

ACCOUNTS PAYABLE / PURCHASING
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SCHOOL PURCHASING/ACCOUNTS PAYABLE

- I. Purchases must have prior approval
 - A. What is considered prior approval for purchases?
 1. Secondary schools must complete the budget process and have budgets approved by the principal/designee **before** purchases are considered approved.
 - a. Once budgets are approved, teachers/department heads may spend within the parameters of the approved budgets.
 - b. Exceptions to the approved budget need prior principal/designee approval **before** purchases are made.
 - c. When a purchase would exceed the budget, additional approval by the principal/designee must be received **before** purchases are made.
 - d. Purchase Card approvals follow the above guidelines.
 2. Elementary schools are required to fill out a "Request for Purchase" form and have it signed by the principal/designee **before** purchases are made.
 3. Exceptions to this procedure
 - a. Elementary teachers may spend small amounts of their Legislative or Foundation money and be reimbursed with a school check. This is intended for small purchases and no one item should be for more than \$50.
 - b. Sales tax will **not** be reimbursed. Using the Purchase Card helps solve this issue.
 - c. Elementary teachers **cannot** be reimbursed from district funds.
- II. Purchase Card purchases
 - A. Approval for use of Purchase Card (See section above)
 1. Users are encouraged to use the Purchase Card Log
 2. Abuse of Purchase Card, or not following procedures, will result in the loss of Purchase Card privileges/disciplinary action which could result in termination of employment and/or criminal prosecution.
 - B. Dollar limits for Purchase Cards
 1. Teachers may make purchases up to \$1000.
 2. Principals, assistant principals and financial secretaries may make purchases up to \$10,000.
 3. Teachers spending money from their various accounts should be encouraged to use a Purchase Card where applicable.
 4. The Purchase Card may be used for purchases that exceed \$1000. However, District Procurement Procedures must be followed.
 - a. Purchases \$1000 - \$10,000 require three telephone bids, and additional authorizations where necessary.
 - b. Purchases in excess of \$10,000 must be done by Purchasing Dept.
 - c. Textbooks and Media books up to \$10,000.
 - C. Reconciliation of Purchase Cards

1. Schools and departments are given approximately 20 days to review purchases and make changes on the AS400.
 2. Once reconciliations are posted, changes for the most part will not be made.
- III. Purchase Orders- The ease and efficiency of the Purchase Card has cut down on the use of purchase orders. However, there are times when purchase orders will be more appropriate than the Purchase Card.
- A. When to use a purchase order
 1. Vendors who will not accept Purchase Cards.
 2. Detailed records need to be kept for a purchase.
 3. Orders which will be received in increments and multiple invoices will be issued.
 - B. Authorization (See above [I.] Purchases must have prior approval)
 1. Secondary schools must have approved budgets in place prior to purchase.
 2. Elementary schools must fill out "Request for Purchase" form and have approved **before** purchase is made.
 3. Schools may create purchase orders up to \$10,000
Purchasing procedures must be followed:
 - a. Three telephone bids on purchases between \$1000- \$10,000.
 - b. Purchases exceeding \$10,000 must be done by the Purchasing Department.
 4. Purchase orders must be signed by principal/designee **before** purchases are made.
 5. Secondary schools may designate the financial secretary with the responsibility of approving and signing purchase orders.
 - a. The financial secretary's authorization must be in writing and on file.
 - b. Exceptions to this procedure are textbooks. All textbook orders must be approved and signed by the school administrator.
 - C. District purchase orders (See [III. B.] Purchase Orders)
 1. A supply requisition or computer generated school purchase order, or requisition is the original document to request a purchase order from Purchasing.
 - a. Always fill out the top of the requisition completely, including account number.
 - b. Supply requisitions/school purchase order must be signed by authorized personnel before being sent to the Purchasing Department.
 2. Receive on District purchase orders (Greens-Green copy of District PO)
 - a. Upon receipt of goods or services, the receiving person must initial the purchase order in the received date field.
 - b. When purchase orders are complete they should be checked to see all pertinent information has been recorded and then sent to Accounts Payable.
 - i. Purchase orders that are not complete should be photo copied with current information received and sent to Accounts Payable.

