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ANNUAL OPERATING BUDGET

Under law the Board is required to adopt an annual budget by September 15 each year and submit it to the State Superintendent of Public Education for approval. The budget must be presented in the form required by the State Superintendent.

It shall be the responsibility of the parish Superintendent, to prepare the annual operating budget for submission to the Board through its Finance Committee.

Legal Reference: LSA REVISED STATUTES 17:88

D-1.1

FISCAL YEAR

State law establishes July 1 through June 30 as the fiscal year for all school districts.

Legal Reference: LSA REVISED STATUTES 17:89

D-1.2

BUDGET PREPARATION PROCEDURES

A rough draft will be prepared by the staff and presented to the Finance Committee for review by June first each year. After reviewing the budget and making any necessary changes the Finance Committee will recommend that the budget be presented to the entire membership of the Board for adoption at the first meeting in September.

D-1.3

PUBLICATION OF BUDGET

The final budget as adopted by the Board will be recorded in the official proceedings of the Board as part of the minutes.

LINE ITEM TRANSFER AUTHORITY

The Morehouse Parish School Board, Superintendent and his/her staff shall continually evaluate the school district's budget and maintain required records, which support entitlement and disposition of public funds. Line items in the budget may be changed, with Board approval, at any time during the fiscal year, provided such change is consistent with existing laws and regulations of the State of Louisiana. Any request for modification of a budgetary line item shall be approved by appropriate supervisory personnel and submitted to the Superintendent for consideration.

The Superintendent, as secretary-treasurer of the School Board, shall be authorized and in his/her sole discretion, to make such changes within the various budget classifications as he/she may deem necessary provided that any reallocation of funds affecting in excess of five percent (5%) of the projected revenue collections shall be approved in advance by action of the School Board.

The Superintendent shall be directed to advise the School Board in writing when:

1. Revenue collections plus projected revenue collections for the remainder of the year within a fund, are failing to meet estimated annual budgeted revenues by five percent (5%) or more;
2. Actual expenditures plus projected expenditures for the remainder of the year, within a fund, are exceeding the estimated budgeted expenditures by five percent (5% or more; or
3. The actual beginning fund balance, within a fund, fails to meet the estimated beginning fund balance by five percent (5%) or more, and the fund balance is being used to fund current year expenditures.
4. Any reallocations of funds are made that do not require Board approval.

Legal reference: La. R.S. 39:1301, 39:1302, 39:1303, 39:1304, 39:1310

INDEBTEDNESS

As authorized by the laws and the constitution of the State of Louisiana, and the procedures of the Louisiana State Bond Commission, the Morehouse Parish School Board may borrow money, incur debt and issue bonds for purposes authorized by the laws of the State of Louisiana.

REVENUES

Revenues received for the operation of the Morehouse Parish School Board will be found in the subcategories.

LOCAL TAX REVENUES

The Board shall annually adopt a resolution levying parish school taxes as authorized by the constitution, the laws of the State of Louisiana, and the voters of the Parish; including taxes to meet the principal and interest on outstanding bonds, and shall forward such resolution to the assessor of Morehouse Parish.

As established and approved by the voters of Morehouse Parish, the Morehouse Parish School Board shall levy sales and use tax to be dedicated to employee salaries and benefits.

Special tax elections shall be called for the electors of the parish to vote on renewal of existing taxes and/or additional tax millage and/or additional sales and use tax for school purposes as provided by laws of the State.

D-3.2

STATE EQUALIZATION

The Louisiana Legislature shall appropriate funds sufficient to insure a minimum foundation program of education in all public elementary and secondary schools. The funds allocated shall be equitably allocated to parish systems to formulas adopted by the State Board of Elementary and Secondary Education and approved by the Legislature prior to making the appropriations.

D-3.3

BOND SALES

The Morehouse Parish School Board shall call special tax elections to vote bond issues to provide adequate school facilities and equipment.

D-3.4

SCHOOL LAND RENTAL OR LEASE

Parish school boards may rent sixteenth-section lands, except as otherwise provided by law, by resolution of the board and without the authority of a vote of the electors of the township in which such lands are located. All funds realized by the parish school boards from the rent of sixteenth-sections shall be credited to the general school funds of the parish.

