documentation in the same manner - shown above - as the school secretary would for teaching or other building level staff.

VI. ENFORCEMENT

Violations of this policy may result in expenditures not being reimbursed by the district.

Violations of this policy may result in disciplinary action, up to and including termination of employment.

References: See Appendix for forms

SDC Proposal Form, for staff other than administrators

Administrator Proposal Form

Request for Payment Form

Receiving Copy of Purchase Order Form

SECTION 7 TRANSFER OF APPROPRIATIONS

Administrators and other managers shall be responsible for ensuring that expenditures are within total funds allocated for their respective department(s).

TRANSFER OF APPROPRIATIONS

It is the school board's intent to limit spending to the amount specified in each line item for the budget. The administrator/manager of a department may transfer any unspent balance or any portion thereof within his/her department budget lines subject to the following procedures:

Amount of Funds Transfer Necessary	Procedure
\$0.01 to \$50.00	No budget transfer required. Funds must be available within the total function to cover the over-budgeted expenditure.
\$50.01 (+)	Request budget transfer on approved form sent to the Finance Manager for processing. Expenditure cannot be made until it is approved by Superintendent or Business Administrator and transfer of funds has been completed.



The administrator/manager of a department may transfer any unspent balance or any portion thereof to another department subject to approval by the receiving department's administrator/manager and the procedures outlined above. Excess funds cannot be transferred from any payroll or benefits lines.

Definitions:

Over-budget Expenditures are defined as expenditures that have exceeded the amount budgeted in an individual account number.

Unbudgeted Expenditures are defined as expenditures for which no funds have been budgeted.

Based on policy DBJ – Transfer of Appropriation

References: See Appendix for form:
Budget Transfer Request

SECTION 8 FORMAL BIDDING REQUIREMENTS GENERAL FUND – STUDENT ACTIVITIES

Every school district purchase or contract greater than \$99,999.99, (\$14,999.99 for Norwich) with the exception of the valid exceptions noted in Section 5 of this document, shall be made only after the receipt of publicly invited (posted on district website), sealed competitive bids on uniform specifications.

The requesting administrator/manager, in consultation with the business administrator, is responsible for the following:

- Developing specifications which shall contain the following information:
 - where the bidder can obtain bid documents
 - any costs of bid documents
 - bid submittal deadline to include date, time and location of bid opening;
 - any special requirements, such as bid performance or payment bonds,
 - approved letter of credit, and/or insurance and retainage
 - statement that the school district reserves the right to reject any and all bids
 - and to accept the bid deemed to be the lowest reliable and responsible bidder, and the ability to service the account
 - general conditions
 - minimum specifications
 - bid proposal form
 - delivery or project completion date, including any fees to be charged to bidder if project is not completed on time, if applicable
 - school district retainage requirements, if applicable



- school district insurance requirements (refer to section 9)
- period of bid validity
- Specifications should be developed with attention to the following guidelines:
 - should be concise, free of ambiguities, and provide a sound basis for
 - competitive bidding
 - should not require features or quality levels unnecessary to the function or required operation
 - performance specifications are preferable as they promote innovation and cost reduction
 - acceptable brand names should be considered when preparing specifications
- Except as noted in section 5 of this manual, bid documents shall be mailed or electronically provided to all qualified vendors, or the vendors will be notified where the bid documents can be accessed.
- Post the invitation to bid on the school district's website.
- If changes to specifications are required after the bids have been advertised and mailed, such changes shall be accomplished through the use of an addendum. The addendum will be mailed to all bidders and on the school district's website.
- Receive the sealed bids prior to the designated bid opening date and time and record arrival date and time of each bid. Any bids received following the specified date and time will be returned to the bidder unopened.
- Unless otherwise noted, hold a public bid opening on the date and time specified. All bid documents become public information upon completion of the bid opening.
- Tabulate all bids received and evaluate the bid results for conformance to the bid documents. Factors to be considered in evaluating the bids include the following:
 - bidder's ability, capacity, and skills to perform within the specified time limits
 - bidder's experience, reputation, efficiency, judgement, and integrity
 - quality, availability, and adaptability of the supplies or materials being bid
 - bidder's past performance
 - reference checks
 - sufficiency of bidder's financial resources to fulfill the contract
 - bidder's ability to provide future maintenance and/or service
 - other applicable factors the school district determines necessary or
 - appropriate (such as compatibility with existing equipment or hardware)



- Tabulate the bid results and submit to the superintendent and/or business administrator. If the recommended vendor is not the low bidder, provide justification for award to the higher bidder.
- After school board approval, prepare a purchase requisition and notify all bidders of the results.
- Ensure any bonds, insurance, and contracts have been received from the successful vendor.
- Obtain superintendent and/or business administrator signature on all contracts.
- All original contracts and documentation should be maintained at the Finance Office. Administrators/managers should maintain a separate file for each project to include copies of all documents related to the bid process and goods or services received.
- Administrators/managers must submit a screenshot of the System for Award Management (SAM) clearance from exclusion/debarment from the www.sam.gov website with the contract prior to requisition approval. A user account is not required to search public records.

SECTION 9 INSURANCE AND BOND REQUIREMENTS

The following are the minimum insurance requirements of the District unless specifically waived by the superintendent. Any insurance policy required for projects shall name the appropriate District as Additional Insured with respect to liability arising out of work performed by the Certificate Holder.

1) Worker's Compensation

Part One: Worker's Compensation	Statutory
Part Two: Employers Liability	
Bodily Injury by Accident	\$100,000 each accident
Bodily Injury by Disease	\$500,000 policy limit
Bodily Injury by Disease	\$100,000 each employee

Sole proprietors are not required to carry worker's compensation. Once they have one (1) employee, then worker's compensation must be acquired. Worker's compensation will not name the school district as additional insured.



