

Obama Leadership Academy

BUSINESS OFFICE OPERATING PROCEDURES MANUAL

SECTION 1. CASH MANAGEMENT

A. POLICIES

1. At its annual July organizational meeting, the Barack Obama Leadership Academy Board of Directors authorizes all bank accounts and persons permitted to be designated as check signers.

B. CASH RECEIPTS

1. Incoming mail is opened by the Bookkeeper.
2. The Bookkeeper photocopies any checks received. The cash and checks are deposited into the academy's bank account using a deposit slip. The bank issued deposit slip is matched with the copied checks and/or count sheets.
3. The checks and any supporting materials are then forwarded to the Controller. The Controller uses the accounting system accounts to document the cash received and code each deposit.
4. The Bookkeeper enters the cash deposits into the Academy's accounting system.
5. Monies received from the Federal and State governments are direct deposited into the district's general checking account. As these deposits are made, the Controller will record them into the accounting system. The Controller listing of these deposits will be printed off the accounting system and given to the Board of Directors to review at the end of each month along with the bank reconciliations.
6. The deposits are reviewed each month by the Controller with the bank statements to review that all money received is stated on the statement. The bank statement is reconciled with the cash deposits each month. These reconciliations are reviewed by the Superintendent and the Board of Directors each month.
7. Athletic activities as well as student fundraising activities often generate significant amounts of cash that needs to be deposited. Counting and verification of currency is performed by two people at the initial point of collection. The Bookkeeper prepares a bank deposit slip for the funds. The count sheets are forwarded to the Controller and recorded into the Academy's accounting software to the appropriate account.

C. CASH DISBURSEMENTS

- 1.** All disbursements, including payroll, are made by check or EFT. Exceptions to this policy are debit card purchases, transfers between funds, and small petty cash purchases.

- 2.** Checks are numbered sequentially; check numbers are printed on check stock along with bank account and routing numbers. Check stock is locked inside the fireproof cabinet located in the Bookkeeper office, making it unavailable to unauthorized personnel.
- 3.** Checks are prepared by the Bookkeeper. Superintendent reviews the printed checks prior to signatures. Generally, non-recurring invoices must be approved by the Superintendent before they can be paid.
- 4.** Each month the Controller submits to the Board of Directors to reviews and approves the monthly check register.
- 5.** Copies of checks are attached to the related invoice and supporting documentation to avoid duplicate payments. This is done by the person processing the checks at the time they are processed. This information is retained for future reference.
- 6.** Check signers are authorized by the Board of Directors each June at its organizational meeting.
- 7.** Only the Bookkeeper is authorized to void checks. Voided checks have "VOID" written on them and are retained.
- 8.** All non-check disbursements, such as wire transfers or electronic fund transfers have a second person review and approve. A listing of these transfers will be prepared and given to the Superintendent at least monthly for him to review.

D. RECONCILIATIONS

1. Bank accounts are reconciled at the end of each month by the Controller, Bank statements are received unopened from banks by the Bookkeeper. The Controller reviews the statements along with the check register, deposit listings and any other pertinent information such as journal entries printed off the accounting system. The Controller performs the bank reconciliation after any discrepancies are handled by the Bookkeeper.
2. Checks outstanding for six months will be investigated by the Controller.
3. Any adjustments required to complete the reconciliation process will be made by the Controller. These adjustments require approval of the Superintendent.
4. Upon completion of the reconciliation process, the Controller reviews the reconciliation documents with the Superintendent and the Board of Directors. These reconciliations are reviewed and approved at each board meeting.

SECTION 2. EXPENDITURES – PURCHASING

A. PURCHASING PROCEDURES

1. Purchases are made in accordance with applicable legal requirements.
2. A purchase order must be filled out and submitted to the Principal or Department Supervisor for approval. Once approval is received, the purchase order is given to the business office for further processing.
3. The Superintendent reviews the purchase order to determine if the items are needed for purchase.
4. Once approved by the Superintendent, the Controller reviews the purchase order to ensure funds are available. The expense account is also determined at this point.
5. Copies of the purchase order are then distributed to the department requesting the purchase and to the vendor. The Business Office retains a copy for its records.
6. Purchases exceeding the State of Michigan purchasing threshold as permitted by state statute must be competitively bid.
7. Purchases being made using Federal grant monies require special approval. These purchases can only be made if specifically approved in the grant application.
- 8.

