TOWN OF BROOKLYN

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BROOKLYN PUBLIC SCHOOLS

ACCOUNTING POLICIES AND PROCEDURES

Latest Revision: 12/14/2022

TOWN OF BROOKLYN

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ACCOUNTING MANUAL INTRODUCTION

The Accounting Manual illustrates the accounting principles and practices utilized by the Town of Brooklyn and the Brooklyn Board of Education. The manual includes but is not limited to: chart of accounts; year-end procedures; purchasing process; and cash/receipt/disbursement functions. Policies and procedures are continually updated and developed to address new transactions and situations. These new policies and procedures will be incorporated into the Accounting Manual to ensure that it is maintained at a current level. The Accounting Manual is intended for use as a reference book by Town and Board of Education employees, as well as any other staff member with budgetary or financial responsibilities. There is an underlying assumption that the individuals for whom it was written will have a general understanding of the financial processes in a municipality and school district.

The Accounting Manual addresses certain areas that may also be incorporated in the Town ordinances as well as the Board of Education Policies. The manual should be used in conjunction with these documents to ensure legal requirements are being met when accounting functions are performed.

The purpose of this Accounting Manual is to provide a document to outline the overall internal accounting procedures to be adhered by the Town of Brooklyn and Brooklyn Board of Education employees and elected officials. This document will ensure consistency in the application of accounting standards as well as operational continuity.

DIVISION OF DUTIES

The following is a list of personnel who have critical responsibilities directly related to Town finances:

First Selectman

1. Prepares and presents to the Board of Selectmen a proposed annual budget.
2. Recommends amendments to the budget, as needed, to the Board of Finance.
3. Ensures that proper budgetary controls maintain the integrity of the amended budget.

Superintendent of Schools

1. Prepares and presents to the Board of Education a proposed annual budget.
2. Recommends amendments to the budget, as needed, to the Board of Education.
3. Ensures that proper budgetary controls maintain the integrity of the amended budget.

Board of Finance

1. Reviews the proposed budgets and moves the proposed budget to Town Meeting.
2. Considers amendments to the budget as requested by the First Selectman.
3. Reviews financial reports at the regularly scheduled meeting of each month.
4. Authorizes additional appropriations in accordance with the Town Ordinances.

Board of Education

1. Considers amendments to the budget as requested by the Superintendent
2. Reviews monthly financial reports at the regularly scheduled meeting of each month.
3. Authorizes transfers of funds between accounts in alignment with Board of Education policies.

Finance Director & Business Manager:

1. Reports directly to the First Selectman and Superintendent of Schools respectively
2. Maintains and reconciles the General Ledger system.
3. Assists the First Selectman and Superintendent in the preparation of the annual budgets.
4. Supports independent auditors in the preparation of the annual audit.
5. Prepares all financial reports, including monthly reports.
6. Reviews all vouchers, invoices, and checks (Board of Selectmen finalize Town expenditures, Superintendent finalizes Board of Education expenditures).
7. Executes authorized Fund transfers (jointly with other staff).

TOWN OF BROOKLYN

SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting: The accounts of the Town of Brooklyn and the Brooklyn Board of Education are organized on the basis of funds and account groups, each of which is considered a separate accounting entity.

Basis of Accounting: The modified accrual basis of accounting is utilized. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period.

Encumbrances: Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation is employed during the year in the General Fund.

General Fixed Assets: General fixed assets have been acquired for general operations purposes. Assets purchased are recorded as expenditures in the General Fund or other governmental funds. Depreciation is not recorded for general fixed assets in accordance with generally accepted accounting principles applicable to governmental units.

Grant Compliance: When a new grant is received or renewed, a copy of the executed grant must be forwarded to the Finance Director, who will oversee the financial component and correspondence related to the grant.

TOWN OF BROOKLYN

CHART OF ACCOUNTS

The chart of accounts is the core of the system because it defines the criteria by which all accounting events or transactions are classified and recorded. The chart of accounts also provides the framework within which information in accounting records is extracted, summarized, and reported. Accordingly, the chart of accounts permits the classification of accounting information in a way which facilitates control of the Town and District assets and liabilities, and is useful to those who receive the financial reports including internal management, appointed officials, and the public. To fulfill these objectives, the revenue and expenditure chart of accounts classify information in the same format and level of detail as that used to prepare, review, and adopt the annual budget.

Elements in the Chart of Accounts

The chart of accounts includes the following classifications for the Town of Brooklyn:

1. Fund Code - to distinguish between the different funds and account groups;
2. Function Code - a method of classification to group expenses by purpose;
3. Department Code - identifies specific departments within the town;
4. Object - categorizes actual expenses, budgeted amounts for expenses, and encumbrances, into categories that describe the nature of the goods or services purchased.

The chart of accounts includes the following classifications for the Brooklyn Board of Education:

1. Fund Code - to distinguish between the different funds and account groups;
2. Location Code - specific to the School District accounts, this distinguishes between buildings.
3. Function Code - a method of classification to group expenses by purpose;
4. Program - classification of instructional or other expenditures to determine cost;
5. Object Code - categorizes actual expenses, budgeted amounts for expenses, and encumbrances, into categories that describe the nature of the goods or services purchased.

Coding the Chart of Accounts

A set of codes must be established to identify each element in the chart of accounts. The following is an outline of Brooklyn's system of coding for each element in the chart of accounts:

Object Codes:

10000 through 19999 - Assets

20000 through 29999 - Liabilities

30000 through 39999 - Fund Balance

40000 through 49999 - Revenue

50000 through 59999 - Expenditures

As new accounts are created the codes that are assigned should be consistent with the structure of the accounts as reflected above. Board of Education accounts will be developed in consultation with the Financial Accounting for Local and State School Systems manual published by the National Center for Education Statistics and the U.S. Department of Education.

TOWN OF BROOKLYN

POLICIES REGARDING AUDIT PROCEDURES

The audit is a combined effort by many of the Town of Brooklyn departments working in coordination with each other. The Finance Director heads up the coordination between the departments.

At fiscal year-end (June 30), an audit report should be prepared summarizing the total income and expense activity for the year, as well as other financial information required as part of such an audit. An independent and qualified audit firm shall complete the annual audit with the assistance of the Finance Director and other staff. Some grant funding may require additional audit material, and those materials should be considered as part of the regular annual audit. The audit shall be completed and submitted no later than December 31 following the conclusion of the fiscal year.

A balance sheet for the fiscal year should be prepared as of June 30 and should be made available by September 1.

I. Preliminary Planning for the Audit

A. Finance Director:

1. To provide a copy of all new and/or changes to local ordinances
2. To provide a copy of all new and/or changes to policy and procedures manuals
3. To provide information regarding any notes and/or bonds and amortization schedules
4. To provide any lease agreements
5. To provide copies of approved budgets for audit year and current fiscal year
6. To produce budget to actual financial reports for general fund
7. To produce latest financial report for all other major funds
8. To provide a list of all Board members and email addresses
9. To provide code of ethics and conflict of interest policies if any
10. To provide a list of all cash accounts and account numbers, including any that have been closed during the fiscal year
11. To provide any information regarding additions and reductions in debt during the current fiscal year; also any refinancing
12. To provide information and back up data regarding any budget adjustments
13. Verified list of internal controls
14. To provide a list of all Town financial contacts and email addresses

B. Tax Collector & Assessor
    1. To provide the Grand List summary for the tax year as well as the unposted rate book
    2. To provide a reconciliation of the Grand List to the Tax Levy in the unposted rate book
    3. To provide a list of the top 10 taxpayers in Town

II. Audit Field Work

A. Finance Director
    1. Trial balances-final and balanced to each fund
    2. Bank reconciliations for all bank accounts held as of end of fiscal year
    3. Accounts receivable-measurable and available but not received at end of fiscal year
    4. Long-term receivables-received after August 31st
    5. Prepaid Expenditures-expenses paid for next fiscal year
    6. Accounts payable for services and goods received but not paid for by end of fiscal year
    7. Encumbrances committed against the budget by purchase order or contract
    8. Fund balances
    9. Budget and budget amendments since preliminary planning
    10. Financial reports-budget versus actual reports
    11. Performance Bond funds-summary of fiscal year activity
    12. Capital non-recurring fund details
    13. Capital assets
    14. GASB and Actuarial Reports for Fire Department
    15. Employee retirement system

B. Finance Assistants & Human Resources
    1. Assist the Finance Director in providing any documents listed above.
    2. Accrued payroll-payroll earned before June 30th, but not paid until after June 30th
    3. Compensated absences-vacation and sick days earned but not yet taken
    4. Special termination benefits-early retirement benefit packages
    5. Other post employment benefits-actuarial report
    6. Other payroll records-941's reconciled to expenditures
    7. To provide any new and/or changes to retirement plans
    8. To provide any new and/or changes to employee/personnel manuals
    9. To provide any union contracts in effect during the year
    10. To provide an organizational chart

C. Tax Collector
   1. Property tax information
      a) Beginning balances equal to prior year ending taxes receivable
      b) Current year levy reconciled with the grand list
      c) Lawful corrections that agree with the Assessor's records
      d) Cash collected reconciled with cash collected in Finance Director's report
      e) Transfer to suspense should agree with amount approved by Board of Finance
      f) Refunds which should agree with Selectmen's expenditure report
      g) Ending balances which should agree to the detail in the posted rate book
      h) Grand ratebook balance sheet reports
      i) Delinquent report
      j) 60 Day Collection report

For additional guidance:

See Board of Education Policy 3434

TOWN OF BROOKLYN

POLICIES REGARDING THE PROCEDURES FOR BANKING TRANSFERS

These policies have been implemented in order to have a document chain of procedures and to put safeguards in place when requesting, initiating, approving and posting all types of bank transfers. Bank transfers performed electronically are done on the internet through the Berkshire Bank Business Online Banking-Cash Management System.

