



# Finance Training

PRESENTED BY ALICIA TRETHERWAY



# Overview

- Reports
  - Board Generic Inquiries - #6 Simple GL Inquiry
  - Board Generic Inquiries - #8 Open PO by GL Number
- Budgets and Budget Amendments
  - How to Properly Budget
  - Budget Amendments
  - Over Budget – Vouchers/PO's
- Purchasing Process
  - Blanket PO's
  - Approval Amounts
  - New Vendors
  - Requisitions – Purchase Orders
- Purchase Orders – Proper Form
- Vouchers – Proper Form
- Reimbursements
- Travel Vouchers
- Regions
  - Regions Uses
  - Regions Statements
  - Regions Vouchers
- Copies/Scans/Faxes
- Deadlines for Payment
- Late Fees
- Tax Exempt
- Grants
  - New Grants
  - Existing Grants



# Reports

- Board Generic Inquiries
  - #6 Simple GL Inquiry
  - #8 Open PO by GL Number

# Board Generic Inquiries - #6 Simple GL Inquiry

- Fiscal Year
- Fiscal Month – Double check fiscal month is current month that you are in
- G/L Matches – this is where you enter your departments G/L Account
  - Whole Account # for example – 001-0100-511-41010, this will give you a report on just that account.
  - Partial Account # for example – 001-0100\*, this will give you a report on all account numbers in department
- To print the report Click the notebook, another screen will pop-up
- Click on “Include zero value details” this ensures that all G/L #'s in depts. Budgets are included on report
- click submit, the report can be found in the “Jobs” tab on your main screen.
  - Other options:
    - Click on “View GL Account & Choose history tab to view activity in the selected GL account

# Board Generic Inquiries - #8 Open PO by GL Number

- Open purchase orders by GL Account
- This report uses the PO status as of the time the report is run
  - GL Account Example – 001-0100\*
  - Click Submit
  - It will generate a report that can be found in your “Jobs” tab on your main screen.



# Budgets and Budget Amendments

- How to Properly Budget
- Budget Amendments
- Over Budget – Vouchers/PO's

# How to Properly Budget

- Look at your REPORTS
- % Through the Fiscal Year vs. % Budget Spent
- Look at what you spent last year
- Anticipate the unexpected – There needs to be some set aside
  - Example – Vehicle Breakdowns, Gas Price Increase
- Plan throughout the year for the upcoming year
- If you have issues with your budget, get with Finance early on



# Budget Amendments

- Look at your REPORTS after each BOCC Meeting (make it a habit)
- Things happen throughout the year – try and adjust as you go
- Make Budget Amendments to carry you throughout the Fiscal Year
- Budget Amendments will not be done right away – plan ahead typically 48 hours
- Budget Amendment Forms must be signed by the Department Head, and County Coordinator (depending on the amount)
- Form Attached (Electronic Versions will be emailed after training)
- The source of funds will change from time to time and different levels of approval will be required (like grants)
- Additional Revenues or Amendments from Reserves will have to go before the board, taking additional time – PLAN AHEAD!



# Over Budget – Vouchers/PO's

- Look at your REPORTS
- When processing a Voucher, make sure that there is enough budget available to process – Use #6 on ADG Simple G/L Inquiry
- When processing a PO, check your Open PO Report to be sure there is enough budget remaining – Use #9 on ADG Purchase Order Inquiry
- If there is not enough budget in the line or PO, the voucher or PO will be returned to your box in the BOCC Office – Creates a delay which may result in late fees
- CHECK you Mail Box Daily!



# Purchasing Process

- Blanket PO's
- Approval Amounts
- New Vendors
- Requisitions – Purchase Orders



# Blanket PO's

- Blanket PO's – created for bills that are reoccurring
- Examples:
  - Utility Bills
  - Fuel/Repair

# Approval Amounts

- \$0 - \$2,999 – Department Head Approval
- \$3,000 - \$4,999.99 – Procurement Coordinator or County Coordinator Approval Minimum (3) Quotes (Unless Sole Source)
- \$5,000 - \$19,999.99 – Procurement Coordinator or County Coordinator Approval after a selection process (3) Written Quotes through a request or solicitation for Quotes. (Unless Sole Source)
- \$20,000 and above – Procurement Department will use a competitive sealed bidding process.
- Emergency Purchases up to \$19,999.99 – Approval by County Coordinator, with subsequent written explanation and justification with regard to necessity to preserve life, safety, or property to be presented to the BOCC at the next BOCC meeting for ratification.