B. APPROVAL PROCESS FOR NEW VENDORS

1. All new vendors must be approved by the Controller prior to a requisition being approved or a purchase order issued.
2. The vendor must provide the Business Office with its name, address and phone number as well as its Social Security number or Employer Identification Number and completed W-9 forms.
3. If the vendor is being used for purchases paid for with Federal funds, the vendor must be checked against the Federal Excluded Party Data System. If the vendor is listed in this database, Barack Obama Leadership Academy will not conduct business with this vendor.
4. After a vendor is approved, the Accounts payable Department set up the vendor in the accounting system and the purchase order will be issued.

C. RECEIVING

1. A copy of all approved purchase orders is forwarded to the person requesting the purchase.
2. The person who requested the purchase compares the purchase order to the shipping documents to inspect items for condition and proper quantity.
3. Once the items have been checked in, the purchase order and the shipping papers are sent to the School Administrative Office indicating that the

shipment has been received. Any discrepancies between the purchase order and the shipment received as well as any damage should be noted.

4. The Controller matches receiving paperwork against invoices for payment.
5. Fixed asset and capital outlay purchases must be inventoried according to district policies.

SECTION 3. EXPENDITURES – ACCOUNTS PAYABLE

A. ACCOUNTS PAYABLE PROCEDURES

1. Incoming mail is opened by the Bookkeeper and/or it's Assistant.
2. All vendor invoices are separated into those that reference a purchase order and those that need approval from the Controller. The invoices are then given to the Controller.
3. The Controller matches the invoices against receiving paperwork to determine that they are not duplicate invoices (duplicates are destroyed) and against approved copies of purchase orders. Other invoices are checked to verify that the items have been received or the services have been performed. He also verifies that the invoices are for payment of legitimate expenditures of the district.
4. The Controller assigns a budget account number to the invoice if necessary.
5. Monthly accounts payable are held for processing until the end of the month, while other payments are prepared as necessary, trying to limit these check runs to twice per month.
6. The Controller enters the invoices into the accounting system.
7. Payments are generated from invoices only; payments are not made based on statements.
8. The Bookkeeper prints the checks using pre-numbered checks. Prior to printing, he/she verifies that the beginning check number in the accounting system matches the next available check in the check supply. Since the checks are pre-numbered and contain the bank account information, check stock is stored in a locked fireproof cabinet in the School Administrative office. Only authorized personnel have access to this cabinet.
9. The Bookkeeper and the Controller are the only employees authorized to prepare checks. Bookkeeper prints checks and reviews to ensure accuracy. Once checks are processed and printed, the check and non-negotiable copy of the check are attached to the original invoice and any supporting documentation the check is mailed and the remaining documentation is filed for future reference. Accounts payable documentation is kept with the accounts payable files.

B. OTHER ACCRUED LIABILITIES

1. Detailed subsidiary ledgers for accruals and other liabilities are maintained and reconciled to the general ledger control accounts and are reviewed by the Controller.
2. Accruals and other liabilities are periodically reviewed by the Controller for reasonableness.

SECTION 4. PAYROLL

A. PAYROLL PREPARATION AND TIMEKEEPING

1. Payroll timesheets are prepared by the human resource management company. The timesheets are given to the Bookkeeper to disburse to hourly employees.
2. Hourly employees fill out timesheets on a daily basis.
3. The timesheets are maintained with the supervisor of the department (Food Service, Maintenance, Transportation, etc.)
4. The timesheets are turned in at each pay period for verification from the department head. Any discrepancies are reviewed with the employee and department head. After approval from the department head, the timesheets are sent to the Principal for approval.
5. The timesheets are sent electronically or via mail if need be to the human resource company.
6. The human resource company prepares the payroll.
7. After payroll is prepared, final review and approval is sent to the Superintendent.
8. The Principal reviews payroll to locate any changes. If not, then payroll is processed.

B. PAYROLL TRANSFER

Once the payroll run has been completed, the Bookkeeper debits the academy's general checking account for the amount of the payroll.

SECTION 5. REVENUE AND RECEIVABLES

A. RECEIVABLES POLICIES

1. Receivables are recorded on a monthly occasion. The amount of receivables are mainly limited to state aid, grants and cash deposits.
2. The receivables that are invoiced from the academy are handled by the Bookkeeper.
3. The Bookkeeper sends the information to the Superintendent and Controller to review any outstanding receivables.
4. The collection of receivables is monitored monthly.