I. Generating, Approving & Posting All Bank Transfers

A. General Procedures
1. Requests for transfers are done on the "Transfer of Funds" form by the Finance Assistant to the Finance Director. If the Finance Director is not available, then requests are done to the First Selectman.
2. The format to perform all bank transfers.
    a) Electronically through the Cash Management System
        (1) The Finance Director initiates the bank transfers. If the Finance Director is not available, the First Selectman initiates the bank transfers.
        (2) All transfers are posted to the Financial System by the Finance Assistant

B. Bank Transfers
1. The withdrawal and deposit of funds from one Town of Brooklyn bank account to another Town of Brooklyn bank account within the same bank.

C. Wire Transfers
1. Two types
    a) Transfers from one Town of Brooklyn bank account to another Town of Brooklyn bank account at another bank or financial institution.
    b) Transfers from one Town of Brooklyn bank account to another entity's bank account.

D. ACH Debit Transfers
1. Transfers from one Town of Brooklyn bank account to another entity's bank account that goes through the Automated Clearing House banking system

TOWN OF BROOKLYN

POLICY REGARDING OPENING AND RECORDING OF BIDS & PROPOSALS

Purpose:

To ensure to the citizens of the Town of Brooklyn, bidders and the general public that all bids are handled ethically, honestly and appropriately. All bids and/or proposals shall follow these requirements upon receipt of, the opening of, and the recording of such bids and/or proposals.

Receiving of Bids/Proposals:

The bids/proposals shall be stamped or written thereon with the date and time received and the signature of the Town of Brooklyn employee receiving. The employee receiving a bid shall, as soon as possible, deliver the bid/proposal to the appropriate office required in the invitation to bid. The bid/proposal shall not be opened until the date and time specified in the invitation to bid, if so specified.

Opening Bids/Proposals:

The bids/proposals shall be opened according to the specifications of place, date and time in the invitation to bid, if so specified. The opening of the bids/proposals shall be open to the public in the presence of at least one other Town of Brooklyn or Board of Education employee.

Recording of the Opening of Bids/Proposals:

The member(s) present and witnessing the opening of bids/proposals shall be documented. Any others present at the opening should also be so noted including any bidder's representative(s) and general public. The documentation of the place, date and time and those present, along with the name of every company/vendor whose bids were opened, amount of each bid, and the name of the bidder that was awarded the bid. If the decision of awarding which bid/proposal is not made at the opening, the award shall be made available to anyone requesting their decision.

For additional guidance:

See Town Ordinance 2-41 - Purchasing Procedure

See Board of Education Policy 3312.2, 3313.1, 3320

TOWN OF BROOKLYN

POLICY REGARDING BID PROCESS FOR THE PURCHASE OF GOODS AND SERVICES

1. Purchases for the Town of Brooklyn shall be made under the following rules:
    a. All contracts for goods or for services requiring the expenditure of five thousand ($5,000.00) dollars or more shall require the submission of competitive bids based upon specifications prepared by the Selectmen, Board of Education or their designee.
    b. All contracts for goods or services requiring the expenditures of from one thousand ($1,000.00) dollars to four thousand nine hundred ninety-nine ($4,999.00) dollars shall be awarded based upon three (3) or more written quotations for such goods or services involved.
    c. The Selectmen shall yearly, by July 30, obtain quotes of hourly rates for equipment and labor from contractors desiring to do business with the Town of Brooklyn. Each such hourly rate schedule shall be binding upon the submitting contractor for one fiscal year or until notified by the contractor that the quotation is no longer valid.
    d. A public notice to potential bidders shall be given at least ten (10) days before the submission date of bids. All such sealed bids shall be opened publicly.
    e. The Selectmen reserve the right to determine which bid is in the best interest of the Town, and the low bidder is not guaranteed the bid.
    f. The purchasing procedure set forth in this section shall not apply to the following:
        i. All professional services such as architects, engineers, legal counsel and other professional consultants.
        ii. Any contract for goods purchased or services rendered which contract is covered by an existing state or regional bid such as those obtained by the State of Connecticut or the Northeastern Connecticut Council of Governments.

(Ord. No. 91-4 § 1; Ord. 7/16/12)

For additional guidance:

See Town Ordinance 2-41 - Purchasing Procedure

TOWN OF BROOKLYN

POLICIES REGARDING CAPITAL & NON-RECURRING PROCEDURES

The Capital & Non-Recurring fund is established in order to develop a comprehensive financial and operational planning tool for capital and non-recurring expenditures. The fund is to be used for the acquisition or construction of major capital facilities or operating costs of a non-recurring nature. Appropriations for the capital projects do not lapse at the end of the fiscal year, but remain in effect until the project is completed. Descriptions of approved Capital projects will state the name of the project, year it was approved, original amount. Unused balances will carry over into next fiscal year until project is closed out.

All appropriations to the Capital & Non-recurring fund must be approved by the Board of Finance. This includes additional appropriations and transfers between appropriations. Unexpended balances for completed projects lapse into the undesignated fund balance.

Sources of funding for the Capital & Non-recurring fund shall include but not be limited to:

Capital & non-recurring monies are funds received from the State of Connecticut, U.S. of America, and other agencies that are not budgeted, or transfers in from the Town of Brooklyn (General Fund) that are budgeted for particular capital projects that are not road and bridge projects, and are not to be expended in the General Fund appropriations.

All such funds are to be posted to the "Brooklyn Capital & Non-Recurring Fund”. These monies are accumulated and spent down for the purpose of each particular capital project. Balances are not turned back to the General Fund, unless the transfer(s) is/are in the approved General Government Budget.

The accounting records and the processing of transactions for the Capital & Non-recurring fund shall conform to the accounting policies and procedures as set forth in the Accounting Manual.

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POLICIES REGARDING CAPITAL ROAD & BRIDGE PROCEDURES

Capital & non-recurring monies are funds received from the State of Connecticut, U.S. of America, and other agencies not budgeted, or budgeted transfers in from the Town of Brooklyn for particular road and bridge capital projects, and not to be expended in the General Fund appropriations.

All such funds are to be posted to the "TAR" fund. These monies are accumulated and spent down for the purpose of each particular road and bridge capital project. Balances are not turned back to the General Fund, unless the transfer(s) is/are in the approved General Government Budget.

POLICIES REGARDING THE TOWN AID FUNDS PROCEDURES

The town aid funds are the monies granted to the Town of Brooklyn by the State of Connecticut, Department of Transportation, to be expended on any purpose related to the maintenance of Town improved and unimproved roads.

All town aid monies are to be posted to the "TAR Revenue". The monies are accumulated and are spent down for the purpose of the roads. Balances are not turned back to the General Fund.

TOWN OF BROOKLYN

POLICY FOR THE ACCOUNTING PROCEDURES FOR REVENUES AND EXPENDITURES OF THE COST BASED FEES FOR THE LAND USE COMMISSIONS

Purpose:

The purpose of this policy is to establish accounting procedures set by the Board of Finance for the depositing, expending and financial recording of the cost base fees collected by the Planning and Zoning Commission, Conservation Commission, Inland Wetlands and Watercourses Commission, and Zoning Board of Appeals.

Definitions:

Applicant or Land Use Applicant: Any person, or entity who submits a land use application, or his or her agent or successor in interest.

Commissions or Land Use Commissions: Conservation Commission, Inland Wetlands and Watercourses Commission, Planning and Zoning Commission, and Zoning Board of Appeals.

Cost Base Fees: The fees collected by the Commissions for the anticipated expenses for processing, review, and evaluation incurred during the application process including, but not limited to, planning, engineering, and legal services.

Commissions' Operating Fund: The Town financial account in the Open Space Fund for the purpose of depositing and expending the cost based fees,

Expenditures: The monies disbursed from the Open Space Fund to pay for the cost based obligations incurred during the application process,

Revenues/Income: The cost based fees collected by the Commissions.

Refunds: The balance of the unexpended cost based fees that are to be returned to the applicant,

POLICY: .

1. Pursuant to the authority of Connecticut General Statutes 7-131r and 7-131q, there is hereby established the Open Space (hereinafter referenced to as the "Fund") to be used for the purposes of the preservation of open space or agricultural land, the acquisition of land (or any interest in land, including but not limited to easements and development rights) to be used for open space and for recreation or agricultural purposes. The Fund shall not lapse at the close of the municipal year.
2. There shall be appropriated into the Fund such sums as the Town may appropriate for that

purpose. There shall also be deposited into the Fund all payments in lieu of the provision of open space made pursuant to any regulations adopted by the Planning and Zoning Commission under the authority of Connecticut General Statutes 8-25 and 8-25b, and any other funds acquired by the Town, whether by gift, bequest, grant or otherwise, for the purpose to be served by the Fund.

3. Expenditures shall be made from the Open Space Fund only in accordance with the following procedures and requirements:
    a. Expenditures shall be made exclusively for the appraisal, acquisition and preservation costs relating to the purchase of parcels of land or any easements, interests or rights therein, the use of which shall be limited to retention of the parcel in its natural condition or the protection of natural resources for passive recreational or agricultural purposes.
    b. Recommendations for the appropriation of funds to be used for the acquisition of any parcel and/or easement, right, or interest therein, including the sum to be expended, shall be approved by a vote of the Brooklyn Conservation Commission and forwarded to the Planning and Zoning Commission Board for a report in accordance with Section 8-24 of the Connecticut General Statutes.
    c. Following a report by the Planning and Zoning Commission and incorporation of any changes approved by the vote of the Conservation Commission, any recommendations for the appropriation of funds shall be forwarded to the Board of Selectmen for their consideration and upon their approval, to the Board of Finance.
    d. Following the approval of such recommendation by the Board of Finance for the appropriation of funds, the Board of Selectmen shall schedule a duly-warned and noticed Town Meeting for consideration by the Town's legislative body.
    e. Upon recommendation of the Chair of the Conservation Commission, the Board of Selectmen shall have the authority to expend up to six thousand ($6,000.00) dollars from the land acquisition fund for each potential acquisition, the expenditure to be used to defray the expenses incurred in investigating the suitability of any parcel of land for acquisition by the Town of Brooklyn. Such expenses shall include but not be limited to payment for the services of real estate appraisers, soil scientists and environmental planners.
4. Any monies generated from timber sales from Town-owned open space properties will be deposited into this fund.