All leases of Section 16 lands shall be in compliance with R.S. 41:1211 to R.S. 41:1219.

This shall include but not limited to:

1. Application for lease with deposit
2. Advertisement costs
3. Recordation costs
4. Bid deposit shall be certified check or cashiers check
5. All leases shall be publicly bid after the expiration of a 5 year lease unless otherwise extended pursuant to law.

The minimum bid considered shall be \$5.00 per acre or \$500.00, whichever is greater. Whole sections or identifiable portions thereof shall be leased to avoid debate over leased Section 16 lands.

D-3.4a

SALE OF SECTION 16 LANDS

All elections to authorize the sale of sixteenth-section lands shall be conducted by the parish school board, and the funds realized from such sale, after deducting for necessary expenses connected with such elections, shall be promptly forwarded to the state auditor for credit to the proper township (R.S. 17:87).

D-3.4b

MINERAL LEASES

All mineral leases shall be let in accordance with R.S. 30:151 through R.S. 30:156.

D-3.5

ADMISSIONS AND GATE RECEIPTS

The procedures to be utilized are contained in the Morehouse Parish School Board Activities Accounts Policy Manual.

D-3.6

INVESTMENT OF FUNDS

Parish School Boards may invest any funds which they have on hand, from whatever source derived, in direct obligations of the United States Government and in any time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana (R.S.17:99 and 33:2955).

D-3.7

EQUIPMENT AND MERCHANDISE SALES

Equipment and merchandise no longer usable for the purpose for which it was acquired or

built, shall be declared surplus by the superintendent and the head of the department to which the equipment or merchandise has been assigned. A minimum fair value price will be established for each item and bids will start at that point.

The Board will then call for sealed bids for the sale of such equipment or merchandise and said bids will be opened publicly and disposed of in a prudent, businesslike manner. The Morehouse Parish School Board shall reserve the right to accept or reject any and all bids. All sales of surplus equipment or merchandise shall be final on the "as is" and "where is" basis and will carry no warranties whatsoever.

D-3.8

PROPERTY SALES

By law the Board may sell, lease or otherwise dispose of at a public sale, any school site, building facility or personal property which is not used and, in the judgment of the Board, is not needed in the operation of any school or schools within its jurisdiction. Any such sale, lease or disposal of such school property shall be on such terms and conditions and for such consideration as the Board shall prescribe. Any such sale shall be in accordance with the provisions of Louisiana law, including La. R.S. 41:892 as it may be amended from time to time. The sale of used cafeteria furniture and equipment will be made known through advertisement in the Board's official journal the time and place of the sale. A minimum fair price will be placed on each item. Sealed bids will be received on each item to be opened at specified date.

D-4

(There is no Policy D-4)

D-5

BONDED EMPLOYEES

The Board shall require proper bond as stipulated by the laws of the State of Louisiana of all persons who handle large sums of money (R.S. 17:95, 97).

6.D

BOOKKEEPING PROCEDURES FOR MOREHOUSE PARISH PUBLIC SCHOOLS

The procedures to be utilized by all schools for bookkeeping and auditing of school accounts are contained in the Morehouse Parish School Board Activity Accounts Policy Manual.

AUTHORIZED SIGNATURES

As required by law, all checks drawn on funds of the Morehouse Parish School Board shall be signed by the Board President and the Treasurer (superintendent). As permitted by law, the Board sanctions the use of a facsimile signature device by the Superintendent and President of the Board. (R.S. 17:97).

The superintendent's designee is authorized to sign checks in the absence of the superintendent.

PAY DAY SCHEDULES

All regular employees of the Morehouse Parish School Board who are employed for 9, 10 or 11 months shall be paid on a monthly basis, with checks distributed as near to the 25th of each month as possible. Twelve month employees shall have the option of being paid on a monthly or bi-monthly basis. Those persons being paid on a semi-monthly basis shall be paid as near to the 14th and 28th of each month as possible.

All new 9 month personnel reporting into the payroll for the scholastic year 1992-1993 shall receive their pay in twelve installments, with the first installment to be made at the end of September and continuing each year thereafter.

