Brighton Area Schools 9/25/2023
Procedures – Accounts Payable

Check Request Documentation:

- Original Vendor Invoice. This cannot be a statement or a quote. Invoices show the final price of items or services being paid for. The auditors need to see what the taxpayer money is buying.
- Other 3rd party documentation (example: Registration forms, Brochures, etc.) These must be detailed with what is being paid for, and how much it costs.
- Memo from Principal/Director – to be used for special situations in which invoices or other 3rd party documentation does not apply, such as change needed for dances or other events.
- Refunds for overpayments or students leaving the district must include a statement of the student's account or some other proof that the district received the money being refunded.
- Scholarship payment requests must have an official award letter attached.
- Attach a copy of any documents that need to be mailed along with the check. Include a note on items to be included in the mailing so they are not confused as check backup. Please label clearly.
- If the check is for pick-up, please clearly note that on the check request. The more obvious, the better. You cannot be too obvious, seriously.
- Include the accounts to be expensed, and make sure there is an authorized signature.
- You do not have to fill out separate check requests to charge the expense to more than one account or to split the cost between internal and district accounts. You can use the space available on one form, just label clearly.
- Payments for Services Rendered – If the individual is an employee, the payment is made through the payroll system. If not, a W-9 form will be **required** before payment can be made.
- Payments for Student Nutrition Invoices **do not** go on a check request form. Write the account number to be charged on the invoice, have the principal/department manager sign the invoice and send it to the Business Office. A Journal entry will be made to record the expense.

Please Note: Check requests for refunds to individuals need to have an address included unless the check will be picked up.

Employee Reimbursements:

Employee reimbursements are made through the payroll system, on the 2nd pay of the month. The Business Office must receive the form by the 6th of the month. If the 6th falls on a weekend, the form is due the Friday before. Requests for reimbursements must be submitted within two months of the purchase or they may be denied. This will be enforced, as it causes major issues with budgeting at the end of the year.

Checks to employees will not be issued. It is against IRS best practices.

Please include the employee ID# on the form next to the name. This is a very important step, as some employees use a different name than their legal name on file. If this is missing, the form may be returned.

Please make sure all needed backup (below), account numbers, and signatures are on the reimbursement forms before you send them. If they are not, the form may be sent back. Since reimbursements are only done once per month, it may mean a long delay before the employee is paid.

Documentation:

- Original Vendor Invoice (not a monthly vendor statement). **Note: A credit card receipt that does not indicate a detail of the items purchased is not considered adequate documentation.**
- The invoice/receipt should indicate how payment was made (cash, check, or credit card). If the invoice does not indicate that a payment was made, a copy of the canceled check or a receipt must be included.
- Mileage reimbursements – must include individual trip detail (building to building within the district, or a **map** for out-of-district travel).
- If the reimbursement request is for meals, the original detailed bill, which includes the detail of the food and beverage purchased, must be attached to the request. **A copy of a credit card receipt from the restaurant is not considered sufficient documentation** (It does not provide a detail of the food/beverages purchased). In addition, the following information must be provided:
  - a. Business nature of the meal
  - b. Names of the individual(s) at the meal

The school district does not reimburse for alcoholic beverage purchases.

Conference Requests:
Conference registrations should be paid by P-card. If the conference doesn't accept credit card payments, please submit supporting documentation on a check request and include:

- Registration form, filled out for each participant; if the registration was done on-line, we need a copy of the on-line form
- Date and cost of the workshop
- Who to make the check payable to
- The address to send the check

If the conference is to be reimbursed by a grant or another agency, please indicate that on the check request.

Payments made in **advance** of the event (conference, hotel, field trips, etc.) must be properly supported with 3rd party documentation and the checks are to be made out to the vendor (not the employee). We do not make cash advances to employees for purchases.

GENERAL OPTIONS FOR PURCHASING:

- Purchase item(s) on account, with a P.O. (vendor to bill the school district)
- Request a check, payable to the vendor, with the appropriate documentation.
- Purchase on a district P-card and obtain the required documentation for future P-card statement processing.
- Pay for the item/service personally and request reimbursement. Please note that vendors will charge sales tax on purchases not made by an exempt organization. A purchase paid by an individual may not considered "exempt." The district will not reimburse sales tax.

Above requests that are received by Friday will normally be processed the following Friday.
If you have questions, call Justin Ricketts at 94021.

P-Cards

- Card Issuance: The finance department will issue purchasing cards to authorized employees based on their role and responsibilities. Directors/principals that directly oversee the employee must approve a new P-Card.
- Cardholder Responsibility: Cardholders are responsible for all transactions made with their cards. Purchasing cards can only be used for authorized business-related expenses. As a tax-exempt organization, the purchasing card should not be used for purchases that include tax. Ensure you inform vendors about our tax-exempt status during transactions. Any sales tax charged to the P-Card must either be removed or reimbursed to the district.
- Receipts: Always request and retain original itemized receipts for all purchases made with the card. Document the purpose of each purchase, date, and any relevant project or department for tracking and accountability. This is easier than trying to guess when the statement comes.
- Statement Delivery: Cardholders will receive monthly statements from the finance department on the first of the month. Carefully review your monthly statements for accuracy and report any discrepancies promptly. If you identify any unauthorized or erroneous charges, inform the finance department immediately. We stress the importance of reporting such issues as soon as they are discovered. There is a limited time frame for us to contest a charge with Comerica. Unauthorized use of the card for personal expenses or non-business-related purchases is strictly prohibited and will result in disciplinary actions. When an accidental purchase is made, repayment is expected as soon as it is discovered.
- Submission: Statements and original itemized receipts must be returned to the finance department no later than the tenth of the month following the statement date. Included in the submission should be the expense accounts for each item on the statement. A signature of the card user (for cards with a name) is required, as well as a signature of a supervisor. Principal cards need to be signed by the superintendent. There are forms available to fill this information in if desired, or you can write it on the statement. Please be clear.
- FAQs and Support: Cardholders can reach out to the finance department for assistance or clarification on any purchasing card-related matters.