

District Purchasing

It shall be the policy of the district to utilize a Board approved purchase order system for procurement of all goods and services. The district recognizes there may be occasions when it is appropriate for Board members, administrators and others to expend district funds in the course of conducting district business to provide meals or refreshments (bakery goods, snacks, fruit, punch, coffee, tea, soft drinks, etc.). The purchase of gifts may also be approved, in certain situations. Such occasions may include, but are not limited to, various district and building level meetings, gatherings to celebrate district successes or recognize individual achievements, contributions or outstanding service to the district and other district and school-sponsored activities.

1. Employees authorized to make purchases for the district may obtain purchase orders from the building principal's office or the deputy clerk's office. Some departments such as maintenance, transportation, food services, etc. may obtain blocks of numbered purchase orders from the deputy clerk's office for exclusive use in that department.
2. All purchases must be pre-approved by the superintendent except for emergency situations as detailed in No. 7 below.
3. The purchase order must be signed by the initiator, supervisor or principal where appropriate and the superintendent or his/her designee.
4. As a general rule purchases will be planned far enough in advance of product or service need to have the purchase order typed and forwarded to the supplier through the mail. The superintendent or his/her designee may authorize purchases by phone or FAX.
5. The superintendent, at his/her discretion, may authorize 30 day open purchase orders with regular vendors who supply the district with vehicle and/or equipment maintenance parts, building and grounds maintenance materials, building and grounds custodial supplies, food service supplies or office/clerical supplies.
6. Employees who purchase goods and services for the district without preauthorization from the superintendent or designee, and/or who purchase without utilizing the district-approved purchasing procedures, may be held personally responsible for payment.
7. If the superintendent is out of the district and/or under unanticipated emergency situations, a supervisor, a principal or the deputy clerk may approve purchases and report this action to the superintendent. An activity supervisor on an out of community trip may purchase goods and services required as the result of an emergency situation such as vehicle failure. The activity supervisor will report these purchases to the superintendent as soon as possible after returning to the district.

Meals and Refreshments

District funds may be used to pay for individual or group meals only if official district business is being conducted during the time in which the meal is provided and only if the meal provides a particularly practical time or setting for the discussion, consistent with Board policy and the following:

1. Meals may be provided by the district to recognize the contributions of staff, through retirement dinners or other recognition events;
2. Meals may be provided by the district as a part of Board or administrative work sessions, at district or building-level committee meetings or other district-approved activities.

Meals not directly business related may be provided to staff or others at the individual's expense only.

Board members, principals and other district administrative staff may use district funds to provide refreshments for staff, parents or others at meetings, in-service programs or other similar district or school-sponsored activities, not to exceed \$50 per participant and subject to the following additional requirements:

1. The purchase of alcoholic beverages with district funds is strictly prohibited;
2. The use of district funds for parties is prohibited.

Gifts

There are numerous occasions that may arise whereby Board members, administrators or other district staff may feel the need to recognize employees, i.e., Bosses' Day, Secretaries' Day, classified employees' week, birthday, etc. A Board member, administrator or other district employee may provide such recognition at his/her expense only, unless as otherwise permitted below:

1. The district may provide a small token of appreciation for a Board member's or employee's retirement and years of service and other related activities utilizing district funds, as approved in advance. For example, the Board generally proclaims special recognition for classified employees' week and teacher appreciation week;
2. Administrators may use district funds to provide an appropriate token of appreciation on behalf of the Board. The value of this item may not exceed \$50 per person;
3. No other expenditure of district funds for gifts is permitted without prior authorization from the Board or superintendent.

Purchasing Philosophy

Purchasing with public money requires accountability which satisfies auditing principles for public funds.

The use of district funds, as used in this regulation, means the use of money in any of the general accounts of the district. This includes the General Fund, Food Service Fund and others. It also includes money in student body accounts held at each school that are derived from any student activity or from parent organizations. Exceptions are funds collected from staff members or others for the specific purpose of providing gifts or parties. It is also recognized that buildings may have established a "social fund" or

“sunshine fund” to which each staff member may voluntarily contribute. Such funds are generally used for birthday recognition, bereavement and illness acknowledgment activities, etc. These funds are also exempt from the following requirements

Purchase Order (PO)

The purchase order is the key public purchasing accountability element. This element initiates the process which tracks a purchase from the initial order through payment.

The parts of this process are:

1. The authorization to make a purchase or place an order;
2. The packing slip which comes with the purchase or order and informs the purchaser of items shipped by the supplier;
3. The checked packing slip which verifies components of a complete or incomplete order and which initiates the payment process;
4. The invoice which specifies the billing amount and requests payment for goods shipped or services rendered;
5. The comparison of shipped with billed items to determine payment;
6. The purchase payment and posting to proper fund.

