6.0 Employee Reimbursements

6.01 Mileage Reimbursements

6.02 The Employee fills out a mileage reimbursement claim form and attaches a mileage chart (for driving within the district) or MapQuest/Google Map printout.

6.03 The Mileage Reimbursement Form goes to the Program Director, Site Administrator, and Asst. Supt. for approval and forward to AP for Payment Processing.

6.04 Account Clerk Technician verifies all signatures and forwards the Mileage Reimbursement Form to the Accountant to review account strings.

6.05 Accountant reviews chartfield strings and return to Account Clerk Technician for Voucher Creation.

6.06 Account Clerk Technician creates an Express Voucher, writes voucher # and date on Mileage Reimbursement form, and forwards all documents to Accounting Manager for Review and Approval.

Refer to 1.07

Accounting Manager reviews and approves

6.10 Conference Reimbursements

6.11 Employee fills out a Conference Attendance Request and submits for approval (by Principals, Dept. Administrator and Asst. Superintendent).

6.12 Conference Attendance Request goes for Board Approval.

6.13 After the conference, employee submits Conference Claim Reimbursement form to accounting dept with receipts attached.

6.14 Account Clerk Technician reviews signatures and matches the Conference Claim Reimbursement to the Conference Attendance Request.

6.15 Director of Fiscal Services signs the Use Tax Form and return to Accounting Manager for Payment Processing.

6.20 Site/Classroom Supplies Reimbursements

6.21 Each teacher can submit up to $200 for supplies reimbursement per fiscal year.

6.22 Teacher fills out Reimbursement Form, attaches receipts and submits to Accounts Receivable for reimbursement.

6.23 Accounts Receivable Clerk enters in Quicken/Spreadsheet.

6.24 Accounts Receivable Clerk issues reimbursements using District’s Revolving Cash Account and forwards reimbursement checks to Fiscal Services.

6.25 Accounting Manager reviews and approves the reimbursements.

6.26 Asst. Superintendent of Business Services signs the reimbursement checks and returns to Accounts Receivable Clerk for distribution.

6.27 Periodically, Accounts Receivable Clerk forwards reimbursement spreadsheet to Fiscal Services to replenish the District’s Revolving Cash Account.

6.28 Accounting Manager reviews and approves the replenish request.

6.29 Accounts Payable will issue payment from PSFS to replenish the District’s Revolving Cash Account.

6.30 Director of Fiscal Services signs the Reimbursement Form and return to Accounting Manager for Payment Processing.

7.0 Use Tax

7.01 If vendor does not charge sales tax or does not charge the full 9% for sales tax, AP adds use tax to the voucher payment.

7.02 When AP receives an Invoice, Senior Account Clerk checks whether the correct sales tax rate was charged.

7.03 If no tax on invoice, AP uses the PSFS panel to apply “Use Tax” for Partial Sales Tax: Senior Account Clerk adds a line on the voucher for the “Use Tax”.

7.04 Use Tax accrues in a Liability Balance Sheet Account. On a quarterly basis, it is remitted to the CA State BOE.

7.05 Accounting Manager reconciles Use Tax activity (by Fund and Resource) and prepares the Use Tax Form for Director of Fiscal Services’ signature.

7.06 Director of Fiscal Services signs the Use Tax Form and return to Accounting Manager for Payment Processing.

8.0 Pre-Payments (N/A)
9.01 Year-End Accruals
- Senior Account Clerk reviews all unpaid invoices and/or packing slips (not entered in PSFS after LACOE AP Cut-off Date for the Current Fiscal Year AP activity).

9.02 Year-End Accruals
- Senior Account Clerk calls vendor for outstanding invoice amount (based on Packing Slip and/or Services Provided).

9.03 Year-End Accruals
- Senior Account Clerk creates the Accrual and Paid Vouchers for prior FY (hitting Object Code 9519).

9.04 Year-End Accruals
- For prior fiscal year related invoices received after LACOE AP Closing Date, manual AP Accrual Journal Entry is created.

9.05 Year-End Accruals
- Senior Account Clerk calls vendor for outstanding invoice amount to Fiscal Services to be included in the manual AP Accrual Journal Entry.

9.06 Year-End Accruals
- Senior Account Clerk runs 1099 Vendor List report (LAAP030c) from RAD and downloads into MS Excel format to obtain Vendor ID and Vendor Name.

9.07 Year-End Accruals
- Senior Account Clerk runs Commercial Warrants (LAAP140C) report for the 1099 Calendar Year to ensure that all warrants to 1099 reportable vendors are captured.

10.01 1099 Processing
- Senior Account Clerk runs 1099 Vendor List report (LAAP030c) from RAD and downloads into MS Excel format to obtain Vendor ID and Vendor Name.

10.02 1099 Processing
- Senior Account Clerk calls vendor for outstanding invoice amount (based on Packing Slip and/or Services Provided).

10.03 1099 Processing
- Senior Account Clerk runs 1099 Withholding Mismatch Report (LAAP033c) and Duplicate TIN Report (LAAP032c) from RAD to investigate and resolve errors.

10.04 1099 Processing
- Senior Account Clerk runs Withholding to Send Summary Report (LAAP031c) and Duplicate TIN Report (LAAP032c) from RAD to obtain dollar amount.

10.05 1099 Processing
- Senior Account Clerk navigates to the PSFS Adjustments panel to update/correct the vendor info.

10.06 1099 Processing
- Senior Account Clerk runs Commercial Warrants (LAAP140C) report for the 1099 Calendar Year to ensure that all warrants to 1099 reportable vendors are captured.

10.07 1099 Processing
- LACOE prints the 1099 Misc forms and sends 2 copies of the completed 1099 Misc to the district. Also, a copy of the final "Withholding to Send Summary Report" is sent to the district.

10.08 1099 Processing
- Senior Account Clerk verifies that the 1099 Misc form is correct.

10.09 1099 Processing
- Senior Account Clerk mails 1 copy of the 1099 Misc form to the vendor and files the other copy.

10.10 1099 Processing
- LACOE sends 1099 to IRS.

10.04 1099 Processing
- BPI: Ability to run report on vendor payment activity (e.g., Voucher, Warrant No. and Amount) by Payment Date, by Calendar Date range.

Symbols:
- PSFS
- Form
- Decision Box
- On Page Connector
- Off Page Connector
- Bendable Connector
- Straight Connector