# New Vendors

- New Vendors must have a completed W-9 Form
  - Must be most recent version from the IRS
  - Must have only one entity box checked
  - If it is an LLC, it must have Tax Classification line completed
  - Must have only One tax ID number, SSN or FEIN
  - Please check the Remit Addresses – If vendor has a W-9 without the proper remit, they can hand write on the W-9, or send an email indicating the remittance address (this will be entered into vendor notes in ADG & Filed with W-9).
  - Email to [levyfinance@levyclerk.com](mailto:levyfinance@levyclerk.com)

# Requisition – Purchase Orders

- The PO must be requested and received before you purchase or order anything
- If you are increasing an existing PO you must put the existing PO number in the note section
  - Example – INC PO 33399 PER AT 8/2
- If you are decreasing an existing PO you must put the existing PO number in the note section, Quantity needs to be (-1) (Quantity = negative, Dollar amount = Positive)
  - Example – DEC PO 33399 PER AT 8/2
- Equipment (64010) must be on its own PO. Cannot be combined with other G/L Numbers on a PO.
- If you have a PO that needs to be liquidated, mark it liquidate and email it to [Tretheway-ali@levycounty.org](mailto:Tretheway-ali@levycounty.org)



# Purchase Order – Proper Form

- The Department Head or their designee must sign the PO and you must initial the invoice that items were ordered.
- Any information pertaining to the PO is required to be attached to the PO when it is submitted for payment.
- Hand write the total that you are paying on the front of the PO.
- If there are multiple lines items on the PO, indicate the total for each line on the invoice and on the front of the PO.
- You can also highlight the line that you are paying from but it needs to be YELLOW **no other colors**
- Do not tape receipts to a piece of paper, they need to be stapled
- Time stamp the PO in a blank spot so that the time is legible (done at Clerk's Office)
- Drop-off in basket Utilities in the left basket, all others in the right.

## Purchase Order – Proper Form – Cont.

- Any documents that need to be sent with the check are to be paper clipped to the PO
- Stubs
  - DO NOT WRITE ON THE STUB
  - Tear them off or cut them off depending on the situation and paper clip them to the back of the PO

# Vouchers – Proper Form

- Vouchers should be signed by the Department Head or Designee and you must initial the invoice that items were ordered.
- Vouchers should only be used for invoices that were not planned.
- Vouchers must include a justification/explanation as to why a PO was not pulled for the invoice being paid.
- Receipts need to be stapled not taped
- Vouchers should be filled out completely
- Any documents that need to be sent with the clerk are to be paper clipped to the voucher
- Stubs should be torn off or cut and paper clipped to the back of the voucher **DO NOT WRITE ON THE STUB**
- Date stamp when delivered to Clerk's Office

# Reimbursements

- Vouchers for Reimbursement must have an Affidavit as well as the following:
  - Cash – A clearly legible acceptable receipt indicating cash payment
  - Check – A copy of the cancelled check (Front and Back) and receipt
  - Credit Card – A copy of the statement showing the charge, copy of the card with the numbers matching the receipt and the name of the person wishing to be reimbursed. Any other Personal Information should be blacked out
  - Finance will only reimburse the person whose card was used