For additional guidance:

See Town Ordinance 2-43 Brooklyn Land Acquisition Fund

TOWN OF BROOKLYN

POLICIES REGARDING EDUCATION GRANTS PROCEDURES

These are monies received from the State of Connecticut, Department of Education, or the United State Department of Education designated for particular educational grant programs. Some funds are monies received from other agencies for educational purposes that are not title grants and are not General Fund appropriations.

All such monies are posted to the Special Revenue fund for each specific grant. These funds are accumulated and are spent down for the purpose of each title grant or other educational purpose. Balances are not turned back to the General Fund.

TOWN OF BROOKLYN

POLICIES REGARDING EXPENDITURE FINANCIAL PROCEDURES

Per Connecticut General Statutes 7-12 and 7-13, it is the responsibility of the Board of Selectmen to set policy, establish procedures, and enforce the purchasing of supplies, equipment and services for the Town of Brooklyn General Government.

Per Connecticut General Statute 10-222, the money appropriated by any municipality for the maintenance of public schools shall be expended by and at the discretion of the board of education.

The financial system used to post, record and report the Town expenditures is iVisions. Many of the Town expenses are posted the same or similarly to each of these funds. However, some differ to some degree. Each fund is explained in the following policies.

The designation of funds, classes, and/or account numbers is to be performed by each department. However, when expenditures are not an approved budgeted departmental expense, the funds, classes, and account numbers are to be designated by the Finance Director or Asst. Finance Director.

1. Purchase Orders are required for any item that is paid through the approved Capital Non-Recurring budget lines. These purchases require a completed Purchase Requisition before the order is made with name, department, vendor, date and amount shown. The First Selectman/Superintendent will then review the order and return to the purchaser so the purchase order may be placed.
2. Chairs of Boards and Commissions, or the town employee/paid clerk of same, must complete Purchase Requisitions for all purchases, following the steps in items 1 and 5.
3. Department Heads are responsible for monitoring their own budget. Purchases that may become necessary and exceed a line item from within their budget will require a Purchase Request in writing that is approved by the First Selectman/Superintendent before that item is ordered. The account line, name, department, intended vendor, date of Purchase Requisition, date of First Selectman/Superintendent's approval, and date of order will all be referenced on the Purchase Requisition.
4. When a formal bid is required an Invitation to Bid is advertised by the Selectmen/Superintendent's office and once awarded, a Purchase Order is assigned, completed, and attached to the winning bid.
5. Department Heads or their designee(s) are responsible to submit their requisitions for purchases on the Town/District Financial System and submitting it to the Finance Office for approval when required. The requisition will be approved for a purchase order after submission and, when required, approval.

6. The completed purchase order will be forwarded to the finance assistants who will match the order with the invoice. Invoices that are mailed directly to the ordering department should be immediately reviewed for accuracy and forwarded to the Finance Office.
7. Utilities, Rent, Attorney and Legal Fees are exempt from Purchase Order requirements.
8. A copy of the Town of Brooklyn Purchasing Policy and Procedure will be kept on file with the Board of Selectmen, Board of Education, Town Finance Director, and with the financial policies files. It will be updated as necessary.

The purchase order is used to authorize a vendor to supply order goods or services to the department. The purchase order includes the following information:

- Shipping Destination
- Account to be charged
- Date of order
- Vendor name and address
- Description of ordered items or services
- Quantity of items ordered
- Unit price of each item
- Extended amount by line item
- Total amount of purchase order

I. Generating and Posting Expenditures

A. Purchase Order and/or Internal Requisition Process

1. Purchase Order-Each department is responsible to order for themselves and generate a purchase order on the prescribed form. Each department is responsible to designate the account number that is to be used in the financial posting system. See the "Purchasing Policy & Procedures" document approved by the Board of Selectmen on September 21, 2009; effective October 1, 2009.
2. Internal Requisition-Each department is responsible to fill out an internal requisition instead of a purchase order when expenditures are being generated internally. Such expenditures would be: Mileage or supply reimbursements, tax refunds, investment income disbursements, and services for which no invoice is submitted (i.e. recreation coaches and program instructors).
3. Each department is responsible for staying within their budget bottom line and is not allowed to overspend without the approval of the Board of Selectmen.
4. Completed purchase orders are to be submitted to the bookkeeper. See the

"Purchasing Policy & Procedures" document. Completed internal requisitions are to be promptly submitted to the bookkeeper.

B. Processing the Invoices/Bills
    1. Invoices received by each department are to be verified and submitted to the bookkeeper as soon as possible. All other invoices will be received by the bookkeeper.
    2. The bookkeeper is responsible to stamp the invoices/bills with the received date, match up the purchase orders with the invoices or bills, fill in the account numbers on the invoice stamp, and post to the computer financial system with the appropriate information from the purchase orders and invoices/bills.
    3. The bookkeeper generates a schedule of bills to be paid
C. Review and Sign Off Process
    1. The bookkeeper is responsible to submit the schedule of bills to be paid and the original invoices/bills to the First Selectman to receive approval to be paid. The First Selectman is to review the schedule of bills and invoices/bills and initial the schedule of bills to show approval.
    2. The bookkeeper is responsible to submit the schedule of bills to be paid and the original invoices/bills to the Finance Director. The Finance Director is to verify the schedule of bills for accuracy, account numbers, amounts, vendors, and totals. The Finance Director is to sign off on the schedule of bills stating that it has been reviewed and approved for the checks to be cut.
D. Generating Checks and Signature Process
    1. Upon approval from the First Selectman and the Finance Director the bookkeeper is responsible to generate the checks to pay the bills and check register(s).
    2. The schedule(s) of bills to be paid, the check register(s) and checks are to be submitted to the Finance Director by the bookkeeper. The Finance Director is to verify that the schedule(s) of bills and the check register(s) agree, initials the check register(s) if so and endorses the checks.
    3. The schedule of bills and the checks are to be submitted by the bookkeeper to each of the Selectmen for approval. Each Selectmen shows approval by signing off on the schedule of bills to be paid and endorsing the checks.
E. Mailing and Filing
    1. After all signatures have been acquired, the bookkeeper is responsible to mail the checks to each vendor along with appropriate paperwork when included.
    2. The bookkeeper is to staple the check voucher to the appropriate bills/invoices and file them alphabetically in the "Paid Bills/Invoices"

drawer in the vault.

II. Accounting Set Up of Funds
   A. General Fund (Town of Brooklyn) Expenditures
      1. Budgeted Expenditures
         a) All General Fund (Town of Brooklyn) appropriations in the "Approved General Government Budget" for each fiscal year are considered Budgeted General Fund Expenditures.
         b) It is the responsibility of the Clerk for the Board of Selectmen to input the new budget into the financial system at the beginning of each fiscal year.
         c) The account numbers can be found in the Approved General Government Budget or the computer financial system list of accounts.
         d) Examples of General Fund Budgeted expenditures are: All departmental expenses such as Board of Finance, Board of Selectmen, Finance Director, Tax Collector, Assessor, Town Clerk, Roads & Drainage, Fleet Maintenance, Building Inspection, All Commission Budgets, Fringe Benefits, and Capital & Non-Recurring etc.
      2. General Ledger Expenditures
         a) All other General Fund (Town of Brooklyn) expenses are considered general ledger expenditures.
         b) It is the responsibility of the Finance Director or Asst. Finance Director to assign new General Ledger account numbers.
         c) The general ledger expenditures account numbers are found in the computer financial system list of accounts and also the trial balance.
         d) Examples of some of the general ledger expenditures are: Payroll employee taxes and deductions, accounts payables, permit fees due to the State of Connecticut, and funds to due to others.
   B. All Other Funds Expenditures
      1. This includes all funds except the General Fund (Town of Brooklyn)
      2. Budgeted Expenditures
         a) All expenditures incurred for the current fiscal year are considered budgeted expenses.
         b) It is the responsibility of the Finance Director or Asst. Finance Director to assign new budget account numbers, project classifications and fund balance classification (per GASB Statement 54) for all other funds.
         c) See the computer financial system list of accounts and also the trial balance to locate the correct fund, account number, and if

applicable the classification.

    d) Examples of all other funds expenditures are: Purchases of equipment, purchases of land and/or real estate, refunds and reimbursements, investment income disbursements, purchases of supplies, professional services, etc.

3. General Ledger Expenditures
    a) All other expenses are considered general ledger expenditures.
    b) It is the responsibility of the Finance Director or Asst. Finance Director to assign the general ledger account numbers to all other funds.
    c) See the computer financial system list of accounts and also the trial balance to locate the correct fund, account number, Fund Balance Classification (per GASB Statement 54) and if applicable the project classification.
    d) Examples of general ledger expenditures: Accounts payables, payroll taxes and deductions, prepaid expenditures and due to other funds.

Exceptions to the Normal Purchasing Process

Various types of purchases are exceptions to the normal purchasing process. The following addresses these exceptions.

Items That Do Not Require A Purchase Order

1. Mileage/travel expense reimbursements
2. Association dues and subscriptions (renewals only)
3. Title applications, motor vehicle registration and inspection
4. Payroll tax payments
5. Postage

Blanket Purchase Orders

1. Blanket Purchase Orders will be issued at the discretion of the Department Head upon approval of the Finance Director for two purposes:
    a. Multiple purchases of various items at varying prices from a single vendor;
    b. Multiple purchases of a single item at a set price from a single vendor
    c. Annualized anticipated cost of utilities and insurance premiums.
2. A specified amount will be encumbered by a purchase order on an annual basis. Any unused balances will be liquidated at the end of the year. If usage appears such that it

may exceed the purchase order amount, a supplemental purchase order may be issued.

Disbursement Procedures

Invoices

Invoices related to the General Fund are forwarded to the Finance Office Department and assigned to the appropriate account, then forwarded to the respective department. Each department supervisor reviews and confirms the invoice and assignment before returning the invoice to the Finance Office. Upon receipt, the approved invoice is sent to the Finance Assistant for payment.