- | | |
|--|--|
| 2) General Liability | \$1,000,000 per occurrence
\$2,000,000 policy aggregate |
| 3) Auto Liability Combined Single Limit for owned, hired, and non-owned vehicles | |
| Combined Single Limit | \$1,000,000 per accident |
| Uninsured Motorists | \$1,000,000 per accident |

Performance bonds for the total project cost may be required depending upon the type of project. A letter of credit may be substituted for the performance bond requirement upon approval by the requesting department head and the superintendent and/or business administrator.

SECTION 10 CONTRACT CHANGE ORDERS

Contract change orders are authorized to be made where necessary by the superintendent and/or business administrator.

Subsequent payment requests shall show the change order and the amount thereof as an increase or decrease to the basic contract, and are subject to approval as stated in section 4.

SECTION 11 DISPOSAL OF DISTRICT PROPERTY

School District property in the form of instructional materials, furniture, equipment, and supplies other than capital holdings such as land, buildings, and major installations may be disposed of when declared surplus or obsolete on any one of the following criteria:

1. The material in question exists in quantities exceeding the possibility of effective use by the District.
2. The material is unsound, out-of-date, inaccurate, or in an unusable condition.
3. The material is occupying space that could be otherwise be used for educational programs and the material is not in current demand or is not anticipated to be in demand in the foreseeable future.
4. If the materials were originally purchased with federal grant money, its disposal must follow the procedures that were mandated by the federal grant.

Determination as to whether any of these criteria apply to the above mentioned asset classes currently possessed by the District shall be made by the



Superintendent. The School Board authorizes the Superintendent or his/her designee to dispose of the items according to the following priority actions:

1. By selling to the highest bidder or whatever other business arrangements is in the best interest of the School District.
2. When practicable, the District shall donate such items to charitable organizations and schools.
3. By giving such items to local citizens.
4. By disposal to the appropriate waste/recycling stream.

All such disposals should be disclosed to the School Board at a regular School Board meeting.

Any monies received as a result of disposal shall be accounted for and be placed in the District funds as miscellaneous income for the current fiscal year to defray the costs of current year or to roll into surplus. Capital asset inventories, if affected, will be amended to reflect changes in value through disposal.

The Superintendent shall see to it that the method of disposal shall be in the best interest of children and patrons of the School District.

References: See Appendix for form

Policy DN-R – Disposal of District Property – Notification Form

SECTION 12 PETTY CASH ACCOUNTS

Administrators/managers will administer petty cash funds established for his/her department or school as follows:

1. Petty cash may be used to purchase items costing up to \$50.00. Incremental purchases will not be made for the purpose of circumventing this regulation.
2. The maximum petty cash allowable for each school and/or special program is \$200.00. Funds will be in the form of cash on hand.
3. The Building Principal is responsible for all expenditures/reimbursements made from the petty cash fund.
4. No purchase will be reimbursed through a petty cash account unless accompanied by an original itemized receipt, proof of payment, and properly completed request for petty cash reimbursement voucher.



5. A purchase order must be completed to replenish your petty cash. Please expense each receipt to the proper budget account and attach the receipts electronically to the PO. This process should be done periodically so there is funding available at all times.
6. Additional revenue received may not be put directly into petty cash. All funds must be turned in to the Finance Office, and the appropriate account will be credited. Petty Cash reimbursement checks are the only funds that may be added/deposited into the petty cash accounts.
7. Petty cash accounts should be reconciled monthly and subject to internal audits quarterly. As petty cash remains in the school year round, please be mindful that you must replenish your cash and submit all receipts prior to June 30th. All receipts after that day are expensed against the next year.

SECTION 13

DISTRICT CREDIT CARD PURCHASES

AMAZON, AMERICAN EXPRESS & STAPLES

As with all expenditures, an approved purchase order should be in place **prior** to a purchase occurring.

When a request for purchase occurs, e.g. an order, a conference, etc., a purchase order is created, in reference field in the accounting software please use date of charge, the vendor, and Principal's initials.

Example: 08.17.2018 – Home Depot – JT

The date of the transaction is the actual date the card was charged. The SAU office files by charge date. When the statement comes in we go down the line to match to purchase order. If you are encumbering for a trip, hotel, car rental, etc. if they are not charging the card on that particular day, your date is the last day of the person's stay or use.

Process your order, book your conference, etc. using the American Express, or place your order using the Amazon or Staples account.

Please attach the confirmation email or confirmation order to the purchase order once it is received via email. You'll also need to attach the final billing documentation if overnight accommodations were charged when the staff member returns. Kindly remember all backup needs to be itemized.



If the price differs from the encumbrance the purchase order should be revised as soon as possible so the charge in the accounting system matches. This helps in the reconciling process.

The purchase order needs to have a receiving date that matches the transaction date.

It is important to receive the purchase order (PO) the same day of the transaction so the SAU can reconcile in a timely manner. When the statement is received, the Finance Manager authorizes payment as to avoid late fees. Your timeliness is appreciated.



Appendix

ALL FUNDS

Accounts Payable and Payroll Voucher Approval Information (understanding account numbers and classification)

GENERAL FUND – STUDENT ACTIVITIES:

SDC Proposal Form, for staff other than administrators
Administrator Proposal Form
Request for Payment Form
Receiving copy of Purchase Order Form.
Gift Card/Certificate Acceptance Form
Budget Transfer Form
Journal Entry Form
Policy DN-R - Disposal of District Property - Notification Form
Sole Source Purchasing - Documentation Form

FEDERAL FUNDS:

Federal Procurement Procedures
Allowability of Cost Procedure
Procurement Documentation Form
Independent Contractor Agreement – Grant Funds
Management of Equipment Purchased with Federal Funds

Glossary

SAU – School Administrative Unit
GSA - General Services Administration
SD – Hanover & Dresden, Staff Development
CSDC – Hanover & Dresden, Central Staff Development Committee
PD – Norwich, Professional Development
LSB – Norwich, Local Standards Board
IRS – Internal Revenue Service
VSA – Vermont State Annotated
NH RSA - New Hampshire Revised Statutes Annotated
CFR – Code of Federal Regulations
PO – Purchase Order



