

Quick Reference Guide for Checks

Reimbursement Checks to individuals

1. An employee purchases items from a local store with their own funds and is seeking reimbursement from their school account.
 - a. The following documentation should be attached:
 - i. Check Request Form (Request for School Check) – Must have all fields on form completed and approved by Principal.
 - ii. Store Receipt
 - Verify purchase date – must be dated in the current school year (June 1st to May 31st)
 - Verify that there are no apparent personal items listed on the receipt.
 - If receipt is handwritten from vendor – re-add to verify that the itemized amounts equal the total amount.
2. An employee purchases items from an on-line vendor (I.e., Amazon, Teachers Pay Teachers, etc.) and is seeking reimbursement from their school account. The employee cannot be reimbursed until necessary documentation is provided.
 - a. The following documentation should be attached:
 - i. Check Request Form (Request for School Check) – Must have all fields on form completed and approved by Principal.
 - ii. Company invoice, packing slip and email confirmation of order.
 - Verify purchase date - must be dated in the current school year (June 1st to May 31st)
 - Verify purchasers name on invoice – It should **not** be in the school's name but rather the employee's name. The address will be their home address more than likely.
 - Verify purchased items are brought to the school – Someone other than the employee should sign as verification the items are at the school.
 - iii. Credit card or bank statement – documenting that the items were charged to their personal account. A pending transaction on the credit card/bank statement is not acceptable. The charge must have been listed as completed transaction before they can be reimbursed.
3. An individual performs work at your school (ie. Paints a mural, tutor's students, coaches, etc.), you must first determine if it is allowable to hire them to perform the work. Also, **YOU CANNOT ISSUE A CHECK DIRECTLY TO AN INDIVIDUAL FOR ANY WORK PERFORMED AT YOUR SCHOOL.**

In accordance with SAF Policies and Procedures Manual, p 38, an employee's immediate family or legal entity which they have a controlling interest in cannot perform work at your school. The Code defines "immediate family", as it related to a public servant as follows:

- His (her) children
- The spouses of his (her) children
- His (her) brothers and sisters
- The spouses of his (her) brothers and sisters
- His (her) parents
- His (her) spouse
- The parents of his (her) spouse

Therefore, if the individual falls under one of the above categories, **YOU CANNOT PAY THEM**

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- a. If allowed, and the individual is an employee or a substitute, then the check must be issued to the CPSB and submitted to the Payroll Department. The Payroll Department will issue the check to the individual.

Please note: CECP coaches or any individual who works with students on a regular basis must be setup in Personnel as a substitute and paid through the Payroll Department. This will ensure that they are properly vetted through our system.

- b. If allowed, and the individual is NOT an employee, then the check must be issued to the CPSB and submitted to the Accounts Payable Department. To be paid, you must submit the following to the Accounts Payable Department:
 - i. The completed form “Report of Non-Employee Contract Services Rendered”. This form can be found on the Internal Audit website.
 - ii. A school check made payable to CPSB in the amount of the payment due to the individual.
 - iii. The completed form “Individual as Independent Contractor”. This form can be found on the Internal Audit website.
 - iv. A completed W-9 form for the individual.

Payments to Companies for Services Performed

If a company performs a service for your school, which could possibly include a product associated with the service. The following are some examples of services that we have seen at our schools:

- Charter Buses
- Customized signs for your school. If the sign cannot be purchased off a shelf for mass selling, then it probably has been customized for your school.
- Payments for internet subscriptions
- Payments from the school directly to Teacher Pay Teachers or Teacher Synergy
- DJ’s
- Band, Cheer, coach instructors
- Summer Camp Fees for athletics
- Landscaping
- Catering Services
- T-shirt/bag Monogramming

Therefore, we must determine how the company can be paid.

- If the company name specifically states INC, in their name; then you can issue the check directly to them from your school account This implies that they are incorporated.
- If the company is an LLC or does not specifically state that they are incorporated, you will need to acquire a W-9 from that company. You can find an LLC list on the Internal Audit website, to speed up your process. These are ones that have already been determined on how they can be paid.

Once you receive the W-9, a quick review will let you know how they can be paid. If they are **not** listed as an S Corp or C Corp anywhere on the form, then more than likely the payment will have to go through Accounts Payable. If you are unsure and they are not listed on our LLC list, then scan and email the form to our department.

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- a. Once you determine that the payment must go through the Accounts Payable department, you must submit the following to the Accounts Payable department:
 - i. The completed form “Report of Non-Employee Contract Services Rendered”. This form can be found on the Internal Audit website.
 - ii. A school check made payable to CPSB in the amount of the payment due to the individual.
 - iii. The completed form “Individual as Independent Contractor”. This form can be found on the Internal Audit website.
 - iv. A completed W-9 form for the individual.
- b. Once you determine that they are in Incorporated, an S or C Corp, then you can pay them directly from your school funds. Be sure to have an invoice and never pay just from a check request.

Bills to be paid with Purchase Order

1. When an employee purchases items on credit and a bill will be mailed later to the school, a purchase order must be completed prior to the purchase.
2. Once the employee completes the purchase order, you will enter it in the EPES program and assign a number to the purchase order. You will keep the yellow copy and give the white copy to the teacher.
3. When the items have been received at the school and the teacher provides the invoice to you. You will pull your yellow copy of the po from your file. Then compare the invoice against the purchase order.
 - i. Verify that items ordered on the invoice agree with the items listed on the purchase order.
 - ii. Employee's signature must be on invoice to verify that all items were received, and it is ok to pay.

NOTE: If a statement is received in the mail – You should never pay from the statement only - The employee must provide the invoice(s) received with the items and the invoice(s) reconciled to the statement. Also, sometimes the company's statement includes a copy of the invoice – it is never ok to pay from these copies. You must have the originals from the employee.

4. Once you verify that all documentation has been provided and you are ready to issue the check. You will need to Receive and Post items from the Purchase Order file in the EPES program. Also, you should only receive and post items from the Purchase Order file when you are ready to issue a check. Do not use the invoice date when receiving the items but use the current date that you are issuing the check.

Travel Reimbursements

1. All employees who travel for school business must complete a travel voucher when seeking reimbursement. Travel includes Registration fees, hotel stay and related charges (parking fees), meals, mileage, airline tickets and related charges (baggage, parking)

Travel Voucher and supporting documentation.

- A completed and approved travel voucher -
 - Principals' travel must be approved by Administrative Director prior to being reimbursed.
 - All other employees must be approved by Principal prior to being reimbursed.
- Approved AESOP form with 7 items listed under Notes to Administrator
 - Note: The email sent to the employee regarding approval is not acceptable.
- For applicable charges, the following should be attached:
 - **Mileage** – printout of online mapping program (i.e. “google maps or mapquest”) directions showing shortest distance between two locations.
 - Note: 2023 mileage rate is 65.5¢ per mile.
 - Note: Mileage can only be claimed from and to the official domicile (your school).
 - **Registration Fee** – Registration Form and/or conference booklet
 - **Lodging** – itemized hotel bill (list all charges for each day)
 - Note: Valet parking may be included on bill
 - **Meals** – paid per diem – verify that meals are within dates of travel.
 - **Airline ticket** – e-ticket invoice; may include baggage fees.
 - **Vehicle Rental** – written approval of the Superintendent or his designee prior to departure.
 - Physical damage and liability insurance are required when renting a vehicle.
 - **For all other travel expenses, see CPSB Travel Policy**