- ii. Please do not wait for an invoice, send the P.O. (or copy) to accounts payable as soon as the merchandise is received.

IV. Exceptions to Purchase Orders or Purchase Card- There will be a limited number of times when neither of these documents will be used. An example would be to pay a utility bill, when an invoice is received on a monthly basis or vendor that does not accept purchase orders or purchase cards, such as an entertainment facility. In such instances, the "Exception Stamp" should be used.

Please give an explanation if no PO or prior authorization is attached.	

_____	_____
Principal	Date

Person making purchase	

- V. Special Approvals
 - A. Accounts needing special approvals:
 - 1. Special Education requests must have prior approval **before** merchandise is ordered.
 - 2. CTE (Career & Technical Ed) purchases must also have prior approval **before** purchases are made.
 - B. Procedure
 - 1. Schools/teachers will send "Request to Purchase" to Special Ed. or CTE for approval.
 - 2. Once requests have been approved, schools may go ahead and allow teachers to make purchases with the Purchase Card or a purchase order if they have met the Purchasing Authorization Guidelines.

INVOICES AND CHECKS PROCESSED BY SCHOOLS

- I. General Information for paying invoices
 - A. Payment of vendor's invoices
 1. Schools should have regularly scheduled check runs.
 - a. Twice a month is suggested for elementary schools.
 - b. Weekly for secondary schools
 2. Items should be received, or services rendered **before** invoices are paid.
 3. Partial payments may be made, but should be noted on the purchase order and the invoice.
 4. Principals may authorize the financial secretary to pay invoices.
Principal approval of the invoice is given at the time the check is signed.
 5. Invoices must be marked "PAID" and include the date paid.
 - B. Invoice Exceptions - Invoice amount is greater than purchase order or expected amount.
 1. If the invoice is 5% or \$50 more than the original amount of the purchase order, the principal will need to give additional approval.
 2. The approval may be done by the principal at the time the check is signed.
 3. Shipping and handling are included in computing the 5% or \$50.
- II. Checks (Disbursements)
 - A. Documentation for checks

All checks must have appropriate support documentation before being issued.

 1. An invoice is the best support documentation.
 2. Sales receipts may be used.
 3. In unusual circumstances where no other documentation is available, a person wishing to be reimbursed may create an invoice with pertinent data. It must have principal's **prior** approval to pay.
 - B. Storage of unused checks
 1. Unused checks should be kept secured in a locked enclosure.
 2. Only the financial secretary and principal should have access to unused checks.
 - C. Unusable checks - From time to time checks that are printed are not usable and need to be voided and replaced.
 1. Write the word VOID or SKIPPED on the check and file numerically.
 2. Unusable checks should never be torn apart or destroyed.
 - D. Checks that are \$1000 or more
 1. The school's check register is sent monthly to the District.
 2. Checks for \$1000 or more are highlighted and an explanation given where applicable.
 - E. Signatures on checks
 1. All school and district checks require two signatures.
 2. If a check is made out to one of the signatories, they should not be one of the signatures on the check.

3. Principal's signature stamps
 - a. Must be locked up except when in use.
 - b. Principal Asst. Principal should have the only key.
 - c. The financial secretary may use the key in the absence of the Principal/asst. principal for special needs such as deposit refunds at the end of the year.
 - d. A log should be kept recording; date used, who used it, and check sequence. The log should be kept with the stamp.
- F. Filing of checks
 1. All disbursements made by check must be filed in check number sequence.
 2. Additional supporting documents for that check should be filed behind the check.
- G. Bank reconciliation checks (Cleared Checks)
 1. If a physical cleared check is received from the bank, file numerically in a cleared check box.
 2. If the bank provides a scanned copy only of cleared checks, file with monthly bank statement.
 3. District accounting program (TES) has the ability of showing cleared check information on the computer.

III. Police Services -Paying for police services:

- A. Generally, police services are contracted directly with the city and payments for their services are made by the individual cities.
- B. Exceptions:
 1. Police officers hired to supervise extracurricular activities and paid by the school.
 2. Schools paying police officers should send information to the District at the end of the year. The District will issue them an IRS 1099 form in January.