Quick Guide to Purchasing Thresholds

Amount of Total Purchase	Procedure
\$0.01 to \$50.00	<ul style="list-style-type: none"> Handled internally as per section 13, Petty Cash Accounts, Itemized receipts required.
\$50.01 to \$150.00	<ul style="list-style-type: none"> Complete and submit purchase requisition to Finance Office for approval with appropriate documentation. Formal purchase order(s) will be generated on a weekly basis.
\$150.01 to \$14,999.99	<ul style="list-style-type: none"> It is recommended the buyer obtain three bids by telephone, Internet or other source, but buyer may elect to seek a price from a single source. See Sole Source guidance if electing this option.
\$15,000.00 - \$99,999.99 <u>Norwich purchasers see Section 2, (6)</u>	<ul style="list-style-type: none"> Obtain three written quotes for items. Superintendent must approve the decision to use telephone bids if deemed necessary due to time constraints. Complete and submit purchase requisition to Finance Office for approval with adequate documentation showing quotes received. Formal purchase orders(s) will be generated on a weekly basis



<p>\$100,000 (+)</p>	<ul style="list-style-type: none"> • Prepare written uniform specifications as detailed in section 9. • Solicit for public bids on District website. • Complete and submit purchase requisition to Finance Office for approval with outline of bids received. Selected vendor will be vetted from www.sams.gov. Attach sheet proving vendor isn't debarred. After Superintendent or Business Administrator signs the contract, a formal purchase order will be generated.
----------------------	--



SDC PROPOSAL FORM

(PINK)

I	NAME:	DATE:
	School:	Credential Expiration:

II	SIGNATURES
	Signature of Person Requesting Approval
	Signature of Supervisor/Dept. Chair (if applicable)
	Signature of Principal/Asst Principal

IMPORTANT: PROPOSALS FOR NON-COLLEGE CREDITS, FUNDING, AND/OR DAYS AWAY FROM SCHOOL MUST BE APPROVED IN ADVANCE.

III	Type of Activity:		
	NAME of ACTIVITY:		
	Location		
	Date(s)		Evaluation Due
	# hours requested	# credits requested	# non-college credits
	Description of Activity		ck here if material is attached
	Hours are to be applied to my _____ endorsement.		
	Enter the number of hours below:		
Apply _____ hours to the 30 hours required in Area 1 (content) <i>N.B. 30 additional hours are needed for <u>each</u> area of endorsement.</i>			
Apply _____ hours to the 45 hours required in Area 2 (district/school goals)			

IV	RELATIONSHIP TO PROFESSIONAL GROWTH PLAN
	All SDC approved activities must be tied to personal, building, or district goals. State the number # of the goal (1=personal, 2=building, 3=district) _____ Related goal is highlighted and attached.

V	EXPENSE INFORMATION		
	I am requesting:	\$	Registration/Tuition
		\$	Meals (\$14B, \$15L, \$27D)
		\$	Lodging
	TO CONF	\$	Travel(current federal rate)x_____miles (Attach Mapquest-HOME to CONF)
	1/2019 per mile is .58		
	Deduct usual mileage	\$-	Usual home to work travel (Attach mapquest)
	Total allowed	\$	Difference of Conf and Work travel
		\$	Other
		\$	Total
If requesting forward/advanced funding for Enrichment/sabbaticals, see reverse			
I have attached a PO	Yes	to me	to vendor
No funds left, Please record for EOY xtra funds			
A PO request MUST be attached if you are requesting funds.			

Clerk	SDC	Excel	Request#	pdf SAU
	Date PO processed			PO #

SDC PROPOSAL FORM

(PINK)

V cont.	EXPENSE INFORMATION, continued				
	<i>Advanced Funding</i>				
	I request a reimbursement of \$ _____ (up to 2/3 of Total but not more than \$100) to enable me to participate in this activity. If I fail to complete the activity and its evaluation, I will reimburse this amount to SDC within 30 days.				
	<i>Forward Funding</i>				
For expenses above \$30 payable to an outside agency, SDC can make a direct payment if the agency sends an invoice. I request that SDC send \$ _____ direct payment to _____.					
If I fail to complete the activity and its evaluation, I will reimburse this amount to SDC within 30 days. (Include appropriate billing information.)					

VI	Submit this proposal to building SDC mailbox.
-----------	--

VII	SDC USE				
	Building SDC Action Date:				
	Approved	Hours	Credits	Funds*	Sub(s)
	Denied				
	Central SDC Action				
	Non-college Credits	Number	Approved	Denied	Date
	Appeal	Approved	Denied	Date	

<i>*Funding approved up to available amount for each individual. See below.</i>					
---	--	--	--	--	--

VIII	BUILDING SDS SECRETARY USE--section not used				
	PGP on file	Funds available \$			
	Date	PO or Expense Report submitted \$			

IX	Professional Development Activities	
	1. Courses: Graduate, Undergraduate, Non-College, Audited	10. Professional Development Presentations(20hrs)
	2. Workshops, Institutes, Seminars, Conferences, In-Service Training, Symposia, etc.	11. Curriculum/Program Development and/or Implementation (20 hrs)
	3. Critical Friends/Study Groups (40 hrs)	12. School to Career Partnerships (20 hrs)
	4. Research (30 hrs)	13. Observations/Visitations (20 hrs)
	5. Publishing Professional Articles (30 hrs)	14. Community Service (20 hrs)
	6. Committee Work (30 hrs)	15. Involvement in Professional Associations or Networks (10 hrs)
	7. Mentoring (30 hrs)	16. Travel (10 hrs)
	8. Peer Coaching (30 hrs)	17. Alternative Track (45 hrs/3 cr)
	9. Independent Study/Professional Reading (20 hrs)	18. Multi-Day Teacher-Led Trips (40 hours for 2 trips; 30 hours for 1 trip)
N.B. Hours shown are maximums allowed for each three-year cycle.		

