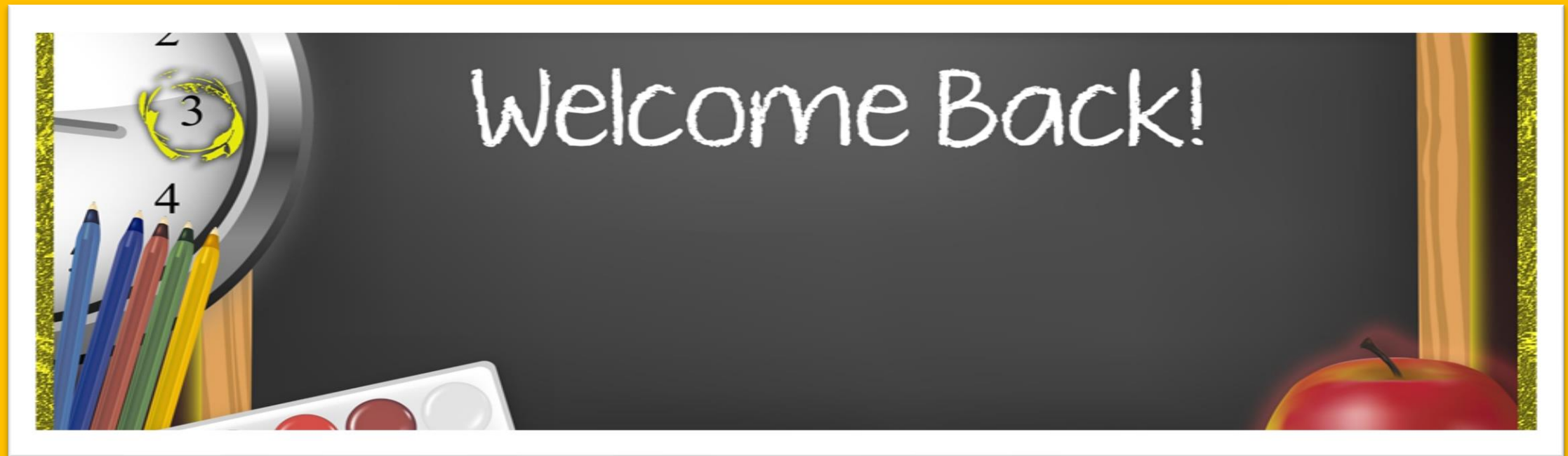


ACCOUNTS PAYABLE PRESENTATION 2024-2025

LUZ MARIA RODRIGUEZ, EDS, MHA, BBA, RTSBA



BUSINESS OFFICE ANNUAL **SYMPOSIUM UPDATES FOR SCHOOL** **YEAR 2024-2025**



https://www.youtube.com/watch?v=4p5286T_kn0

Legacy...Be the Best to the World! Emmy Award Winner,
Top Leadership Keynote Speaker and #1 Bestselling Author Clint Pulver...

AGENDA

- Logistics
- Accounts Payable Staff Presentation & Job Distribution
- Accounts Payable Payments Expenses Report for The School Years 2023 - 2024
- Policy Compliance:
 - Local, State, & Federal Policies
 - Payments Terms
 - Prompt Payment Act
 - Board Policy
- Payments Process & Terms Compliance
 - Terms Examples
- Accounts Payable Cycle - New Images
- Check Request Process
- DISD 4 - Way Match and DISD Matching Documents
- Procure to Pay Process & Timelines - New Image
- Check Run Cycle 2024-2025
- Receiving Process to Liquidate Outstanding Payment - New
- Credit Cards Use Requirements
- Travel Approval Requirements for Payment
- Accounts Payable DON'Ts

LOGISTICS FOR TODAY

- Be courteous of presenters and attendees
- Avoid the use of phone or texting (20 minutes of great information per session)
- State your name and department before speaking
- We will have Q&A session at the end of the day
- Return promptly from breaks
- One 15 Minute Break (mid-morning)
- One Hour Lunch Break (working lunch included)
- PowerPoint presentation will be posted on line



ACCOUNTS PAYABLE STAFF

The Accounts Payable work is distributed among my assistants using an alphabetical system:

Janie Lopez: Letters A thru G, Letters X-Z, & Numbers

Delia N Garza: Letters H thru Q & Letters R-T

Delia Garcia: Leases (Ex. copiers), Newspaper Ads,
Region I, Student Activity,
Transportation, Unifirst, Utilities, Sam's
Letters U-W