# Travel Vouchers

- Must be submitted on the State Approved Travel Form – Form attached (Electronic Version will be emailed after training)
- All travel must BEGIN and END in BRONSON
- Any mileage or meals will be paid at the Board Meeting immediately preceding the travel date.
- The mileage rate is updated yearly and will be emailed out from the Board Office the 1<sup>st</sup> of the new year.
- The Meal Reimbursement is \$6 for Breakfast, \$11 for Lunch, and \$19 for Dinner.
  - Follow time requirements when requesting meals. Agenda must state that meals are not provided
- There must be an Agenda for the meeting you attended to each item where travel reimbursement is being requested.
- Any receipts that need to be attached need to be signed by the traveler ex. Hotel Bills must be signed by the traveler
- Checks will be released for pick up the day prior to travel



# Regions

- Regions Uses
- Regions Statements
- Regions Vouchers



# Regions Uses

- DO NOT USE THEM FOR:
  - Personal Use – of any kind
  - No Purchase of equipment – (No Capitalized \$5K and up)
  - Purchases at Business where there is an established charge account
    - i.e. Bronson Ace, Gulf West, Red Wing, etc..
- Card can be used for:
  - Small dollar purchases
  - Travel Expenses in accordance with applicable travel policies
  - Registration Fees
  - Airfare
  - Fuel in a County Vehicle if not in the immediate area of the Road Dept.

# Regions Statements

- Statements are emailed on the 1<sup>st</sup> of the month
- Process for payment within 5 business days of receiving them
- Time Stamp and bring to Ashley Giffen in the Finance Office – DO NOT leave in basket in clerks office
- If there is an issue on the statement, please contact the Procurement Coordinator

# Regions Vouchers

- There must be a receipt/invoice for EVERY charge EVEN Credits
- All Receipts must be initialed and the amount to be paid needs to be circled
- There must be a line item on the voucher for EACH CHARGE with the vendor name and invoice number (See packets for Example)
  - The only exception is for Fuel Charges – Fuel can be totaled & listed as one line item - “Fuel” in vendor column, no receipt number is necessary.

## Copies/Scans/Faxes

- If you are submitting something other than an ORIGINAL (Invoice(s)), you must also submit a Vouchers Without Originals Form (Form in packets)
- This should only be used when every attempt has been made to submit the original

# Deadlines for Payment

- Purchase Orders and Vouchers – The Wednesday before the Board Meeting @ noon (12 PM)
- If you have a bill which will result in a cut off prior to the next Board Meeting Date, time stamp it and bring it directly to Finance & give to Ashley or Kay **ONLY**. Do not leave them in the basket.
- Bring your bills in as you get them – DO NOT HOLD THEM!



## Late Fees

- There should be NO reason for Late Fees
- The County does not pay late fees.
- Contact the vendor and request that the late fees be removed
- If the Vendor refuses, Wilbur must sign off in order to pay.
- Pay the bills on time to avoid this



# Tax Exempt

- The County is tax exempt – this means we do not pay sales tax
- Watch for tax being charged on invoices/receipts
- If you see sales tax on your invoices mark through it and attach a copy of the sales tax exempt form to your voucher/PO just like you would a stub
- For tax being charged on a receipt, if it is after the fact you will need to contact the company and get the sales tax removed – Usually occurs on Credit Card Receipts



# Grants

- New Grants
- Existing Grants

# New Grants

- Finance needs to have copies of all documentation
- Including:
  - Application (once awarded)
  - Award
  - Proposed Budget
  - Correspondence
- These items are usually presented at a Board Meeting, this does not mean that Finance received a copy.
- Finance will set up the new budget lines as you submitted and issue a Job Number
- Budget Amendments should be for the total amount of the grant award
- BA & Resolution can be approved by the Board when asking for permission to apply
- Grant Funds will NOT be available to be spent until fully executed resolutions, BA's, and contract are received by Finance
- All reimbursement requests must be sent to [levyfinance@levyclerk.com](mailto:levyfinance@levyclerk.com) for approval prior to submitting them to the granting authority.

# Existing Grants

- Grant Job Number will need to be noted on everything
- Finance must approve all documents before they get reported to any State or Federal Agency. This includes:
  - Modifications
  - Request for Funds
  - Reports
  - Etc.
  - Reimbursements
- Send to [levyfinance@levyclerk.com](mailto:levyfinance@levyclerk.com)

# Questions

