

Woodbridge Board of Education
Woodbridge BOE Special Meeting
Monday, November 8, 2010 7:00 PM


Woodbridge BOE Special Meeting Committee
of the Whole November 8, 2010 7:00 PM BRS
Library Media

Agenda

- I. **Call to Order**
- II. **Public Comment**
- III. **Finance Items**
 - A. Act on Donation from Anonymous Donor
 - B. Capital Budget 2011/12 - Technology Plan
 - C. Act on Monthly Summary Financial Report
 - D. Act on Monthly Detail Financial Report
 - E. Act on Combining Financial Statements
 - F. Informational Items
 - 1. Superintendent's 2011/12 Budget Update
 - 2. Five-Year Projection Status Update
 - 3. Update on Special Revenue Funds Cash Account Review
- IV. **Facilities Items**
 - A. BRS Heating Update
 - B. Landscaping Survey
- V. **Discussion of Board Functioning**
 - A. Executive Session, in accordance with State Statute, if necessary
 - 1. Board Self-Evaluation
- VI. **Adjourn**

e-mail: ssaltzman@bswlaw.com
facsimile: (203) 562-2098



CC: 
NEWTON D. BRENNER (1934-2008)
STEPHEN L. SALTZMAN, P.C.
MARC A. WALLMAN, P.C.
DAVID R. SCHAEFER, P.C.
DONALD W. ANDERSON, P.C.
SAMUEL M. HURWITZ, P.C.
WAYNE A. MARTINO, P.C.
MITCHELL S. JAFFE, P.C.
ALICE J. MICK, P.C.
CAROLYN W. KONE
BRIAN P. DANIELS
GEORGE BRENCHEK IV, P.C.
JENNIFER DOWD DEAKIN, P.C.
ROWENA A. MOFFETT

SUZANNE H. ALDERMAN
SEAN M. FISHER
RONALD A. SOCCOLI, JR.

OF COUNSEL:
KENNETH ROSENTHAL, P.C.
SHARON KOWAL FREILICH
HOLLY WINGER

October 18, 2010

Dr. Gaeton F. Stella
Superintendent of Schools
Beecher Road School
40 Beecher Road
Woodbridge, CT 06525

Dear Dr. Stella:

I represent a client who lives in Illinois. As a child and a resident of Woodbridge, he attended the Beecher Road School. He remembers fondly the excellent education he received and the fine teachers who instilled in him the joy of learning.

My client would like to honor two of those teachers by making specific named contributions to aid in the education of Woodbridge school students.

The first teacher named by my client, Ms. Lynn Piaczyk, is an exemplar first grade teacher. After consultation with Ms. Piaczyk and Mr. Wood (your Information Technology specialist), my client would like to purchase the following items for the use of Ms. Piaczyk in her classroom:

1. SMART Document Camera.
2. MacBook Computer.

Both of the above items will be compatible with the present equipment in use at Beecher Road School per Mr. Wood.

3. Approximately 50 books chosen by Ms. Piaczyk with the approval of Dr. Stella and the Board of Education.

Upon Ms. Piaczyk's retirement or termination from the school system, these same items will become the property of the Board of Education.

At the same time, my client would like to honor the memory of Mrs. Ann Daddio. My client believes there is a scholarship program administered by the Woodbridge Education Association. He wishes to make a contribution of Seven Hundred Fifty Dollars (\$750.00) in her name.

The estimate total of the above contributions will be approximately Four Thousand Dollars (\$4,000).

■ Brenner, Saltzman & Wallman LLP

Page 2

Dr. Gaeton F. Stella

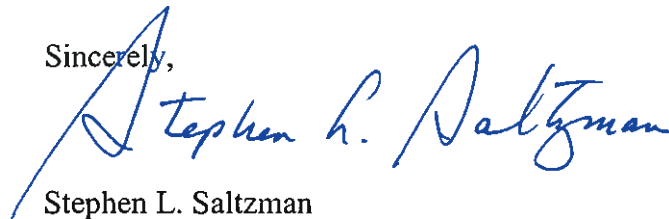
October 18, 2010

My client is aware that there are certain policies in place at the Beecher Road School restricting gifts and, thus, he seeks your assistance in this matter.