IV. Athletic Officials

- A. Paying for Athletic Officials:
 1. A standard claim form should be issued for each secondary school paying athletic officials.
 2. UHSAA supplies a website for rates for secondary schools to pay officials.
Website: www.uhsaa.org
 3. Shortly after the event the information should be entered into the school's accounting program for payment.
 4. It is recommended that athletic officials be paid on the school's regular check run. A Tuesday check run rather than the regular Friday run is recommended.
- B. Advantages of paying officials at a later time.
 1. Eliminate the need for athletic official's manual checks.

2. Saves the financial secretary's time.
3. Provides a better audit trail.
4. Provides for computer generated information for the IRS 1099 report.

See District Form for Athletic Official Claim Form

See District Form for Volunteer Coaching or Service Agreement Form

See District Form for Volunteer Fingerprint Verification

Purchasing Department Authorizations / District Accounts Payable

THE PURCHASING DEPARTMENT AND THE INDEPENDENT AUDITORS WILL VERIFY BID INFORMATION. ANY PURCHASE OVER \$10,000 MUST BE SENT TO THE PURCHASING DEPARTMENT ON A REQUISITION OR SCHOOL GENERATED P.O. SO THAT THE PROPER BIDDING PROCEDURES CAN BE FOLLOWED. THIS MUST BE STRICTLY ADHERED TO.

1. All purchases above \$10,000 (school or district) require a district generated purchase order.
2. To request a District Purchase Order, send requisition/school purchase order completed with information for item(s) desired, account number to charge and the maximum amount of budget that you want to spend, signed with approved signature(s) to the Purchasing Department.
3. The Purchasing Department will do the necessary bidding and generate a purchase order and send the white copy to the vendor. The green and yellow copies of the purchase order will be sent to the school/department requesting the purchase. The pink copy is kept at the Purchasing Department for reference.
4. Once you have requested a District Purchase Order, you should never precede or follow up by sending a school purchase order for the same item to the vendor. If you feel your order has been delayed, you should call the vendor to see what the delay is. Use the District Purchase Order number for reference and make sure they do not duplicate your order.
5. When merchandise is received at the school/department, it is to be marked on the green copy of the purchase order at the bottom in the *receiving record*
 - a. If only a partial order is received, mark the item(s) received and send a photocopy of the purchase order, with appropriate signature, to Accounts Payable at the District Office. DO NOT WAIT FOR BALANCE OF ORDER TO BE DELIVERED BEFORE SENDING TO THE DISTRICT FOR PAYMENT.
 - b. When the remainder of the order comes, complete the bottom of the purchase order and send the "green" to Accounts Payable.
 - c. If a line item has been canceled, please mark "canceled" on that line of the purchase order before sending it to the District Office. Please note on the purchase order if there is a difference in quantity, prices, or something you want accounting to know.
 - d. If inventory information is not available, make a copy of purchase order and send the green copy to Accounts Payable. When inventory information is available and complete, send the copy to Kathy Halcrow in Business Services.
 - e. The invoices for District Purchase Orders must be paid by Accounts Payable.

Under no circumstances should the school issue a check.

6. Invoices for District Purchase Orders (greens) should be sent to the District Office. If, for any reason they are sent to the school/department, please forward them to the Accounts Payable at the District Office as soon as possible. When the invoices for District Purchase Orders are ten (10) days old, and Accounts Payable has not received the green, your school will be contacted requesting purchase order information on a yellow half sheet. Please do not ignore these requests. Your IMMEDIATE attention to this request is necessary. Attach the yellow request to the purchase order and send it to Accounts Payable.
 - a. If there is a problem with the order, send the yellow sheet back noting the problem.
 - b. Please don't wait for these yellow slips to arrive at your school/department before sending in purchase orders. The purchase orders or a copy should be sent to Accounts Payable as soon as the merchandise has been received at your location.

