

Payroll

1. Payroll entries for the two-week period must be entered and verified by 12:00 p.m. on the non-payday Friday.
2. A time entry report should be printed, reviewed, signed by the administrator and forwarded to payroll by 12:00 p.m. on the non-payday Friday.
3. Substitute teachers should be reconciled daily in AESOP. A Budget Code must be entered for any teacher with an Absence Code of District Initiated. Absence Codes can be obtained from the DIAP's with Codes document on the Google Drive provided by the Instruction Office.
4. Extra-curricular pay requests should be submitted to Human Resources no later than February 28. Lunchroom supervisor pay requests for teachers should be turned in at the end of each semester to Payroll.
5. Direct Deposit or a prepaid debit card is required for all employees. Contact Payroll for appropriate forms.

Tax Sheltered Annuities (Section 403b Plans)

1. Tax-sheltered annuities are deducted from all pays available during the calendar year.
2. A district approved Salary Reduction Agreement must be completed and submitted to Payroll for all tax-sheltered annuity deductions.
3. The deduction limit is determined annually by the Internal Revenue Service. For 2015, the deduction limit is \$18,000 for most employees. Exceptions exist. Contact your investment company or the district's third party administrator (below) to discuss your specific situation.
4. The following companies are district authorized providers of section 403(b) tax-sheltered Annuity plans:
 - Fidelity Investments
 - Franklin Templeton
 - GLP & Associates
 - GWN Securities
 - Kemper/Chase Funds
 - Paradigm Equities, Inc.
 - Security Benefit
 - VALIC Annuity Company
 - VanGuard Fiduciary Trust Co.
5. All requests for distributions, transfers and loans should be made through our 3rd party administrator: GLP Strategic Administrative Group, 37000 Twelve Mile Rd., Suite 101, Farmington, MI 48331. Phone: 877-457-9467.

Grant Procedures

PBIS

1. All grant applications must be approved by the Superintendent prior to submission.
- ★ 2. The grant application, budget, and approval document must be on file in the Business Office prior to any expenditures being incurred.
3. A chart of accounts will be prepared and distributed to the grant administrator once approval has been received.
4. Prior to the expenditure of any grant funds, it is the grant administrator's responsibility to notify Payroll of the appropriate account numbers for any wages to be charged to the grant.
5. Expenditures must be charged to the appropriate account at the time the expense is incurred. Journal entries to transfer grant costs after the grant period has ended will not be allowed.
6. Expenditures must be made in the fiscal year for which the grant is awarded.
7. Purchases must follow the purchasing policies of the school district.
8. Expenditures must be made in accordance with the submitted budget.
9. If a budget amendment is made, a copy must be furnished to the Business Office.
10. It is the grant administrator's responsibility to monitor grant expenditures on a monthly basis.
11. All grant funds must be spent by the end of the grant period. For most grants this means the item has been received or the expenditure has been incurred by the grant ending date. Some grants allow purchase orders encumbered by the end of the grant period to be charged to the grant. If purchase orders are to be encumbered, they must be entered by the last day of the grant period. No back dating of purchase orders will be allowed. Also, all items on purchase orders encumbered must be paid for within the time frame allowed for by the grant. It is the grant administrator's responsibility to ensure that these timelines are met. Purchase orders not paid within the stipulated time frame will not be reported as an expense against the grant on the final expenditure report.
12. The Business Office will request all grant funds and file any financial reports required by the grant unless other arrangements are made.