Everyone should be aware that my client is thanking the Beecher Road School and two of its fine teachers for affording him the opportunity to be a life long learner. His contributions are a small measure of his gratitude.

I look forward to your response.

Sincerely,

A handwritten signature in blue ink that reads "Stephen L. Saltzman". The signature is written in a cursive style with a large initial 'S'.

Stephen L. Saltzman

SLS:pc

Business and Non-Instructional Operations

Gifts, Grants and Bequests

The Superintendent of Schools shall be authorized to accept, on behalf of the Board of Education, gifts, grants and bequests to the school system valued at \$1,000 or less and shall inform the Board of such gifts, grants and bequests. Contributions of gifts, equipment or services in excess of \$1,000 in value or that may involve major costs for installation or maintenance, or initial or continuing financial commitments from school funds, or special requests by donors shall be presented to the Board of Education for approval. Gifts, grants and bequests from the PTO, however, shall be brought to the Board at the discretion of the Superintendent.

Review and approval of gift, grants and bequests shall adhere to Board Policy 1324 and the following guidelines:

1. Gifts, grants and bequests deemed eligible for acceptance may include money, services, programs, equipment, furniture, works of art, library materials and/or other items of value.
2. Anticipated gifts, grants and bequests shall not supplant Board of Education responsibility for educational funding, nor shall outside funding produce major educational inequities.
3. School staff and the educational program shall be safe-guarded against any inappropriate influence or constraints from individual or corporate donors because of their contributions to the school district.
4. Public recognition for received gifts, grants and bequests shall be appropriate and balanced.
5. Gifts and equipment contributed to the schools shall become the property of the Board of Education and subject to the same controls and regulations that govern the use of other district-owned property. All gifts and equipment shall be used and expended at the Board of Education's discretion. The Board shall consider the special requests of donors before the acceptance of any gift and evaluate the donor's requests in light of the laws of this state, the policies and procedures of the school district, and the short and long-term interests of the district.

Adopted by the Board: July 21, 2008

**WOODBRIAGE BOARD OF EDUCATION
MONTHLY SUMMARY FINANCIAL REPORT
For 4 Month Ended October 31, 2010**

OBJ #	DESCRIPTION	Adopted Annual Budget w/Transfers	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date \$ Variance (Over)Under
100	TOTAL SALARIES	7,191,995	574,618	528,972	45,645	1,676,347	1,563,927	112,421
200	TOTAL BENEFITS	2,351,276	180,470	148,450	32,020	742,400	782,451	(40,050)
300	TOTAL PROFESSIONAL SERVICES	359,549	68,518	107,416	(38,898)	109,951	134,348	(24,397)
400	TOTAL PROPERTY SERVICES	572,314	44,113	47,390	(3,277)	133,043	132,936	107
500	TOTAL OTHER PURCHASED SERVICES	1,070,340	113,246	98,952	14,295	397,898	370,379	27,520
600	TOTAL SUPPLIES & MATERIALS	331,215	22,834	23,213	(379)	148,550	83,359	65,191
700	TOTAL PROPERTY	47,440	7,850	1,223	6,627	26,930	3,119	23,811
800	TOTAL DUES AND FEES	68,663	2,913	1,223	1,690	37,909	15,058	22,851
	TOTAL ADOPTED BUDGET	11,992,792	1,014,563	956,839	57,723	3,273,029	3,085,575	187,454

COMMENTS

1. Savings realized from retirement savings and staff infrastructure changes \$112,421.
2. Health Insurance cost share reimbursements not yet received (\$29,386), MERF timing diff (\$10,664).
3. Other Prof/Tech Services timing (\$24,397)
4. Interns timing \$9,100 Other Purchased Services timing \$18,420
5. Computer Software timing \$4,406 Custodial & Maintenance Supplies timing \$12,317 Books & AV timing \$15,000
Instructional Supplies timing \$17,346
6. Computer Hardware & Equipment timing \$23,811
7. Unemployment timing \$13,025 Other fees timing \$9,826