SALARY DEDUCTIONS

By attrition, as of July 1, 1992, payroll deductions shall be restricted to federal income taxes, state income taxes, retirement, professional dues, garnishments by court orders, United Givers Fund, the approved Morehouse Parish School Boards hospitalization/life insurance carriers, the employees credit union, and deductions under the cafeteria plan. All future insurances offered to employees must be approved prior to being offered to employees and must have a minimum participation of 35% of the employees before payroll deductions may be granted.

All employees shall be permitted to participate in all existing payroll deduction plans, i.e., cancer plans, disability plans, dependent life plans, etc., by any company now offering same, unless the payroll department receives written authorization from the employee to discontinue such. New companies with similar plans will not be allowed to be added on payroll deductions.

TRAVEL POLICY

Employee Travel

All out of parish travel shall be approved by the Morehouse Parish School Board, and shall be submitted on a travel request form showing estimated expenses, budget item, purpose of trip, account the funds will be drawn from, and approval by the Superintendent before any out of parish trips are taken.

No reimbursement shall be made without this complete approved for attached with all proper receipts.

Supervisors' and Principals' Travel Allowance

Reimbursement for travel for Supervisors and Principals shall be in accordance with current state guidelines when the following conditions have been satisfied:

- a. The trip must have prior approval from the superintendent.
- b. When several persons attend the same meeting they will ride together in the pattern which is most economical for the parish.
- c. A person who drives alone to meetings due to personal business will not be reimbursed by the parish.
- d. Each request for reimbursement shall be placed on the form used by the general fund bookkeeping department.
- e. Schools may reimburse personnel who attend functions for extra curricular activities according to prescribed reimbursements as provided for in school board policy. The proper documentation (mileage forms and receipts) must be maintained for auditing purposes.

In-Parish Mileage For Superintendent and Supervisors

Supervisors, and the Superintendent will be reimbursed for travel necessary to his/her job. It will not be necessary for each to submit a log of official travel done giving the date, destination, reason, odometer reading and mileage. It will be necessary for them to sign out denoting destinations in order to receive \$1,000 annually in 12 monthly reimbursements.

Mileage for Principals In-Parish

Any principal or assistant principal who keeps a log as determined below will be reimbursed for travel necessary of his/her job-, i.e., required trips to the School Board Office and taking students home - up to a maximum of seventy-five dollars per month. It will be

necessary for each to submit a log of official travel done giving the date, destination, reasons, odometer reading and mileage. Principals who do not keep a log will receive monthly reimbursements as follows:

- A) The principals at Delta Junior High School, Beekman Jr. High School and Pine Grove Elementary School will be reimbursed \$850.00 per year.
- B) All other principals will receive \$500.00 per year.
- C) Assistant principals will be reimbursed \$40.00 per month for 10 months.
- D) Principals and assistant principals who receive a set per month reimbursement described in Sections A) through C) above shall not be entitled to receive any per mile reimbursement or receive payment by any other means, including through the use of school or parish credit cards, for gasoline, oil or related expenses, for in parish travel.

TRAVEL POLICY FOR MOREHOUSE PARISH SCHOOL BOARD

Reimbursement for Transportation, Lodging, Meals and Other Expenses

Morehouse Parish will follow the State of Louisiana, Louisiana Travel Guide for out of parish travel.

Reimbursement for National School Board Association Conventions

School board members and approved staff members attending a National School Board Association Convention located out-of-state may be reimbursed actual expenses for lodging. Additionally, they may be reimbursed actual expenses for meals not to exceed \$50 (plus tax) per day. Receipts will be required and shall be submitted and attached to the travel reimbursement voucher.

Submitting Travel Reports for Reimbursement

All travel reports for reimbursement should be in the business office no later than the 20th of the month. Any reports requesting reimbursement received after the 20th will not be paid until the following month. Any travel reports exceeding three (3) months period of time will not be reimbursed by the Board. Travel reports will be turned in using the form provided by the School Board Office.