SECTION 6. FIXED/CAPITAL ASSETS

Barack Obama Leadership Academy's Board of Directors' policies has a policy in regards to capital assets.

A. PURCHASED ASSET POLICIES

1. The Controller and the technology department shall be responsible for the development and maintenance of a fixed asset accounting system. This system should provide detailed records or subsidiary ledgers that are maintained for all assets. These records should be sufficient to permit the following:
 - i. The preparation of year-end financial statements in accordance with the law, governmental rules and generally accepted accounting principles,
 - ii. Adequate insurance coverage, and
 - iii. Control and accountability.
2. Custodians of assets are required to report any changes in their status such as transfers, sales, scrapping, obsolescence, excess and theft.
3. Sales of assets should be formally approved by the Board of Directors.
4. Whenever practical, assets should be tagged with asset tags or other type of labels at the time of purchase to identify the asset so that it can be properly recorded on an inventory listing. Portable assets such as laptop computers or iPads should be tagged with tamper resistant asset tags to deter theft.

B. DEPRECIABLE ASSET POLICIES

1. Barack Obama Leadership Academy identifies an asset with a useful life in excess of one year and an initial cost of over \$1,500 as a fixed asset. Any asset with an initial cost of over \$1,500 shall be depreciated according to guidelines developed by the Controller.
2. Estimated life and method of depreciation is initially determined and authorized by the Controller and Superintendent.
3. The computation of depreciation is reviewed annually by the Controller and by the district's auditor.

4. Estimated life is periodically reviewed for adequacy based on actual experience. Adjustments may be necessary if estimated life has been significantly reduced.

C. FIXED/CAPITAL ASSET POLICIES

Maintaining and safeguarding assets can be accomplished by the following actions:

1. Titles of sites, buildings, vehicles, etc., must be held in the name of Barack Obama Leadership Academy and with proper identification codes.
2. Items must be adequately safeguarded from loss due to fire, theft or misplacement.
3. The duties of initiating asset transactions, asset custody and recordkeeping are adequately separated.
4. Detailed fixed asset records should be periodically reviewed by the Controller and the department supervisor acting as custodian of the asset.
5. Disposition or transfer of assets requires appropriate authorization and supporting documentation.
6. Periodic review and appraisal is completed to meet insurance considerations with General Agency.
7. Access to asset records is restricted to those employees with a logical need for access.

SECTION 8. GRANT PROGRAMS

A. GENERAL POLICIES

1. Accounting procedures, chart of accounts and other records are structured to provide for identifying receipts and expenditures of program funds separately for each grant.
2. The accounting system used provides for accumulating and recording expenditures by grant and by cost category as shown in the approved budget.
3. Grant financial reports are prepared for required accounting periods and filed within the time period required by agencies. Reconciliations of grant financial reports are prepared, reviewed and approved before filing.
4. A determination is made that grant financial reports and claims for reimbursements agree with supporting financial records and the general ledger.
5. When grant provisions or regulations impose requirements that differ from the school district's normal policies and procedures, employees utilizing the grant are given written notification.

B. PROGRAM RECEIPTS

1. The Controller makes requests for reimbursements from grant funds. The reimbursement amount should only be for funds already spent which were approved in the grant application.
2. The Controller will ensure, prior to the draw down that the expenses are within the Period of Availability of the grant.
3. Federal funds are accounted for through grant control accounts within the accounting system.
4. The school district's calculation of federal funds required considers updated estimates of allowable program costs.

C. CASH MANAGEMENT

1. The Controller will ensure that any Federal Funds requests are only for reimbursement of expenditures that have already been paid. Federal Funds **may not** be drawn down for any expenses that have not been disbursed.

D. PURCHASING

1. The Controller reviews costs charged to direct and indirect cost centers in accordance with applicable grant requirements and applicable federal management circulars pertaining to cost principles.
2. In the event that grant agreements or regulations impose requirements that differ from the school district's normal policies, such as competitive bid

requirements, these differences are communicated to appropriate employees.

3. The Controller must review all requests for purchasing supplies and services which will be paid for with Federal grant funds. He will determine if the purchase is included in the approved grant application and also that the cost of the product or service falls within the budgeted amount as approved. If the request is allowable under the Federal program guidelines, the Controller will initial the request and forward it to the next step in the purchasing process.
4. The Controller will check proposed vendors to the Excluded Parties Data System to make sure that the vendor is not excluded from doing business with federally funded grant programs. The Controller will attach a print-out of the report received from the Excluded Parties List System to the requisition documents.