SPECIAL EDUCATION BREAKOUT

OBJ #	DESCRIPTION	Adopted Annual Budget	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date Variance (Over)Under
390	OT/PT SERVICES	37,500	3,750	0	3,750	11,250	0	11,250
3901	CONSULTANTS	18,000	1,800	0	1,800	5,400	0	5,400
510	TRANSPORTATION	128,300	5,840	9,849	(4,009)	17,520	20,394	(2,874)
560	TUITION	142,000	11,000	14,219	(3,219)	33,000	43,448	(10,448)
	TOTALS	325,800	22,390	24,068	(1,678)	67,170	63,842	3,328

Woodbridge Board of Education
Expenditures by Object
Financial Analysis
For Fiscal Year 2010-2011

October 2010

OBJECT 120 – TEACHERS

The projected surplus reflects savings realized from certified staff retirements and staffing changes after budget was finalized.

OBJECT 1303 – CUSTODIANS

We are projecting a surplus as a result of staffing changes and the use of a service contractor to aide in the building cleaning. The savings projected in Object 1303 will offset the projected deficit in Object 4901 which reflects payments to the outside custodial contractor.

OBJECT 150 SECRETARIES, CLERICAL

The projected surplus reflects savings realized from secretarial staff retirement.

OBJECT 160/1601 – PARAPROFESSIONALS- REGULAR & SPECIAL EDUCATION

Projected savings in these accounts due to the ARRA grant funding that will expire 6/30/2011.

OBJECT 1906 – RETIREMENT SICK PAY OUT

The net deficit is the result of a contractual payment of a non-certified staff member retirement after budget was finalized.

OBJECT 410 – UTILITIES ELECTRIC & WATER

We are projecting a savings in this area from the year to date billing actuals.

OBJECT 510 – PUPIL TRANSPORTATION

The projected surplus in Special Education transportation is due to lower than anticipated transportation costs associated with special needs students.

OBJECT 520 - INSURANCE-GENERAL LIABILITY

We are currently projecting a surplus in this account due to lower than anticipated policy premium billing.

OBJECT 5201 – WORKER'S COMPENSATION

We are currently projecting a surplus in this account due to lower than anticipated policy premium billing under a new carrier. The previous month end surplus has been reduced by the payment to MIRMA of an unanticipated premium billing to both the Town and District.

OBJECT 4901 – SERVICE CONTRACTS

The projected deficit is the result of using a service contractor for custodial services. The anticipated surplus in custodial salaries is greater than the anticipated deficit in this account.

OBJECT 560 - TUITION

We are currently projecting a deficit in this account due to increased level of services, since the budget submission, obligated under the special needs students' IEP.

**WOODBRIAGE BOARD OF EDUCATION
MONTHLY DETAIL FINANCIAL REPORT**

For 4 Month Ended: October 31, 2010

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	599,085	-	211,618	387,705	100%	(238)	-	(238)
120	Teachers - Regular	4,118,388	-	843,794	3,229,479	99%	45,115	20,000	25,115
120	Teachers - Special Education	820,356	-	146,909	603,269	91%	70,178	-	70,178
1201	Psychologist	149,727	-	31,531	118,196	100%	0	-	0
1203	Counselor	34,877	-	6,739	28,138	100%	-	-	-
	Sub-Total Certified Salaries	5,722,433	-	1,240,590	4,366,788	98%	115,054	20,000	95,054
1303	Custodians	349,071	-	57,198	94,223	43%	197,650		197,650
140	Nurses	121,856	-	21,655	93,979	95%	6,222	5,500	722
150	Secretaries, Clerical	317,124	-	102,117	207,660	98%	7,347		7,347
160	Paraprofessionals	402,690	-	95,718	295,284	97%	11,689		11,689
1601	Special Education Paraprofess.	250,288	-	43,880	193,710	95%	12,698		12,698
190	Salaries, Miscellaneous	28,533	-	2,768	8,597	40%	17,168	17,168	0
	Sub-Total Non-Certified Salaries	1,469,562	-	323,336	893,451	83%	252,774	22,668	230,106
	TOTAL SALARIES	7,191,995	-	1,563,927	5,260,240	95%	367,829	42,668	325,161
1906	Retirement - Sick Pay-Out	40,755		30,000	12,000	103%	(1,245)		(1,245)
220	FICA	194,271		35,135	-	18%	159,136	159,136	0
230	Merf	129,073		41,648	-	32%	87,425	87,425	0
270	Medical Insurance	1,939,486		668,445	1,189,180	96%	81,861	81,861	0
280	Life Insurance	32,491		7,224	25,267	100%	-		-
2902	Other Employee Benefits	15,200		-	6,842	45%	8,358	8,358	(0)
	TOTAL BENEFITS	2,351,276	-	782,451	1,233,290	86%	335,536	336,780	(1,244)