Misuse of School/Department Purchase Orders

1. Buying items that TOTAL more than \$10,000.
2. Buying items that TOTAL more than \$1000 without obtaining three telephone bids and properly completing a "Purchasing Authorization" form.
3. Using more than one purchase order to buy the same item to stay under the \$1000 or \$10,000 limit.
4. Using a purchase order for purchases that are not for the school or school related programs.
5. Schools/Departments are encouraged to purchase items stocked in the warehouse.

MISUSE OF THE PURCHASE PROCESS WILL BE REFERRED TO THE APPROPRIATE ADMINISTRATOR, AND MAY AFFECT YOUR EMPLOYMENT.

Note: The school may purchase through the District and let Purchasing do the above work. The Purchasing Department has the expertise and experience and will probably be able to save money on most purchases.

Utah State Purchasing Guidelines

Employees who take any part in the purchasing process are considered to be purchasing agents. It is against state law for an employee to ask for a gratuity, or for a vendor to offer an employee a gratuity. Employees should report to their supervisor any vendor who makes any such offer. Previously, Utah State law had a provision that employees were not allowed to receive gifts greater than \$50.00. However, with new legislation, the Utah State Attorney General's Office has taken a position that any gift, no matter how insignificant, from a vendor would be considered a criminal offense. Utah Code 4-34-14 states the following:

"Any person who gives, pays, or offers, directly or indirectly, any money or other thing of value, to any officer or employee of this state who is authorized to perform any duties under this chapter, with the intent to influence the officer or employee in the discharge of his duty, is guilty of a felony of the third degree, and upon conviction, shall be punished by a fine of not more than \$5,000 or imprisonment of not more than five years, or both."

From a practical standpoint, the Utah Attorney General's Office has not prosecuted state employees for gifts of nominal items such as pens, pencils and lunch.

State law prohibits the practice of certain vendors, who in the course of their dealings with the District, to offer any type of gratuities. For example, sporting goods stores, and class ring companies may not offer free personal merchandise or offer services, such as free golfing fees, to administration in the hope of securing an opportunity to sell products to the student body.

It is unlawful for an employee to solicit or knowingly receive a personal discount because of their position in their employment.

It is common for a vendor to offer an education discount to all District employees. If a vendor offers an education discount to **all** employees, the purchase must **not** be in the name of Alpine School District. Invoices must be in the name of the individual, utilizing their home address. The employee must use a personal check or credit card in purchasing said item.

If an outside entity reimburses employee expenses such as meals, travel or accommodations, those expenses should not also be submitted to the District for reimbursement. For example, a teacher who receives mileage reimbursement from a BYU partnership for instructional training should not also submit the mileage for District reimbursement.

Any District related compensation from an outside source must be approved in advance and paid through District payroll. For example, it is acceptable for those who rent District facilities to pay for custodial time through District payroll. A custodian may not receive a personal cash payment for opening the building, and bypass District building rental policies. Direct payment is against district policy and may be subject to disciplinary action. If funds are received directly by an employee from an outside party, the funds should be submitted to the District Foundation or receipted in District accounts and used for District purposes.

An employee may not be paid by an outside source during a time when they are also being paid by the District. Such payment of funds is considered to be double dipping, personally receiving pay in addition to receiving compensation from the District. Vacation time must be taken for personal employment that conflicts with the workday. Educators are discouraged from taking personal leave to work for any other organization.

Preparation of Bids

Important Guidelines to Follow:

1. Prepare items that need to go to the Board of Education for approval and out to bid far enough in advance to allow sufficient time for the Purchasing Department to handle your project efficiently and provide our Board with thorough and complete information to assist them in their decisions. The Board approves purchases on the second Tuesday of each month.
2. Make sure that all aspects of the project have been considered, i.e., Have you taken into consideration what work will need to be done by our own district maintenance people? Have you contacted them to see if they can do the work? What is the estimate of the approximate total cost of the project? For example: If you dig a ditch across the parking lot, have you considered how much it will cost to replace the asphalt? If you are going to buy computers, is the area you plan to place them in adequately wired- does it have enough outlets, etc;? THE OVERALL PICTURE OF A PROJECT AND ITS NEEDS IS CRITICAL.
3. Feel free to discuss your requirements with sales representatives. Working with representatives is a good way to get any questions you might have answered, but leave the negotiating to the Purchasing Department. We will work with you to make sure your input is given consideration.
4. Be very careful when writing specifications. Make sure you have all the items listed you will need and specifications for each of them. The quality of the product you get depends many times on the quality of the specifications you have provided. Be careful of specifications that vendors prepare for you. There are different kinds of specifications, and they can affect the procurement risk.
5. Be sure you consult the Purchasing Department on specifications for help and information. If there is something you aren't sure of, we will find out for you.