Luz Maria Rodriguez, EdS, MHA, BBA, RTSBA

Accounts Payable Supervisor/Accountant

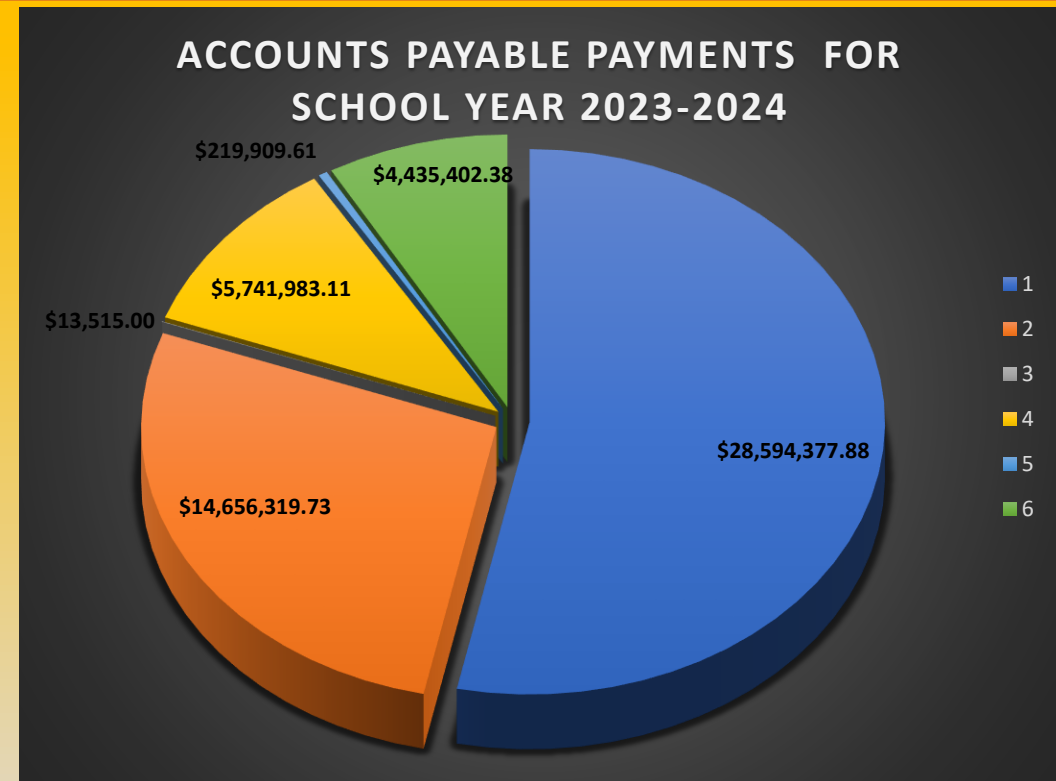


ACCOUNTS PAYABLE EXPENSES REPORT FOR THE SCHOOL YEAR 2023-2024

TOTAL EXPENSES FROM 09/1/2023 TO 07/19/2024

- \$ 54 Millions Plus in Expenses Paid With Over 30,000 Invoices Processed.
- 60,000+ Line Items Audited
- Over 7500 Checks Printed

FUNDS	ACCOUNTS PAYABLE PAYMENTS FOR SCHOOL YEAR 2023-2024
GENERAL FUND - 100s 53%	\$ 28,594,377.88
SPECIAL REVENUES FUND - 200s, 300s, 400s -27%	\$ 14,656,319.73
DEBT SERVICE FUND -500s	\$ 13,515.00
CAPITAL PROJECTS FUND 600s	\$ 5,741,983.11
PROPRIETARY INTERNAL SERVICE FUNDS - 700s	\$ 219,909.61
FUDICIARY AGENCY FUNDS - 800s	\$ 4,435,402.38



POLICY COMPLIANCE



WHAT IS ACCOUNTS PAYABLE?

Accounts payable (AP) are the amounts of businesses, companies, organizations total invoices currently due to vendors or suppliers for goods or services received that HAVE NOT yet been paid for.

POLICY COMPLIANCE:

THE PROMPT PAYMENT ACT

Government code 2251.021 which applies to school districts states that “a payment owed by the district based on a contract executed on or after September 1, 1987, is overdue on the 31st day after the day on which the district.

- 1) Received the goods
- 2) The services were rendered
- 3) or the date on which the district received the invoice for the goods or services, “whichever is later.”
- 4) It also extends the date that the payment is overdue to the 45th day if the Board meets only once a month. (See DISD-Purchase Order Term and Conditions – Payment Terms).

EARLY PAYMENT DISCOUNT:

The Board policy also states that the district make take an early payment discount if the full payment is made within the discount period.