Payments (checks) are processed bi-weekly by the Finance Assistant. Prior to checks being printed, the Finance Director reviews the check register and supporting documentation. Board of Education checks can be printed following this review. The Board of Selectmen reviews the voucher report and approves. Town checks can be printed following the Board of Selectmen review. Following confirmation, checks are mailed. An initialed copy of the check register is filed (in addition to any other supporting documentation, as determined by Finance Office staff).

For additional guidance:

See Town Ordinance 2-41 - Purchasing Procedure

See Board of Education Policy 3312.2, 3313.1, 3320

TOWN OF BROOKLYN

POLICIES REGARDING THE PROCEDURES FOR BOARD OF EDUCATION ACCOUNT TRANSFERS

In accordance with C.G.S. 10-2 22, the Board of Education shall prepare an itemized estimate of its budget each year for submission to the fiscal authority for review and appropriation. Accounts in such budget estimate shall include, but are not limited to, the following:

Salaries-	100 Accounts
Employee Benefits-	200 Accounts
Purchased Services-	300; 400; 500 Accounts
Supplies-	600 Accounts
Property-	700 Accounts
Other-	800 Accounts

Following the annual appropriation, the Board of Education shall meet and revise such itemized estimate, if necessary, and adopt a final appropriated budget for the year. Line items in the budget may be allocated more specifically by the Superintendent or his/her designee in the development, administration and monitoring of the budget.

The Superintendent and/or his/her designee shall be responsible for administering and monitoring the budget through the course of the year. The Superintendent or his/her designee shall maintain a system of appropriate expenditures and encumbrance accounting that is organized to conform with the requirements for State and Federal Accounting Reports. A monthly budget report shall be prepared in the same format as the annual budget showing for each line item, the appropriate budget amount, present expenditures, difference between the projected expenditures and the appropriation, and general comments indicating the reason for the difference. Such budget report shall be presented to the Board of Education at its regularly monthly meeting.

Based on expenditures and budget projections, with such budget reports the Superintendent shall recommend to the Board of Education transfers from one line item to another as needed.

The Superintendent is authorized to make such transfers as necessary if the urgent need for the transfer prevents the Board of Education from meeting in a timely fashion to consider the transfer, provided that such transfer by the Superintendent shall not exceed five percent (5%) of the annual budget.

Transfers made in such instances shall be announced at the next regularly scheduled meeting of the Board of Education, and transfer subsequently ratified by the Board at such meeting shall not be counted in the limitation on the authority of the Superintendent to make transfers.

The Board of Education shall not expend more than the amount of the appropriation and the money received from other sources for school purposes. If any occasion arises whereby additional funds are needed by the Board of Education, the Chairperson of the Board shall notify the Board of Finance Chairperson and submit a request for such necessary additional funds. No additional funds shall be expended until such supplemental appropriation is granted and no supplemental expenditures shall be made in excess of those so authorized.

TOWN OF BROOKLYN

FISCAL YEAR END FINANCIAL POLICY

Purpose:

The Town of Brooklyn is required by State of Connecticut General Statutes 7-391 – *7-397* inclusive to be audited and to prepare financial statements each fiscal year in accordance with Generally Accepted Accounting Principles (GAAP) which must be completed and submitted to the State of Connecticut, Office of Policy and Management not late than six (6) months after the end of the fiscal year or by December 31st. All revenue and expense transactions must be recorded in a timely manner so the financial accounting records can be closed to allow for sufficient time for preparation of the financial statements. Therefore, it is necessary that all departments follow the transaction and reporting deadlines and procedures in order to facilitate these requirements.

Definitions:

Accounts Payable: All expenditures incurred by the Town of Brooklyn for goods and services payable within the current fiscal year,

Accounts Receivables: All revenues due to the Town of Brooklyn and payable within the current fiscal year.

ALL. All departments, Board of Education and General Government.

Bills or Invoices: Requests for payment by vendors or employees submitted directly to the Town of Brooklyn in paper or electronic (must be able to be printed to paper) format.

Board of Education (BOE): The officials elected by the citizens of the Town of Brooklyn to perform the duties specified by Connecticut General State Statutes Sec. 10-218 through 10-239 inclusive regarding local Boards of Education.

Board of Finance (BOF): The officials elected by the citizens of the Town of Brooklyn to perform the duties specified by the Connecticut General State Statutes Sec. *7*-99, 7-340 through 7-349, *7* 406, and 10-222 regarding local Boards of Finance.

Board of Selectmen (BOS): The officials elected by the citizens of the Town of Brooklyn to perform the duties specified by Connecticut General State Statutes Sec. 7-10 through 7-14 inclusive regarding local Boards of Selectmen.

Deposits: Monies received whether by cash, checks or direct deposits and credits by the Town of

Brooklyn to be credited to one of the banking account(s) of the Town.

Expenditures: Payments to vendors and employees for goods and services received by the Town of Brooklyn including obligations to specific agencies or organizations by appropriations duly approved by the Town of Brooklyn budget.

Financial Office (FIN): The department that is responsible for the posting of requisitions and purchase orders, accounts receivables, deposits, payroll, and payment of all vendor invoices/bills and employee reimbursements, general ledger accounting, and the administration of the Town financial system.

Financial System: The processes and procedures, both manually and electronically, used by the Town of Brooklyn, Board of Education and General Government, to exercise financial control and accountability. These measures include recording, verification, and timely reporting of transactions that affect revenues, expenditures, assets, and liabilities.

Fiscal Year: The financial period in which the Town of Brooklyn operates-July 1st through June 30th each year. i.e. July 1, 2020 - June 30, 2021.

General Government *(G/*G): Town of Brooklyn municipal government organized to establish all government services for its citizens, except education, which is overseen by the Board of Selectmen.

Journal Entry: Accounting adjustments, revisions and corrections to the original financial entries.

Purchase Orders: Orders for all goods and services executed or committed to that have been approved and/or processed to a purchase order on the Town of Brooklyn financial system.

Purchase Requisitions: Requests for the orders of all goods and services executed or committed to that have been submitted or to be submitted on the Town of Brooklyn financial system.

Request for Reimbursement: A request for payment for expenses incurred by employees and officials of the Town of Brooklyn for goods and/or services that were paid for from the employees funds and for mileage incurred by the employee or official for the use of their personal motor vehicle while performing duties relative to Town business, including attending meetings, training, conferences, banking related trips, and the delivery and/or acquisitions of goods and services for the Town.

Revenues: Funds received by the Town of Brooklyn for any purposes including but not limited to-taxes, permits and licensing, fees, penalties, grants, donations and contributions, sales of services and goods, reimbursements, interest income etc.

Tax Collector (TAX): Town of Brooklyn official appointed by the Board of Selectmen to collect taxes levied on the citizens and business in the Town whose duties are specified in the Connecticut General State Statutes Sec. 12-122 through 12-195 inclusive.

Town: Town of Brooklyn

Town Finance Director: The official elected by the Citizens of the Town of Brooklyn to perform the duties specified in Connecticut General State Statutes 7-80 through 7-85 inclusive.

Fiscal Year End Policy: The following is the schedule of all deadlines, items, descriptions and explanations for all departments for financial requirements that are necessary for the end of the fiscal year processing to ensure the timely reporting of the Town of Brooklyn Financial Statements.

SCHEDULE OF DEADLINES

DATE	DOCUMENT/ ITEM NAME	DESCRIPTION/ EXPLANATION	RESPONSIBLE DEPARTMENT
June 1st	Request for Budget Transfers	Last day to submit requests to the Board of Finance for transfer of appropriations between departmental budgets	BOS
June 15th	Purchase Requisitions	Submission of requests for orders of goods or services on the Town financial system or manually to the Finance Office	All
June 15th	Purchase Orders	Process and/or approved orders for goods or services on the Town financial system	All
June 15th	Credit Card transactions & Store Credit Card Transactions	Cut off date for use of Town credit cards held by departments. Unless an emergency purchase order has been approved, all transactions after June 15th through june 30th will be posted to the next fiscal year	All
June 15th	Revenues Received Not Tax Collections	All cash, checks, direct deposits and credits must be submitted to the FIN by this date	All
July 1st	Revenues Received Between June 16th and June 30th Not Tax Collections	All cash, checks, direct deposits, and credits must be submitted to the FIN by this date or the Monday immediately following if July 1st falls on a Friday, Saturday or Sunday	All
July 7th	Revenues - Tax Collection	All cash, checks, direct deposits and credits must be submitted to the FIN by this date or by the following Monday if July 7th falls on a Friday, Saturday or Sunday	TAX

July 7th	Request for Reimbursement	Employees must submit their requests for reimbursement by Purchase Requisition/Purchase order on the Town financial system or manually to the FinanceOffice by this date; after this date all reimbursements will be posted to the next fiscal year.	All
July 15th	Approval of Budget Transfer	Last day for BOF approval for request of transfers between Departmental Budgets	BOF
July 15th	Invoices/Bills	For goods delivered or services provided for by June 30th for which a requisition/purchase order was issued, must be dated and received for payment by this date.	All
July 15th	Invoices/Bills - No Requisition	For goods delivered or services provided for by June 30th for which a requisition/purchase order was not issued. Invoices received after this date will be posted to and paid from the next fiscal year.	All
July 15th	Revenues Received After June 30th - Not Tax Collections	Last day to submit all cash, checks, direct deposits, and credits to the FIN. Must be submitted within 24 hours of receipt or by the Monday following if the day received is a Friday, Saturday or Sunday. All receipts submitted after this date will be posted to the next fiscal year.	All
July 31st	Invoices/Bills - Payments	For goods delivered or services provided to the Town through June 30th, must be received from vendors by the Finance office for payment by this date or the Monday immediately following if the 31st falls on Friday, Saturday or Sunday.	All

		After this date they will be posted the next fiscal year.	
August 15th	Bill Payments/Checks	All payments must be made by this date for all invoices/bills submitted to the Finance Office for payment	FIN
August 15th	Posting Corrections-Deposits, Purchase Orders/Requisitions, Invoices, journal Entries	All corrections to transactions posted June 30th or before, must be corrected by this date.	All
September 1st	Reports-Final	Departmental reports for the prior fiscal year must be printed and filed by this date or the Monday immediately following if the 1st falls on Friday, Saturday or Sunday.	FIN
September 16th	Accounting changes, Journal Entries, and Fiscal Year End Entries	All entries after June 30th for the fiscal year just completed, must be posted by the FIN by this date.	FIN
November 15th	Auditor Adjustments	All adjustments recommended by the auditor for the prior fiscal year must be completed and posted by the FIN by this date.	FIN
December 31st	Audit Report	Finalized audit report for the prior fiscal year must be completed by this date	FIN

TOWN OF BROOKLYN

FUND BALANCE POLICY

ADOPTED
9/15/2021

Overview

The Brooklyn Board of Finance is responsible for appropriate accounting of public funds, sound management of municipal finances, and adequate funding of services desired by the public.

