

COMPLETING THE PURCHASE ORDER OR REQUISITION FORM:

Payment requests will be in the form of check. Payments will not be made with cash.

Complete a "Requisition" form for all purchase orders and invoices. Purchase orders should be used whenever possible but at a minimum must be used according to the purchasing policy limit of \$1,000.

Employees are limited to \$250 annually for reimbursements, unless authorized by the Director of Finance or designee.

All purchase order requests and requisitions should describe the purchase being made either on the requisition form or the receipt/invoice or both. The requisition form should be completely filled out.

TYPES OF EXPENDITURES THAT CANNOT BE PAID FROM GENERAL FUND:

Purchases of items such as employee gifts for special occasions such as holidays, lunches other than for business purposes, water coolers, coffee or refreshments for break rooms, donations, reimbursement of lost or stolen property, and flowers for funerals or illness are not allowable expenditures from the general fund and should be purchased personally. In certain circumstances these types of expenditures may be appropriate from certain activity accounts. **(See the activity procedures in the orange section)**

PURCHASING LIMITS (FOR PURCHASE ORDERS AND PAYMENT REQUESTS):

Board Policy and Administrative guidelines have the following limitations:

1. Purchases of \$1,000 or more require a purchase order
2. Purchases of \$5,000 to the State established bid limit —should have three written quotations
3. Purchases over the State bid limit require a formal bidding process:
 - Board Approval to publish bids
 - Creation of the bid specifications and General Conditions
 - Set timelines for receiving and opening bids. Bids should be sealed.
 - Publish Bid Request in the Newspaper
 - Send bid invitations to vendors
 - Stamp dates and times bids are received
 - Open sealed bids, tabulate and/or analyze results
 - Request approval of bids from Board of Education
 - Send letters of thanks to participating vendors including notification of bid results
 - Obtain written contract (if applicable) from accepted vendor outlining terms

Do not split orders up with particular vendors to avoid obtaining the necessary quotes, bids, or necessity of a purchase order as this is a violation of State law and Board policy.

ORIGINAL INVOICES AND RECEIPTS:

Original invoices and receipts must be attached to a requisition for payment including credit card payments. Copies and faxes are not acceptable.

If asking for an employee reimbursement for a purchase, an original receipt must indicate that the employee paid for the item. Copies of personal checks will not be sufficient.

SHIPMENTS TO PRIVATE RESIDENCES:

Do not ship District purchases to private residences as such purchases will not be paid. All purchases should be shipped to the appropriate school or department.

PURCHASE ORDERS BY FAX OR PHONE:

Do not send orders by fax. This can be handled through the Finance Department.

Do not order goods or services on telephone without a properly approved purchase order number.

OPEN PURCHASE ORDERS:

Open purchase orders are reserved primarily for transportation, maintenance, and day care programs. An open purchase order allows up to 4 designated employees to purchase products at a specified vendor and return the invoice to the supervisor for payment. Open purchase orders are still subject to the purchasing limits above.

PACKING SLIPS :

The employee who ordered the products or who is responsible for checking the products received should verify that the entire order is received, sign the packing slip(s) and send those slips with a requisition for payment and original invoice to the Finance Department.

LIMITS OF EMPLOYEE REIMBURSEMENTS:

Individual employee requests for reimbursement of purchases have an annual cap of \$250 per school year or up to \$500 with authorization of the supervisor, or other amount authorized by the Director of Finance or designee. All receipts must be attached and the purpose(s) of the purchase must be documented appropriately.

CHARGING EXPENDITURES TO ACCOUNT NUMBERS:

Expenditures must be made out of appropriate budgeted account numbers. For example teaching supplies cannot come out of a travel account.

END OF YEAR AND OUTSTANDING PURCHASE ORDERS AND REQUISITIONS:

Purchases must be expensed in the year received, not necessarily the year budgeted. It is important to review orders to ensure that items are received in the intended budgetary year. Review outstanding purchase orders, particularly at year-end to eliminate unwanted orders and/or to correct any errors.

PAYMENTS FOR OUTSIDE CONSULTANTS, PRESENTERS, AND EMPLOYEES PERFORMING FUNCTIONS OTHER THAN THEIR REGULAR JOBS:

Must adhere to all purchasing policies and guidelines and in addition, a Form W-9 must be completed by the person or company who is to be paid. This must be attached to the requisition. (A sample of Form W-9 is attached). If an individual earns over \$600 in a calendar year, the school district must send the individual a Form 1099 MISC for income tax purposes and a copy is sent to the IRS.

PAYMENTS REQUIRING CASH (ACTIVITY FUND):

Sometimes, cash payments to students for awards or for certain types of field trips require an employee to requisition for check payable to him/her with the unused cash plus receipts to be returned after the event. This is allowable in limited circumstances but the required unused cash and receipts must be returned to the Finance Office within 24 hours of the event.