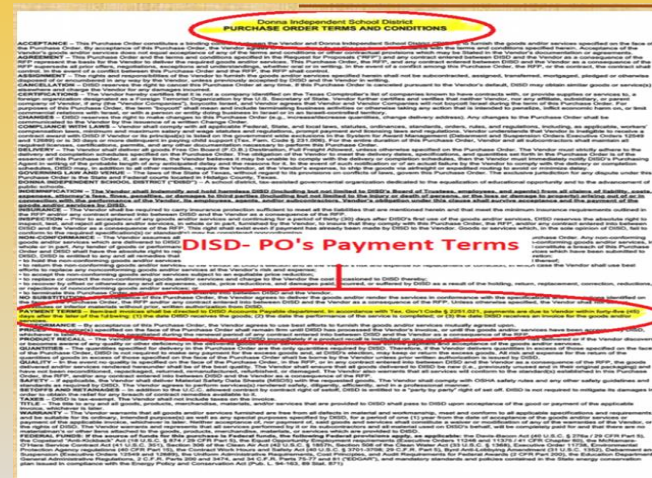
POLICY COMPLIANCE - CONTINUE

Accounts Payable is a vital process in the operation of our school district and in order to enable campuses, departments, and administrative offices to run, purchases must be made and bills **MUST** be paid.

BOARD POLICY:

CH (LEGAL): Is the policy that addresses the rules and procedures for the acquisition of good and services. This is also noted in the Texas Education Code 44.031(d).

CHF (LEGAL): Is the policy that discusses promptly paying vendors. This is also noted in the Government Code 2251.021.)(See DISD- Purchase Order Term and Conditions - Payment Terms).



DISD PURCHASE ORDER TERMS AND CONDITIONS

PAYMENT TERMS – Itemized DISD Accounts Payable department. In accordance with Tex. Gov't Code 2251.021, payments are due to Vendor within (45) days after the later of the following: (1) the date DISD receives the goods; (2) the date the performance of the service is completed; or (3) the date DISD receives an invoice for the goods and/or services.

ACCOUNTS PAYMENTS PROCESS AND TERMS COMPLIANCE

GUIDELINES FOR PAYMENT PROCESSING:

The processing of documentation to pay vendors for goods and services should be completed as soon as the goods or services are received or rendered. Requester should ENSURE that aged invoices are processed first to minimize past-due payments. “ALWAYS REMEMBER OUR PURCHASE ORDER TERMS AND CONDITIONS BOARD (LOCAL), STATE, & FEDERAL POLICY”.

Example: Notice of NET 30 means that the client needs to pay the invoice in full within 30 days of the invoice date. Say you receive an invoice from a vendor on December 11, 2020. If vendor set the payment terms as net 30, the due date is January 11, 2021 (See sample invoices next slide).

MOST POPULAR TERMS FOR PAYMENTS:



INVOICE TERMS EXAMPLES

ANSWER:
THURSDAY
SEPTEMBER 8, 2022



CURRENT DISCOUNTED INVOICE EXAMPLE

[illegible]

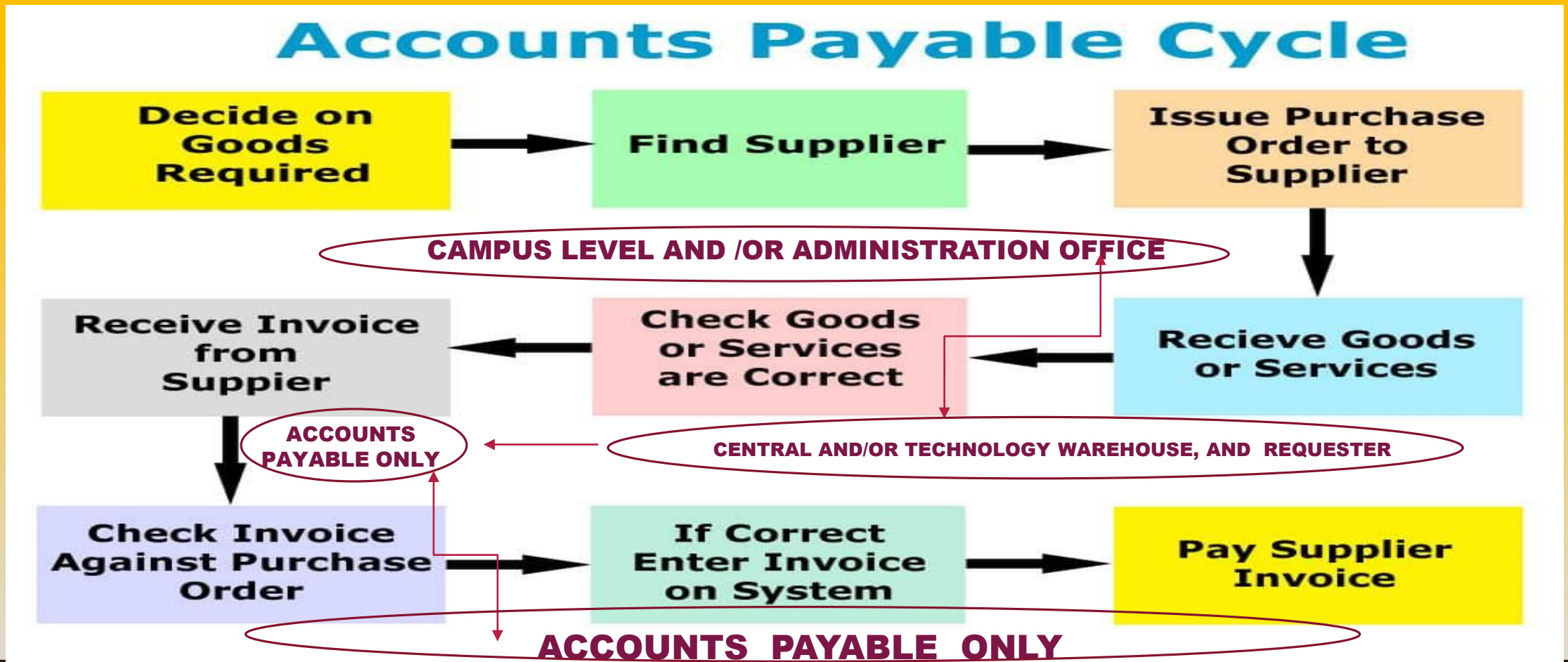
Net 30 Less .5%
due to payment
issue within 10
days