FORM APPROVED AT SEPT 2018 MEETING
REPLACES ALL OTHER FORMS
Mileage updated to reflect increase 2/4/19

NON UNION STAFF and ADMINISTRATOR PROPOSAL FORM

NON "SDC" RELATED TRAVEL and PROFESSIONAL DEVELOPMENT PROPOSAL FORM

I	NAME:	DATE:
	School:	Credential Expiration:

II	SIGNATURES	
	Signature of Requestor:	DATE:
	Approval Signature of Supervisor / Superintendent and Date	

IMPORTANT: PROPOSALS FOR NON-COLLEGE CREDITS, FUNDING, AND/OR DAYS AWAY FROM SCHOOL MUST BE APPROVED IN ADVANCE.

	ACTIVITY:		
	Location		
	Date(s)		Evaluation Due
	# hours requested	# credits requested	# non-college credits
	Description of Activity		_____ ck here if material is attached

IV	RELATIONSHIP TO PROFESSIONAL GROWTH PLAN
	_____ Related goal is highlighted and attached.

V	EXPENSE INFORMATION		
	Projected expenses:	\$	Registration/Tuition
		\$	Meals GSA Per Diem Rate
		\$	Lodging, include daily rate and number of days
	TO CONF	\$	Travel(current federal rate)x _____ miles
	1/2019 per mile is \$0.58		(Attach Mapquest-HOME to CONF)
		Deduct usual mileage	Usual home to work travel (Attach mapquest)
		\$-	
		allowed Mileage	Difference of Conf and Work travel
		\$	
		\$	Other
		\$	Total
	EXPENSE INFORMATION		
	Method of Payment		Amex Credit Card
		Reimbursement / Receipts	
		District Funded Check - Direct Pymt to Vendor	

SCHOOL ADMINISTRATIVE UNIT 70

41 Lebanon Rd, Hanover, NH 03755 (603) 643-6050 Fax (603) 643-3073

School District

REQUEST FOR PAYMENT

VENDOR NAME: _____

VENDOR ADDRESS: _____

Purchase Order # _____

PAYMENT NUMBER: _____

DATE: _____

VENDOR NUMBER: _____

A - EXPENSE PAYMENT/REIMBURSEMENT

DATE	DESCRIPTION OF EXPENSE	ACCOUNT NUMBER	AMOUNT
TOTAL			\$0.00

B - TRAVEL REIMBURSEMENT

DATE	PURPOSE	FROM	TO	MILES	RATE	AMOUNT	Other	TOTAL
				0.0	0.580	0		
				0.0	0.580	0		
				0.0	0.580	0		
				0.0	0.580	0		
				0.0	0.580	0		
				0.0	0.580	0		
				0.0	0.580	0		
				0.0	0.580	0		
				0.0	0.580	0		
				0.0	0.580	0		
TOTALS						0.00	0.00	0.00

Account Distribution:

Account Number	Amount
	0.00
	0.00
	0.00
	0.00

Requested By: _____

Date: _____

Principal: _____

Date: _____

Alternate Authorizer: _____

Date: _____

This page total:

0.00

Total:

\$0.00

Purchase Order**DRESDEN SCHOOL DISTRICT - SAU #70****No. 1613177**41 Lebanon Street
Hanover NH 03755BILL TO: SAU #70
41 Lebanon Street, Suite 2
Hanover, NH 03755Orders invalid unless signed by the
Assistant Supt. for BusinessOrder number **MUST** appear on all packages
and invoices.
Verify price differences **BEFORE** shipment

P.O. Date: 04/21/2016

Questions ? Receptionist (603) 643-6050

Ext: Account:

P.O. Issued To :

Ship To:

Richmond Middle School
Attn: April Veracka
63 Lyme Road
Hanover NH 03755
(603) 643-6040

Contact:

Location: SAU #70

Phone: (603) 523-4355

Fax:

Project: Staff Development

Req# 18383

Reference: D16-3086

Date Required: 05/06/2016

Award Number:

Line	Qty	Unit	Part#	Description	Account Number	Unit Price	Extended	Tax	Freight
1	155	EA	05.16.2016	APE Conference - UNH - [REDACTED]	01.602.2213.240.1.01.0000.0	1.00	155.00	0.00	0.00

APPROVAL SIGNATURES:

Received By:

Sub-Total: 155.00

Freight: 0.00

Tax: 0.00

Total Amount: 155.00

NOTES:

I Certify that the items described above were received, counted and inspected by me; and the condition was satisfactory except as otherwise noted.

Order Via:

RTS

RECEIVING COPY

Tuesday, May 03, 2016

Page 1 of 1



School Administrative Unit 70

41 Lebanon Street, Suite 2
Hanover, NH 03755-2147
www.sau70.org

Jay Badams, ED.D., *Superintendent*
Jamie Teague, MBA, *Business Administrator*
Rhett Darak, *Director of Student Services*
Josh Mulloy, *Director of Educational Technology*

GIFT CARD/CERTIFICATE ACCEPTANCE FORM

1. Recipient's Name: _____
2. Value of Gift Card/Certificate: _____
3. Description of the Gift Card/Certificate including Vendor Name and PO#: _____

4. Recipients Signature: _____ Date: _____



School Administrative Unit 70

41 Lebanon Street, Suite 2
Hanover, NH 03755-2147
www.sau70.org

Jay Badams, ED.D., *Superintendent*
Jamie Teague, MBA, *Business Administrator*
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GIFT CARD/CERTIFICATE ACCEPTANCE FORM

1. Recipient's Name: _____
2. Value of Gift Card/Certificate: _____
3. Description of the Gift Card/Certificate including Vendor Name and PO#: _____

4. Recipients Signature: _____ Date: _____

BUDGET TRANSFER REQUEST

Deliver to: April J. Veracka, Finance Manager

FROM:

DATE:

DISTRICT:

SUBJECT: Request to transfer funds, fiscal year _____.

