# LANSING SCHOOL DISTRICT

# ACCOUNTING PROCEDURES

Table of Contents

DISCRETIONARY BUDGETS [3](#_Toc312308199)

[ACCOUNT CODE STRUCTURE & BUDGET REPORTS](#_Toc312308201) 4

**SCHOOL DEPOSITS** 5

**PAYMENTS & CASH PROCEDURES** 6

**CONFERENCE REQUEST FORMS** 7

**DISTRICT PURCHASING CARDS** 8

**ADJUSTING JOURNAL ENTRIES/EXPENSE TRANSFERS** 8

**STAFFING** 9

[ACCOUNTS PAYABLE](#_Toc312308202) 10

[FORMS](#_Toc312308205) 11

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# DISCRETIONARY BUDGETS

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DISCRETIONARY BUDGETS cover expenditures for supplies, equipment, purchased/contracted services (including print shop charges, repairs and rentals), additional hours and temporary/substitute wages/benefits.

**Q: When are building administrators notified of allocations?**

A: Allocations are usually published during the month of May. Budget Administrators are able to run budgets as of July 1st and are requested to run budgets at a minimum of once a month.

# NON-GRANT DISCRETIONARY BUDGETS

# In order of appearance on monthly report:

1. Discretionary – Department #000
2. Co-Curricular Pay – Department #013
3. Music Repair (grades 7-12 with music programs only) – Department #015

 C. SIT (School Improvement Team) – Department #169

 D. School Libraries – Department #209

 E. Student Activity or Agency – Fund #71 or #9xxx grants

**CATEGORIES B THROUGH E ARE DESIGNATED FOR SPECIFIC PURPOSES OR PROGRAMS. BUDGET CANNOT BE TRANSFERRED IN OR OUT OF THESE CATEGORIES.**

 WHEN DISTRICT RESOURCES ALLOW FOR BUILDING CARRYOVER, IT WILL BE ADDED TO CATEGORY A, ANNUALLY, TYPICALLY IN THE FALL. ALLOCATIONS FOR CATEGORY A ARE ALSO TYPICALLY ADJUSTED FOR ACTUAL ENROLLMENT AT ABOUT THE SAME TIME.

**Q: What is the allowable spending period for non-grant funds?**

A: The District’s fiscal year starts on July 1st and runs through June 30th. Goods and services must be physically received or rendered by June 30th to be counted in the current fiscal year. Budgets are intended for use in the fiscal year for which the funds are allocated.

**EXPLANATION OF CONTROL GROUP BUDGETING (As used for non-grant funds)**

Control group budgeting, as used for non-grant funds, involves housing budget amounts on detail accounts while grouping accounts where all segments of the account code, except for the department code, remain the same. When a detail account is charged, the available budget in the related control account is checked.

**Detail Account Control Account**

**Object Code Range Description Object Code**

1800 to 1890 Discretionary Salaries 1999

2100 to 2920 Fringe Benefits 2999

**Sample Budget**

 **Group of Accounts Budget Amount Expenditure Amount**

Control Account:

1111100BB000000 29996150 $680.00

Detail Accounts:

Health 1111100BB0000000 21306150 0.00 400.00

Retirement 1111100BB0000000 28206150 0.00 100.00

FICA 1111100BB0000000 28306150 0.00 180.00

 680.00 680.00

 Expenditures may occur in any proportion among the three detail accounts as long as the total expenditures do not exceed $680. Note all segments of the account numbers in this group are the same except for the 8 digit account code.

*Note:**The use of group budgeting means that budget transfers are generally not required.*

Control group budgeting is not used for purchased services, supplies/materials, equipment, etc. and each area may only be spent according to the posted budget.