It is essential for the town to maintain reasonable levels of unexpended surplus funds in the General Fund to mitigate unanticipated expenditures and/or revenue shortfalls, without withholding funds that could otherwise be put to productive use. To ensure economic viability, the Board of Finance has established a fund balance policy to help the town maintain a prudent level of financial resources to provide essential services, maintain sufficient cash flow, and manage unanticipated expenditures.

Background

The Governmental Accounting Standards Board (GASB) issued Statement No. 54*, Fund Balance Reporting and Governmental Fund Type Definitions w*hich provides clearer fund balance classifications that can be more consistently applied. This policy is written in accordance with Statement No. 54.

Definitions

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

1. **Nonspendable fund balance** - amounts that cannot be spent because they are (a) not in spendable form (such as inventory, prepaid items, long term portions of notes receivables) or (b) legally or contractually required to be maintained intact (such as permanent fund principal).
2. **Restricted fund balance** - amounts that can only be used for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).

3. **Committed fund balance** - amounts that can only be used for the specific purposes determined by a formal action of the Board of Finance. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the board's commitment in connection with future construction projects).
4. **Assigned fund balance** - amounts intended to be used by the government for specific purposes. Intent can be expressed by the Board of Finance or by a designee to whom the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not **restricted** *(*#2 above) or **committed** *(*#3 above). This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
5. **Unassigned fund balance** - includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure, the town will spend funds in the following order: restricted, committed, assigned, unassigned.

Goals

- Preserve the Town of Brooklyn's financial stability and maintain the town's credit worthiness while ensuring a positive cash flow in the event of temporary revenue shortfalls and/or unanticipated major expenditures.
- Avoid using the unassigned fund balance for operating expenses, as this practice has an inherently destabilizing impact on current and future operating budgets.
- Maintain a year-to-year carryover fund balance in an amount necessary for adequate cash flow and to prevent the demand for short-term borrowing. The unassigned fund balance should be approximately ten (10) percent of the general fund operating budget.
- Maintain a reserve fund for capital and non-recurring expenditures and transfer fund balance in excess of the goal to this fund or another designated fund.
- Use Government Accounting Standards Board (GASB) fund classifications and hierarchies for fund balance reporting.

Policy

The Town will strive to maintain an unassigned fund balance of ten (10) percent of budgeted expenditures in the General Fund.

If the unassigned fund balance exceeds the ten (10) percent target, excess funds will be transferred to a Reserve Fund for Capital and Non-recurring Expenditures or other fund and may be used for capital projects and other one-time expenses.

If the unassigned fund balance goes below the 10% minimum, the Board of Finance will take action necessary to restore the unassigned fund balance to acceptable levels within 4 years.

The Board of Finance shall review and/or update the fund balance requirements annually as part of the budget process.

Using Unassigned Fund Balance

Use of the unassigned fund balance will be limited to unanticipated expenditures, emergencies, unexpected liabilities, and one-time capital expenditures that align with essential services. The unassigned fund balance should not be used on a routine basis or used to offset normal operating expenditures, unless done as part of a planned drawdown.

Replenishing Unassigned Fund Balance

If the unassigned fund balance is depleted below the level established by this policy, the Board of Finance will develop a plan to replenish it within 4 years. The plan should be reviewed and modified on an annual basis until the Fund Balance Policy level is achieved. Any increase in discretionary expenditures should be limited until the unassigned fund balance is restored to the policy level.

TOWN OF BROOKLYN

POLICIES REGARDING JOURNAL ENTRY FINANCIAL PROCEDURES

I. Generating and Posting Journal Entries

A. General Procedures

1. Monthly Recurring Journal Entries
    a) Journal entries are generated by the Finance Director's Department, which includes the Finance Director, *A*ssistant Finance Director, or Bookkeeper.
    b) The journal entries are to be verified and approved for accuracy, consistency, and balancing before posting by the Finance Director.
    c) The journal entries are to be posted by the Finance Director.
    d) If the Finance Director is not available:
        (1) The journal entries are to be verified and approved for accuracy, consistency, and balancing before posting by the First Selectman.
        (2) The journal entries will be posted by the Assistant Finance Director or Bookkeeper.
        (3) The journal entries will be re-verified as to posting by the First Selectman.

2. Non-Recurring Journal Entries
    a) Non-recurring journal entries are to be generated by the Finance Director.
    b) The journal entries are to be verified for accuracy, consistency, and balancing and approved by the First Selectman.
    c) The journal entry is to be posted by the Finance Director.
    d) The journal entry is to be re-verified as posted by the First Selectman.
    e) If the Finance Director is not available:
        (1) The journal entries are to be generated by the Assistant Finance Director or Bookkeeper.
        (2) The journal entries are to be verified for accuracy, consistency, and balancing by the First Selectman.
        (3) The journal entries are to be posted by the Assistant

Finance Director or Bookkeeper.

(4) The journal entries are to be re-Verified as to posted by the First Selectman.

B. General Fund (Town of Brooklyn) Journal Entries

1. All journal entries in the General Fund (Town of Brooklyn) require a fund number, a general ledger account, if applicable a fund balance classification (per GASB Statement 54) and at times a budget account number. Be sure the entry is a <u>general fund</u> entry.

2. The fund, general ledger, budget account numbers, and fund balance classifications can be found in the computer financial system list of accounts or the trial balance.

3. Monthly Recurring Journal Entries
   a) Examples of General Fund monthly recurring journal entries are: Invest income due to others or other funds; accruing of interest on investments; preschool expense adjusting entries, tax adjustments/corrections; voided checks and returned checks, etc.

4. Non-Recurring Journal Entries
   a) Examples of non-recurring journal entries are: Transfers between funds; annual tax collection & receivable adjustments; corrections to posting errors, corrections to prior journal entries; and annual audit adjusting entries, etc.

C. All Other Funds

1. All other funds are listed above.

2. All journal entries in all other funds require a fund number, a general ledger account, if applicable a fund balance classification (per GASB Statement 54) and at times a budget account number. Be sure the entry <u>is not</u> a general fund entry.

3. The fund, general ledger, fund balance classifications and budget account numbers can be found in the computer financial system list of accounts or the trial balance.

4. Monthly Recurring Journal Entries
   a) Examples of Monthly recurring journal entries are: Investment income due from other funds; preschool

expense adjusting entries, voided checks and returned checks, etc.

5. Non-Recurring Journal Entries
    a) Examples of non-recurring journal entries are: Prepaid expenses, revenues paid in advance; corrections to posting errors; corrections to prior journal entries; and annual audit adjusting entries.

II. Reporting Documentation of Journal Entries
    A. Significant Journal Entry Adjustments-Anytime a journal entry adjustment of $100,000 or more is initiated and signed off on by the First Selectman or Superintendent, a report shall be generated.

TOWN OF BROOKLYN

POLICIES REGARDING LAND USE FEES PROCEDURES

These are the fees collected by the Commissions from land use applicants for the anticipated expenses for processing, review, and evaluation incurred during the application process, but not limited to, planning, engineering, and legal services. The word Commissions includes: Conservation Commission, Inland Wetlands and Watercourses Commission, Planning and Zoning Commission, and the Zoning Board of Appeals.

The cost based fees are to be posted to the "Brooklyn Land Uses Fees" operating fund. The cost based fees shall accumulate and be spent down to pay the expenses incurred during the clients' land use application process. After completion of the application process, all unused fees shall be refunded to the client.

These funds are not turned back to the General Fund. The only exception would be to correct an accounting error.

For additional guidance:

See Town Ordinance Chapter XX Fees for Land Use Applications

TOWN OF BROOKLYN

POLICIES REGARDING LUNCH PROGRAM PROCEDURES

The Town of Brooklyn Lunch Program is monies received from the State of Connecticut, Brooklyn Board of Education, and/or proceeds from the sale of breakfast and/or lunch meals at Brooklyn Schools that are to be expended on any purpose to operate and maintain the Brooklyn Schools lunch program.

All Lunch Program monies are to be posted to the "Cafeteria" operating fund. The monies are accumulated and are spent down for the purpose of the Brooklyn Schools lunch program. Balances are not turned back to the General Fund.

For additional guidance:

See Board of Education Policy 3542, 3542.1, 3542.33, 3542.43

TOWN OF BROOKLYN

POLICIES REGARDING THE PROCEDURES FOR MONTHLY FINANCIAL BALANCING

These policies have been implemented in order to put safeguards in place when performing monthly financial balancing.

I. Monthly Financial Balancing

A. General Policies & Procedures

1. General ledger is printed for all funds.
2. Bank reconciliations are done monthly
3. Bank reconciliations will be reconciled by the Finance Assistant
4. All interest earned on investments during the month to reconcile with bank accounts.
5. Cash receipts and cash disbursements reports can be generated by either the Finance Director or the Finance Assistants.
6. Trial Balances, profits & losses, and balance sheet reports can be generated by either the Finance Director or the Finance Assistant.
7. Departmental reports and reports to the Board of Selectmen, Board of Education, and/or the Board of Finance may be generated by the Finance Director or Finance Assistants.

For additional guidance:

See Board of Education Policy 3430

TOWN OF BROOKLYN

BANK RECONCILIATION PROCEDURES

All Brooklyn bank accounts are reconciled monthly by the finance assistant. The purpose of bank reconciliations is to compare the bank record of cash and cash transactions with the Accounting records and to resolve differences.The Finance Office receives bank statements from the bank.