See District Form for Bid Authorization [Bids]

(Instructions for Purchasing Authorization form on next page)

REQUIRED APPROVAL/PURCHASING PROCESS

Guidelines for making district/school purchases are listed below. It should be remembered that all funds, regardless of the source, are considered district funds and the same purchasing guidelines must be followed.

Budget items are those items that are purchased under a line item approved as a part of the district budget. Non-budgeted items are all items which have not been approved in the line item budget, i.e.; school funds, PTA donations.

Completing the purchasing process requires *two steps* before purchase is made:

- Step1. Approval given by appropriate administration (listed below)
- Step2. Purchase procedure according to item being purchased and dollar amount of purchase

Supply Item(s) (Budgeted and Non-Budgeted):

Step 1. Approval Required:	\$0 and up	Principal/Director
Step 2. Purchasing Procedure:		
	\$0- \$1000	P.O. issued by school, department or Purchasing Department. A purchase card should be used where possible.
	\$1001- \$10,000	Purchases can be made with P.O. issued by school or purchase card. A "Bid Authorization Form" must be filled out and maintained with purchase order or purchase card. "Bid Authorization Form" must include either three bids, sole source list or sole source approval or state contract. If requesting purchase order through Purchasing Department, a completed "Bid Authorization Form" must be submitted with request.
	\$10,001-\$50,000	Three written bids by the Purchasing Department, authorized approval, and P.O. issued by Purchasing Department.
	Over \$50,000	Formal bid by the Purchasing Department.

Equipment Item(s): (Budgeted and Non-Budgeted)

Equipment items are non-consumable. (Example: computers, printers, etc. *ANYTHING THAT PLUGS INTO THE DISTRICT NETWORK*)

Step 1. Approval Required:

	<u>Budgeted</u>	<u>Non- Budgeted</u>
\$0- \$1500	Principal/Director	Principal/Director
\$1501-\$50,000	Cabinet Level Adm.	Cabinet Level Adm.
Over \$50,000	Cabinet Level Adm.	Asst. Supt./Board

Note: For non-budgeted equipment purchases \$50,000 and over include a copy of the blue "Request to Purchase" form with Assistant Supt./Board approval with the Monthly Check Register or Purchase Card Reports.

Step 2. Purchasing Procedure:

	\$0- \$1000	P.O. or requisition issued by school/department or Purchasing Department. A purchase card should be used where possible.
	\$1001- \$10,000	Purchases can be made with P.O. issued by school or purchase card. A "Bid Authorization Form" must be filled out and maintained with purchase order or purchase card. "Bid Authorization Form" must include either three bids, sole source list, sole source approval, or state contract. If requesting purchase order through Purchasing Department, a completed "Bid Authorization Form" must be submitted with request.
	\$10,001 -\$50,000	Three written bids by the Purchasing Department, authorized approval, and P.O. issued by Purchasing Department.
	Over \$50,000	Formal Bid by the Purchasing Department.

MISCELLANEOUS DISTRICT PAYMENTS

1. Checks are issued by the District on the 1st and 3rd Friday to all vendors for whom we Have received both an invoice and supporting documentation such as a purchase order or requisition by Monday of that week.
2. Miscellaneous payment requests for items such as mileage, travel reimbursement, etc. should be submitted on travel forms completed in detail with an account number and the signature of a principal or program director;
3. All conventions, conferences and workshops must be submitted on a travel authorization form to Susan Fagan in Business Administration at least 15 working days prior to departure to avoid a handwrite check. Only travel, housing and registration fees are prepaid. See Convention & Conference guidelines in "Other Procedures" section .of this book for more information.
4. Adjusting Journal Entries- When an adjustment needs to be made from a district account, support documentation needs to be sent with the request for the journal entry. A copy of a purchase order, requisition or a photo copy of the budget report would be considered adequate documentation. When sending a photo copy of the budget report, highlight the amount to be adjusted, noting the correct account number and amount that needs to be changed. Have the principal sign and send to Accounts Payable.

