

Spring Hill ISD
Administrative Procedures
Accounts Payable Processes

The goal of accounts payable procedures is to provide transparency to stakeholders in that the policies developed by the board of trustees are followed with regard to each and every financial transaction. Further, the goal is to have the supporting source documents verify or prove that the financial activities of the District were made in accordance with the legal requirements in order for a “clean” audit opinion to be earned each year. A “clean” audit opinion is considered in both the bond rating which further influences the interest rates on bonds as well as the School FIRST rating.

Effective April 2014, the monthly check registers are posted on the SHISD website under Administration-Business Office. These postings are completed after the monthly board meeting.

With these goals in mind, there are five main methods of securing an accounts payable check from SHISD. These are through the use of 1) Travel Expense Advancement Request 2) Request for Meal Money for Co Extra-Curricular Activities-NO overnight stay, 3) Check Request for other expenditures, 4) Requisition Leading to Purchase Order, 5) Other-Recurring Expenditures. All of these methods are described in detail in this section. Please see the State and Federal program section for instructions on for State and Federal funding sources as these funding sources have more rigorous requirements.

1) Travel Expense Advancement Request

This form is used for Overnight Travel & Related Costs for Staff and/or Students

2) Request for Meal Money for Co Extra-Curricular Activities-No overnight stay

this form is used for Student Trips that do not require an overnight stay

3) Check Request for other expenditures

4) Requisition Leading to Purchase Order

See Sections on Requisition and Purchase Orders

5) Other-Recurring Expenditures

Travel Expense Advancement Request

School Board Policy DEE Local explains the general requirements for travel. The superintendent has authorized the advancement of travel expenditures in an effort to keep from placing a hardship on employees to fund staff development even for short periods of time. Providing false or misleading information is grounds for discipline up to and including termination. By accepting these travel advance funds, employees are certifying that they did in fact attend the training/staff development/event. If attendance was not accomplished, all funds advanced will be reimbursed to SHISD within three days. A failure to submit the required documentation within three days will result in the amounts being deducted from the employee's payroll check.

This form is to be used for overnight travel & related costs for both staff and students. It allows the information necessary to document the use of travel funds to be collected in one central location. It is used for registration, lodging, meals, mileage, airfare, etc. and all related costs.

Principals/Directors are responsible for securing superintendent approval for all overnight student trips while board approval is required for all student out of state trips in keeping with board policy. These approvals should be secured before a request is submitted to accounts payable.

Receipts are required for all lodging, parking, etc. The receipts must be detailed in nature. A copy of a charge to a credit card will not be sufficient in the case of meals. Alcohol and tips will not be reimbursed with state or federal funds.

PREPARATION/BEFORE THE TRIP

- *Verify that funds exist in your campus and/or department budget.
- *Obtain permission from principal/director.
- *Reserve a school vehicle
- *Complete this Travel Expense Advancement Request form as described.

REGISTRATION FEE

- *Attach a copy of the training/conference brochure with registration fee to verify dates and costs.
- *Attach a copy of the **completed** registration form. A copy will be mailed with the check.
- *If the registration needs to be mailed by a particular date, please note that date next to the amount.

REGISTRATION COSTS WILL BE PAID DIRECTLY TO THE VENDOR PROVIDING THE SERVICE.

LODGING

*Rates for lodging for travel paid from federal and state funds are limited to the rates set by the Texas Comptroller for lodging in that particular area. Attach a copy of the information from the comptroller's website as proof of acceptable maximum rates. Information is provided in this section for how to use the comptroller's website.

*Contact the hotel and inform them of tax exempt status to obtain the details of all taxes, surcharge fees and verification of state tax exemption.

*Attach documentation of all taxes, surcharges and fees.

*Attach documentation of any parking fees.

*Be sure hotel does not charge tax on parking.

*Attach a copy of the Hotel Confirmation that includes dates, number of rooms, rates and total costs.

*Attach documentation of possibility of free breakfast.

*It is the employee's responsibility to present a hotel occupancy certificate to the hotel at check in.

*It is the employee's responsibility to present a sales tax exemption form to the hotel upon check in if parking fees will be incurred.

*SHISD does not reimburse or advance funds for sales taxes or state occupancy taxes.

*Lodging checks will be made out to the person traveling.

Meals

*Approved meals are based on departure/return times, the possibility of meals being provided by the event, the possibility of free acceptable breakfast at hotel, and if student meals will be paid.

*The parameters for meals are generally that breakfast is paid if leaving before 7am and dinner is paid if returning after 7pm

*Indicate the number of days for meals along with departure/return times to/from departing location.

*Meals are not provided for staff when there is not an overnight stay unless staff is travelling with students and student's meal are provided by SHISD.

*Breakfast is not provided on the first day of travel for staff unless student breakfast is provided.

*Breakfast is provided for students on first day of travel if they are not able to eat at school due to time of departure.

*SHISD does not pay for meals that are provided at no cost to the employee

*Student meal allowance is \$6 per meal.