Limitation on Board Member Travel

Beginning with the 2017-2018 school year, beginning November 7, 2017 and until an amended policy is passed by the Morehouse Parish School Board, the Morehouse Parish School Board shall pay the legally allowable travel expenses for each member of the school board to attend out of parish conference, seminar or meeting per school year which meeting, conference or seminar must be conducted in the State of Louisiana. Further, should a school board member register for a meeting, conference or seminar and not attend, he/she shall reimburse the Morehouse Parish School Board all non-refundable expenses paid by it unless the non-attendance was a result of a family emergency of the School Board Member which is defined as an unforeseen circumstance regarding the School Board Member or a member of his/her family which requires immediate attention. The Morehouse Parish School Board shall not pay any travel expenses for an out of Parish meeting to or for a Board Member if the member has not reimbursed the Morehouse Parish School Board all funds owed it pursuant to this policy.

PURCHASING PROCEDURES

The Purchasing Policy and Procedures Manual of the Morehouse Parish School Board is adopted herein as a portion of the policy of the Morehouse Parish School Board as if set forth at length herein.

SCHOOL FUND-RAISING ACTIVITIES

Money raising activities in the public schools shall be kept to a minimum.

All such activities shall be approved in advance by the principal of the school involved.

Each school principal shall be left to use his own discretion as to the type and exact numbers of benefits that will be held for the purpose of raising school or club funds.

CASH IN SCHOOL BUILDINGS

No money, other than petty cash, shall be kept overnight in school buildings, but shall be deposited in the designated school depository.

POLICY
FOR
ARRA REPORTING REQUIREMENTS

The Morehouse Parish School Board shall report, in accordance with the ARRA reporting requirements, ARRA funds received from the American Recovery & Reinvestment Act of 2009. It shall file quarterly reports with the Louisiana State Department of Education.

In compliance with reporting requirements, it shall comply with Public Law 111-5, Division A – Appropriations Provisions, Title XV – Accountability and Transparency, Subtitle A – Transparency and Oversight Requirements, Section 1512 and follow the guidelines set therein.

In making the reports, the Morehouse Parish School Board will rely upon guidance obtained from Federal Memorandum OMB M-09-21 issued on June 22, 2009 and OMB-M-10-08 Part No. 2 issued December 18, 2009 which revises and updates various items originally issued in OMB M-09-21, Section 5.

The Morehouse Parish School Board will submit such other reports as may be required. It shall adhere to all guidelines and requirements for sub-recipients.

For quarterly reports which are required to be submitted in reporting estimates of jobs created and retained, expenditures, etc. the provisions of M-10-08 of the Office of Management and Budget, and the provisions of Section 5 thereof, shall be followed, as they may be amended from time to time.

GASB 54 FUND BALANCE REPORT POLICY

The Morehouse Parish School Board recognizes that under GASB 54 the following categories of fund balances exist:

1. Non-spendable fund balance – not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not expected to be converted to cash such as inventories and prepaid items. It also includes the long term amounts of loans and notes receivable.
2. Restricted fund balance – amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation. (Examples are grants and taxes restricted to a specific use.)
3. Committed fund balance – amounts that can only be used for the specific purposes determined by formal action of the Morehouse Parish School Board (Board). Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action it employed to previously commit the funds. The formal action of the Board that commits fund balance to a specific purpose should occur prior to the end of the reporting period, but the amount, if any, which will be subject to the constraint, may be determined in the subsequent period. The commitment should be specific as to the purpose.
4. Assigned fund balance – amounts that are constrained by the Board's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the Board. The authority for making an assignment is not required to be made by the Board but the authorization to assign amounts for a specific purpose may be made by the business manager and Superintendent.
5. Unassigned fund balance – the residual classification for the general fund.

6. Special revenue funds – special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term proceeds of specific revenue sources establish that one or more specific restricted or committed revenues should be the foundation of the special revenue fund. (Examples are grant funds and tax funds dedicated for specific purposes.) The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. Disclosure will be made in the notes to the financial statement of the specific purpose of each special revenue fund.

Should the Morehouse Parish School Board set aside amounts for use in emergency situations or when shortages or budgetary imbalances arise, those amounts are subject to controls that dictate the circumstances under which they can be spent. The formal action that imposes the parameters for spending should identify and describe specific circumstances under which a need for the expenditure of those funds for stabilization arises. Those circumstances should be such that they would not be expected to occur routinely. The circumstances for use of such “stabilization funds” should be very specific. Simply to be used “in an emergency” or to “offset an anticipated revenue shortfall” would not be specific enough. Stabilization amounts should be reported in the general fund as restricted or committed if they meet the requirements. Arrangements that do not meet the requirements to be reported as restricted or committed fund balance shall be reported as assigned fund balance.

