

Baker School District 5J

Code: **DJ-AR**
Revised/Reviewed: 11/20/07
Orig. Code(s): DJ-AR

District Purchasing

Expenditure of Budgeted Funds:

This includes all funds in the approved budget and board approval resolutions except for the Baker Middle School and Baker High School student body funds.

Contracts, purchase orders and travel requests are the only legal authority that obligate the school district to order and pay for service, supplies, materials and capital outlay.

Formal Contracts:

Contracts may be signed only by a Director, Business Manager, or principal.

1. Labor contracts approved by the associations and School board is the authority for salary payments.
 - A. Individual teacher contracts will list the base salary, extra-duty and payment method. ADDITIONAL HOURS and/or DAYS beyond the individual teacher contract must have prior supervisor approval.
 - B. Classified personal will have individual payroll information letters stating salary/hours, hours/day and expected number of work days. ADDITIONAL HOURS and/or DAYS beyond budgeted amount must have prior supervisor approval.
2. Other contracts are paid as stated in the contract and a P.O. is not required but may be used to encumber the total expense.
3. Utilities are paid upon receipt of the bill and a P.O. is not required for payment.

Purchase Order Procedures:

1. Purchase Order (P.O.) Procedures (All except elementary school agency funds)
 - A. Purchase order (white form #239) must be issued before the item is bought. Reimbursement requests for the item/items after the fact will not be honored.
 - B. All purchase orders will be signed by the Superintendent or Business Manager. All purchase orders submitted by superintendent will be approved by the business manager, and all purchase orders submitted by business manager will be approved by the superintendent.
 - C. A P.O. request (white form #239) will be sent to the Business Manager for processing. Final authority signature must be a building Principal, Special Ed. Director, Curriculum Director, Technology Director, Media Director, Food Service Coordinator, Transportation Director, Business Manager, Federal Programs Director or Superintendent. No final authority signature can prepare and approve their own 239. (The submitting name and approval name must be different to ensure segregation of duties.)

- D. A Blue Form #239 P. O. request will be used by Maintenance. Final authority signature will be the Maintenance Director or his assistant.
 - Accounts payable will make the Blue Form #239 and assign a P.O. number to each form.
 - The Blue Form #239 can generate a formal P. O.
 - The Blue Form #239 with P. O. number can be used to phone in an order without generating a formal P.O.
 - The Blue Form #239 with P. O. number with the Invoice is the authority for payment.
- E. A Pink Form #239 P. O. request will only be used by the Food Service Coordinator. Food Service Coordinator is the only final signature authority.
 - The same procedures apply to the pink form #239 as stated in paragraph 1.D. Blue Form #239
- F. Send only the original completed form #239 to the Business Manager. A look-alike computer generated form #239 is acceptable.
- G. Accounts payable will enter the request into the computer accounting system for encumbering and printing of the actual purchase order.
- H. Purchase Orders will be distributed as follows:
 - White copy to be faxed or mailed by the District Office (white copy may be given to the requestor for local vendors).
 - Green copy to building Secretary or Director.
 - Pink copy to shipping and receiving.
 - yellow copy to accounts payable file.
- 2. Purchase Order (P.O.) Procedures for all Elementary School Agency Funds.
 - A. A white form #239 P.O. request will be sent to the Business Manager for processing. Final signature authority will be the building Principal.
 - Form #239 can generate a formal purchase order
 - Form #239 can generate a direct pay check without a formal P.O.
 - Form #239 can generate payment for reimbursement.
- 3. Miscellaneous Procedures
 - A. Accounts Payable will keep a chronological list of all P.O. numbers issued.
 - B. Accounts Payable will provide the following vendors with a new P.O. number on the last workday of each month:
 - Family and Consumer Science teachers using Albertsons and Safeway
 - Trade class teacher using Cashway and Lumberman's
 - Local vendors used by Bus Shop and Maintenance

Travel:

Individuals need to make their own lodging arrangements. Conference registration information must be attached to the Conference Travel form #201.

- 1. General Procedures
 - A. Completed travel form #201 must be received by the District Office 10 work days before the travel date to ensure prepayment of food expenses. A P.O. or check can then be made for the lodging and registration.
 - B. Employees must have Supervisor approval prior to a conference/travel to qualify for reimbursement. The Supervisor gives the final approval for travel even though it may be paid for by other funding. Conference registration, fees and information (i.e., registration

- form, agenda, course outline, etc.) should be attached with form #201 in order to properly substantiate conference fees and per diem issuance.
- C. To be reimbursed after the conference/travel, a yellow copy of the form #201 will be returned to the employee. This copy with applicable receipts must be returned to Accounts Payable.
 - D. Food reimbursement rates are \$35/day for full days and \$10 breakfast, \$10 lunch, \$15 dinner for partial days. If meals are included within the conference (i.e. lunch is provided), then employee is unable to seek reimbursement or be issued per diem for meals that are already included within the conference registration fee.
 - E. Transportation
 - The Transportation Director will confirm if a district vehicle is available.
 - A credit card will be issued to you at the Bus Shop if you are taking a District vehicle or personal car.
 - If you asked for a District car and none were available, you may take your own car with a district credit card.

Process

A zippered vinyl mini notebook with dividers will be provided to each user of the gas credit card. Each employee (coach, superintendent, principal, or director) shall sign out a gas credit card and maintain a log of the charges for each use of a gas credit card. The card and record log shall be returned to the bus barn, high school principal's office or business office within 2 business days after the trip. The mini notebook shall contain pages titled with the following:

1. Who incurred the charge, (individual or number in the group)
2. Method of payment, i.e., Visa or Gas Card,
3. The purpose of the indebtedness including an itemized description of the goods or services purchased,
4. The name, address and telephone number of the vendor, i.e., restaurant, gas station, business.

Each itemized receipt shall be placed in a pocket within the notebook. If a receipt is inadvertently lost, all of the information must be provided and a second signature from an administrator included to approve lost receipt.

The place of each transaction shall be recorded in the record log of the notebook.

Dated and signed receipts (itemized meals, not just the total) shall be placed in a pocket of the mini notebook.

Travel vouchers must be submitted and signed by each participant for meal reimbursements.

For meal receipt totals gratuity limit is 18%. Gratuity is included as part of the meal limit. Be careful not to pay an additional tip when gratuity is already included. If a service charge or gratuity is over paid, the program shall be charged.

When a personal vehicle is used, the employee must fill their own tank at their own expense before leaving. Use the district gas credit card during the travel. Fill his/her own tank after returning to Baker City with the district gas credit card or at the bus shop.

If itemized receipts and records are missing, or not submitted in a timely manner to pay the bill, the charges will be paid from the program.

If a personal item is inadvertently purchased on a district-issued credit card, repayment by the employee must be made within 30 days or when statements from the vendor are received.

A group, team, or boards' meal must not be in excess of the daily individual meal allowance for all of the participants. Do not use a credit card to purchase an expensive meal for a group, team or board.

This AR shall be presented in a work session to coaches, administrators, directors, and district office staff and all participants shall sign this AR annually. It will be on file with the district business office.

2. Staff requested travel
 - A. Lodging
 - Make your own reservations and obtain confirmation number
 - Reimbursement will be for \$125 plus tax/day.
 - B. Registration
 - Reimbursement will be up to \$125/conference
 - C. Any other arrangements must be approved by building administrator.

3. District requested travel
 - A. The District will pay for conference fees, lodging, fuel expenses and meals upon per diem limits set for in general procedures statement of the Conference Travel form. (See Section 3-5 of DJ-AR policy for details).
 - B. Make your own reservations and obtain a confirmation number.