2.0 Invoices (Open PO)

2.01 "Open POs" aka Blanket POs are created for the new fiscal year starting in June for utilities, facilities and transportation.

2.02 Purchasing sends copies ("pink" copy – Accounting Copy) of the POs processed to AP unit. It is distributed based on responsible area.

2.03 AP receives invoice from vendor with a reference to PO and it is date stamped.

BPI

Bendable Connector

Ability to do matching automated system 2-way, and 3-way match.

Ability for receiver of goods to initiate a Receiver document in system.

Ability to access all supporting documentation online in system, example access contract or purchase order online rather than waiting to receive a hard-copy.

Ability to generate 1099 Correction forms from system without the use of Typewriter.

Ability to ensure that all transactions are processed within budget limits.

3.0 Vouchers (Commercial Claims – CC)

3.01 Next business day after vouchers are approved in PSFS, Accounting Supervisor logs into RAD to pull the Suspense Register and distributes to staff.

3.02 Based on the code for the voucher, staff submits via email supporting documentation to Commercial Claims for items on Audit Hold (Object / Amount).

Symbols

PSFS

Form

Decision Box

Potential Business Process Improvement

Off Page Connector

On Page Connector

Straight Connector

Bendable Connector
4.0 Three (3) Scenarios for Employee Reimbursement

4.01 Three (3) scenarios for Employee Reimbursement

4.02 1) Purchases “No Profit or Gain Invoice” Form

4.03 Employee or Authorized Site User completes and signs “No Profit or Gain Invoice Form” and obtains approval from Manager/Administrator

Note: Form requires Pre-approval from Associate Superintendent or Director of Fiscal Services, user must populate with REQ#

4.04 Employee completes and signs “No Profit or Gain Invoice Form” for purchases and obtains approval from Manager/Administrator

4.05 Employee sends via inter-office mail the approved form with original receipts to Purchasing

4.06 Upon receipt, Purchasing sources REQ to PO

5.0 Credit Card (Visa)

5.01 Card Purchases (US Bank)

5.02 There is only 1 VISA card Director of Purchasing has possession of the card. It is used for some purchases

5.03 Purchasing sends POs to AP and credit card statement for US Bank VISA. Purchasing has access to download statement

5.04 Accounting Tech performs “match” to determine whether PO is related to Credit Card purchase on statement

5.05 Accounting Tech logs onto BOSS and creates voucher with multiple lines where each line represents a PO

Also uses a “mileage Chart”
6.0 Warrant Cancellations

6.01 Warrant Cancellation
- Incorrect Vendor Name, Incorrect Amount, Student Does not qualify for Pell Grant

6.02 Lost/Stolen Warrant

6.03 Notification received from Vendor

6.04 Acctg Sup completes top section of the LACOE form, “Affidavit and Request for Replacement of Lost Warrant – Form No. 503-312” and emails the form to vendor

6.05 Vendor completes the “Certification” section of the form and returns hard-copy of the form to AP

6.06 Accounting Supervisor initiates “Stop Payment” process in PSFS

6.07 Notification from LACOE that stop payment approved via email

6.08 After notification from LACOE, Accounting Supervisor logs onto PSFS to marks the “reissue” checkbox

6.09 After warrant replacement is generated, it is delivered to district for mailing to vendor

6.10 Warrant Re-Issue (Original Warrant Needed)
- Example: Incorrect Name/Address, Warrant Damaged

6.11 Accounting Supervisor does a Cancel/Reissue Action in PSFS

6.12 Assistant Director completes/approves form “Affidavit and Request for Replacement of Lost Warrant – Form No. 503-312” and sends to LACOE for approval and processing with “Original Warrant”

6.08 After notification from LACOE, Accounting Supervisor logs onto PSFS to marks the “reissue” checkbox

7.0 Independent Contractors Invoices

7.01 Invoice sent to Accounting from Vendor or Also, stamped with a stamp for acknowledgement for goods/services provided to be completed by Department/Site

7.02 If vendor sends to AP, Accounting Technician sends to Department/Site for approval

7.03 Department/Site Administrator completes with “Signature”

7.04 Upon receipt, approved invoice is date-stamped Accounting Technician manually performs matching of Invoice, PO, and Contract/Agreement

7.05 Data is input into BOSS for Voucher/PO Payment

7.06 Reference 1.xx

Function
- PSFS
- Form
- Straight Connector
- Off Page Connector
- On Page Connector
- Decision Box
- Bendable Connector
- Potential Business Process Improvement
**8.0 Utilities**

- **8.01** Billing Statements from Utility Companies are received via USPS: (i.e., SCE, Suburban Water, San Gabriel Valley Water, The Gas Company, AT&T, Verizon)

- **8.02** Accounting Technician reviews the statements, and maintains an Excel worksheet by meter # broken out by month for the fiscal year (includes usage & amount). This helps to track spikes and/or trends

  - Note: POs (Open/Blanket) created for utilities except at the beginning of FY

- **8.03** Accounting Technician searches for PO in BOSS and looks for remaining balance on the PO, and populates the necessary fields to generate a voucher

- **8.04** The data from the billing statements is entered into BOSS system

- **8.05** Voucher is electronically routed to Acctg Sup for review

**9.0 Use Tax**

- **9.01** Most POs are set up to include Tax

  - Note: If the vendor does not have a CA Seller’s Permit or vendor did not charge sufficient tax then “Use Tax” added

- **9.02** When an invoice is received, AP checks whether the correct sales tax rate was charged

- **9.03** If not, there is a field on the Voucher for taxable or not taxable

  - If taxable, the system automatically adds the sales tax amount

- **9.04** For invoices where no tax was added and the vendor does not have a CA Seller’s Permit, tax is added and the system creates an entry for Use Tax to a Liability BSA

- **9.05** Use Taxes are remitted to the State quarterly

**11.0 Credit Memos**

- **11.01** If a site returns an item that was already paid, there will be credit from the vendor or at times

- **11.02** Site may send an invoice, with the return item highlighted, to inform AP that they are due a credit from the vendor, or AP may contact vendor for issuance of a credit memo

- **11.03** If an invoice is processed for a vendor, the credit memo can be applied if the amount of the credit memo is less than or equal the invoice amount to be processed

**Reference**

- **1.xx** BOSS
Vendors are set up by Purchasing Unit in BOSS and interfaced daily to PSFS.

District executes the following reports at the end of the calendar year:
1) 1099 Vendor List report (LAAP030c)
2) 1099 Withholding Mismatch Report (LAAP0031c)
3) Duplicate TIN Report (LAAP032c)
4) Withholding to Send Summary Report (LAAP033c)
5) Withholding to Send Detail Report (LAAP034c)

Additionally, Accounting Supervisor reviews "YTD Commercial Warrants" report for Calendar Year to ensure that 1099 reportable vendors are setup correctly in PSFS.

The reports are reviewed and analysis performed to determine any discrepancies and the necessary action taken to correct the errors or data.

Once the errors are corrected, the reports are re-run to see whether the updates are reflected.

Accounting Supervisor uses the "1099 Detail Withholding" report which shows the Voucher ID, Warrant Number, Amount and adjustments and is grouped by Vendor ID.

The reports are reviewed and analysis performed to determine any discrepancies and the necessary action taken to correct the errors or data.

Once the errors are corrected, the reports are re-run to see whether the updates are reflected.

Accounting Supervisor runs report in "Blue Bear" software that generates 1099 reportable vendors and prints to Laser Jet 1099 Miscellaneous forms and creates electronic file to IRS.