

**SAU 18  
ACCOUNTS PAYABLE**

**Title:** Accounts Payable

**Qualifications:**

- Bachelor's Degree in accounting preferred
- Demonstrated aptitude or competence for assigned responsibilities
- Such alternatives to the above qualifications as the Board may find appropriate and acceptable

**Reports to:** Business Administrator

**Job Goal:** To meet the SAU's needs and that of its member Districts for the payment of bills efficiently, economically and expeditiously as possible.

**Performance Responsibilities:**

- Receive all incoming purchase orders from each school. Obtain SAU 18 approval signatures, separate and distribute PO 's to schools and mail vendor copy of all PO's
- Receive all incoming invoices. Sort and track invoices by district and obtain written approval for payment from schools for each purchase
- AP checks are typically prepared twice monthly for each school district and on occasion a third time is required
- Preparation of AP check runs includes the following:
  - a. matching invoices to purchase orders
  - b. checking invoice information against school purchase order for accuracy
  - c. Handle any discrepancies through vendor and/or school contacts by phone or mail
  - d. Code invoices with proper budget account #'s
  - e. Enter all invoice and PO data into the computer
  - f. Process checks and all necessary back up documentation for school board approval/review and ready to transfer to district treasurers
- Discuss status of individual appropriation accounts with detailed breakdown of expenditures with principals and SAU administration. Prepare journal entries and adjustments as a result of detailed review
- Enter all outstanding purchase orders into the computer in order to encumber/obligate the anticipated expenditures within specific budget line items
- Prepare monthly reports:
  - a. Reconcile year to date and month to date payroll and accounts payable expenditures

- b. Print budget reports after reconciliation and distribute to School Boards, school administrators, budget committees, etc.
  - c. Reconcile year to date expenditures with District Treasurer
- 1099's prepared and processed
  - All accounts payable information is organized and ready for the annual school district audit in August of each year
  - Keep organized and up to date files of all paid invoices, check registers, journals and monthly reports
  - Special projects as requested by the schools and SAU administrators

**FEDERAL GRANTS:** work with all Project Managers of federal grants to assure the accuracy of expenditures within the grants' parameters; assist Project Managers in budget development of grants; file all necessary federal forms and reports in a timely manner.

**Terms of Employment:** Two Hundred Sixty (260) days a year  
SAU #18 support staff benefits

**Evaluation:** Performance of this job will be evaluated by the Business Administrator