E. DIRECT PROGRAM EXPENSES

1. The school district precludes charging federal award programs with unallowable costs and expenditures in compliance with the terms of OMB Circular A-87.
2. For awards or programs with matching requirements, maintenance-of-effort or earmarking limitations, the Controller monitors activities to ensure that requirements and limitations are met, and that amounts claimed or used for matching are determined in accordance with applicable laws and regulations in OMB Circular A-87 and the Common Rule.

F. PAYROLL

1. To meet grant requirements, the school district has in place written personnel policies covering job descriptions, hiring procedures, promotions and dismissals.
2. All wages paid for grant activities are paid at or above the federal minimum wage or based on personnel pertaining to the district's collective bargaining agreements.
3. The school district has a written non-discrimination policy in place prohibiting discrimination based on race, sex, age or marital status in its employment practices.

- G. PROPERTY AND EQUIPMENT – The School district has adequate policies and procedures in place to manage and monitor equipment purchased through Federal grant programs. The school district's depreciation policies or methods

of computing use allowances are in accordance with the standards outlined in federal circulars or agency regulations.

1. Barack Obama Leadership Academy must take steps to ensure that any equipment purchased using Federal funds is adequately maintained and secured.
2. The Controller is responsible for determining whether fixed assets purchased using Federal funds are properly valued and whether the equipment's estimated life or depreciation schedule needs to be adjusted. All equipment purchased will be properly tagged indicating that it is the property of Barack Obama Leadership Academy. In addition, any equipment purchased with Federal Funds shall be properly tagged with a tag indicating the Federal Grant that was used to purchase the equipment.

H. INDIRECT COSTS

1. The school district has an indirect cost allocation plan or negotiated indirect cost rate prepared in accordance with the provisions of OMB Circular A-87.
2. The school district has procedures in place that provide reasonable assurance that consistent treatment is applied in the distribution of direct and indirect charges to all grants.

The following procedures were developed specifically for transactions involving Federal grant program funds. These procedures, however apply to all transactions regardless of funding source.

SECTION 8:1

ALLOWABLE USE OF FUNDS/COST PRINCIPLES PROCEDURE

1.1 ALLOWABLE USE OF FUNDS

Barack Obama Leadership Academy's management will enforce appropriate procedures and penalties for program, compliance and accounting staff that are responsible for the allocation of Federal grant costs based on their allowability and their conformity with Federal cost principles.

1.2 DEFINITIONS

Allowable cost—a cost that complies with all legal requirements that apply to a particular Federal education program including statutes, regulations, guidance and applications for funds. A framework for determining whether a cost is allowable is included in Section 1.3 of these procedures.

Education Department General Administrative Regulations (EDGAR)—A compilation of regulations that apply to Federal education programs. These regulations contain important rules governing the administration of Federal education programs, and include rules affecting the allowable use of Federal funds (including rules regarding permissible costs, the period of availability of Federal awards, documentation requirements, and grants management requirements). EDGAR is accessible at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.

OMB Circular A-87—The Circular that establishes principles and standards for determining costs for Federal Awards.

1.3 DETERMINING ALLOWABLE COSTS

a. Framework for analyzing allowable costs

Federal grant programs are governed by a variety of Federal rules including statutes, regulations, and non-regulatory guidance. To determine whether a cost may be paid with Federal funds, i.e. whether the cost is permissible, staff must be familiar with these rules and how they work together.

Generally, when analyzing whether a particular cost is permissible, it is useful to perform the following analysis:

- Is the cost forbidden by Federal laws or regulations such as OMB Circular A-87 or EDGAR?
- Is the cost permissible under the relevant Federal program?
- Is the cost consistent with the Federal cost principles in OMB Circular A-87?
- Is the cost consistent with program specific fiscal rules?
- Is the cost consistent with an approved program plan and budget, as well as any special conditions imposed on the grant?
- **IS THE PROPOSED EXPENDITURE SPECIFICALLY OUTLINED IN THE GRANT AND HAS THE GRANT BEEN APPROVED?**

While there are other important considerations Barack Obama Leadership Academy staff must take into account when analyzing whether a specific

proposed cost is permissible, the above questions can provide a useful framework for the analysis.

b. Costs forbidden by Federal law

OMB Circular A-87 and EDGAR identify certain costs that may never be paid with Federal funds. See the related lists for examples of such costs. If a cost is on this list, it may not be supported with Federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. There are other important restrictions that apply to Federal funds, such as those detailed in OMB Circular A-87; thus, this list is not exhaustive.

c. Program allowability

Any cost paid with Federal education funds must be permissible under the Federal program that would support the cost.

