



**Procedure Title:** Reclassification of Purchases or Receipts

**Introduction:** To provide clear guidance on reclassification of purchases or receipts.

**Policy Context:** Policies 702 and 721 are the current board approved policies related to reclassification of purchases or receipts.

**Responsibility:** The Director of Services is responsible for the oversight and maintenance of the reclassification of purchases or receipts procedure.

**Procedure:**

- Purchaser determines there has been a miss-classification of purchases(expenses) or receipts(revenues).
- Purchaser requests reviewal of classification change by Department Administrator.
- Department Administrator determines if the reclassification is to a Federal Program, if so the Department Administrator fills out the Questions related to the reclassification.
- Department Administrator fills out Request for Reclassification of purchase or receipt.
- Department Administrator routes to District Office Accountant.
- District Office Accountant enters required Journal Entry into SMART and attaches the request electronically to the journal entry.
- District Office Accountant routes the entry to the Director of Business Services.
- Director of Business Services review the entry and attached document.
- Director of Business Services approves the entry when it is an allowable reclassification.

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Reviewed 07.10.17 by Director of Business Services