



## WASHOE COUNTY SCHOOL DISTRICT

### Non-routine Expense Procedures (AP-P006)

---

#### 1.0 SCOPE:

- 1.1 This procedure describes the process in which the Accounts Payable Department processes claims for non-routine expenses at the Washoe County School District.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

#### 2.0 RESPONSIBILITY:

- 2.1 Chief Financial Officer

#### 3.0 APPROVAL AUTHORITY:

- 3.1 Senior Accountant \_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_

#### 4.0 DEFINITIONS:

- 4.1 A/P – Accounts payable
- 4.2 “District” – Washoe County School District
- 4.3 NRS – Nevada Revised Statutes

#### 5.0 PROCEDURE:

- 5.1 A/P department is in receipt of a payment request for personal expenses including, but not limited to, purchase of food, beverages, bottled water, paper products and eating utensils, flowers, gifts or party costs.
- 5.2 Any request for payment of items deemed to be an unauthorized use of District funds will be returned to the requestor unpaid. The requestor is responsible for payment of unpaid requests or purchases made using the District purchasing card. Purchases may be paid for with non-District funds such as funds from a gifts & donations account, grant funds, student activity funds, or personal funds. Items deemed to be an unauthorized use of District Funds include, but are not limited to:
  - 5.2.1 Purchase of flowers or gifts;
  - 5.2.2 Purchase of items for parties;
  - 5.2.3 Purchase of alcoholic beverages.
  - 5.2.4 Dispensable bottled water (i.e. Sparklett’s) if no known issue with District water exists;
  - 5.2.5 Purchase of eating utensils or paper products for general use; and
  - 5.2.6 Expenses considered personal or non-district related in nature.
- 5.3 Expenditures for items that are acceptable include, but are not limited to:
  - 5.3.1 Purchase of coffee, water and minor snacks or rolls for consumption at meetings longer than 2.5 hours;
  - 5.3.2 Purchase of lunch for training or meetings that are “working” lunches where District business or training occurs while the session is being conducted;



## **WASHOE COUNTY SCHOOL DISTRICT**

### Non-routine Expense Procedures (AP-P006)

---

- 5.3.2.1 Effort should be made to conduct required meetings during non-meal times.
- 5.3.2.2 An example of a non-working lunch is conducting a meeting from 11:00 – 12:00 and then providing lunch.
- 5.3.2.3 District per diem limits must be adhered to when purchasing meals for working lunches.
- 5.3.3 Payment for expenditures associated with lobbying efforts. These expenditures are authorized per NRS 218 and will be reviewed on a case by case basis.
- 5.4 Payment requests for authorized expenditures must include an explanation to aid the Business Office in determining acceptability of the expense.
- 5.5 Authorized expenditures should be used rarely and judiciously. Excessive use may result in denial of claim. District employees are encouraged to use funds from a gifts & donations account, grant funds, student activity funds or other non-District sources rather than general fund monies.
- 5.6 Requests for payment of authorized District purchases will be processed in accordance with Mileage, Expense Reports and Other Non-Encumbered Payments Procedure (AP-P003).

#### **6.0 ASSOCIATED DOCUMENTS:**

- 6.1 Mileage, Expense Reports and Other Non-Encumbered Payments Procedure (AP-P003)
- 6.2 NRS 218, State Legislature

#### **7.0 RECORD RETENTION TABLE:**

<b><u>Identification</u></b>	<b><u>Storage</u></b>	<b><u>Retention</u></b>	<b><u>Disposition</u></b>	<b><u>Protection</u></b>
Purchasing Card Receipt	Application Xtender	6 Years	Archive	Password

#### **8.0 REVISION HISTORY:**

<b><u>Date:</u></b>	<b><u>Rev.</u></b>	<b><u>Description of Revision:</u></b>
02/22/07	A	Initial Release
01/01/11	B	Update procedure, retention and disposition
08/06/13	C	5.3.2.3 Update meal allowance

**\*\*\* End of procedure \*\*\***