# ACCOUNT CODE STRUCTURE

# ACCOUNT NUMBER SEGMENT MAP

Account Number Segments:

|  |  |
| --- | --- |
| ASN | Account |
| Fund | Function | Descriptive | Building | Department | Grant | Object | Activity |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| xx | xxx | xx | xx | xxx | xxxx | xxxx | xxxx |

*1 - Fund (ex- “11” for General Fund or “71” for Agency Fund)*

*2 – Function (ex- “111” for Regular Elementary Education or “241” for principals’ office)*

*3 – Descriptive/Free Definition is used when necessary to differentiate two otherwise like accounts.*

*4 – School Building Number (example -“05” for Eastern or “08” for Everett)*

*5 – Department Number (example -“169” for School Improvement Team funds)*

*6 – Grant Code - Any value in the eighth segment indicates a grant (ex- “1006” for Title I or “0000” for non-grant)*

*7 - Below is an outline of the fourth segment or object codes in discretionary budgets.*

**Detail Account**

**Object Code Range Description**

1810 to 1990\* Temporary and Additional Hour Salaries

3110 to 3990 Purchased Services (including mileage, conferences,

 field trip admissions)

4110 to 4900 Rentals & Repairs

5110 to 5990 Supplies & Material

6110 to 6900 Capital Outlay or Equipment

**\*Only substitute classroom teachers due to either open positions or health related absences (object 3110) will be centrally funded, all other temporary salaries and additional hour wages will be paid with building discretionary funds.**

*8 – Activity - Any value in the ninth segment indicates a course or program (example - “2200” for science)*

# NEW FUNDRAISING/DONATION ACCOUNTS

New accounts can be created by filling out a “New Fundraising Account Form” which can be obtained by emailing the Accounting Department at Accounting@lansgingschools.net

# BUDGET REPORTS

Budget reports can be generated at any point in time by a principal or administrator. Please see 5.1 eFinance guide for instructions on how to run reports.

# SCHOOL DEPOSITS

Deposit slips should indicate your efinance account number. The bank scans the deposit slip into their system and we use this information to determine where funds should be posted to in efinance. If more than one account is being used, then the deposit slip should clearly indicate the accounts and the amount for each account. For example, the following would be written on the slip for a split funded $100 deposit:

* #11-111-00-00-000-9003 59900000 - $50.00
* #11-111-00-00-000-9005 59900000 - $50.00

Sometimes grantors will send checks for new grants to the school. If this happens, please contact Shawna Darling at x3031 for a new grant account so that the deposit will be applied correctly. New grant funds should not be deposited into a 9xxx grant as we need to track these funds separately.

Cash and checks should be kept in a secure location (vault or safe) and deposits should be made weekly (at a minimum).

The school should maintain records for all deposits. For each deposit, at a minimum, there should be a listing of the checks, the purpose of the funds being deposited (for example: Field Trip Deposit for J. Jones, and a copy of the check(s).

In the event that a check is returned by the bank due to a deposit correction or NSF charge, the Accounting Office will charge the items back to the account(s) that received the monies, if we are able to determine what account(s) were used. In those cases where we are unable to determine the account(s), we will charge the item(s) back to the building’s discretionary 9xxx grant account. The Accounting Office will send the building a notification memo at which time the building would be responsible for following up on receiving replacement funds.

DEPOSIT SLIPS

Prior to running out of deposit slips, the building administrator should contact the accounting department to order more slips.

**Q: How often should I make deposits?**

A: Cash and checks should be kept in a secure location (vault or safe) and deposits should be made weekly (at a minimum). In no case should cash accumulate on school premises nor should cash be left over the weekend. If cash is received at a rapid pace, daily deposits should be made.

**Q: How do I designate an account for the deposit?**

A: Please write the account number you wish to have the money deposited directly on the deposit slip. This slip will be uploaded online by the bank and the accounting department will use this to make the deposit into the correct account.

**Q: What do I do after a deposit has been made?**

A: Each time a deposit is made, the yellow copy of the deposit slip should be kept by the school for their personal records. Deposit slips are no longer needed by the accounting department since this can be viewed electronically.