**Final
Payment
With .5%
Discount
Offer**



ACCOUNTS PAYABLE CYCLE

An accounts payable process flowchart is a visual representation of the steps involved in managing our district's accounts payable. It helps streamline the workflow, ensuring that all invoices are processed efficiently and accurately.



CHECK REQUEST PROCESS



STEP 1

All invoices are to be received into the Accounts Department, date stamped then given to the appropriate assistant for verification of documents which is commonly known as "3-WAY MATCH" DONNA ISD – "4 - WAY MATCH INCLUDES SHIPPING DOCUMENT



STEP 2

- 1) Invoices are matched to purchase order and receiving ticket: (ALL ORIGINAL DOCUMENTS)
- 2) Verify that amounts/vendor's name match.
- 3) Make sure that merchandise is received completely. "NO Split Orders", "NO Substitutions". Please attach "signed shipping documents
- 4) Invoices are matched to purchase order and receiving ticket: (ALL ORIGINAL DOCUMENTS).



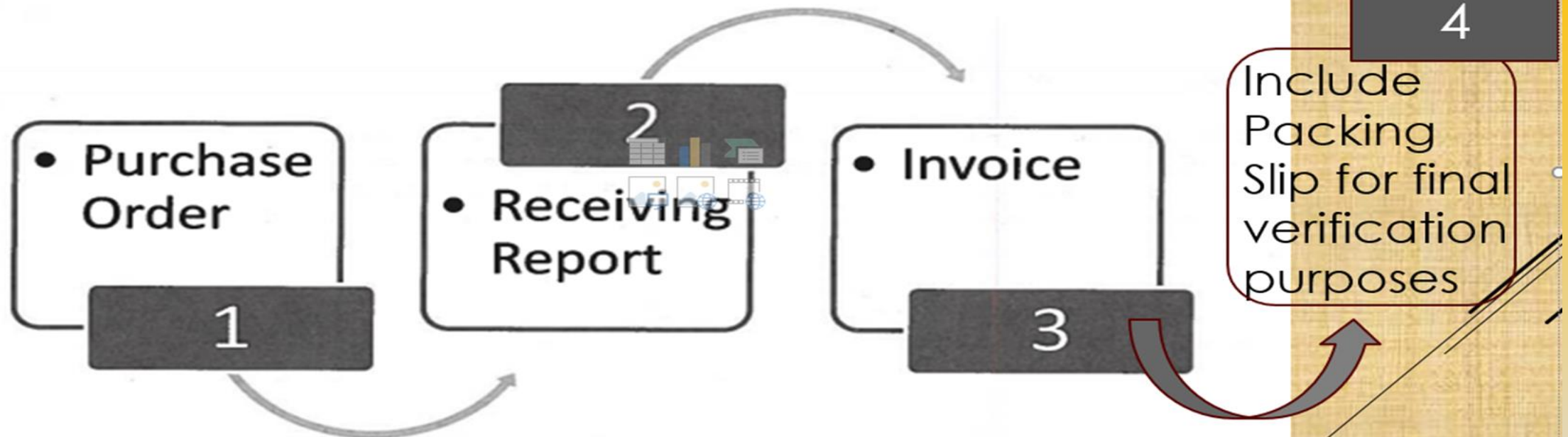
STEP 3

Checks are printed every Wednesday and are ready for distribution the following Thursday after 2 p.m.(All checks are mail out at this time) With the exception of Holidays, information will be available on our website.

