Brighton Area Schools 9/25/2025
Procedures – Accounts Payable

Check Request Process:

- 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.
- All check requests must include administrator approval.
- Include and clearly label a copy of any documents that need to be mailed along with the check. If a note is not included on items to be mailed, they may confused as check backup.
- If the check is for pick-up, please clearly note that on the check request. If this note is not clearly visible, the check may be mailed by mistake.
- If the check is a refund or reimbursement, make sure there is a clearly printed address on the check request form, unless the check will be picked up.
- 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.
- All vendors must by on file in the SMART vendor 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.
- Failure to follow the above guidelines may result in the check request being returned to you, and delaying the payment process.
- For training in electronic check requests, please contact Justin Ricketts for more information: rickettsj@brightonk12.com

Employee Reimbursements:
Employee reimbursements are made through the payroll system, processed as received on pay weeks. Requests for reimbursements **must** be submitted within two months of the purchase or they may be denied. Saving expense reimbursements for the end of the year causes major issues with budgeting.

Checks to employees will not be issued. It is against IRS best practices. All reimbursements will be added (untaxed) to pay deposits.

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 authorized 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 payroll, it may mean a long delay before the employee is paid.

The district will not reimburse sales tax. The district will not reimburse Amazon purchases.

Documentation:

- Follow documentation guidelines similar to check request invoices. Documentation must be detailed and show what was purchased. N**ote: 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 online, we need a copy of the online 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.

Amazon

- All employees are welcome to join the district's Amazon Business account if they wish to buy from Amazon.com. No other purchases through Amazon will be supported. Reimbursements will be denied, and purchases using the P-Card are not authorized. To join, request an invitation through your building secretary or contact the finance office.
- When checking out, you will be restricted to mailing the order to the building you work at. Additionally, you will need to select a PO number to place the order. The building or department secretary can assist you in entering the correct information here.
- The payment method will default to pay-by-invoice. The district will automatically receive and pay the invoice when the order ships. You will not need to save the invoice when it is emailed to you.
- All orders will work through an approval process. Make sure you give yourself time between placing the order and when it is needed to account for this approval process, since it could affect delivery time.
- The account should only be used for business related items, since it is tax exempt. Personal purchases are not allowed, and the use of the account for personal items will result in disciplinary action.

General Purchasing Options:

- 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.
- Pay for the item/service personally and request reimbursement. Please note that vendors may charge sales tax on purchases not made by an exempt organization. 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

- 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. All new P-Card users must read and sign the P-Card user agreement.
- 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.
- 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.
- Cardholders will be expected to upload their receipts and note the purpose of the purchase to their Bill.com account. Carefully review your transactions for accuracy on a regular basis, 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 Bill.com. 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.
- Itemized receipts must be uploaded, and GL account codes entered, no later than 30 days following the purchase. Cardholder supervisors need to log in to approve all purchases, and this information must be entered before they can approve it. Bill.com will automatically shut down cards that have incomplete purchases after 30 days. The finance office cannot give anyone a free pass on overdue transaction documentation as this is an integrated part of Bill.com.
- FAQs and Support: Cardholders can reach out to the finance department for assistance or clarification on any purchasing card-related matters.