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL FINANCIAL REPORT**

For 4 Month Ended: October 31, 2010

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
320	Professional Development	87,500	-	13,462	42,673	64%	31,365	31,365	-
330	Legal Fees	33,800	-	5,774	24,859	91%	3,167	3,167	-
340	Software Support	10,680	-	5,062	-	47%	5,618	5,618	-
350	Substitutes	28,000	-	6,728	7,584	51%	13,688	13,688	-
390/01	OT/PT/Consultant Services	55,500	-	-	43,390	78%	12,110	12,110	-
3902	Financial Audit	14,691	-	-	14,691	100%	-	-	-
390	Other Prof/Tech. Services	129,378	-	103,322	2,778	82%	23,278	23,278	0
	TOTAL PROFESSIONAL SERVICES	359,549	-	134,348	135,975	75%	89,227	89,227	0
410/01	Utilities - Electric and Water	248,051	-	55,419	183,955	97%	8,678		8,678
420	Heating Oil	134,685	-	(1,725)	135,979	100%	431		431
430	Repairs and Maintenance	39,100	-	12,457	2,583	38%	24,060	24,060	0
450	Leases and Rentals	48,211	-	3,227	42,825	96%	2,159	2,159	(0)
4501	Building Improvements	28,500	-	588	4,217	17%	23,695	23,695	0
490	Other Purchased Services	24,000	-	6,073	7,153	55%	10,774	10,774	-
4901	Service Contracts	49,767	-	56,897	21,517	158%	(28,647)	80,254	(108,901)
	TOTAL PROPERTY SERVICES	572,314	-	132,936	398,228	93%	41,150	140,942	(99,792)
510	Pupil Transportation-Regular	423,400	-	88,040	309,661	94%	25,700	25,700	(0)
510	Pupil Transportation-Spec. Educ.	128,300	-	20,394	83,307	81%	24,600	21,400	3,200
520	Insurance-General Liability	94,574	-	84,836	-	90%	9,738		9,738
5201	Worker's Compensation	90,860	-	89,615	-	99%	1,245		1,245
530	Telephone Services	18,735	-	2,642	12,358	80%	3,735	3,735	-
535	Internet	10,900	-	1,395	9,205	97%	300		300
537	Postage	6,600	-	29	600	10%	5,971	5,971	(0)
540	Advertising	2,800	-	-	-	0%	2,800	2,800	-
550	Interns	116,764	-	37,606	79,144	100%	14		14
560	Tuition	160,682	-	43,448	204,936	155%	(87,702)	14,600	(102,302)
590	Other Purchased Services	16,725	-	2,375	171	15%	14,179	14,179	0
	TOTAL OTHER PURCH SERVICES	1,070,340	-	370,379	699,382	100%	580	88,385	(87,805)