Approximately 250-300 checks are printed per week. Please give us the opportunity to serve you better and follow the Accounts Payable Guidelines.

4 –WAY MATCH

An illustration of a “3-way match” is noted below:



DONNA ISD IMAGES OF RECEIVING TICKETS, INVOICE, PURCHASE ORDER, AND PACKING SLIP

RECEIVING TICKET

Purchase Order Receiving Ticket 102172 July 19, 2023 10:37 AM

Vendor: M&A Technology, Inc.
Vendor Number: 302354
PO Number: 224281

Deliver To: Technology
Technology

Ordered	Expected	Received	Unit	Item Number	Unit Price	Extended Price	Requester	Account Code
2.00	2.00	2	EA	MD4831/A	33.95	67.90	Crist, Julia Marie	199.11.6399.00.899.11.0.00

Please send PO to attn: Marc
Quote: 071723M5
Buy Board # 661-22
Who: Joe
What: Thunderbolt Ethernet Adapter
Where: Technology Dept.
When: FY 2022-2023
Why: Adapters needed to connect the mac books to the network.
Apple Thunderbolt to Gigabit Ethernet Adapter.

Signature: *Albert Chavez*
Print Name: Albert Chavez
Date: 7/26/23
Page 1 of 1

INVOICE

www.shopManda.com
for all your technology needs

M & A Technology, Inc. DBA shopManda.com
2045 Cheneault Drive
Carrollton TX 75006

Invoice: 6MINV081247
Date: 7/26/2023
Page: 1

Ship To:
DONNA ISD WAREHOUSE/TECHNOLOGY
PO# 224281
2301 EAST WOOD AVENUE
DONNA TX 78537

Bill To:
DONNA ISD
116 NORTH 10TH STREET
DONNA TX 78537

Orig Ord No	Purchase Order ID	Customer ID	Salesperson ID	Shipping Method	Payment Terms	Req Ship Date	Master No.
224281	DONNA ISD	309		PO <td>NET 30 DAYS</td> <td>7/20/2023</td> <td>85-291</td>	NET 30 DAYS	7/20/2023	85-291

Ordered	Shipped	Item Number	Description	Unit Price	Ext. Price
2	2	010115401	APPLE THUNDERBOLT ETHERNET	\$0.00	\$33.95

(IN PROCESS)
JUL 31 2023

Subtotal: \$67.90
Discount: \$0.00
Tax: \$0.00
Fees: \$0.00
Trade Discount: \$0.00
Total: \$67.90

Please Make Payment Payable to: M & A Technology, Inc.

PURCHASE ORDER

DONNA ISD SCH DIST

116 N 10th St
Donna, TX 78537-2702
Ph: (956) 464-1600

PURCHASE ORDER NUMBER: 224281
Date: 07/19/2023
Page 1 of 4

Vendor: 302354
M&A Technology, Inc. (3370)
3370 Nacogdoches #152
SAN ANTONIO, TX 78247

SHIP TO: DONNA ISD SCH DIST
2301 East Wood Ave
Donna, TX 78537

VENDOR PHONE: 888-243-5082
VENDOR FAX: 210-846-9112
REC LOC: Warehouse
REC GRP: Technology

VENDOR EMAIL:

LINE	ITEM	QUANTITY	UOM	UNIT NO.	UNIT PRICE	UNIT DISC.	TAX	TOTAL
1	2.00	EA	MD4831/A		33.95	0.00	0.00	67.90

Please send PO to attn: Marc
Quote: 071723M5
Buy Board # 661-22
Who: Joe
What: Thunderbolt Ethernet Adapter
Where: Technology Dept.
When: FY 2022-2023
Why: Adapters needed to connect the mac books to the network.
Apple Thunderbolt to Gigabit Ethernet Adapter.

TOTAL: 67.90

INSTRUCTIONS TO VENDORS:
1. Reference all packages & packing slips with PO Number
2. Ship prepaid
3. Tax Exempt No. Tax ID: #74-6000891
4. Invoice in duplicate, Attn: Accounts Payable
5. Do not fill order at higher price without Purchasing Dept. approval
6. POs are cancelled if not shipped complete within 90 days
7. No backorders, no split shipments, substitutions, or additions to the P.O. are allowed.