VOLUNTEER COACHING OR SERVICE AGREEMENT

A fingerprinting form is to be used in conjunction with the Para-Professional Coaching or Service Agreement. Once the person has been selected for the job and they sign the Para- Professional Coaches Agreement, you should give them the fingerprinting form and ask them to go to the Human Resource Department and get the form stamped. It must be returned to you before they can begin working for the District. The principal/secretary will attach this form to the Coaching Agreement. There is a \$15 service charge for fingerprinting. This fee is paid by the volunteer and not by the District. When the job is completed, the principal will sign the Coaching Agreement and send it to Accounts Payable.

SAMPLE- ALPINE SCHOOLDISTRICT SUPPLY REQUISITION

SCHOOL _____

STREET _____ A/C- No. _____

DATE _____

CITY _____

Quantity	Units	Index No.	Description	Supplementary A/C Numbers	Unit cost	Total Cost

SCHEDULE OF ACCOUNTS PAYABLE CHECKS
2011-2012

<u>Cut Off</u>	<u>Checks Mailed</u>	<u>Cut Off</u>	<u>Checks Mailed</u>
August 1, 2011	Aug 5, 2011	Jan 3, 2012	Jan 6, 2012
Aug. 15	Aug 19	Jan 17	Jan 20
Aug 29	Sept 2	Jan 30	Feb 3
Sept 12	Sept 16	Feb 13	Feb 17
Oct 3	Oct 7	Feb 27	Mar 2
Oct 17	Oct 21	Mar 12	Mar 16
Oct 31	Nov 4	Apr 2	Apr 6
Nov 14	Nov 18	Apr 16	Apr 20
Nov 28	Dec 2	Apr 30	May 4
Dec 12	Dec 16	May 14	May 18
		May 29	June 1
		June 11	June 15
		June 25	June 29

Cut off for invoices, purchase orders, reimbursements or mileage reimbursement, etc. is Monday 5:00 p.m. prior to check runs. Checks are run the 1st and 3rd Fridays of each month. Last check run for Y12 is June 29.

(Sample P.O.)

DISTRICT PURCHASE ORDER
BOARD OF EDUCATION
ALPINE SCHOOL DISTRICT
American Fork, Utah 84003

TO: CHEM SHOP

1141 SOUTH REDWOOD ROAD
SUITE 105

SALT LAKE CITY, UT 84045

SHIP TO: SAGE HILLS
ELEMENTARY
123 SAGE DRIVE
SARATOGA SPRINGS,
UT 94104

DATE: 5/18/2000

Requisition:

7545870

ATTN:

QTY	Description	Discount	Unit Price
1-	3 EA		29.95
2-	2 EA		96.95
3-	1 EA		14.00
4-	1 EA		14.00
	12/PACK 24 WELL REACTION PLATE 50/PACK 96 WELL REACTION PLATE VOL. 1 MICRO-CHEM MANUAL VOL. 2 MICRO-CHEM MANUAL	TOTAL	

AS PER YOUR BID AND SPECIFICATIONS

RECEIVING RECORD

ITEM	QUAN.REC'D	DATE RECEIVED	COMMENTS	ITEM	QUAN.REC'D	DATE RECEIVED	COMMENTS
3	1	12-4-99					
4	1	12-4-99					
1	2	1-10-2000					
2	2	4-10-2000					
1	1	5-19-2000					

All items received are indicated and order complete:

Date _____

By _____

SAMPLE -SCHOOL PURCHASE ORDER

PURCHASE ORDER-

District Funds (Ref. Sec II,A,2 and Sec IV)
 School Funds (Ref. Sec II,A,3 and Sec V)

(SCHOOL NAME)

