

## PURCHASING PROCEDURES

As we look forward to the new school year, the Treasurer's Office asks for your help in making sure paperwork flows smoothly thus preventing delays in processing purchase orders and issuing payments to vendors.

1. You **MUST** complete a requisition listing all items needed and submit it to the building principal (to AD if Athletics or department head) for approval of the purchase. If you do not know the exact amount of your purchase, please estimate the cost. Once submitted, an electronic requisition will be issued by the appropriate department.

Professional travel will need to follow the same guidelines for payment of registration, mileage, meals and lodging.

**All purchases must have prior approval. Invoices dated prior to the requisition date will be returned unpaid.**

All requisitions **MUST** be turned in by June 10th of the current year. After that date no new purchase orders will be issued.

2. The building principal (AD or department head) and the superintendent must electronically sign requisitions before the Treasurer can assign a Purchase Order. The Superintendent is the only person having authority to issue a Purchase Order.
3. The Treasurer's Office will issue 1 copy of the Purchase Order. When you receive your copy of the Purchase Order back from the Treasurer's office:
  - A. Verify for correctness.
  - B. Give the Purchase Order# to your supplier so it can be included on invoices.
  - C. If the Purchase Order is a blanket or multi-vendor purchase order, please copy the purchase order, mark it partial payment, sign and date it and return to the treasurer's office with the packing slip when goods are received or services performed.
  - D. If the Purchase Order is for a specific item order (most are) return a copy **signed** along with a packing slip when the goods are received or services are performed. For partial shipments make a copy of the Purchase Order and **sign** it as partially complete and forward to the treasurer's office so bills can be paid on time.
  - E. If the purchase is for equipment you will receive an inventory worksheet attached to the Purchase Order along with an inventory tag. You must complete the Serial Number, Model Number, Building, Room/Location, Beginning Date (date received) blanks. The tag will need to be put on the equipment near the serial number. The

inventory sheet, packing slip and the signed Purchase Order must be returned to the Treasurer's office before payment can be made.

F. If any items are returned notify the Treasurer's office immediately.

4. Please be aware that if you order goods prior to having an approved Purchase Order in place, **you may be personally responsible for the payment of the goods.**
5. If you have a re-occurring expense a yearly or monthly, a Purchase Order can be issued to set aside monies for the purchase obligation.
6. If you are using a blanket Purchase Order for a certain vendor let them know the Purchase Order# and the amount you have set aside for purchases from them. You will need to keep track of how much you have purchased from the vendor because once the amount is used up a new Purchase Order will need to be issued.
7. All student groups which have officers:
  - The Student Treasurer and/or President must fill out and sign all requisitions. The Advisor must also sign the forms before going to the principal for approval.
  - The group Treasurer will be expected to balance with the district's records as to funds on hand, received and paid out.

**\*Please note: All purchases must be either billed by invoice to the school or use the school corporate credit card to make payment. The school district can't reimburse an individual for activity that was paid for using a personal credit card or debit card.**

If at any time you have a question, please contact Annette Baumle at ext. 103 or Lori Davis at ext. 102 in the Treasurer's office.

Your cooperation is greatly appreciated!

## **STUDENT AND DISTRICT MANAGED ACTIVITY FUNDS**

### **PURPOSE:**

Accounts set up for the receipt, tracking and disbursement of funds collected, earned or donated for a specific group of students. These can include Classes, Yearbook, School Newspaper, Sports or any district recognized group of students with an advisor.

The attached forms have been put together to direct the advisor and group treasurer in the record keeping that is necessary for each activity per Ohio Revised Code. Some of these may seem like duplication or a waste of time but they serve two very important purposes.

#### **1.) PROTECTION OF PUBLIC MONEY FROM MISUSE.**

#### **2.) PROTECTION OF PUBLIC EMPLOYEES FROM FALSE ACCUSATIONS OF MISUSE OR THEFT.**

After reviewing these forms, you will see that the time involved in completing these forms will be minimal.

Your efforts and cooperation is greatly appreciated. If at any time you have a question, please feel free to call the Treasurer's office.