**WOODBRIAGE BOARD OF EDUCATION
MONTHLY DETAIL FINANCIAL REPORT**

For 4 Month Ended: October 31, 2010

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	180,450	-	56,540	25,041	45%	98,869	98,869	-
620	Computer Software	55,220	-	14,199	6,823	38%	34,198	34,198	-
625	Supplies Nurses	1,800	-	188	-	10%	1,612	1,612	-
630	Supplies Custodial	44,000	-	5,153	8,003	30%	30,844	30,844	-
635	Supplies Office	14,100	-	2,425	1,073	25%	10,602	10,602	0
640	Books and Audio Visual	15,000	-	132	7,000	48%	7,868	7,868	-
645	Subscriptions	8,945	-	222	-	2%	8,723	8,723	-
650	Testing	8,000	-	4,500	485	62%	3,015	3,015	-
690	Misc. Supplies	3,700	-	-	-	0%	3,700	3,700	-
	TOTAL SUPPLIES & MATERIALS	331,215	-	83,359	48,425	40%	199,431	199,431	0
730	Equipment - Office	-	-	-	-	0%	-	-	-
732	Computer Hardware	16,940	-	1,558	-	0%	15,382	15,382	-
735	Equipment - Teaching	18,100	-	11	423	2%	17,666	17,666	-
740	Equipment - Building	4,600	-	898	-	20%	3,702	3,702	-
745	Furniture	7,800	-	651	150	10%	6,999	6,999	-
	TOTAL PROPERTY	47,440	-	3,119	573	8%	43,748	43,748	-
810	Dues and Fees	20,151	-	11,896	1,078	64%	7,177	7,177	0
825	Unemployment	13,025	-	-	13,025	100%	-	-	-
900	Other Fees	35,487	-	3,162	31,160	97%	1,166	1,166	(0)
	TOTAL DUES AND FEES	68,663	-	15,058	45,263	88%	8,343	8,343	(0)
	TOTAL ADOPTED BUDGET	11,992,792	-	3,085,575	7,821,374	91%	1,085,842	949,523	136,319

**WOODBIDGE BOARD OF EDUCATION
MONTHLY SUMMARY FINANCIAL REPORT
For 4 Month Ended October 31, 2010**

OBJ #	DESCRIPTION	Adopted Annual Budget w/Transfers	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date \$ Variance (Over)Under
100	TOTAL SALARIES	7,191,995	574,618	528,972	45,645	1,676,347	1,563,927	112,421
200	TOTAL BENEFITS	2,351,276	180,470	148,450	32,020	742,400	782,451	(40,050)
300	TOTAL PROFESSIONAL SERVICES	359,549	68,518	107,416	(38,898)	109,951	134,348	(24,397)
400	TOTAL PROPERTY SERVICES	572,314	44,113	47,390	(3,277)	133,043	132,936	107
500	TOTAL OTHER PURCHASED SERVICES	1,070,340	113,246	98,952	14,295	397,898	370,379	27,520
600	TOTAL SUPPLIES & MATERIALS	331,215	22,834	23,213	(379)	148,550	83,359	65,191
700	TOTAL PROPERTY	47,440	7,850	1,223	6,627	26,930	3,119	23,811
800	TOTAL DUES AND FEES	68,663	2,913	1,223	1,690	37,909	15,058	22,851
	TOTAL ADOPTED BUDGET	11,992,792	1,014,563	956,839	57,723	3,273,029	3,085,575	187,454

COMMENTS

1. Savings realized from retirement savings and staff infrastructure changes \$112,421.
2. Health Insurance cost share reimbursements not yet received (\$29,386), MERF timing diff (\$10,664).
3. Other Prof/Tech Services timing (\$24,397)
4. Interns timing \$9,100 Other Purchased Services timing \$18,420
5. Computer Software timing \$4,406 Custodial & Maintenance Supplies timing \$12,317 Books & AV timing \$15,000
Instructional Supplies timing \$17,346
6. Computer Hardware & Equipment timing \$23,811
7. Unemployment timing \$13,025 Other fees timing \$9,826

SPECIAL EDUCATION BREAKOUT

OBJ #	DESCRIPTION	Adopted Annual Budget	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date Variance (Over)Under
390	OT/PT SERVICES	37,500	3,750	0	3,750	11,250	0	11,250
3901	CONSULTANTS	18,000	1,800	0	1,800	5,400	0	5,400
510	TRANSPORTATION	128,300	5,840	9,849	(4,009)	17,520	20,394	(2,874)
560	TUITION	142,000	11,000	14,219	(3,219)	33,000	43,448	(10,448)
	TOTALS	325,800	22,390	24,068	(1,678)	67,170	63,842	3,328