In the event that amounts have been expended when an expenditure is incurred for purposes for which both restricted and unrestricted balance is available, it shall be considered to have been expended from the restricted fund balance for that item.

FEDERAL AND NON-FEDERAL GRANTS – CASH MANAGEMENT PROCEDURES

APPLICABLE LAWS TO CASH MANAGEMENT

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Louisiana Department of Education on a cost reimbursement basis. So in most cases, expenditures are obligated and liquidated before reimbursement, 2 CFR 200.305. The only *exception* to this rule would be for the July and August payroll accruals.

However, if the District receives an advance in federal grant funds, the District will remit Interest earned on the advanced payment quarterly to the federal agency. The District may Retain interest amounts up to \$500 per year for administrative expenses. 2 CFR 200.305(b)(9).

INTERNAL CONTROLS PROCEDURES OVER CASH MANAGERMENTS

The Grants Management Coordinator will request reimbursement for actual expenditures incurred under the federal grants either monthly or quarterly (*depending on the state requirements*). The source document used to prepare the reimbursement request is the “Request for Summary Form” that is generated by the GFA system. The expenditure’s Reported on the “Request for Summary Form” are pulled directly from the general ledger System in GFA. The Grants Management Coordinator reviews the expenditure’s on the Request for Summary Form for reasonableness. Each time a request is made the Grants Management Coordinator runs a Revenue and Expense for the month o expenses requested and compares it to the amount requested on the “Request for Summary Form”. If there are any differences, the Grants Management Coordinator determines if any adjustments need to be made. The Grants Management Coordinator enters the information into the reimbursement requests. After the Grants Management Coordinator prepares the request of reimbursement it is printed out and sent to the Business Manager to review, sign, and submit. The majority of reimbursement requests are prepared and submitted to the state thru the eGrants website. There a few grants that are emailed to the state department. The Grants Management Coordinator updates an excel spreadsheet of funds requested which also shows the remaining balance of the grant. The Grants Management Coordinator gives the General Ledger Accountant a copy of the each reimbursement request which he/she uses as support in identifying/recording the funds when they come in. The Louisiana

Department of Education usually process reimbursement requests within 1-3 weeks. Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoice, time sheets, payroll stubs, etc.) and will make such documentation available for the Federal Agency or Louisiana Department of Education to review upon request.

ADVANCES

To the extent the District receives advance payments of federal grant funds; the District will strive to expand the federal funds on allowable expenditures as expeditiously as possible. Specifically, the District attempts to expend all drawn downs of federal funds within 72 hours of receipt. However; the advance payment method of receiving federal funds is rarely used.

FEDERAL AND NON-FEDERAL GRANT ALLOWABLE/UNALLOWABLE COST POLICY

POLICY STATEMENT

The Morehouse Parish School District shall adhere to all applicable cost principles governing the use of federal and non-federal grants and contracts. This policy addresses the importance of properly classifying costs, both direct and indirect, charged to grant funded projects and the proposed and actual expenditures are consistent with the grant agreement and all applicable federal rules embodied in the Uniform Grant Guidance at 2 CFR 200. District personnel who are responsible for administering, expending or monitoring grant funded programs should be well versed with the categories of costs that are generally allowable and unallowable.

REASON FOR POLICY

A large portion of financial support for the Morehouse Parish District comes from the federal government. This funding is in the form of direct support for District programs and often includes reimbursement for indirect costs. The Federal Uniform Grant Guidance identifies the criteria that must be met in order to properly charge these costs to federally funded projects. Individual non-federal awards may also include special terms and conditions that must be met before costs can be charged or reimbursed, which must also be considered before allocating certain costs to the award.