The reconciliation procedure includes the following with respect to deposits:

- Comparison of dates and amounts of daily deposits as shown on the bank statements with the cash receipts.
- Investigations of bank transfers to determine that both sides of the transactions have been properly recorded on the books.
- Items subsequently charged back by the bank are investigated.

The reconciliation procedure includes the following with respect to disbursements:

- Comparison of canceled checks with the disbursement journal as to number, date, payee, and amount.
- Account for the sequence of check numbers.
- Examination of canceled checks for authorized signatures, irregular endorsements and alterations.

Checks that have been outstanding for a long time are periodically investigated, payment stopped, and an entry made to restore such items to cash. The prior year's outstanding checks will be cleared on June 30th of the current year (i.e. FY20 outstanding checks will be returned to cash effective June 30, 2021).

Bank reconciliation will be prepared by a Finance Assistant and reviewed by the Finance Director. Upon approval by the Director, reconciling items that need posting are entered in the books by use of a journal entry.

TOWN OF BROOKLYN

POLICY REGARDING THE TRANSFER AND/OR USE OF SURPLUS RECREATION OPERATING FUNDS

PURPOSE:

The purpose of this policy is to establish procedures set by the Board of Selectmen for the transfer and/or use of the surplus funds that may accumulate in the Recreation Operating Special Revenue Fund as of June 30th of each fiscal year.

DEFINITIONS:

Commission: Recreation Commission

Designated Funds: Surplus funds in the Recreation Operating Special Revenue Fund that have been designated for a specific recreation purpose, program, project, or activity as requested by the Recreation Commission and approved by the Board of Selectmen.

Expenditures: The monies disbursed from the Recreation Operating Fund to pay for the obligations generated by the recreation programs and activities of the Recreation Director,

Fundraiser: An event or activity for the purpose of generating funds for a specific recreation cause (i.e. construct a baseball field; donation to the recreation park) for which the event/activity has been advertised as a fundraiser for that specific purpose which was held by the Recreation Commission, Recreation Director, or any Committee formed for the purpose of enhancing recreation. These monies are restricted funds.

Recreation Director: The employee hired by the Board of Selectmen as recommended by the Recreation Commission to carry out the Town recreation programs and activities as directed by the Commission.

Recreation Operating Fund: The financial account in the Special Revenue Funds for the purpose of depositing and expending the funds from the activities and programs of the Recreation Director.

Restricted Funds: Funds that have been donated, designated, or generated from fundraisers. These funds may be used only for the designated purpose or use for which they were intended.

Restricted Donation(s): Funds/monies given specifically to the Recreation Commission from citizens or private entities for a specific recreation purpose or project.

Revenues/Income: The monies received into the Recreation Operating Special Revenue Fund generated by recreation programs and activities of the Recreation Director,

Surplus: The excess revenues over the expenditures, or current fiscal year profits, from recreation programs and activities in the Recreation Operating Special Revenue Fund calculated on the full accrual basis, less Fundraisers, Restricted, Unrestricted, and Designated Funds (see definitions).

Town: Town of Brooklyn

Transfer: The internal accounting transfer in the financial records of the Town from the Recreation Operating Special Revenue Fund to the General Fund; or, when specifically approved by the Board of Selectmen, from the Recreation Operating Special Revenue Fund to a Capital & Non-Recurring Fund.

Unrestricted Donation(s): Funds/monies given specifically to the Recreation Commission from citizens or private entities for general recreation purpose(s).

Unrestricted Funds: Funds in the Recreation Operating Special Revenue Fund that have not been designated, donated, or generated from fundraisers. These funds may be used for recreation director expenditures and are subject to transfer by the Board of Selectmen.

POLICY:

It is the intention of the Board of Selectmen that all surplus funds in the Recreation Operating Special Revenue Fund are to be transferred to the General Fund of the Town as a revenue item to offset the expenditures of the Recreation Commission and/or Recreation Director. By approval of the Board of Selectmen, all or part of the surplus funds in the Recreation Operating Special Revenue Fund may be transferred to a Capital & Non-Recurring Fund for a specific recreation capital project. The internal transfer(s) is/are to take place as of June 30th of each fiscal year.

The following funds in the Recreation Operating Special Revenue Fund are exempt from transfer and will not be internally transferred as of June 30th of each fiscal year: Monies generated from a Fundraiser; Restricted and Unrestricted Donations, and Designated Funds (see specific definitions).

The Recreation Commission may request that a specific amount of surplus be designated for a specific recreation purpose, program, project, or activity. The request must be made in writing to the Board of Selectmen and must be approved by majority vote of the Board. The Board of Selectmen may approve or not approve a request at their discretion.

TOWN OF BROOKLYN

POLICIES REGARDING RECREATION OPERATING PROCEDURES

These are monies generated by the Recreation Commission and/or the Recreation Director from the sale of tickets to recreation programs and donations and/or contributions for recreation purposes.

The recreation monies are to be posted to the "Recreation". The monies are accumulated and are spent down for recreation purposes. The profits only are turned back to the General Fund as proposed in the approved General Government Budget.

For additional guidance:

See Town Ordinance 2-20 Recreation and Park Commission

TOWN OF BROOKLYN

POLICIES REGARDING REVENUE FINANCIAL PROCEDURES

The financial system used to post, record and report the Town and Tax revenues is iVisions. Many of the Town revenues are posted the same or similarly to each of these funds. However, some differ to some degree. Each fund is explained in the following policies.

I. Receiving, Depositing and Posting Revenues

A. General Policies

1. Each department is responsible to collect all checks and cash, issue a receipt for all cash transactions, verify the amounts, compile a listing of their revenues, and turn them over to the Finance Director or Finance Assistant with a copy of their listing once a week. All cash and checks are to be kept in a locked file or cash drawer until submission for deposit.
2. The Finance Director or Finance Assistant is responsible to verify, balance, and complete the deposits and deposit ticket for each department except the Town Clerk and Tax Collector. The Tax Collector and Town Clerk deliver deposits to the bank at least once a week. All deposits are kept in a locked file or cash drawer until delivery to the bank. The Finance Assistant is responsible to verify, balance, and complete the deposits and deposit tickets for the Town Clerk and Tax Collector.
3. The Finance Director is to be informed of all direct deposits and wire transfers to be received as soon as each department is aware of the transactions, except for the Tax Collector.
4. The Tax Collector is to submit copies of deposits or direct deposits and a condensed accounting of payments for each deposit to the Finance Office on a weekly basis.
5. The deposit paperwork is then submitted to the Finance Director or Finance Assistant who completes a "Report of Collections to Finance Director and Finance" sheet designating the amounts to be posted to each account number equaling the total amount of each deposit
6. The deposit paperwork is submitted to the Finance Assistant. The Finance Assistant posts the deposits to iVisions and files the deposits.

B. General Fund Revenues (Town of Brooklyn)

1. Budgeted Revenues
    a) All revenues in the "Approved General Government Budget" for each fiscal year are considered Budgeted General Fund Revenues.
    b) It is the responsibility of the Finance Director to input the original revenue budget at the beginning of each fiscal year.

c) It is the responsibility of the Finance Director to assign revenue account numbers, project classifications and fund balance classifications (per GASB Statement 54) if applicable. The account numbers are found in the Approved General Government Budget or the computer financial account system list of accounts.
d) Examples of General Fund Budgeted revenues: Investment income, budgeted educational and governmental grants, tax collections, commission fees, real estate taxes and recording fees, etc.

2. General Ledger Revenues

a) All other General Fund Revenues are considered general ledger revenues.
b) It is the responsibility of the Finance Director to assign all general ledger account numbers and if applicable fund balance classifications.
c) The general ledger revenues are found in the computer financial system list of accounts and also the trial balance.
d) Examples of some of the general ledger revenues are: Payroll employee taxes and deductions, accounts receivable exchange items, permit fees due to the State of Connecticut, and funds due to others.

C. All Other Funds

1. This includes all funds except the General Fund (Town of Brooklyn)

2. Budgeted Revenues
a) All revenues received for the current fiscal year, are considered budgeted revenues.
b) It is the responsibility of the Finance Director to assign all other fund revenue account numbers, fund balance classifications (per GASB Statement 54) and project classifications if applicable. See computer financial account system list of accounts or the trial balance to locate the correct fund and account number.
c) Examples of all other funds revenues: Budgeted Grants from the State of Connecticut, the Federal Government or local agencies that are not General Fund Budgeted revenues, sales of equipment, refunds and reimbursements, fees, donations and contributions, etc.

3. General Ledger Revenues
a) All unbudgeted revenues are considered general ledger revenues.
b) It is the responsibility of the Finance Director or Asst. Finance

Director to assign all other general ledger accounts and classifications if applicable. See computer financial account system list of accounts or the trial balance to locate the correct fund and account number.

c) Examples of general ledger revenues: Payments received on invoices or accounts receivables, revenues received in advance, payroll taxes and deductions, etc.

TOWN OF BROOKLYN

ACCOUNTING POLICIES SPECIFIC TO STUDENT ACTIVITY FUNDS

- *No funds are to be maintained in your classroom, in your vehicle, or at your house. All funds need to be brought to the main office.*
- *Funds received should be timely deposited. All undeposited funds are to be maintained in a vault or locked file cabinet, with access limited to authorized individuals.*
- *The deposit package will consist of the funds, yellow receipt (from main office), yellow receipt (from business office), and completed form.*

Processing Receipts (Funds Collected)

Teachers

1. The teacher collects funds for an activity.
2. The teacher completes a two-part form.
3. The teacher brings all collected funds and the form to the main office.
4. The teacher provides the white copy of the form with the funds, and keeps the yellow copy of the form for their records.
5. The main office will provide the teacher with a receipt for any funds brought to the main office.
6. The teacher maintains records of all funds collected in their classroom, along with their yellow receipts and white forms.

Main Office

1. Teachers bring funds to the main office along with a completed form.
2. The main office staff complete a three-part receipt for any funds received.
3. The teacher and the main office both initial the receipt.
4. The white copy goes to the teacher providing the funds, the yellow copy is attached to the funds, and the pink copy stays in the receipt book.
5. The funds, yellow receipt and form stay together.
6. Funds are to be brought to the business office for deposit.