DATE _____

ORDER # _____

THE ORDER NUMBER MUST APPEAR ON ALL INVOICES, PACKAGES, OR CORRESPONDENCE

SHIP TO: (School)
 (Address)
 (Phone)
 (Fax)

BILL TO: (District or School)
 (Address)
 (Phone)
 (Fax)

VENDOR: (Name)
 (Address)

Tax Exempt#

Qty	Unit	Cat-No.	Description	Cost Unit	Total
1.0	EA	99999	Video-Brother Future	29.95	29.95
			Shipping	4.75	4.75

TOTAL ORDER

Terms: Net 30

34.70

ORDERED BY _____
 (Name)

PRINCIPAL _____

RECEIVED BY _____

DATE RECEIVED _____

	Account	Description	Amount
DISTRIBUTION	1000.000.0000.00.00	MATERIALS & SUPPLIES	34.70

[Office Use Only]
 ORIGINAL -VENDOR

2011-2012 WAREHOUSE DELIVERY SCHEDULE
Daily Warehouse Deliveries as per schedule listed below:

	<u>Route #1</u>	<u>Route #2</u>
Monday	Sage Hills Elem. Saratoga Shores Elem. Pony Express Elem. Hidden Hollow Elem. Eagle Valley Elem. Mountain Trails Elem. Cedar Valley Elem.	Thunder Ridge Elem. Horizon Elem. Vista Heights Middle Westlake High Riverview Elem. Harvest Elem. Willowcreek Middle
Tuesday	Deerfield Elem. Cedar Ridge Elem. Lone Peak High Alpine Elem. Timberline Middle Westfield Elem. Ridgeline Elem. Highland Elem.	Snow Springs Elem. Meadow Elem. Lehi Elem. Lehi High Sego Lily Elem. Lehi Jr. Eaglecrest Elem. North point Elem.
Wednesday	Traverse Mountain Elem. Fox Hollow Elem. Freedom Elem. Mountain Ridge Jr. Legacy Elem. American Fork Jr. Shelley Elem. Greenwood elem.	Forbes Elem. American Fork High Barratt Elem. Dan Peterson Mount Mahogany Elem. Manila Elem. Grovecrest Elem. Pleasant Grove Jr.
Thursday	Central Elementary Pleasant Grove High Valley View Elem. Oak Canyon Jr. Rocky Mountain Elem. Lindon Elementary Aspen Elementary	Northridge Elem. Timpanogos High Windsor Elem. Orchard Elem. Canyon View Jr. Orem Jr. Bonneville Elementary
Friday	Vineyard Elem. East Shore High Summit Westmore Elem. Lakeridge Jr. Orem Elem. Mountain View High Suncrest Elem. Geneva Elementary	Foothill Elem. Sharon Elem. Cascade Elem. Orem High Scera Park Elem. Hillcrest Elem. Cherry Hill Elem. ATEC

PLEASE BE AWARE THAT THE BOARD POLICIES ON PROCUREMENT MUST BE FOLLOWED BY SCHOOL LEVEL PERSONNEL.

What You Can Expect From Purchasing

1. **FAST ACTION-** We place most orders within 36 hours of "receipt."
2. **SUPPORT-** We are interested in your goals and objectives and support you in them.
3. **FOLLOW-UP-** We will be glad to assist you on follow-up in special problem areas.
4. **VISITS-** We will be glad to visit your school and/or department at your request to give you any assistance that we can.
5. **INPUT-** We welcome input on supplies and equipment from you. We think it is very important, after all, you are the people using the items. We encourage your input and have taken steps to see that input from you is given consideration.
6. **SPECIFICATIONS-** If we know ahead of time about a certain purchase you are anticipating, we can assist with materials, etc. to help you with the specifications.
7. **PRODUCT INFORMATION-** We can help you in gathering information on products and equipment. This includes a search for a source - we may not be able to find a source for every single item but we will try.
8. **DAMAGED EQUIPMENT AND SUPPLIES -** You can expect the Purchasing Department to help you in resolving problems with damaged equipment or supplies from vendors and freight companies. The important thing to remember here is to check your equipment in and call us immediately.
9. **CHANGING REQUISITIONS-** We will not contact you on insignificant changes on a requisition such as address changes, corrections in addition or obvious errors. We will contact you on items such as quantities, price increases, and substitutions, etc., before making any of these changes.