THIS PURCHASE ORDER IS NOT BINDING UNLESS SIGNED BY A PURCHASING AGENT.
John Smiley

PACKING SLIP

amazon.com

Received
JUL 27 2023
Accounts
Sales
SGKJAP

Purchase Order #: SMPD-801503560
Your order of July 19, 2023 (Order ID: 113-6745109-1541044)

Qty: 2
Item: Apple Thunderbolt to Gigabit Ethernet Adapter
Personal Computers
B011K4RKFW
B011K4RKFW B08162113520

This shipment completes your order

Subtotal
Shipping & Handling
Promotional Certificate
Order Total
Paid via credit/debit

Return or replace your item
Visit Amazon.com/returns

02/CajhPq73/-2 of 2-/SAT5-NIT/vss-us/0/0723-0400/0722-03:41

- GREEN: PURCHASE ORDER
- MAROON: VENDOR NAME
- BLUE: DOLLAR AMOUNT OF PURCHASE(S)
- BLACK: RECEIVING QUANTITY
- PURPLE: AP RECEIVING DATE

PROCURE TO PAY PROCESS TIMELINES

DONNA ISD BUSINESS OFFICE FOLLOWS A STRICT WORKFLOW AND TIMELINE FOR APPROVALS THAT INITIATES AT THE CAMPUS LEVEL AND/OR ADMINISTRATION OFFICE AND ENDS AT THE PURCHASING DEPARTMENT. A FOUR (4) WEEK PROCESSING PERIOD IS REQUIRED IN ORDER TO PRODUCE A CHECK FOR TRAVEL REQUESTS, STUDENTS ACTIVITY REQUESTS, FIELD TRIPS, ETC. UNLESS WE HAVE AN EMERGENCY DUE TO A NATURAL DISASTER AND/ OR OUR ATHLETES QUALIFY TO THE SECOND LEVEL OF COMPETITION.



TIMELINE

Week 1: Campus and/or Administration Office

Week 2: Purchasing Department

Week 3 & 4: Accounts Payable Department (See Check Run Cycle 2024 – 2025)

CHECK RUN CYCLE 2024 - 2025

DONNA ISD - CHECK RUN CYCLES FOR SCHOOL YEAR 2024-2025
ALL CHECK CYCLES FOR GOODS AND SERVICES, RECEIVED AND INVOICED SEPTEMBER 1, 2024 - AUGUST 31, 2025

MONTH OF SEPTEMBER, 2024

SUBMISSION DATE (ON/BEFORE)

Wednesday, August 21, 2024
Wednesday, August 28, 2024
Wednesday, September 4, 2024
Wednesday, September 11, 2024

REQUESTED DEADLINE

Wednesday, August 28, 2024
Wednesday, September 4, 2024
Wednesday, September 11, 2024
Wednesday, September 18, 2024

CHECK CYCLE DATE (ISSUE CHECK)

Wednesday, September 4, 2024
Wednesday, September 11, 2024
Wednesday, September 18, 2024
Wednesday, September 25, 2024

MONTH OF OCTOBER, 2024

SUBMISSION DATE (ON/BEFORE)

Wednesday, September 18, 2024
Wednesday, September 25, 2024
Wednesday, October 2, 2024
Wednesday, October 09, 2024
Wednesday, October 16, 2024

REQUESTED DEADLINE

Wednesday, September 25, 2024
Wednesday, October 2, 2024
Wednesday, October 09, 2024
Wednesday, October 16, 2024
Wednesday, October 23, 2024

CHECK CYCLE DATE (ISSUE CHECK)

Wednesday, October 2, 2024
Wednesday, October 09, 2024
Wednesday, October 16, 2024
Wednesday, October 23, 2024
Wednesday, October 30, 2024

MONTH OF NOVEMBER, 2024

SUBMISSION DATE (ON/BEFORE)

Wednesday, October 23, 2024
Wednesday, October 30, 2024
Wednesday, November 6, 2024

REQUESTED DEADLINE

Wednesday, October 30, 2024
Wednesday, November 6, 2024
Wednesday, November 13, 2024

CHECK CYCLE DATE (ISSUE CHECK)

Wednesday, November 6, 2024
Wednesday, November 13, 2024
Wednesday, November 20, 2024

RECEIVING PROCESS TO LIQUIDATE ANY OUTSTANDING PAYMENTS

Sufficient time to process payments is crucial to the operation of the Accounts Payable department. **A two week window is needed for payments to be processed appropriately (See Check Run Cycle 2024-2025).** Therefore, last minute check request will NOT be processed if not submitted within the allotted time.

Check off items received on the receiving copy against the purchase order. If all items have been received and or services rendered, sign and date the receiving ticket and send to the Accounts Payable Department for payment.

Signatures required:

Principal/director and person receiving items.

2) Supervisor Principal, directors, Can't sign your own travel reimbursement

3) Travel approval or payments need to be approved by your immediate supervisor. Example: Assistant Superintendent for Support Services, Human Resources Director, CFO, etc.



RECEIVING PROCESS TO LIQUIDATE ANY OUTSTANDING PAYMENTS - CONTINUED

Who Receive the Goods in Our District?

Central Warehouse and/or Technology Warehouse Only

Who Check the Goods in Our District?