**Q: How soon will the funds be available for use?**

A: Deposits are generally posted to the account within five (5) business days.

PAYMENT & CASH PROCEDURES

**Q: How do I reimburse an employee?**

A: Per the Lansing School District board policy, personal reimbursements are not permitted.

* For conference reimbursements, a fully approved conference request form must be filled out along with original, itemized receipts with the exception of meals which is reimbursed at the current GSA per diem rate. This is given directly to the Accounts Payable department.
* For mileage reimbursements, a mileage log must be filled out and signed by the designated supervisor with a valid account number. This is given directly to the Accounts Payable department.
* All other purchases must be made via purchase order or district credit card.

Note: Employees will not be reimbursed for sales tax paid on purchase of goods.

**Q: How do I pay an invoice?**

A: On the occasion a purchase order is not utilized, the original invoice must be sent to accounts payable and a corresponding requisition must be submitted with the invoice number in the description. Payments to vendors cannot be made with vendor statements or packaging slips.

**Q: How do I pay an independent contractor?**

A: For contracted services payments, a completed Contracted Services Agreement (see Appendix A) must be completed, signed, and submitted to the purchasing department along with a corresponding requisition. Per IRS regulations, the independent contractor must provide his or her tax identification or social security number.

**Q: How do I pay a sporting official (e.g., referee, umpire, or timekeeper)?**

A: Payments to officials are made via ArbiterPay or can be paid with a district check. The check request must include the official's social security number and address.

**Q: Is there an annual deadline for placing orders?**

A: Yes, ordering deadlines will be published annually.

**Q: Whom should I contact if I receive a message that I am “not authorized to access this account”?**

A: Contact the Accounting Department to report a problem accessing an account. Only District employees may utilize the online purchase requisition feature.

**CONFERENCE REQUEST FORMS**

The standard Conference Request Form may be obtained from the Lansing School District's Human Resources Department.

**Q: How do I request prepayment of conference fees?**

A: If prepayment of a conference fee is requested, the completed registration form must be attached to the approved Conference Request form and sent to the accounts payable department. A corresponding requisition should be entered the date a conference request form is submitted for approval. If a district purchasing card is utilized when registering, the approved Conference Request form and detailed receipt must be submitted with monthly reconciliation documents. Per district practice, payments for conference-related costs where a substitute is required cannot be made without authorization from Human Resources.

**Q: How do I know what my per diems are?**

A: For Per Diem rates, visit:

 <http://www.gsa.gov/portal/content/104877?utm_source=OGP&utm_medium=print-radio&utm_term=perdiem&utm_campaign=shortcuts>

 These rates will vary by city.

**Q: How do I request reimbursement for costs incurred while attending a conference?**

A: The “Actual Expenses” section of the fully approved conference request form must be filled out along with original, itemized receipts. This is given directly to the Accounts Payable department.

*Note: District guidelines for reimbursing travel expenses will remain in force even when*

 *grant funds are being used.*

**DISTICT PURCHASING CARDS**

**Q: How do I request a credit card?**

A: Fill out a purchasing card application located on the Lansing School District’s website under the purchasing department. This must be approved by a designated supervisor and then submitted to the purchasing department for processing. The purchasing department will put in a request to Fifth Third Bank to get a purchasing card issued to the cardholder. When it arrives to the purchasing department, which will take about 7 to 10 business days, it is the responsibility of the cardholder to come pick it up.

**Q: What do I do with receipts for purchases?**

A: The Purchasing department will be responsible for sending out monthly statements to the cardholder. This will be done on or after the 28th of each month. This statement must be reconciled against your receipts for accuracy. Forward your signed log, statement, and all receipts to your supervisor for approval. Signatures will need to be either a wet signature or a digitally time-stamped signature. A typed in signature will not suffice. Purchasing card logs must be submitted to pcards@lansingschools.net no later the 10th of the following month. Any purchasing card logs and receipts that are not received by the Purchasing department by the above noted deadline will have their available balance reduced to $0 until it is received.

