

Commercial Warrant Documentation Guidelines

Attached are guidelines outlining the documentation necessary to process commercial (B) warrant registers through District Accounting Services. These requirements are effective immediately. Any register received without appropriate backup documentation attached will be held until the district can provide the necessary information.

It is hoped this set of guidelines will cover most situations encountered by school districts. Consistency among the districts of the county in documentation procedures will benefit the county, school districts and independent auditors in research time saved.

Please refer to your Accounting Manual for detailed descriptions of each object code discussed in the attachment.

If you have any questions regarding documentation, please contact Business Advisory Services.

Xxxx County Office of Education

COMMERCIAL WARRANT DOCUMENTATION GUIDELINES

GENERAL REQUIREMENTS

1. New contracts are required each year as of July 1. All contracts expire as of June 30 and are removed from the Xxxx County Office of Education, with the exception of long term contracts such as building or lease/purchase contracts. The contract must be signed by the individual (or vendor) and the school district official.
2. Backup documentation is required for all payments exceeding \$5,000 on any payment to the same vendor. Backup documentation should include a contract (if one was made), the invoice from the vendor, and any other pertinent documents. Excluded are payments for utilities.
3. If you have a contract with any vendor, send a copy to the Xxxx County Office of Education. This is a "rule of thumb" which can generally be followed. Any exceptions should be cleared through the Xxxx County Office of Education.
4. A purchase order as the sole documentation for payment is not acceptable. An invoice or other form of billing is needed instead. Purchase orders are not required as backup documentation at the county level but should be retained in the district's files for reference. When issuing a warrant with a purchase order or other order form for which no invoice is available, the purchase order and/or order form should be modified to include information necessary for processing the warrant and signed by an appropriate district representative.
5. Board minutes which are to be used as documentation for mileage allowances or per diem rates, or any other payment amounts should clearly state the total amount to be paid the individual(s). Do not state only the amount of increase; instead, state the total to be paid.
6. Be sure to include appropriate backup when requesting reimbursement for revolving cash fund accounts. Copies of actual invoices, receipts for meals, if appropriate, etc., should be attached. Cash advances given should include documentation from the district as to the reason for the advance and when final billing will be made.
7. If proper documentation is not included, the district will be contacted to determine if the entire register is to be held or whether to delete the line items involved until further documentation can be forwarded.

ADDITIONAL SPECIFIC BACKUP REQUIREMENTS

(Object Codes - K-12/College)

Personal Services Description (5100/5500): Includes expenditures for personal services provided by instructional consultants, lecturers and others.

- Documentation Required:

1. A copy of the contract signed by both parties (individual and school district official). Once the contract is on file, all that is needed is an invoice by the individual for each payment of backup.

Travel and Conference Description (5200/5700): Includes expenditures for actual and necessary expenditures incurred by employees and other district representatives for travel and conferences. (may also include students representing the educational agency)

- Documentation Required:
 1. If paid per diem, board minutes showing the total amount approved for per diem must be on file in the county office.
 2. If paid as actual and necessary, actual receipts must be included.
 3. For conferences, a copy of the completed, dated registration form showing names of individuals attending and amounts must be included. Spouse's fee must be reimbursed to the district and a copy of the check must be attached.

Rentals, Leases, Repairs and non-capitalized improvements Description (5600/5600): Includes expenditures for rentals, leases (without option to purchase), repairs or maintenance by outside vendors of sites, buildings and equipment.

- Documentation Required:
 1. A copy of the lease agreement should be on file at the county office.

Other Services and Operating Expenditures Description (5800/5900): Includes expenditures for all advertising, penalties, judgments, legal advice, elections, audits, non-public/non-sectarian schools, etc.

- Documentation Required:
 1. For payments to parents in lieu of transportation, a list must be furnished by the district showing the individual(s) and amount paid per day. A new list should be sent to the county July 1 of each year. Monthly invoices signed by the parent (guardian) should be sent in for payment.
 2. For payments relating to x-rays and T.B. tests, a copy of the billing from the doctor or lab should be included. If the district pays only a portion of the invoice, mark the amount actually paid on the invoice and send it to the county office with the register.
 3. For all other payments, include invoices and copy of contract, if available.