Central Warehouse, Technology Warehouse, and Requester Only

Who Receive the Invoices in Our District?

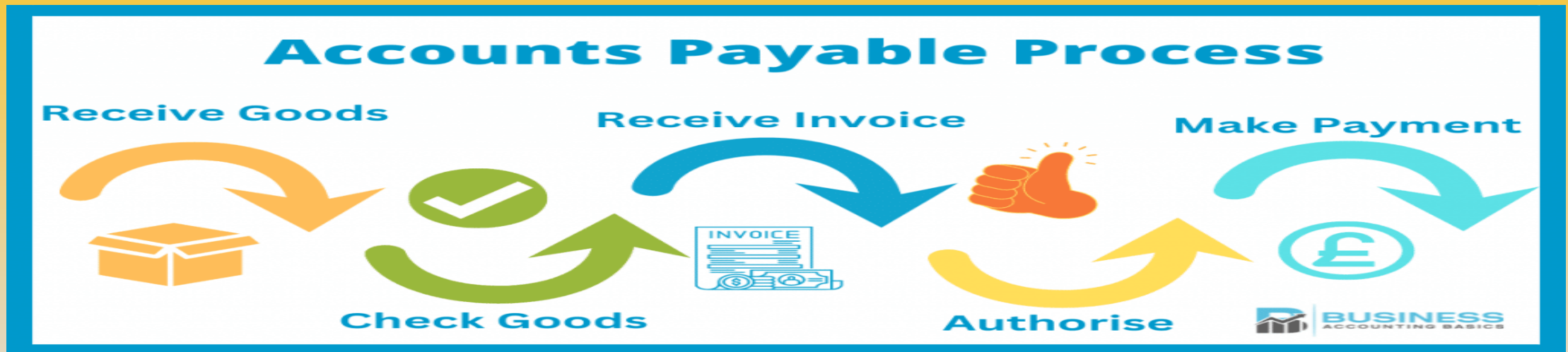
Accounts Payable Only

Who Authorized the Goods In Our District?

Principals, Directors, Executive Directors and Supervisors Only

Who Make Payments In Our District?

Accounts Payable Only



CREDIT CARD USE REQUIREMENTS

ALL CARDS REQUESTED MUST BE RETURNED ON THE SAME DAY TO THE BUSINESS OFFICE

All purchases MUST be made during business hours 8 A.M. – 5 P.M. Monday to Friday...NO EXCEPTIONS.

HEB CARD & WALMART CARD – Requestor must turn in a signed receiver when requesting the card(s).

- 1.A PO is needed
- 2.An original receipt of purchase must be returned with card.
- 3.Cards CAN' T be issued after 4 P.M.
- 4.Please use One (1) PO/One (1) Purchase/One (1) Location

HOME DEPOT CARD & LOWES CARD – Requestor must turn in a signed receiver when requesting the card(s). **If any problem arise to finalized any purchase please contact Ms. Delia Villarreal at 956-464-1620 Ext. 1143**

CREDIT CARD USE REQUIREMENTS CONTINUED

SAM'S CARD – can only be issued to warehouse personnel. NO EXCEPTIONS!!!

1. Donna ISD Employees are not allowed to meet with warehouse personnel to pick up any items previously ordered at Sam's. Please make the proper arrangements for warehouse personnel to deliver the items at your location.
2. NO LONGER ALLOWED – Cake Orders & edible trays (sandwich and/or fruit).

GAS CARDS (RECEIPTS) VALERO: when a gas card is needed, An email request needs to be addressed to AP Staff and Cc: your principal/director and AP supervisor.

Email must include:

5W's - Account Number

Name of person assigned to pick up card.

Travel Approval Form

Please be advised that GAS CARDS WILL NOT BE ISSUED DURING SCHOOL BREAKS.

Gas Receipts need to be returned along with card no later than a day after you returned from any trip.

TRAVEL APPROVAL REQUIREMENTS

TRAVEL APPROVAL REIMBURSEMENTS, ATTACHMENTS, AND PER DIEM UPDATES: The Purchasing and Federal Programs Departments will update with any changes to local and special funds: 101, 200's, 300's, 400's.

For Reimbursement purposes a conference Itinerary is required with each travel request submitted for payment and/or academic activities itinerary for students (if applicable).

- Students lists must be signed/dated by the student that received meal funds not a check mark.

Students and Staff:

- Rooms list and confirmation number(s),
- person(s) assigned to room that match approved travel request,
- Do not use your Personal Hotel Members Account to claim rewards when you are on Districts business.

Hotel reimbursements:

Itemized hotel receipt or invoice is required (See DEE Local and/or consult with the Purchasing Director and/or the Federal Programs Director with any further questions or concerns).