I request the Budget Authority of \$ _____ to be transferred to:

(Account Description)

(Account #)

The corresponding Budget Authority will come from:

(Account Description)

(Account #)

Reason for over-expenditure – Detailed as possible:

Requester's Signature
Signature

Principal/Director

TO BE COMPLETED AT THE SAU OFFICE

Funds are Available _____

Funds are not Available _____

Function Transfer

Approved: Jamie Teague, Business Administrator

*****Revised September 8, 2016*****

Journal Entry Correction Request

Deliver to: April J. Veracka, Finance Manager

FROM:

DATE:

DISTRICT:

SUBJECT: Journal Entry

Recently we paid _____ with PO # _____ for
(Vendor)

Exact Amount of Payment: \$ _____

This was charged to the wrong account, please do the following journal entry to correctly charge the expense:

DR: _____
(Account #)

CR: _____
(Account #)

Requester's Signature

Principal's Signature

TO BE COMPLETED AT THE SAU OFFICE

Verified Expenditures original account, attach copy

Revised November 4, 2014

POLICY DN – DISPOSAL OF DISTRICT PROPERTY – NOTIFICATION FORM

SAU 70 – DRESDEN, HANOVER & NORWICH SCHOOL DISTRICTS

ASSET DISPOSAL FORM

This form is to be completed when it is deemed necessary to dispose of a fixed asset item.

1. Complete this disposal form; attaché additional items list(s) if necessary
2. Send the form to the Finance Office at the SAU
3. Dispose of the item/s as specified
4. If applicable, remove all SAU70 & subsidiary district's software from computer hard drives

ITEM DESCRIPTION (complete all areas):

Quantity _____

Description _____

Manufacturer _____ Model # _____

Serial number _____

Asset Key _____ Tag # _____

Location _____

REASON FOR DISPOSAL (indicate applicable reason/s):

_____ uneconomical to repair

_____ unable to repair

_____ no longer useful for school purposes

_____ stolen

METHOD OF DISPOSAL (indicate one method):

_____ recycle

_____ junk/destroyed

_____ donate, to whom _____

_____ sale, to whom _____ amount _____

_____ N/A, explain _____

APPROVAL

Dated

Administrator/Director Signature or Designee

Dated

Superintendent/Business Admin. Signature or Designee

FOR OFFICE USE ONLY: Date in Service _____ Original Cost _____
Entered _____ Board Approval (if necessary) _____

SAU 70 – Dresden, Hanover & Norwich School Districts

Sole Source Purchasing – Documentation Form

Vendor Name: _____ Fiscal Year: _____

Description and purpose of the purchase: _____

Non-Competitive Proposal

_____ The item is available only from a single source, please list the unique features of the product or service:

_____ A public emergency, explain situation and reasons why decision couldn't include other quotes:

_____ If maintenance costs are an issue, please list evidence of past maintenance problems or benefits from the selected vendor:

_____ If service considerations are an issue, evidence of past service problems or benefits must be provided.

If there are other similar products or services available, the reasons for selecting the vendor (check all that apply):

_____ Lowest price

_____ Availability

_____ Accessibility

_____ Expertise

_____ Reputation

_____ Continuity of Services

_____ Location (venue)

_____ Bid process/State contract

_____ Other considerations: _____

Signature of individual who completed procurement

Date

SAU 70 Federal Procurement Procedures

Purpose

The purpose of this procedure is to ensure that all expenditures from federal grants other than salaries and benefits are made in an open and competitive manner and in compliance with federal regulations.

General Standards Include (2 CFR §200.318)

- Avoid the acquisition of unnecessary or duplicative items
- Consider consolidation or breaking out procurements to obtain a more economical purchase
- Consider lease vs purchase
- Consider state and local intergovernmental purchasing agreements.
- Consider use of excess and surplus property
- Situations that restrict competition
 - Specifying a brand name only, instead of allowing “an equal”
 - State or local preference except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference
 - Conflicts of interest
 - Unreasonable requirements on vendors to qualify to do business
 - Requiring unnecessary experience or excessive bonding
 - Noncompetitive pricing practices
 - Noncompetitive awards to consultants on retainer
 - Any arbitrary action in the procurement process

Procurement Steps

Step 1: Identify a need for a non-salary and benefit purchase. Requester should notify the grants manager of the need via an email or purchase requisition. The grants manager will determine if the cost is necessary, reasonable and/or allocable. The Allowability of Cost Procedure Form (copy attached) should be issued by the Grants Manager and follow the purchase

Step 2: Determine method of procurement.

There are 5 allowable methods of procurement:

Micro-purchase— The acquisition of supplies or services, the aggregate dollar amount of which does not exceed the Micro-Purchase Threshold as set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 currently \$3,500 (\$2,000 if Davis-Bacon Act applies).

SAU 70 Federal Procurement Procedures

- To the extent practicable, purchases must be distributed among qualified suppliers
- Purchases exceeding the threshold cannot be divided solely to meet this threshold

Small Purchase- The acquisition of services, supplies, or other property, the aggregate dollar amount of which does not exceed the Simplified Acquisition Threshold as set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 currently \$150,000.

- Must obtain two or more prices and document the reason vendor was selected
 - Vendor/costs may be identified through internet research, telephone calls, advertisement, email or written requests for information
- Purchases subject to Vermont bid Law (16 V.S.A. §559) must meet both VT Statutes and federal standards

Sealed Bids—Formal advertising when a complete, adequate and realistic specification or purchase description is available.