Many Federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, and other program specific requirements must be considered when performing the programmatic analysis.

The Federal Title I Part A program does not contain a use of funds section delineating the allowable uses of funds under this program. In this case, costs must be consistent with the purposes of the program as outlined in the grant in order to be allowable.

d. Federal cost principles

OMB Circular A-87 defines the parameters for the permissible uses of Federal funds. While there are many requirements contained in A-87, it includes five core principles that serve as an important guide for effective grants management. These core principles require all costs to be:

- Necessary for the proper and efficient performance or administration of the program.
- Reasonable. In other words, it should be clear to an outside observer why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.

- Allocable to the Federal program that paid for the cost. This means that a program must benefit in proportion to the amount charged to the Federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. This also means that recipients need to be able to track items or services purchased with Federal funds so they can prove they were used for Federal program purposes.
- Authorized under state and local rules. This means that all actions carried out with Federal funds must be authorized and not prohibited by state and local laws and policies.
- Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

OMB Circular A-87 also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with Federal funds.

e. Program specific fiscal rules

All Federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc. have an important impact when analyzing whether a particular cost is permissible.

Many state-administered programs require LEAs to use Federal program funds to supplement the amount of state, local (and in some cases, other Federal) funds they spend on education costs, and not to supplant – or replace – those funds. Generally, the “supplement, not supplant” provision means that Federal funds must be used to supplement the level of funds from non-Federal sources by providing additional services, staff, programs, or materials. In other words, Federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and in some cases, with other Federal funds).

It will generally be presumed supplanting has occurred in these situations:

- Federal funds are used to provide services Barack Obama Leadership Academy is required to make available under other Federal, state or local laws.

- Federal funds are used to provide services Barack Obama Leadership Academy provided with state or local funds in the prior year.

These presumptions apply differently in different Federal programs, and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

f. Approved plans, budgets and special conditions

As required by OMB Circular A-87, all costs must be consistent with approved program plans and budgets. This includes Barack Obama Leadership Academy's Consolidated Application to the Michigan Department of Education and school-level plans such as schoolwide plans or Federal school improvement plans.

Costs must also be consistent with all terms and conditions of Federal awards, including any special conditions imposed on Barack Obama Leadership Academy grants.

1.4 PROCEDURE

Barack Obama Leadership Academy will provide training on the allowable uses of Federal funds to all staff involved in federal programs through activities such as:

- Distributing federal guidance documents;
- Distributing Barack Obama Leadership Academy policies and procedures;
- Developing templates, checklists, and other guidance documents as appropriate;
- Internal training sessions;
- Routine staff meetings; and
- Informal technical assistance.

Barack Obama Leadership Academy will promote coordination between all staff involved in Federal programs through activities such as:

- Routine staff meetings;
- Joint training sessions;
- Policies and procedures that address all aspects of federal grants management;
- Sharing information that has cross-cutting impact such as single audits, monitoring reports, letters from oversight entities, etc.

Barack Obama Leadership Academy's Controller and Superintendent will be responsible for determining whether costs relating to federal programs are allowable. They shall become familiar with and follow regulations governing all federal programs. The primary consideration that should be given to whether expenditures are allowable is to determine if the expenditure is specifically outlined in the grant, and has the grant been approved.

The following steps should be followed when determining whether costs are allowable:

- Prior to ordering items or requesting services to be performed as part of the Federal program, the Controller shall make an initial determination as to whether the items or services are allowable under program regulations. If allowable, the procurement process can begin.
- Once the items are received or the service is performed, the Controller will verify that the items or services invoiced are allowable under program regulations prior to making payment. If a product or service is not allowable, payment cannot be made using Federal funds.
- Prior to requesting reimbursement for Federal fund expenditures, the Controller will make a final review of all expenditures relating to the Federal program or grant to verify that they are eligible for reimbursement under the program's regulations. If it is determined that any expenditures are unallowable, they must be removed from the reimbursement request. Journal entries or any other documentation relating to the removal of unallowable expenditures must be kept with other documents relating to the Federal Funds Request. Certification of the Federal Funds Request in the MDE Cash Management System indicates that this review has taken place.

