

SURRY SCHOOL BOARD POLICY
Policy DK: Payments, Checks, and Manifests

DK

Category: Priority/Required by Law

Related Policies: DAF

All payments of district funds must be authorized by a majority of the School Board or upon orders of two or more members of the School Board whom a majority of the Board has empowered to authorize payments.

Authorized check signers for the district are the Board Chair and Bookkeeper. In the absence of the Board Chair, the Vice-Chair is authorized to sign checks.

Electronic or digital payments are authorized by the School Board. The Board Chair, Vice-Chair, and Bookkeeper shall have separate logins and passwords for access to the bank's online banking system.

The Treasurer shall have access to the district bank account, including read-only the district's online banking system, review bank statements for accuracy each month as a safeguard and report any concerns to the Board without delay.

□ The Board strictly prohibits any person from signing a blank check, and physical (paper) checks will be pre-numbered.

All payments or disbursements involving Federal Grant Funds, shall comply with the provisions of Board Policy DAF.

All checks over \$100,000 must be signed by two designated signers.

First Reading: 9/18/2023

Second Reading: 11/20/2023

Adoption: 11/20/2023

Legal References:

RSA 294-E, Uniform Electronic Transfers Act

POLICY DK-R: PAYMENTS, CHECKS, AND MANIFESTS

1. Invoices.

- a. Special education invoices from district vendors shall be sent to the Special Education Director prior to the School Board meeting. The Special Education Director shall vet invoices for accuracy and forward them to the Bookkeeper (and Business Manager).
- b. All other invoices are sent to the Bookkeeper prior to the School Board meeting.

2. Manifests.

- a. The Bookkeeper shall create the manifest for review with the Treasurer prior to the School Board meeting.
- b. The Bookkeeper shall forward the manifest and all corresponding invoices, bank statements, deposit images, and any other relevant information to the *Superintendent and Treasurer in advance of the School Board meeting. *The Superintendent shall forward this information to school board members as requested.

3. Payment.

- a. Upon School Board approval, the manifest shall be signed by members of the School Board and with a copy forwarded to the Bookkeeper authorizing such payments to be made.
- b. Electronic Payments. If the School Board has authorized the Bookkeeper to make the electronic payments, the Bookkeeper shall provide a record of any electronic payments to the Treasurer within twenty-four (24) hours.
- c. Paper Checks. When it is necessary to use paper checks, the Bookkeeper shall prepare the checks for signature by an authorized signer with the manifest.

4. Safeguards.

- a. The Treasurer shall reconcile bank statements and manifests for accuracy each month and report any concerns to the Board without delay.
- b. Approved manifests and corresponding invoices shall be forwarded to the Business Administrator for review and shall be retained for the annual audit. The Business Administrator shall maintain a budget spreadsheet for Board review.

Adopted: 11/20/2023

*Revised by Superintendent based upon school board feedback at the 3/18/24 meeting.

**SAU 91 Surry School District
Administrative Procedure**

POLICY DK-R: PAYMENTS, CHECKS, AND MANIFESTS

TIMELINES

The Surry School Board appreciates the work of our vendors to support the school district and our students. We could not perform our educational obligations without them. The School Board wants to ensure timely payment for services while performing their fiduciary responsibility to review and approve disbursements. School district personnel need to receive and process invoices prior to monthly school board meetings. This administrative procedure establishes timelines to accomplish this task.

Timelines:

1. Vendors will send their invoices to the district by the 5th of every month.
 - a. Vendors send their invoices for special education and related services to the Director of Special Education. The Director of Special Education reviews invoices for accuracy and applies selected invoices to special education grants.
 - b. Other invoices received by school personnel are sent to the District Bookkeeper. The District Bookkeeper reviews invoices for accuracy.
2. The Special Education Director and the Bookkeeper copy the Business Administrator per policy and procedure DK-R.
3. Invoices that are received after the 5th of the month will be processed at the next month's school board meeting. Extenuating circumstances may be addressed by the administration.
4. The District Bookkeeper develops the manifest and forwards the financials to the School District Treasurer, School Board Vice-Chair, and the Superintendent by the Wednesday prior to the monthly school board meeting for review.
5. The Treasurer, Vice-Chair, and Superintendent have 5 days to review and clarify any financials prior to the monthly school board meeting.

Approved by Superintendent: 7/22/2024

This administrative procedure was developed at a meeting with the Special Education Director, Business Administrator, District Bookkeeper, and Superintendent on 7/19/2024.

Surry School District

1 Village Road
Surry, NH 03431

July 2024

Dear

Re: Invoices

The Surry School Board appreciates your work to support the school district and our students. We could not perform our educational obligations without you. The School Board wants to ensure timely payment for your services while performing their fiduciary responsibility to review and approve disbursements. School district personnel need to receive and process your invoices prior to monthly school board meetings to accomplish this task.

Please send your invoices by the 5th of each month to process and present to the school board for approval and disbursement. Invoices received after the 5th of the month will be processed at the next month's school board meeting.

As a reminder, invoices for special education and related services should be sent to Julie Fenrich, Director of Special Education, at jfenrich@gmail.com. Related services include special education transportation and contracted services for school psychology, speech & language, occupational & physical therapy, special education evaluations, and other specialized services.

Other invoices should be sent to Sarah Dublin, District Bookkeeper, at surrybilling@gmail.com.

We appreciate your work on the behalf of our students.

Thank you,

Kim M. Caron

Kim Caron
Superintendent
Surry School District