- Bids must be solicited from an adequate number of sources
- Sufficient time must be allowed for potential vendors to submit bids
- Invitation for bids will be publically advertised and include any specifications for the bidder to properly respond
- All bids will be publicly opened at the time and place determined by the invitation to bid
- A firm fixed price contract will be awarded to the lowest responsive and responsible bidder
- Any or all bids may be rejected if there is a sound documented reason
- May be subject to Vermont bid Law (16 V.S.A. §559) must meet both VT Statutes and federal standards

Competitive Proposals—Formal advertising when a sealed bid is not appropriate.

- Proposals must be solicited from an adequate number of sources
- Requests for proposals must be publicized and identify all evaluation factors and their relative importance
- A written method for conducting technical evaluations must be established
- A contract will be awarded to the vendor whose proposal is most advantageous to the program, with price and other factors considered
- May be subject to Vermont bid Law (16 V.S.A. §559) must meet both VT Statutes and federal standards

SAU 70 Federal Procurement Procedures

Non-Competitive Proposals— Procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- The item is available only from a single source
- A public emergency
- The Federal awarding agency of pass-through entity expressly authorizes the noncompetitive proposals in response to a written request. Naming a vendor in a grant application, strategy, investment, or award does not constitute a sole source approval. A separate written request and approval are both still required.
- After solicitation of a number of sources, competition is determined inadequate
- May be subject to Vermont bid Law (16 V.S.A. §559) must meet both VT Statutes and federal standards

Step 3: Use the method selected in Step 2 to select a vendor

Step 4: Check for vendor suspension or debarment at www.sam.gov

- Suspended or Debarred vendors may not be selected.
- (Retain a copy of search results for Step 5)

Step 5: Document procurement process (see Procurement Documentation Form attached):

Documentation must include:

- Method of procurement
- Solicitation method (advertisement, invitation, internet research, etc.)*
- All vendor proposals (print-outs of internet research, phone conversation notes, bids, etc.)*
- Rationale for vendor selection*
- Suspension/Debarment results from Step 4

*does not apply when using Micro-purchase method

Step 6: Prepare for a purchase order and or contract

A purchase order or contract (copy attached) must include the following:

- Accurate and detailed description of goods or services as approved in grant investment.
- Clear definition of unit cost or rate of pay

SAU 70 Federal Procurement Procedures

- Invoice requirements, clear billing information and break down of charges (Note for contracted services only payment cannot be made until after services have been provided.)
- Signature by authorized individual as per local procedures
- Contracts must be signed dated by both parties prior to start of work
- Contracts in excess of \$10,000 must address termination for cause and convenience.
- Allowable cost only (sales tax, alcohol, donations, entertainment, lobbying, gift cards...are not allowable)

Step 7: You have now completed the additional steps necessary for federal procurement and may proceed based on your District's / SU's purchasing process.

Step 8: Prepare to pay the invoice.

- Do not pay an invoice for contracted services in advance of the work being completed
- Verify work billed on invoice for contracted services was completed satisfactorily and per contracted terms and matches the deliverables in the contract (i.e. invoice signed and dated by grant manager)*
- Verification of receipt of goods and manage equipment (see attached procedure) if applicable (i.e. signed packing slip or other documentation of receipt)*
- Verify proof of attendance where applicable (i.e. sign-in sheet and agenda)*
- Unit on invoice is consistent with the contract (i.e. if contract is based on a daily rate then billing is based on a daily rate)
- If invoice contains charges for non-federal work or multiple federal programs, the invoice must be clearly written to be able to separate the charges allocated to each source
- Verify the expenditure is within the grant period
- Verify the expenditure is allowable (sales tax, alcohol, donations, entertainment, lobbying, gift cards...are not allowable)

*Maintain documentation with expenditure packet

Attachments Include:

Allowability of Cost Procedure Form
Procurement Documentation Form
Grants Contract for Service
Management of Equipment Procedure

SAU 70 Allowability of Cost Procedure

Obligation of Federal Funds require the SU/SD must determine the allowability of costs in accordance with Subpart E cost principals (2 CFR §200.400) and the terms and conditions of the award. The cost must be:

- Reasonable
- Necessary
- Allocable
- Consistent treatment of Direct and Indirect costs (2 CFR §200.412-§200.415)
- Meets the conditions of Selected Items of Cost (2 CFR §200.420-§200.475)

Task	Title of Responsible Party	Stage of Process (requisition, PO, Contract, Invoice)
Determines the cost is necessary		
Determines the cost is reasonable		
Determines the cost is included in the grant		
Verifies the cost is within the grant period		
Determines the cost is allocable		
Determines the cost is correctly treated as a direct cost or indirect admin		
Determines the cost is allowed as a selected item of cost (ex. sales tax, entertainment...are not allowable)		
Verifies adequate documentation is on file to support the invoice (ex. Packing slip for supplies, proof of attendance for conferences...)		
Verifies the cost is covered by a contract and that procurement procedures/ conflict of interest procedures have been followed		
Verifies suspension and debarment has been checked		
Verifies contract administration procedures have been followed		

SAU 70 – Dresden, Hanover & Norwich School Districts

Procurement Documentation Form

For purchases made with Federal funds

Vendor Name: _____ Fiscal Year: _____

Description and purpose of the purchase: _____

Procurement Method (check one): *see procurement procedure for additional details on the methods of procurement*

- ☐ Micro-Purchase (\$0 - \$3,500)
- ☐ Small Purchase (\$0 - \$150,000)
- ☐ Sealed Bid
- ☐ Competitive Proposal
- ☐ Non-Competitive Proposal (if selected, indicate reason why below)
 - ☐ The item is available only from a single source
 - ☐ A public emergency
 - ☐ Received authorization from pass-through entity (AOE)
 - ☐ Competition is determined to be inadequate (after solicitation)

(Please Note: If the purchase is over \$15,000, contact the Business Office to ensure all bid laws are followed.)