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### 1. STUDENT ACTIVITY BUDGET FORM:

The Student Activity Budget form must be filled out and returned to the Treasurer's Office by October 1 for approval. The form should include all activities that you think you may want to do along with estimated receipts and expenses.

**The budget form must be approved before any purchases can be made from the account.**

### 2. REQUISITION:

This form is used to request a Purchase Order for supplies, services, equipment, etc. Complete this form and submit to building principal for initial approval, costs are to be estimated. The form must be **signed** by the group's advisor. (It will be returned unprocessed if the Student Activity Budget form has not been submitted and approved by the Superintendent.) When you receive the Purchase Order, contact your vendor and place the order for the merchandise. **Invoices and requests for reimbursement dated prior to the Purchase Order date can be refused and returned unpaid.**

### 3. ACTIVITY FUND PAY-OUT:

You will receive 1 copy of the purchase order. After receiving the product ordered, attach a signed copy of the Purchase Order to any packing slips and invoice and forward to the Treasurer's Office. Please verify the Purchase Order amount is correct, if not please write the correct amount on the Purchase Order. Many times the bill is mailed directly to the Treasurer's Office, you do not have to attach a copy of the actual invoice if you know the exact amount to pay, however the Treasurer's Office must have the invoice before payment can be issued. Contact the Treasurer's Office if you need a copy of an invoice. **Statements from vendors are not acceptable.**

### 4. ACTIVITY FUND DOWN PAYMENT/PREPAYMENT REQUEST:

If a down payment or prepayment is needed, please copy the purchase order, mark the partial payment line, and write the amount of payment on the

purchase order. Please attach a copy of quote, contract or whatever relative information you have showing prepayment requirements.

## **5. ACTIVITY FUND RECEIPTS (PAY IN):**

This form is used when depositing money. All monies must be deposited within 24 hours of receipt to the building secretary. ***This is for your protection.***

## **6. ACTIVITY LEDGER:**

This is a simple form to keep track of your activity account's transactions; it works like your checkbook. The Treasurer's Office, or the building secretary, can supply you with end of month balances. If there is a discrepancy talk it over with the Treasurer or the building secretary.

For your convenience the Treasurer's office will print and distribute copies of monthly cash activity for each group. Your records should agree with this printout.

## **7. FUND RAISER PROJECTED FORM:**

A fund raiser projected form must be filled out two weeks prior to any Fund raiser being held. Please make sure you note all expenses, including merchandise that may be given away for a just cause. (You need to account for all inventory.) After approved a copy will be returned to the advisor. Once the fund raiser is completed, the Fund Raiser Actual Form: at the bottom needs to be completed and returned to the Treasurer's Office no later than 3 weeks after fund raiser completion. ***Failure to complete this form will result in non-approval of future fund raising requests.***

## **FUNDRAISING**

COMPLETE "PROJECTED" FORM:

- What are you doing?
- When do I plan on doing it?
- What am I buying?
- Where do I buy it?
- What will it cost?
- What will I sell it for?
- What is my expected profit?

SUBMIT TO BUILDING PRINCIPAL:

Confirm historical papers are done.

Confirm that dates are available.  
Confirm a non-compete time-frame.  
Send copy to Superintendent/Treasurer for approval.  
Approved copy returned to advisor.

**BEGIN PROGRAM:**

Submit Requisitions to Principal.  
Receive Purchase Orders – place orders.  
Receive Product.

**SELL PRODUCT:**

Collect funds and deposit **daily**.  
Track who sold  
Track what sold  
Deliver Product

**FINISH THE EVENT:**

Make sure all Invoices have been submitted  
Complete the "Actual" form.  
Submit to the Principal's office

**8. ANNUAL STUDENT ACTIVITY FUND BUDGET FORM:**

This form is completed at the end of each year. Make sure all signatures are secured and submit to the Treasurer's Office by July 15<sup>th</sup>. These will be kept on file for the State Auditor's use. ***Failure to complete this annual form will result in no approvals of fundraisers or requisitions for the following year.***