*Staff meal allowance is \$6 for breakfast; \$12 for lunch; \$18 for dinner.

* For student events that advance to the regional level or beyond, the evening meal will be allowed to increase to \$15 per student. This is due to the fact that events at these levels are often held in large cities where the meal costs are greater.

*Signatures of both students and staff members are required for meals to be paid.

*Signatures must be returned to central office accounts payable in three days after the travel.

*You need to document the details that you calculated to determine the amount to put on the face of the Travel Expense Advancement Form, please attach a completed meal chart calculation form.

MILEAGE

- *Rate is based on school board policy and subject to change.
- *Attach copy on MapQuest (or similar site) mileage report.
- *Departure must be from the school and return to school unless you are leaving from your home.
- *If leaving from your home, and your home is closer to the destination than the school is, then the departure must be from your home.
- *If a school car is not available, attach proof from transportation department in order to be reimbursed.
- *If a school car is available, and you wish to take your own vehicle, then you must get written approval for the trip from the superintendent before the trip.

PLANE FARE OR OTHER EXPENSES

- *Attach flight information and total charges.
- *List other estimated expenses along with documentation.
- *Advance approval required from the superintendent for air travel.

BUDGET CODING

Enter the budget code numbers

Traveler and supervisors should sign the form and forward to the business office for final approval.

ALL REQUIRED TRAVEL DOCUMENTATION FOR LODGING, MEALS AND MILEAGE MUST BE ATTACHED BEFORE ANY FUNDS WILL BE ADVANCED FOR THESE COSTS. THESE COSTS WILL BE ADVANCED DIRECTLY TO THE SCHOOL EMPLOYEE.

Please plan ahead to ensure that all deadlines are met. Allow ten business day upon being received at the business office for processing.

AFTER THE TRIP

Return hotel receipt, student signatures, receipts for meals plus any funds that were not used to your campus secretary and they will forward to accounts payable. Obtain a receipt for returned funds. This information is due immediately upon return to the district. Failure to turn in proper documentation will result in the questioned expenses being deducted from the employee's payroll check as authorized on the Travel Expense Advancement Request Form.

Request for Meal Money form for Co/Extra-Curricular Activities

No overnight stay

This form is used to collect the information necessary to allow student and coaches' meals when overnight stay is NOT needed. This form is used for Athletics, Band, UIL, Robotics and all Non-overnight student meals.

Meal Money check List

- ***Completely** fill out the form
- *Attach a list of students and their signatures
- *Attach a list of staff and their signatures
- *Attach a copy of the receipt
- *Meals are not provided for staff members unless they are accompanying students and student's meals are purchased.
- *If the meals purchased exceed the maximum allowable amount, please obtain an activity fund check for the excess amount and attach the activity fund check to the form.
- *In the event that the activity requires that students/staff do not eat at the same time or that receipts are not available, then the lead sponsor may sign this form to verify the 100% of the funds requested were used to provide meals to student/staff and that no alcohol was purchased. In this situation, these meals will be paid only from local funds. State and federal funds will not be used to cover the cost of meals in this case.
- *If an overnight stay is necessary, please use the Travel Expense Advancement Request form.
- * Please see the State and Federal program section for instructions on all requirement for State and Federal funding sources as these funding sources have more rigorous requirements.
- *Attach the meal chart calculation form.

CHECK REQUEST FOR OTHER EXPENDITURES

This form contains the information necessary to allow funds for limited instances where non-standard goods or services that did not have a purchase order and need to be purchased.

General check request checklist

- *Purchase must be made from an approved vendor. See purchasing section of this manual.
- *Attach W-9 Form. We must have taxpayer ID # before a check can be issued.
- *Attach invoice or receipts.
- *Sales taxes cannot be paid through the general budget.

* Additional requirements apply for items paid from State and Federal Funds. Please see that section for more details.

REQUISITION LEADING TO PURCHASE ORDER

See Sections on Requisition and Purchase Orders

OTHER-RECURRING EXPENDITURES

Utilities-Water, Electric, Gas, Trash, Internet Support, etc.

Accounts payable collects the utility invoices once a month. Business manager evaluates invoices for amounts to be paid and sufficient funds by function. Upon Business Manager Approval accounts payable process payment.

Director responsible for related services will receive a copy of the invoice so they can evaluate invoices for location served, usage, unusual charges, reasonableness and any extraordinary items. Director responsible for related services also evaluates annual, year-to-date usage to determine if sufficient funds exist for the fiscal year budget. If funds are not sufficient, then the director will meet with the Superintendent and prepare a request for additional funds to be approved by School Board.

Utilities are posted to the Spring Hill ISD web site monthly.

FOR MORE INFORMATION please contact Stephanie Pleasant at extension 1175 or e-mail at spleasant@shisd.net

Please see the State and Federal program section for instructions on all requirements for State and Federal funding sources as these funding sources have more rigorous requirements.