Reasons for selecting the vendor (check all that apply): *does not apply to micro-purchase method*

- ☐ Lowest price
- ☐ Expertise
- ☐ Location (venue)
- ☐ Other considerations: _____
- ☐ Availability
- ☐ Reputation
- ☐ Bid process/State contract
- ☐ Accessibility
- ☐ Continuity of Services

Vendor Cost/Price Comparison: *does not apply to micro-purchase method*

	<u>Vendor Name</u>	<u>Total Cost</u>	<u>Comments</u>
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____

Attach supporting documentation identifying potential vendors to this form. This may include quotes, internet research, telephone calls, advertisement, email or written requests for information, etc.

Suspension/Debarment Check: check www.sam.gov to ensure the vendor has not been suspended/debarred from receiving Federal funds. Completed and copy of proof attached to this form. _____ (initials)

Signature of individual who completed procurement

Date

Grant/Investment #

SAU 70 – Dresden, Hanover & Norwich School Districts

41 Lebanon Street, Suite 1

Hanover, NH 03755

603-643-6050

Independent Contractor Agreement – Grant Funds

Directions: Fill in all requested information and attach a copy of the contractor's current professional liability insurance. The form shall be completed and signed prior to the commencement of service. The business office must receive the completed form, with all three required signatures, proof of liability insurance and a W-9 form prior to the execution of any payment.

Grant # _____

School Location _____ Hiring Administrator _____

Name of Contractor _____ Tax ID/SSN _____

Address: _____

AGREEMENT

Please describe what service the independent contractor is required to perform.

Please list the required meetings, reports or other quantifiable deliverables that must be performed in order to satisfy this agreement. Please use dates where appropriate. (For Example: Attends a minimum of three progress meetings and files progress report by May 14, 2008)

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____

PAYMENT

_____ School District agrees to pay you the sum of _____ in exchange for the above services.

Please list any special terms of payment.

(For example: payment upon completion, or half due prior to service commencement and half upon completion.)

Hiring Administrator:

Signature	Title	Date

Contractor:

Signature	Title	Date

Business Administrator:

Signature	Title	Date

Superintendent:

Signature	Title	Date

All parties participating either directly or indirectly (subcontractors) with this agreement understand that their records are subject to federal audit in accordance with 34 CFR 80.36(i). All parties participating either directly or indirectly (subcontractors) with this agreement must abide by the school districts Harassment Policies (GBAA) which can be found on the districts website at www.sau70.org. All parties certify compliance with the following:

- a. Equal Employment Opportunity – By signing this agreement the contractor certifies it is in compliance with the Equal Employment Opportunity Act including E.O.11246, “Equal Employment Opportunity,” as amended by E.O. 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and as supplemented by regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor”.
- b. Contract Work Hours and Safety Standards Act (40 USC 327-333) – By signing this agreement the contractor certifies that it is in compliance with the Contract Work Hours and Safety Standards Act (40 USC 327-333), as supplemented by Department of Labor regulations (29CFR part 5).
- c. Clean Air Act (42 USC 7401 et seq.) and the Federal Water Pollution Control Act (33 USC 1251 et seq.), as amended – By signing this agreement the contractor certifies it is in compliance with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 USC 7401 et seq.) and the Federal Water Pollution Control Act as amended (33 USC 1251 et seq.).
- d. Environmental Protection Agency Compliance. By signing this agreement the contractor certifies that it shall comply with Section 306 of the Clean Air Act, Section 508 of the Clean Water Act, Executive Order 11738, and EPA Regulations 40 CFR Part 15, et seq. while performing the tasks outlined. Environmental violations shall be reported to the United States Department of Agriculture and US EPA Assistant Administrator for Enforcement, and the contractor agrees not to utilize a facility listed on the EPA’s “List of Violation Facilities.” [Part 3016.36(i)]
- e. Debarment and Suspension (E.O.s 12549 and 12689) – By signing this agreement the contractor certifies it is in compliance with E.O.s 12549 and 12689, “Debarment and Suspension.”
- f. Lobbying – Pursuant to 31 USC 1352, the contractor shall certifies they are not participating in Lobbying activities. If they decide to participate, the contractor shall complete and submit to SAU 70 (+/or subsidiaries) a Certification Regarding Lobbying and a Disclosure of Lobbying Activities (7CFR Part 3018). The certification and disclosure must accompany any subsequent annual contract renewals (7 CFR 3017.510).
- g. Energy Policy and Conservation Act, Part 3016.36(i) – By signing this agreement the contractor certifies that it is in compliance with all applicable standards, orders or regulations issued pursuant to the Energy Policy and Conservation Act, Part 3016.36(i)

SAU 70 - Management of Equipment Purchased with Federal Funds

Citation

2 CFR §200.313(4)(d)

Written procedures for managing equipment whether acquired in whole or in part with a federal grant.

Equipment is defined as tangible personal property with a useful life of more than one year and a per unit acquisition cost of \$5,000.

1. Equipment records will be maintained and will include the following:
 - a. Description of equipment
 - b. Serial # or other identification number
 - c. Source of funding
 - d. Federal Award Identification Number (FAIN)
 - e. Title holder
 - f. Acquisition date
 - g. Acquisition cost
 - h. Percentage of federal participation
 - i. Location
 - j. Use
 - k. Condition
 - l. Date of last physical inventory
 - m. Date of disposition
 - n. Method of disposition
 - o. Sale price
2. A physical inventory of the equipment will be taken at least once every two years and the results reconciled with the equipment records (item 1).
3. Adequate safeguards will be taken to prevent lost, damage or theft. Any loss, damage or theft will be investigated.
4. Equipment will be maintained in good working condition.
5. Equipment with a current per unit fair market value \$5,000 or less may be sold or otherwise disposed of at the discretion of the SU/District. The Equipment Record in item 1 will be updated with disposition information.
6. Equipment with a current per unit fair market value over \$5,000 requires disposition instructions from the federal awarding agency per 2 CFR §200.313(e). The Equipment Record in item 1 will be updated with disposition information.