This purchasing procedure will flow smoothly from beginning to end if steps of the process are not omitted or short circuited. The following steps will keep the process flowing smoothly, yet should not create undo inconvenience to purchasers.

General Fund Purchases - Regular

1. Obtain a numbered purchase order from the business office or from the building principal's office. NOTE: Some departments such as transportation, food services, maintenance, etc. may obtain blocks of numbered PO'S from the business office for exclusive use by the specific department. Also, the business office may authorize a purchasing department to use a monthly purchase order number for use in making purchase at approved local suppliers.
2. In issuing the PO, the business or principal's office will record the PO number, originator's name, date and supplier. NOTE: This is the critical step as it gives the business office a system for tracking purchase orders from origin through payment.
3. The purchaser then completes the purchase order with information requested on PO form. Include enough detail to ensure that the items ordered are the items wanted. If a supplier's order form is used, simply write across the PO form "see attached". Do not duplicate the supplier's information, but be sure to provide a copy of the supplier's completed order form for the business office.
4. Get principal or supervisor's signature of approval on the PO.
5. Submit to the superintendent for approval before ordering.

6. Return the approved purchase order to the business office.
7. Business office will initiate the order and return a copy to you, or the order may be faxed or phoned in, if a fax or 800 number is given by supplier. Notify the business office if either of these procedures is used by indicating phone or fax on the order.
8. Use fax or mails as much as possible because there is less chance of error if the supplier has order in hand when filling it.
9. Indicate shipping instructions on order, especially if ordered items are to come directly to purchase initiators's school address instead of to the business office address. Employees who receive the order are responsible for checking items received against the packing slip and the original order. The checked packing slip must be returned to the business office as soon as possible so that the order may be processed for payment. If the order is short or incorrect, the business office must be informed so that corrective action may be taken quickly.

If delivery is made to the business office, the packing slip will be checked at that level and merchandise forwarded to the purchaser.

If for some reason a bill is not to be processed for payment at the time merchandise is received, the business office must be informed.

General Fund Purchases - Emergency

The above procedures must be followed; however, the ordering process may be speeded up by obtaining verbal emergency ordering permission from the superintendent. This may be done by contacting him/her personally or by phone. If the superintendent is absent from the district the principal or deputy clerk may give emergency ordering permission.

Postage

Postage is a general fund account which makes stamps available through the building office. The office postage fund also has a limited amount of cash on hand for mailing packages. Large mailings may be billed through the bulk mailing authority and charged to the department which initiates the mailing. For bulk mailing procedures see the building secretary. Individuals may purchase stamps from the building secretary for personal use.

General Fund Purchases - Petty Cash

In lieu of the purchase order process for small purchases from local suppliers, the school office has a petty cash fund. Please contact the building secretary, deputy clerk or principal for procedure. For any purchases you make using petty cash be sure to keep the receipt and return it to the secretary or deputy clerk for accounting purposes.

Associated Student Body Fund Purchases

The associated student body fund is high school building specific and is administered by the building principal or designate. All accounting responsibility for the associated student body fund rests with the high school principal.

Receipting Money

The district has a responsibility to receipt all money received from students, parents, staff and patrons for any purpose. The receipt may take several forms, but it is very important that both the person tendering the money and the person receiving the money on behalf of the school have a record of when the money was tendered, what it was tendered for and how much was tendered.

Depositing Monies Received

As practicable, depositing of all monies should involve three people, as follows:

1. Person one receives the money and gives a receipt to the person who tendered the money. At the close of the day's business, person one counts money received, balances it with receipts written and receipts collected money to person two;
2. Person two counts the money received and gives a receipt for the amount back to person one to file. Person two then prepares the deposit and delivers it to person three;
3. Person three physically takes the deposit to the bank and returns the deposit slip to the deputy clerk or designate;
4. The deputy clerk or designate is then responsible for reconciling money received with deposits and account activity, except for the Associated Student Body Fund where the high school principal or designate is the responsible party.

Check Cashing

Convenience personal check cashing may be done through any fund which the district is required to audit except that a check may be written for a small amount above an actual purchase or payment with change returned. One example of this type of check cashing might be for the purchase of lunches where the check is cashed in the lunch fund and change returned over the actual purchases.

NOTE: Superintendent may authorize the deputy clerk to establish limited check cashing funds to be administered by the building secretaries.

The district is not concerned with personal checks cashed through any staff incidental funds such as pop or cards and flowers.

Departments or cocurricular activity groups needing funds to make change or cash checks should set up a change fund appropriate to their needs prior to the activity.

NOTE: A check must be accounted for within the fund to which it was issued. By adhering to this principle even checks returned for nonpayment are accounted for in a way which does not create a problem for the auditor.