Business Office

1. Principal (or designee) brings the funds to the business office.
2. The business office completes a three-part receipt for any funds received.
3. The individual and the business office both initial the receipt.
4. White copy goes to the person providing the funds, yellow copy is attached to the funds, and the pink copy stays in the receipt book.
5. Deposit slip is completed, and deposit is brought to the bank.
6. Deposit receipt (from the bank) is attached to the deposit package.
7. Deposit package is filed by date.

Processing Payments (Expenses To Be Paid)

Student Activities Funds Only

1. The teacher completes a check request form.
2. The teacher brings the check request form to the business office.
3. The business office generates a check from the Students Activities Funds account payable based on the check request.
4. The business office mails out the check directly to the vendor.
5. Conversely, if needed, the business office provides the check to the teacher.

Budgeted Funds To Be Used For Student Activity

1. The teacher completes a regular check request form.
2. The teacher brings the check request form to the business office.
3. The business office generates a check from the Operating Checking account payable based on the check request.
4. The business office mails out the check directly to the vendor.
5. Conversely, if needed, the business office provides the check to the teacher.

Student Activities **and** Budgeted Funds To Be Used For Student Activity

1. The teacher completes a student activities check request form (steps above).
2. The teacher completes a regular check request form (steps above).
3. The teacher brings both check request forms to the business office.
4. The business office generates one check from the Student Activities bank account payable based on the check request.
5. The business office generates a second check from the Operating Checking account payable based on the check request.
6. The business office mails out the checks directly to the vendor.
7. Conversely, if needed, the business office provides the checks to the teacher.

For additional guidance:

See Board of Education Policy 3450, 3453

TOWN OF BROOKLYN

POLICIES REGARDING TRANSFER STATION

Hours of Operation:

Daylight Savings Time Hours (March – November):

Wednesday & Friday 10am – 5pm

Saturday 8am – 5pm

Winter Hours (November – March):

Wednesday & Friday 10am-4pm

Saturday 8am-4pm

1. At Start of Day - Count drawer **before** gates are unlocked – Amount should always be an assortment of small bills ($200.00) and change ($20.00) to equal $220.00.

2. Money must always be kept in the drawer – no exceptions.

3. Scale receipts need to have vehicle descriptions or license plate #'s on them. Scale receipts need to be filled out for each sale, regardless if it's a weight dump, other type of dump or purchase.

4. Cash register must be used to record all scale receipts. Each slip must be rung into the register referencing scale receipt #, department code and payment method. This must be done as you go per customer. Put payments in the drawer.

    a. Department Codes

        i. Dept #1 – Large Bags

        ii. Dept #2 – Small Bags

        iii. Dept #3 – Bulky Waste

        iv. Dept #4 – Special Bulky

        v. Dept #5 – Fridge/Appliances

        vi. Dept #6 – Propane Tanks

        vii. Dept #7 - Tires

5. If an error is done when entering into the register, make a correction (example; void and re-enter). Record reason of error and method of correction on scale receipts.

6. Keep the white copy of the scale receipt and give the customer the yellow copy.

7. If payment is made by check, write check # on scale receipt. Review and confirm checks are filled out correctly and signed.

8. Holding open receipts for customers are allowed **only** for the current day. All receipts **must** be closed out at the end of each day.

9. At End of Day – Lock gates **before** you count the drawer. Both Transfer Station Attendants must stay until the end of day and leave together.

10. Run Z daily report on the cash register.

11. Count the drawer back to the starting amount.

12. Put scale receipts in numerical order if not already. **All** receipts must be handed in including voided/damaged. Voided receipts must have an explanation written on them.

13. Count money for deposit and fill out a Cash/Check Form to be handed in to the Finance Office. Have the 2nd attendant count money. The back of all checks must be stamped with the endorsement stamp.

14. Put register tape, Z report, scale receipts and payments in a bank bag. Both attendants sign Cash/Check Form.

15. Bring Deposits and Paperwork to the Finance Dept at the end of each day.

APPENDIXES

PAYROLL

Records

Personnel records are maintained through the Human Resource Director's office. The personnel files are kept secure and confidential, with access limited to the Human Resource Director or their designee.

Each personnel file contains, at a minimum, the following information:

- Employment application and/or resume
- Date of Employment
- Position, pay rates (confirmed by Town Manager)
- Employee information sheet
- Authorization of payroll deductions
- W-4 Forms, withholding authorization
- CT Forms, withholding authorization
- Payroll deductions forms, withholding authorization
- I-9 Immigration Forms

Preparation

Time cards/sheets are prepared by all staff, with work time recorded on a daily basis and, if in writing, recorded in ink. Any corrections or changes to a written time card/sheet must be noted with initials of the person making the change. Time cards/sheets must be signed by the respective employee, then submitted to the department supervisor to verify hours worked (and any leave time utilized). The time cards/sheets are then submitted to the Finance Office weekly on Monday for the previous work week.

The Finance Assistant will record leave time utilized and maintain a record of all employees' accrued leave time (personal, sick, and vacation).

Payroll is processed weekly for Town of Brooklyn employees and bi-weekly for Brooklyn Board of Education employees.

PAYROLL Processing Steps - Town

Ivisions Help Line - 888-654-3293 - Option 2 Software, Option 1 Payroll
Berkshire Bank - 860-779-5942 - Joan St. Ament
Payroll Steps:

1. Frontline - Time & Attendance - Timesheet Review - Choose Weekly Date Range and correct Pay Period - Filter by: Outstanding
Timesheets - Search - Change display # per page to 50 - Confirm Supervisors approved Timesheets

2. Frontline -Print Timesheets - Time & Attendance - Reports - Work Detail - Choose date range criteria - Choose Town Location
criteria - Run Report

3. Ivisions -Print Time Card Employee Checklist - Payroll - Reports - Pay Period - Time Card Employee Checklist -
In Selection Parameters screen - Group = Leave Blank, DAC = All, Pay Bisis = Hourly, Pay Method = Time Card -
Pay Cycle = Weekly, Pay Period = current pay period, Report Type = Sort by Last Name - Click OK - Print Sheet - Compare to
time cards from Frontline

4. Ivisions - Enter Time - Payroll - Attendance - Employee Time Card Entry - Criteria: DAC = All, Pay Cycle = Weekly, Pay Period =
current #, Pay Method = Time Card-Actual - Apply Selection - Enter Time under Reg., Other(PTO), OT (override if autofilled) -
Confirm entries and Lock Records in Edit Tab

5. Close out of Time Card Entry - Back to main Menu

6. Berkshire Bank - Before Processing Payroll - Check for any issues with prenoted accounts from previous week (if any)
Sign in to bank - Reports - ACH - Modify Search - Date Range - Choose Criteria - if no issues, uncheck prenote in Ivisions

7. Ivisions - Process Payroll - Main Tab - Payroll - Payroll Processing - Process Payroll - Criteria: Pay Cycle = Weekly, Pay Period =
current
#1 - Click Green Arrow - Employee Time Card Entry Tab reopens - Criteria: Pay Method = All - Double check Hours, Salaries, and
Stipends - Lock Records once done - Close Tab
#2 - Click Green Arrow - (as of 7/1/2021-no leave) - Click OK

#3 - Click Green Arrow - (blank Tab Opens as of 7/1/2021 - not using docking) - Close Tab

#4 - Click Green Arrow - Click Calculate All - Click OK - Click OK if ungenerated Position/Supplemental Pay appears - Click Yes

to calculate Pay Period - Close Unlocked DAC report(this is in reference to positions without time entered)

#5 - Click Green Arrow - Print Reports - Payroll Journal by name, Deduction Register, Direct Deposit Listing, Gross Pay reports by

hourly and salaried, Journal Totals, Fund Totals, Payroll Distribution, Summary Report - Click OK - All report Tabs open in Report

Viewer - At this time, Print only the Payroll Journal to Review - Have a 2nd person Review - Double check hours, stipends & deductions -

If no corrections are needed - Print all reports by tab - If corrections are needed, make corrections and recalculate at #4 in Step 7.

#6 - AFTER THIS STEP - NO CORRECTION CAN BE MADE TO PAYROLL PROCESSING - Click Green Arrow - Yes to Close Period - Click OK to

Payroll Check Message

#7 - Click Green Arrow - Compare # of direct deposits to Direct Deposit Listing Report - Should match # of employees not # of deposits -

Then click OK to done generating receipts

#8 - Click Green Arrow - Post to GL - Print Journal Entry Report - click OK to Payrll has been posted

#9 - Click Green Arrow - Click OK to Deduction Invoices have been created

Close Out of Payroll Processing

8. Ivision - Make ACH FILE - Main Tab - Payroll - Payroll Processing - Make ACH File - Actions - Deselect All - Scroll to and check Current Pay

Period Only - Confirm Destination (should be specific to computer) - Click OK - Click Ok to done making ACH File

9. Desktop Location - Go to file and confirm current Pay Period is there

10. Berkshire Bank - Upload ACH File - In Navigation Ribbon - Money Movement - ACH - Upload Transactions Tab - Browse to find file on

Desktop - Click Upload File - Click away and back to File Status Tab - If file is Approved - Confirm the amount matches the Direct Deposit

Listing Report - Click box to the left of the file - Scroll down and click on Continue - Confirm Details - Click on Transmit - Choose

Security Code Option - follow steps- File should show Successful - Pint Confirmation Page (for new employees - Prenote should be applied and they will receive a live check - Check bank for any issues with Accounts before next pay date)

11. Ivisions - Email Direct Deposit Receipts - Main Tab - Payroll - Payroll Processing - Print Direct Deposit/Pay Receipts - Pay Cycle = Weekly,
Pay Period = Current PP, Click Email recipients, From Email = your email - Click OK