SAU 70 – Dresden, Hanover & Norwich School Boards **Accounts Payable and Payroll Voucher Approval Information**

Accounts Payable (A/P)

The operational payables are issued on a biweekly basis. Dresden, Hanover and Norwich payables are entered at the school level by the Departmental Ed Assistants or the Principals Admin. Assistants. Once purchases are received, the Finance Department reviews the backup documentation attached to the Purchase Orders and processes the information for check issuance. The Vouchers (also called Manifests) must then be reviewed and approved by 2 members of the School Board prior to the checks being disbursed. This can be done electronically. The Voucher packets will then be brought to the next available meeting for full board approval and signature.

Payroll

Salary expenditures are issued bi-weekly opposite of the A/P runs. We currently use a time management software system for capturing hours worked for non-exempt employees. The Principal's Administrative Assistants proof hourly workers' time sheets and upload them to the payroll systems. Exempt workers salaries are paid in equal amounts over the time periods worked. We also use a software system for capturing and processing both paid and unpaid time out of work. The Finance Office proofs and processes the information for check issuance. The Vouchers must then be reviewed and approved by 2 members of the School Board prior to the checks being disbursed. This can be done electronically. The Voucher packets will then be brought to the next available meeting for full board approval and signature.

Prior to approving vouchers, a series of reports are reviewed depending upon the approval being sought. They include the following examples, which have been attached.

A/P Vouchers: the Voucher Detail Listing Report and the Check Listing Report, along with Signature Page

Payroll includes 2 Vouchers: 1) the Check Listing Report and Signature Page; and 2) the Check Listing Report, the Voucher Detail Listing Report, the Direct Deposit Listing and Signature Page. In addition, there are 2 informational reports encompassing totals from both vouchers, which include the Payroll Journal Totals, Payroll Fund Totals and Payroll Distribution Report.

Understanding Account Numbers

All NH LEAs (Local Education Agencies) follow the NH Financial Accounting Handbook, which follows GAAP guidelines. The account structures can be short (9 digits) or longer (32+ digits) depending on how many classifications or dimensions are used.

Funds: Governmental accounting systems should be organized and operated on a Fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations. The classifications of fund and account groups included here are similar to those used by other State and local governmental units. They consist of the following fund classifications and account groups:

Governmental Funds

- General Fund #10
- Special Revenue Funds #20's, 21: Food, 22: Federal
- Capital Projects Funds #30
- Debt Service Funds #40

Proprietary Funds

- Enterprise Funds #50
- Internal Service Funds #60

Fiduciary Funds

- Trust and Agency Funds #70
- #### **Acct. Group Funds**
- General Fixed Asset #80
 - General Long-Term Debt #90

Financial Activity Classifications

The Handbook provides for classifying three basic types of financial activity: revenues and other sources of funds; expenditures/expenses and other uses of funds; and transactions affecting the balance sheet only. For each type of activity, the specific account code is made up of a combination of classifications called dimensions. Each dimension describes one way of classifying financial activity. The dimensions (some of which are optional) applicable to each type of transaction are:

<u>Revenues</u>	<u>Expenditures</u>	<u>Balance Sheet</u>
Fund	Fund	Fund
Source	Program	Balance Sheet Account
Project/Reporting	Function	
	Object	
	Project/Reporting	
	Level of Instruction	
	Operational Unit	
	Subject Matter	
	Job Classification	
	Special Cost Center	

Whatever course an LEA chooses, it must follow a certain minimum list of these classifications to meet Federal and State reporting requirements. This list is referred to as the "minimum chart of accounts." It is as follows:

<u>Revenues</u>	<u>Expenditures</u>	<u>Balance Sheet</u>
Fund	Fund	Fund
Source	Function	Balance Sheet Account
Project/Reporting	Object	
	Project/Reporting	

We're going to focus on Expenditures and have already discussed Funds. Our account code structure has many elements, for ease of understanding, let's focus on Function and Object.

Functions include 4 numbers:

1000 Instruction: 1100 Regular Education Programs (PreK-12), 1200 Special Programs, 1300 Vocational Programs
1400 Other Instructional Programs (PreK-12)

2000 Support Services: 2100 Student Services (2120 Guidance/2130 Health), 2200 Instructional Staff (2210-Improvement/2220 Media Services), 2300 General Administration (2310 School Board/2320 Executive Admin/Superintendent), 2400 School Administration (2410 Principal Services), 2500 Business, 2600 Operation and Maintenance of Plant, 2700 Student Transportation, and
2800 Centralized Services

3000 Operation of Non-Instructional Services: 3100 Food Services

4000 Facilities Acquisition and Construction Services: 4200 Site Improvement, 4600 Building Improvement

5000 Other Outlays: 5100 Debt Service, 5200 Fund Transfers

Objects include 3 numbers:

100 Personal Services: Salaries; 200 Personal Services: Fringe Benefits; 300 Purchased Services: Professional and Technical; 400 Purchased Services: Property, Repairs; 500 Other Purchased Services: Advertising, Printing, Communication, Travel, Tuition; 600 Supplies: Consumables; 700 Property: Fixed Assets, Equipment, Improvements; 800 Other Objects: Misc. Goods and Services (Dues, fees)

SAU 70 Districts account structures (20 numbers):

XX . XXX . XXXX . XXX . X . XX . XXXX . X

Fund **Function** **Object**

Our funds do not follow convention and start with a "0", General Fund: 01, Grants: 02

For instance: 01.602.2410.340.1.01.000.0 is an account for General Fund, Principal's office for a professional service; the actual account description is "Pre-employment costs"

Schedule for Approval of Vouchers (Manifests):

No matter which week we are processing, the manifests are ready and available for review by Tuesday afternoon. The data can be sent via email notification for review and an email approving the manifest for disbursement can be sent back. Review needs to be done by Thursday morning so the Treasurer's can sign the checks and they can be placed in the mail for Friday.

There are four (4) districts, which need to be approved each week. The School Boards determine approvers on a bi-monthly basis.