1.5 SANCTIONS

Any district employee who violates this Procedure will be subject to appropriate discipline as reflected by comments to be placed in their annual employee evaluation.

SECTION 8:2 **CONTRACTING & PROCUREMENT PROCEDURES**

Barack Obama Leadership Academy's Board Policy 6320 and 6325 define the purchasing and procurement aspects. Please see attached.

SECTION 8:3**CONFLICT OF INTEREST PROCEDURE**

Conflicts of Interest

Board Policies 0144.3 Conflict of Interest are attached.

MCL 380.1203**NEW CONFLICT OF INTEREST LAW**

Newly enacted legislation under the Revised School Code (380.1203) Conflict of Interest provides for new Conflict of Interest laws pertaining to School Boards. These laws are not reflected in Barack Obama Leadership Academy Board Policy at this time, but Barack Obama Leadership Academy intends to comply with this new law. The law is summarized as follows:

- If a board member believes or has reason to believe that he or she has a conflict of interest with regard to a contract or other financial transaction, he or she must abstain from voting on the matter and shall disclose the specific conflict of interest.
- A board member is presumed to have a conflict of interest if the member or his or her "family member" has a financial interest or a competing financial interest in a contract or other financial transaction or is an employee of the district. For purposes of this law, family members include but are not limited to:
 - A person's spouse or spouse's sibling or child
 - A person's sibling or sibling's spouse or child
 - A person's child or child's spouse
 - A person's parent or parents spouse
 - Includes the above relationships as created by adoption or marriage
- If a majority of board members are required to abstain, the members who are able to vote may approve the contract/transaction by a majority of the members voting.
- These new requirements are in addition to other provisions of law concerning conflicts of interest that apply to school districts.

SECTION 9

DISTRICT DEBIT CARD PROCEDURE

Barack Obama Leadership Academy's Superintendent shall be responsible for the issuance, accounting, monitoring, retrieval, internal controls and generally overseeing the use of district debit cards for Board Members and employees.

- A. All debit cards issued to and in the name of Barack Obama Leadership Academy shall be held and supervised by the Bookkeeper or the Superintendent. They shall remain secured in the locking fire-proof file cabinet in the School Administration office until an approved request is issued by the Superintendent for its use.
- B. Each request for use of a school debit card shall contain the following:
 1. Date Needed
 2. Date to be returned
 3. Purpose
 4. Approval of the Superintendent
- C. Once a request is approved, the request shall be presented to the Bookkeeper who will issue the card to the person making the request.
- D. After use, school debit cards must be returned directly to the Bookkeeper along with detailed receipts of all charges made.
- E. Debit cards may be used only for the purchase of the following:
 1. Conference or workshop registrations
 2. Lodging for authorized trips or meetings
 3. Supplies and equipment when prior approval of the Superintendent has been given
 4. Debit card may **NOT** be used to purchase meals when traveling on school business
 5. Other expenses as deemed necessary and approved by the Superintendent

6. A debit card dedicated to fuel purchases is available and should be used for fuel purchases in school vehicles only. This card cannot be used to purchase fuel for personal vehicles used for school business.
- F. Debit cards may not be used to circumvent the normal purchasing and/or requisitioning process.
 - G. The debit card is to be returned directly to the Bookkeeper by the person to whom the card was issued by the date specified in the authorization. Documentation indicating the goods or services purchased, the amount(s) of the purchase, date(s) of purchase, and the District business to which each purchase relates must also accompany the card upon its return.
 - H. The staff member to whom a debit card is issued shall be responsible for its use and shall not allow the card to be used by anyone else or for any unauthorized purchases. Any charges made on the card during the time that the card is in the possession of the employee are the responsibility of that employee. Unauthorized charges must be paid by the person to whom the card is assigned, and such unauthorized use shall subject the card holder to disciplinary action in accordance with law, District policy, and/or the terms of a negotiated agreement.
 - I. The person to whom a debit card is issued is responsible for the protection and custody of the card. If a district card is lost or stolen, the person to whom the card was issued shall immediately notify the Superintendent and Controller. The Superintendent will notify the issuing company to cancel the card if necessary.
 - J. The Controller shall reconcile the debit card statements to the invoices relating to debit card transactions. Any charges appearing on statement that are missing invoices or other documentation will be investigated by the Controller and Bookkeeper. The Controller must notify the Superintendent and/or the debit card issuing company of any suspected fraudulent transactions appearing on the statement.