Woodbridge Board of Education
Combining Balance Sheets as of 10/31/10 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
Assets:						
Cash	\$ 102,494	\$ 15,948	\$ 62,123	\$ 3,040	\$ 19,527	\$ 1,856
Prepaid expenses	-					
Accounts receivable	3,575	1,987	735	\$ 581	\$ 272	
Intergovt Receivable	5,590	5,590		-		
Inventory	5,072	5,072				
Total Assets	116,731	28,597	62,858	3,621	19,799	1,856
Liabilities and Fund Balance						
Liabilities:						
Amounts held as agent	-				-	-
Accounts payable	10,403	3,449	3,248	1,853	-	1,853
Deferred revenue	11,323	2,537	8,786			
Wages payable	-					
Total Liabilities	21,726	5,986	12,034	1,853	-	1,853
Fund Balance	95,005	22,611	50,824	1,768	19,799	3
Total Liabilities and Fund Balance	\$ 116,731	\$ 28,597	\$ 62,858	\$ 3,621	\$ 19,799	\$ 1,856
Activity Fund:						
Administrative Fund						\$ -
Drama						744
ODAC						459
PTO						276
Target 4 Kids						\$ 375
Total						\$ 1,854

Woodbridge Board of Education
Combining Statement of Revenues & Expenditures
for the 3 Months Ended 10/31/10 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
Revenues:							
Charges for services	\$ 260,610	\$ 54,087	\$ 110,368	\$ 9,688	\$ 81,160	\$ 5,307	\$ -
Intergovernmental	-						
Donations	-						
Other income	-						
Additions	-						-
Total revenues/additions	260,610	54,087	110,368	7,326	81,160	30	-
Expenditures:							
Wages, FICA, MERF	163,971	21,228	78,442		64,301		
Medical Insurance	-						
Cost of food sold	22,149	22,149					
Equipment	646	646	-				
Other Expenses	35,318	3,222	17,808	7,302	6,045	-	941
Deductions	-						
Total expenditures/deductions	222,084	47,245	96,250	7,302	70,346	-	\$ 941
Excess (deficiency) of revenues over expenditures before operating transfer in	31,828	6,842	14,118	24	10,814	30	
Operating transfer in	-	-	-				
Excess (deficiency) of revenues over expenditures after operating transfer in	31,828	6,842	14,118	24	10,814	30	
Fund Balance, ending	\$ 112,881	\$ 22,054	\$ 48,464	\$ 2,557	\$ 31,765	\$ 8,041	

Woodbridge Public Schools
Special Revenue & Student Activity Funds
Internal Control Procedural Guidelines

GENERAL

For each Special Revenue or Student Activity Account, the following information should be documented:

1. The purpose of the bank account.
2. Clearly defined sources and uses of funds.
3. Specific individuals responsible for the maintenance of the account.
4. Superintendent or Business Manager authorization for establishment of account.

DUTIES

TEACHER, SECRETARY, TA, DIRECTOR OF EXTENDED DAY, DIRECTOR OF SEP, AND ANY STAFF HANDLING MONEY:

Responsibilities include the minimum:

- Any funds received not yet compiled onto a deposit form must be secured in a locked environment. A deposit form must be completed in a timely fashion and brought to the Business Office.
- Prepare items for deposit; count cash and checks twice. Photocopy checks and complete funds for deposit form. This form needs to be signed by the teacher or individual responsible for the activity. Ticket reconciliation should be completed if applicable.
- Maintain copy of funds for deposit form, and checks for a minimum of three years.
- Review all documents for accuracy and compliance.
- Bring deposit to Business Office where funds will be secured in a locked environment.
- All individuals who are responsible for particular accounts will receive an activity report on a monthly basis from the business office. Transactions should be reviewed and any discrepancies should be reported to the Business Manager with specific information. (i.e., deposit #123 is not for the correct amount, check payable to ABC company was never authorized by me)
- Any individual responsible for a particular account or activity may request a transaction report from the Business Office at any time.

FINANCE OFFICE

ACCOUNTS PAYABLE & PAYROLL

The accounts payable and payroll personnel perform a critical function of reviewing all documents and corresponding with the appropriate staff to ensure compliance with this policy in the following manner:

- Review all documents attached to both check requests and deposits for accuracy and compliance with this policy.

- Secure funds in a locked environment prior to bank deposit being made.
- Send notice of insufficient or unbalanced deposit items to the appropriate person. Corrections require immediate attention.
- Return check request items to appropriate party detailing deficiency when information is insufficient.
- Make bank deposits for field trip and student activity accounts.
- Process complete forms, record in QuickBooks and return confirmation copies to appropriate party.
- Review fund/account balances prior to issuing checks.
- Prepare financial reports for appropriate personnel.

