

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, corresponding invoices, bank statements, and records of deposits to the Superintendent, School Board, and Treasurer 48 hours in advance of the School Board meeting.

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. The School Board has authorized the Bookkeeper to make electronic payments.
- c. Paper Checks. When it is necessary to use paper checks, the Bookkeeper shall prepare the checks should they require the Board Chair's signature. The Bookkeeper is also an authorized signer by policy DK may sign paper checks.
- d. The Bookkeeper shall make authorized payments within 48 hours of receipt of the approved manifest.
- e. The Bookkeeper shall promptly notify the Treasurer and the Superintendent that authorized payments have been made. The Bookkeeper shall promptly notify the Treasurer and Superintendent if payments are delayed, including the reason for the delay.

4. Safeguards.

- a. The bookkeeper shall provide a record of all payments as approved on the monthly manifest to the Treasurer within 48 hours of payment. This documentation includes copies of checks paid and records of electronic payments.
- b. The Treasurer shall reconcile bank statements and manifests for accuracy each month and report any concerns to the Board without delay.
- c. 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: 10/11/23

Revised: 2/13/2025