POLICY REQUIREMENTS

All costs expended using federal funds must meet the following general criteria laid forth in the Uniform Grant Guidance at 2 CFR 200, Subpart E:

- **Be necessary and reasonable** for the proper and efficient performance and administration of the grant program
- **Be allocable** to federal awards under the provisions of the federal circular
- **Be authorized** and not prohibited under state or local laws or regulations
- **Conform** to any limitations or exclusions set forth in the principles, federal laws, terms and conditions of the federal award, or other governing regulations as to types or amounts of cost items
- **Be consistent** with policies, regulations, and procedures that apply uniformly to both federal awards and other activities of the District
- **Be accorded consistent treatment.** A cost may not be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost
- **Except as otherwise provided** for in the federal circular, be determined in

- accordance with generally accepted accounting principles
- **Not included as a cost** or used to meet cost sharing or matching requirements of any other federal award in either the current or a prior period
 - **Be net** of all applicable credits
 - **Be adequately documented**

DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect. In general, direct costs are those that can be identified specifically with a particular cost objective while indirect costs are those (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost. If an indirect cost rate is going to be utilized for charging indirect rates, the rate must first be approved by the applicable approving authority.

COST TRANSFERS

Any costs charged to a federal or non-federal award that do not meet the allowable cost Criteria must be removed from the award account and charged to an account that does not Require adherence to federal Uniform Grant Guidance or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding. Grant Program Managers, Program Supervisors, accounting personnel, school personnel and any other individuals responsible for expending Grant Funds are held responsible for compliance with Uniform Grant Guidance and must understand that severe penalties and funding disallowances could result from instances of non-compliance.

CONTROL ACTIVITIES OVER ALLOWABLE/UNALLOWABLE COST

Each Program Supervisor collaborates with their staff department and school principals to Gather information to be used in the budget process. The Program Supervisor notifies the Grants Management Coordinator of any employees whose salaries are to be funded by grants. The Grants Management Coordinator communicates with the Payroll Accountant to get salary information and the retirement rates to be used to complete the payroll items on the budgets. The Payroll Accountant sets up salary related information in the payroll system in accordance with the School Board salary schedule and what is allowed for in the grant budget. Program budgets are entered and completed mainly by the Program Supervisors and the Grants Management Coordinator completes the budgets on the smaller grants (LA4 and Preschool 8g). The Superintendent approves all grant applications and

budgets and completes the submission. When a grant has been approved in eGrants the Program Supervisor and the Grants Management Coordinator are notified by email. The Grants Management Coordinator gets copies of all approved program budgets, which either Come from the eGrants website or directly from the program supervisor.

All purchases to be paid with grants must be initiated by a purchase requisition (*with the exception of certain contracted services*). The Program Director reviews all purchase requisitions to determine if costs are allowable. The purchase requisition must be signed for approval by the Program Supervisor before the purchase can be made. The purchase requisition is then forwarded to the Grants Management Coordinator to be coded or if already coded then the Grants Management Coordinator reviews code for accuracy. If a purchase requisition is sent to Grants Management without the Program Supervisor's signature of approval and/or without specifying which fund that the purchase is to be charged to, then it is sent to the Program Supervisor. The majority of coding for grant expenses is done by the Grants Management Coordinator. The Special Ed Department does the majority of the coding for Special Ed related grants which is reviewed by the Grants Management Coordinator for accuracy. All out of parish travel paid with grants is reviewed and coded by the General Ledger Accountant. The General Ledger Accountant works with the Grants Management Coordinator for any coding issues. The Business Manager reviews and approves all purchase requisitions before forwarding to the Purchasing Manager or Accounts Payable for further processing. Any purchase requisitions that were completed for hotel or conference registration are sent to Accounts Payable for further processing. All other purchase requisitions are sent to the Purchasing Manager. All Stipend pay documentations, timesheets for extra pay, and travel/mileage reimbursement support, *etc.* must be signed by the Program Supervisor, Principal (*if applicable*) before it is sent to Grants Management Coordinator to be reviewed and coded (*if not already coded*). The support is then sent to the Business Manager for final approval. Payroll related items including stipend pay documentation and timesheets for extra pay are sent to the Payroll Accountant to be entered into the system and processed. The Payroll Accountant collaborates with the Grants Management Coordinator for any questions concerning coding. The Grants Management Coordinator does periodic reviews of grant expenses in the general ledger for expenses that may be improperly coded. For each grant, the Grants Management Coordinator maintains and updates a budget to actual spreadsheet each time a reimbursement request is done. The spreadsheet shows the total amount that has been requested and the remaining balance for each line item/object code. The spreadsheet is reviewed to determine that expenses appear reasonable and it is also use to determine when budget revisions are needed.