BUSINESS MANAGER

The Business Manager oversees and facilitates the process for student activities and special revenue accounts for compliance with the district's policies in the following manner:

- Review check requests for proper signatures, integrity of supporting documents, and purpose of payments.
- Sign checks for student activity and special revenue accounts.
- Reconcile bank accounts for student activities and special revenue accounts. Monthly reconciliations are to be kept on file for a minimum of five years.
- Review the endorsement on all returned checks. Investigate any unusual endorsements.
- Communicate with appropriate personnel regarding transactions pertaining to their accounts and respond to any inquiries.

SUPERINTENDENT OF SCHOOLS

- Open bank statements, review, and initial
- Review bank reconciliations and associated documentation
- Approve district policy for student activities and special revenue funds.

REQUIRED DEPOSIT DOCUMENTS

- a. Copies of checks to be deposited.
- b. Source of funds.
- c. Funds for Deposit Form and any other relevant information.
- d. All individuals receiving funds must utilize numbered receipts with the exception of the cafeteria operation. One copy is given to individual from whom funds are collected and one copy is attached to deposit slips sent to the Business Office.
- e. All events where admission is charged must use pre-numbered tickets for admission. The ticket numbers must be documented in the Business Office before tickets are sold. All printing orders for tickets must be shipped directly to the Business Office.
- f. The ticket reconciliation portion of the Funds for Deposit form must be completed. The number of gratis tickets issued must be put on the form and a list attached. The unsold tickets should be turned in to the Business Office.

REQUIRED CHECK REQUEST DOCUMENTS

1. Original invoices must contain:
 - a. Company Name
 - b. Company Address
 - c. Description of Items
 - d. Items purchased
 - e. Amount due

2. Supporting documentation must be an original, not a copy. The only two exceptions are as follows:
 - Invoices received via e-mail are acceptable if they are from known vendors who normally provide invoices in this format. The e-mailed invoice will only be acceptable if sent directly to the Business Office. A copy of the e-mail must be attached with the documentation to prove the e-mail was sent directly to the Business Office. The Business Manager must approve paying off of an e-mailed invoice by e-mail to the Accounts Payable or Payroll person.

 - Invoices received via fax are acceptable if they are from known vendors who normally provide invoices in this format. The faxed invoice will only be acceptable if sent directly to the Business Office. The Business Manager must approve paying off of a faxed invoice by e-mail to the Accounts Payable or Payroll person.

3. Vendor invoices should be scrutinized for the following items:
 - Adequate descriptions for items purchased (i.e., not general, such as 'clothing', but rather the specific type of clothing);
 - A verification of the extension
 - Comparison of dates. Purchase order versus invoice date or shipping date. (i.e., invoice date should not be before shipping date)
 - Review of invoice for other unusual items (i.e., no address, incomplete information; different fonts; no invoice number; etc.)
 - Invoice should not be a statement.
 - For legitimate school purpose

4. Original signature on check request form in ink.
5. Special instructions if applicable.
6. Check request be made on Business Office form.

CHECK PROCESSING

1. The checks will be signed by the Business Manager or Superintendent of Schools. All signatures must be original and done in pen. The normal timeframe for processing checks by the Business Office is ten business days. All check requests to the Business Office should be sent at least ten days prior to when check is needed.
2. No check will be processed on an 'emergency' basis without the written authorization of the Superintendent of Schools or Business Manager. The written authorization must be retained with the supporting documentation for the check.
3. After the check has been signed by the Business Manager, the invoice will be noted with the date and check number. This will ensure that original supporting documents will not be re-used at a later time.
4. All checks must have a name of a payee; payee's address; date; dollar amount; and original signatures of the Business Manager or Superintendent of Schools. The payees address is an absolute must on all checks, notwithstanding whether or not the payee picks up the check at the Business Office.
5. Vendor checks must be kept in a secure location in the Business Office until the checks have been mailed or picked up.
6. All checks must be mailed from the Business Office. The payee of a check may pick-up the check at the Business Office. In some circumstances, (i.e., field trip) a designee may pick up a check, not made payable to this person. The check may be picked up in the Business Office and signed off on as received.