Donna ISD
108902

COMPENSATION AND BENEFITS
EXPENSE REIMBURSEMENT

DEE
(LOCAL)

Prior Approval Required

An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out District business only with the prior approval of the employee's supervisor and in accordance with administrative regulations.

Documentation Required

For any allowable expense incurred, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses.

ACCOUNTS PAYABLE DON'T'S STANDARD BEST PRACTICE

- DON'T PROMISE EARLY PAYMENTS TO VENDORS - FOLLOW DISD PURCHASE ORDER TERMS AND CONDITIONS AND THE PROMPT PAYMENT ACT. UNLESS AN EARLY PAYMENT DISCOUNT APPLY PER INVOICE.
- DON'T SUBMIT MULTIPLE COPIES OF THE SAME INVOICE PLEASE - ONLY ORIGINAL INVOICES/RECEIPTS ARE ACCEPTABLE.
- DON'T HOLD INVOICES AT YOUR CAMPUS OR DEPARTMENT.
- DON'T KEEP GAS CARDS AND RECEIPTS FOR MORE THAN 24 HRS AFTER ARRIVAL TIME FROM A TRIP.
- DON'T GO OVER THE PO AMOUNT.
- DON'T SUBMIT AN INVOICE TO BE PAID THROUGH THE ACCOUNTS PAYABLE SYSTEM WITHOUT PURCHASE ORDER. (**Number One #1 – Violation of Procurement Policy & Procedures**)
- DON'T SUBMIT INVOICES WITH ADDITIONAL ITEMS TO PROCESS THAT ARE NOT ON THE PO TO
- DON'T SUBMIT UNMATCHED TRAVEL FORMS AND TRAVEL REQUEST FORMS.



COMMERCIAL CARD PROGRAM FOR 2024-2025

A commercial card is a credit card or virtual card used by businesses to make purchases on behalf of the District. Purchases may include, operational expenses or travel.



THANK YOU!!!

Q & A

“Success is liking yourself, liking what you do, and liking how you do it.” - Maya Angelou



FREQUENTLY ASKED QUESTIONS

When will my check be issued?

Checks are cut every week on Wednesday. Your check will be available for pick up on Thursday after 2 pm. (Currently all checks are mail out)

How do I pay for multiple invoices from the same vendor?

- Blanket PO's we can pay several invoices within the month.
- Traditional PO's we can pay one (1) consolidated invoice.
- (Reminder: No Backorders, Split Shipments, or Split Invoicing) All items must be received at once.

Who should be signing receiving forms in my department?

Forms should be signed by the Department Authorized Signer. Example: Campus (Principal), administration offices (Director or Supervisor). If you are unsure of who your department's authorized signer (s) are, please contact campus/office administrator in charge. Any credit card receivers must be signed by principal/director and by the person using the credit card (Home Depot, Lowes, HEB, Walmart, and Valero).

How can I ensure that my vendors get paid timely?

The invoice must be sent directly to Accounts Payable with the correct PO # noted on the invoice. If there is no PO#, there can be no payment. A PO NEEDS to be processed and approved before ordering.



FREQUENTLY ASKED QUESTIONS -CONTINUED

When I am entering requisition to pay an outstanding invoice into TEAMS which address should I select?

All vendor payments must have an “Order From” address selected within the choices. If you do not see the address you need on “Order From” in TEAMS that matches where the payment should be remitted to, please contact purchasing.

How long does it take to get a check issued to a vendor?

Typically, we have thirty (30 - 45) days to pay vendor per state policy after the invoice is being received in Accounts Payable. However, this is contingent upon the Invoice, PO, Receiver, Packing Slips, etc. Meeting all audit requirements by AP staff to process the payment. Example: If signatures or additional information is required & is not provided, the process could take longer Maximum 45 days per policy.

Are original invoices required?

Yes. State law requires that we have the original invoices. If lost, secretaries must contact vendor to get a reprint or PDF within a month.



FREQUENTLY ASKED QUESTIONS -CONTINUED

My invoice has an error; can I mark through the error and correct it then send it to Accounts Payable?

No, if there is a mathematical error, short shipment of items, unauthorized substitution of goods, etc., the vendor must correct the invoice and a new invoice must be issued.

Where can I get a tax-exempt certificate?

The tax-exempt certificate for Donna ISD can be requested at Accounts Payable. Usually our staff provides ONE with travel documents.

How do I stop payment on a check?

Email Accounts Payable with the PO Number, the name of the vendor, amount of the check, check number (if known), and the reason to stop payment.

When can I pick up my check?

Checks are mailed each week on Thursdays or are ready for pick up after 2 pm, unless there is a holiday or a technical related issue with our system. If the Department has indicated in advance on the PO or the Receiver that they need to pick up the check for payment.

