

It is the policy of Minidoka Co. Joint School District #331 that bills or invoices for payment of goods or services will be submitted to the district office, along with supporting purchase orders and other documentation after being reviewed and signed by the appropriate administrative personnel.

All suppliers must render invoices for materials, supplies, services, and equipment after delivery to the school. Invoices should be mailed to the district's Accounts Payable office.

The ~~Accounts Payable Business Manager Supervisor~~ will be responsible for assuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget.

Accounts Payable will place invoices on a voucher, reconcile and balance the voucher, post the voucher to the general ledger, print the checks and then submit a signed payment request to the treasurer for deposit.

All bills received by the accounts payable office through the 10<sup>th</sup> of the month will be accepted, certified for payment, and paid within thirty (30) days of receipt of bill, unless a contract specifies other payment arrangements. As an operating procedure, the board will receive each month, a bill report and a travel report listing all the invoices submitted in for payment from schools and departments funds. The reports will be certified as correct and approved for payment by the school board at the regular board meeting held each month. Actual invoices, statements and vouchers will be available for inspection by the school board.

There ~~will may~~ be exceptions (listed below) ~~at times~~ requiring a special check run released prior to Board approval:

~~These exceptions are when the following conditions exist:~~

1. Travel per diems, hotel monies, or registration costs that are required to be paid in advance, that may fall before a regular board meeting and/or were not available for the previous regular board meeting.
2. Fingerprinting, sales taxes or insurance payments that have a due date required by the state that is prior to the regular board meeting and were not available for the run at the regular board meeting.
3. Postage or Petty cash that will create a shortage, if not reimbursed prior to the normal regular run.
4. Invoices that incur finance charges, such as credit card purchases and utility bills that were not received by the District Office in time to make the regular run for that month's regular board meeting, that are dated the month prior and will cause a past due notice and an unfavorable rating on the Dun and Bradstreet monitoring scope.
5. Scholarship checks for college classes that begin prior to a regularly scheduled board meeting and are too early to release at the July board meeting.

6. Any emergency invoice, such as contracted services, that is authorized by the Superintendent
7. At fiscal year end, payments necessary to close books for a clean audit trail.



**LEGAL REFERENCE:**

**ADOPTED: October 12, 2000**

**AMENDED/REVISED: June 19, 2006**