**ADJUSTING JOURNAL ENTRIES**

If an expenditure needs to be moved from one account to another, fill out an “Expense Transfer Form” located on the Lansing School District’s website under the finance department and submit this form to the accounting department for processing.

If budget needs to be moved from one account to another, fill out a “Budget Transfer Form” located on the Lansing School District’s website under the finance department and submit this form to the accounting department for processing.

STAFFING

All forms related to staffing are available on the Lansing School District website.

PERSONNEL REQUISITIONS

Personnel requisitions are used to fill vacancies and track the movement of employees within the District.

**Q: When is a personnel requisition needed?**

A: Personnel requisitions are needed for the following:

1. To post a vacancy
2. A staff member changes grade level within the same school
3. A title change within the same building
4. A change in location
5. A funding source change
6. FTE change

**Q: Who needs to sign the requisition?**

A: The principal or the department head who is the budget authority will need to sign the requisition.

**Q: What constitutes a valid signature?**

A: A valid signature is either an original signature or an electronic signature with a date and time stamp. Typed signatures are not valid.

**Q: Who do I send the completed requisition to?**

A: If the position is grant or split funded, the requisition will need to be sent to compliance@lansingschools.net If the position is general funded *only,* the requisition should be sent to staffing@lansingschools.net

 *\*please note that a completed requisition includes a valid account number and FTE*

ADDITIONAL HOUR TIMESHEETS

Additional hour timesheets are used to pay staff members when they work outside of their contractual hours.

**Q: Who needs to sign the additional hour timesheets?**

A: The employee would sign the additional hour timesheet and submit to their supervisor for approval. The principal or the department head who is the budget authority will need to sign the timesheet as well.

**Q: What constitutes a valid signature?**

A: A valid signature is either an original signature or an electronic signature with a date and time stamp. Typed signatures are not valid.

**Q: Is a valid account number required to be on the timesheet when it is submitted?**

A: Yes, a valid account number will need to be on the timesheet when it is submitted. Funding also needs to be available in the account to cover the hours being paid. If funding is not available, a budget transfer will need to be submitted to Accounting@lansingschools.net before the timesheet will be able to be processed.

**Q: Who do I send the completed additional hour timesheet to?**

A: If the timesheet is grant or split funded, the timesheet will need to be sent to compliance@lansingschools.net If the timesheet is general funded *only,* the timesheet should be sent to staffing@lansingschools.net

ACCOUNTS PAYABLE

All invoices and packing slips should be sent to ap@lansingschools.net.

**Q: What is the approval process for an invoice to be paid?**

A: Invoices are received in Accounts Payable and sent to the appropriate school or department for review and approval to pay. Once approved, if the invoice is being paid with general funds, it will be included in the next check run, if grant funded, it will be forwarded to compliance for an additional level of review and approval prior to payment being issued.

**Q: Who needs to provide approval to pay the invoice?**

A: The principal or the department head who is the budget authority will need to provide approval to pay. If grant funded, compliance will also need to provide approval.

**Q: When are checks/vouchers issued?**

A: Checks/vouchers are generally issued every Thursday. Adjustments are made due to holidays and end of year procedures.

**Q: Is a valid account number required to be on a check request or non-PO payment request?**

A: Yes, a valid account number will need to be on ALL check requests and non-PO payment requests. These requests also must be signed by the budget authority. Funding also needs to be available in the account to cover request/invoice. If funding is not available, a budget transfer will need to be submitted to Accounting@lansingschools.net before the request/invoice will be able to be processed.

**Q: What constitutes a valid signature?**

A: A valid signature is either an original signature or an electronic signature with a date and time stamp. Typed signatures are not valid.

**Q: Can payments be issued from a quote, statement, or contract?**

A: No. Payments are only issued from invoices.

**FORMS**

Please visit [www.lansingschools.net](http://www.lansingschools.net) for all current forms.