

# Windham School District

School Administrative Unit #95

Winfried Feneberg  
Superintendent

Adam Steel  
Director of Business, Finance, and Operations

Kori Alice Becht  
Director of Curriculum, Instruction, and Assessment

Rosalyn Moriarty  
Director of Student Services

Carol St. Pierre  
Director of Human Resources

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To: Winfried Feneberg, Superintendent

From: Adam Steel

RE: Manifest Preparation Process

Monday, May 12, 2014

Dear Winfried,

The finance department, as part of our regular duties, prepares accounts payable and payroll manifests for approval and signature by the School Board. Each meeting, there are a number of manifests that represent expenses that have already been incurred by the District in alignment with District policies and procedures.

Preparation of these manifests is a time consuming and thorough process that requires coordination of many members of my staff. For the first four years of my time in Windham, accounts payable manifests have been finalized at 2:00 PM on the day of School Board meetings to allow for the highest number of bills to be paid on time.

Once manifests are finalized, their amounts and voucher numbers are added to the School Board agenda, the check listing is printed, and a signature page is prepared for the Board and Superintendent's signature.

I have also started publishing manifest information on my website at <https://sites.google.com/a/windhamsd.org/business/>.

I have offered to modify this process such that the main manifest would be finalized by the Thursday prior to the Board meeting to allow for its publication in the public board packet. However, as I reflect upon this decision, I question its value. I remind the Board that the manifest reflects authorizing expenditure for items and services that have already been requested, approved, purchased, received, and implemented by the District according to School Board policies. By adding a second manifest to the process, it adds approximately 10% of the weekly workload to my department. I fail to understand the benefit to the District by making this change, but would like the Board, as a whole, to make a decision about how the manifest preparation process should proceed.

The options are:

1. Have an AP manifest prepared the week prior to the meeting with an additional manifest prepared the day of the meeting to ensure bills are paid on time. Manifests will be published online as well as being in the public packet ahead of the meeting; or,
2. Manifests are finalized the day of the School Board meeting. Manifests will be published online and will be available for inspection the day of the meeting.

**Requested Board Actions**

1. Motion: To authorize the administration to prepare accounts payable manifests on the day of school board meetings to capture the maximum number of invoices to be paid and to maximize the District's human resources.