12. Ivisions - Voucher Processing - Main Tab - Payroll - Payroll Processing - Payroll Voucher Processing - Right click - Add - Confirm date reflects
payment made date - Bank Account = SI-General Fund Ckg Acct 4980372 - Click Non Check Batch - Choose each ACH group separately
(Fed Taxes, State Taxes (separate for weekly and monthly) State 945 (firemen monthly), Voya, Direct Deposit - Click OK - Click Ok for
Assign Voucher - Repeat for each group - click on Close this dialog after last one *Other Payroll Deductions are paid out of AP - Group
Health Insurance, Aflac, Combined, AFSME -
Highlight Pending Voucher (must do each one separate) - Actions - Process - Print JE - Close Report Viewer - Highlight same Voucher again -
Actions - Print Reports - Choose - Cover Page, Detail Listing, Account summary - Click OK - Print All - Close Report Viewer - repeat for
All ACH Vouchers

13. Ivisions - Live Checks - Follow this Step - On Main Tab - General Ledger - Banking - Check Manager - Set Bank Account to SI-General
Funds Ckg Acct 4980372 - Click Apply Selection - Actions - Print PR Employee Checks - Actions - Payee List - Print - Click
OK - Click Yes - Confirm Check # matches next check in hand - if Wrong - Actions - Set Check # - Put checks in printer -
Face Up & Top of Page In - Actions - Print Checks - Report Viewer Opens - CONFIRM 1 SIDED PRINT! - Print -
Actions - Print Voucher Detail Listing - Print All - Close Report Viewer and cancel out of check print options - Have
checks signed
* New employees with prenotes receive live checks. Confirm on Bank Website that account cleared and once it has -
In Ivisions - UnClick Prenote on Bank Account

14. State Payroll Taxes - Go to - https://drs.ct.gov/eservices - CT Reg# 6582290000 -Summary Tab - scroll down to Withholding for Payroll - In Account Box click Mak a Payroll Payment -

Click here for ACH debit payment - Payment Channel = Default Berkshire Bank *0372 - Payment box, Period = current quarter end,

Payment Date = Current Date, Amount = $ from Payroll reports, Confirm Amount - Additional Payment Info = current payroll date -

Click submit - Enter confirmation Password - Click OK - Confirmation Screen - Click Printable View - Cntl P to Print - Confirmation Screen -

Click OK - File in own folder in payroll drawer

15. Federal Payroll Taxes - Go to - https://eftps.gov - Click on Make a Payment - Enter EIN # 06-6001967 - Enter Pin #0019 -

Click Login - Enter From # 941 (or 945 for Firemen) - Click Next - Choose Federal Tax

Deposit - Click Next - Enter Payment Information - Payment Amount = $ from Payroll Reports, Tax Period = Current Quarter & Year,

Settlement Date = Current Payroll Date - Confirm Bank Account = Berkshire *0372 - Click Next - Enter Sub Category Amounts - Click Next -

Verify payment Information - Click Make Payment - Print Confirmation - File in own folder in payroll drawer

16. Voya - Go to - sponsor.voya.com -

Scroll down to Your Plan List-

Click on Town of Brooklyn - In navigation bar - Processing Center - Contribution Submission - Online payroll Submission -

Click Start - Review History - Click Continue - Click edit detail - Confirm information - Make Changes if necessary -

Click OK - Enter Payroll Date - Click Continue - Verify Information - Click Submit - Print Confirmation - Printer Friendly Version at bottom -

CTRL P - File in own folder in payroll drawer

17 Set PP Default - Payroll - Payroll Processing - Process Payroll - Change Pay Period to next week - Click Set PP Default

18 Update Steps, Notes, and Deduction spreadsheet for next week and print.

PAYROLL PROCESSING - BOE

Login to Frontline Time & Attendance
Select ⇒ Reports ⇒ Work Detail ⇒ change date range, unselect Town locations.
Advanced Options ⇒ choose locations, choose job types, run report. Right click to print

Step 1
Login to IVisions
Select ⇒ Payroll ⇒ Attendance ⇒ Employee Time Card Entry (sometime needs to close screen to refresh with new information)
Enter Pay Period
Select Actions ⇒ Zero units on unlocked hours

Step 2
Payroll ⇒ Reports ⇒ Pay Period ⇒ Time Card Employees Checklist (gives you a list of all employees that could have a time card)
Select Pay Period ⇒ sort by last name ⇒ Print
-Use this to write hours gotten from Frontline Time & Attendance

Step 3 - Begin to Process Payroll
Payroll ⇒ Payroll Processing ⇒ Process Payroll, set PP Default to the current Pay Period
Click on Arrow next to step 1
Using time cards from Frontline, write all hours (time card and other) on Time Card Employees Checklist.
Review all records and verify anyone with multiple lines has their hours under the correct pay and budget account.
Click on all steps through 5. (this process can be completed again and again until payroll is complete)
Compare Payroll Journal to Google Sheet 2021-2022 BOE Employee Roster
Once Step 5 comes up with no errors, print all reports generated in Step 5.

Step 4
After a complete review, open Google Sheet 2021-2022 PP Transfer Request Calculations to figure out the amount to request from town. Use Grand Total Amount from Payroll Journal Totals print out (to include employee and employer amounts)
Complete Google Sheet Town Transfer of Funds.
Email Finance Director requesting the amount needed for payroll.

Step 5
Return to Payroll Processing and complete steps 6 thru 9. Close dialog box.

Step 6
Payroll Voucher Processing ⇒ Right Click ⇒ select *add
⇒ non-check voucher #1, all direct deposits, all HSA deposits.
⇒ non-check voucher #2, State tax
⇒ non-check voucher #3, Federal tax, Social Security, Medicare
⇒ non-check voucher #4, CT Teachers Retirement Board (this will be sent monthly by ACH)

⇒ check voucher, all remaining entries (dues, 403B, paper checks)

For each of the vouchers created, actions, print reports, select detail listing, print

Step 7
Highlight current vouchers one at a time
Actions ⇒ process, print journal entry report. (changes status from pending to prepped)

Step 8
Check Manager

Actions ⇒ Print payroll Employee Checks (check off detail, print signature, set starting check #)

Actions ⇒ Print Checks, Actions ⇒ Print Reports

Actions ⇒ Print Payroll Deduction Checks (check off detail, print signature, set starting check #)

Actions ⇒ Print Checks, Actions ⇒ Print Reports

Payroll Voucher Processing ⇒ process all non-check vouchers & print reports

Payroll ⇒ Reports ⇒ Pay Period ⇒ Deductions Register ⇒ selection pay periods and deduction to print 2 copies of reports for each deduction check printed as back up

Step 9
Payroll ⇒ Payroll Processing ⇒ Make ACH File

Step 10 - ON WEDNESDAY (ACH takes 2 days to load)
Login to Berkshire ⇒ Money Movement ⇒ ACH ⇒ upload transactions ⇒ browse ⇒ upload file
Choose file to Upload (in IVEE folder, may have to rename with date)

ACH effective date should be payroll date.
Refresh to see if status is rejected. Amount should be the same from Direct Deposit Listing report.
If accepted check box and continue.
Transmit.
Get call to confirm.
Print confirmation page.

Step 11

After ACH is confirmed, send direct deposit slips by email

Payroll ⇒ Payroll Processing ⇒ Print Direct Deposit/Pay Receipts, select PP#, uncheck print benefits, email receipts, from email - donotreply, OK. Will confirm if receipts have been emailed successfully. OK

Step 12

Login in to EFTPS website and make a payment

Print out deduction register, category taxes, summary only

Social Security (employee and employer portion)
Medicare (employee and employer portion)

*these amounts can be taken from the payroll journal totals page, being sure that the report is the most recent report and that no changes have been made.

Step 13

Login to CT, myconnect website.

Make a payroll payment
Click here for ACH debit payment
Choose period (quarter)
Choose PP pay date
Enter amount
Enter confirm amount
Additional payment info-enter PP pay date
Click submit
Enter password again, CentralOffice2021!
Printable View, print out a copy for the PP folder

Paying Bills from PO’s -10/24/2019

- Purchasing & Payables – Payables – Invoice Processing
- Right click in open space – Add
- Input Box - Enter PO # - Tab Click (it will bring up all previously entered information) - Enter Vendor Invoice number, Invoice date, Invoice due date (if applicable)
- Payment Information Box – Invoice Column – invoice Field – enter amount of current bill
- Confirm amounts in Detail Tab – Click OK
  - Yes, to close if it’s a onetime payment
  - No, to close if it’s a blanket PO – Check lines in detail, there may be more than one if it’s a blanket PO, it will fill in the Variance field. CTRL-D to clear that. Click ok, do not close.
- Purchasing & Payables – Payables – Voucher Processing
- Right click in open space – Add
- Brings up a box of everything entered in Invoice Processing
- Choose required Bank Account (General Government used most SI-General 372)
- Select Invoices to pay
- Check “close dialog box”
- Click Ok – Click Ok to create voucher
- Click on black arrow on highlighted row at bottom of list
- Actions – Post – Brings up GL screen, Close – Brings row to top, status says Prepped
- General Ledger – Banking – Check Manager
- Select same bank account that was chosen in Voucher Processing
- Click on Apply Selection
- Actions – Print AP checks, will have voucher number with all checks – click Ok – Yes to Post
- Check Print Option Screen opens

- Confirm Check #(s) are correct – if not Actions – Set check number – enter correct #
- Put checks in printer (Face up and top to the Back)
- Click on Print signature
- Actions – Print checks – yes to stock in printer
- Report screen opens – Click Print (NOT Print All)
- General Box opens – click preferences – CHANGE TO 1 SIDE PRINTING – click ok – click print
- Once all checks print – remove check stock and replace with plain paper – print copies.
- Close out of Report Screen
- Back in Check Print Option Screen -Actions - Print Reports
- Click boxes in Voucher Report Options for Cover Page, Detail Listing, Account Summary
- Actions – Print Voucher Reports – Report screen opens - Print each tab separately by not choosing Print all (ok to print 2 sided)
- Close out of Report Screen
- Cancel out of Check Print Option Screen
- Match checks with PO & invoice paperwork (copies can be matched later)
- Have Voucher Cover Sheet signed by Finance Director and all Selectmen
- Checks to be signed by a 3rd authorized signer and brought to Selectman Meeting for approval
- When returned to Finance Office – Match remaining paperwork together and file – mail checks accordingly