Ordering from the Warehouse Catalog

Supplies from the warehouse catalog are ordered on-line giving the quantity needed, and the index number. The order is printed at noon two (2) days prior to the school's delivery date. The items are picked from the supplies in the warehouse and delivered to the schools. The supplies are charged to the default account or account designated at the time the order is placed. Each month the charges show on the Principal's budget report or the school's 8100 report. Schools should print a Delivery Report, using the four (4) digit delivery number at the top of the pick sheet. This report can be printed by teacher and or purchase order, and is helpful in separating the items at the school. The pick sheet is a combination of all orders placed by the school/department. When corrections are needed, the corrections are made by Purchasing upon the receipt of the signed pick sheets following the delivery. If you have allowed time for the correction to be made and it is not reflected on the budget reports, please call. **It is very important for both the warehouse and the schools that corrections are made to maintain the integrity of the inventory.**

We cannot guarantee that the prices and descriptions in the catalog will remain the same all year. The pack and price may change when items arrive in the warehouse.

Any items that are wanted but there are not index numbers for, please put on a requisition with other related items, without index numbers.

Faxed Orders

To avoid duplicated orders, do not fax a purchase order/requisition and then send the same purchase order/requisition in the district mail. Faxing an order could result in order errors because of the poor quality of faxed orders.

When checking items into your school, PLEASE DO NOT obliterate the numbers on the pick sheets. We need to read the numbers in order to make the necessary corrections. If you have problems with deliveries, call Clark Esteban in the Warehouse at 801-717-4746. If you have problems with pick sheets or pick sheet corrections, call Susan Jones at 801-717-4745 or Joan Woodcox at 801 717 4744.

Back Orders

Items that show as back ordered on the pick sheet will be delivered on: the next delivery day after their arrival in the warehouse. Please do not re-order any back ordered item.

Returns

If it becomes necessary to return an item (s) to the warehouse, list the quantity being returned, the catalog number and a description of the item on a requisition form or photo copy the pick sheet and highlight the item to be returned. If an item was ordered incorrectly or was delivered incorrectly, it must be returned in the original, undamaged package for credit. On your scheduled delivery day have the item (s) along with the completed requisition ready for the deliveryman. The order will be verified and returned to the warehouse inventory and your account will be credited. If an item was ordered correctly and the wrong item (s) was delivered, we will exchange the incorrect item for the correct item (s) on the next delivery date. The time frame to return an item and receive full credit is sixty (60) days. An item may be returned after sixty (60) days, but there will be a 15% restocking fee. No items may be returned after one (1) year. The return of defective items will receive full credit.

Emergencies

Emergencies are unforeseen situations beyond anyone's control which need immediate attention to avoid a serious problem or a financial loss. When true emergencies occur, we will stop and help you in any way we can to expedite your request. Please remember, however, that an emergency is exactly what it says. Individuals who habitually use this means to meet their purchasing needs are not being fair to other schools and departments, to us, or to themselves because quick buying is not always wise buying and it could end up being costly: Telephone requests for purchase orders should be limited to emergencies.

Money and Budgets

We have a moral and legal responsibility to make sure that money is spent in the best possible way. This is our first thought in all of the purchasing we do. To us, part of that responsibility is staying within budgets. We realize that money comes from many different sources, general budgets, proposals and grant support. To us, all money is district and public money.

Requisition and Purchase Orders

When we sign a purchase order, we are, in fact, stating that the purchase is the best one we can make for you. Our Board of Education and auditors expect that of us. If anything goes wrong, we are held responsible. Because of this, and to know that a given purchase is a good one, we are obligated to make inquiries and ask you questions about the particular product you specified, the vendor, and the price or delivery arrangements you have requested. Please remember, when we receive your requisition, it becomes "our" requisition and we are responsible for defending it and making it work for you the way it should to the best of our ability.

However, in cases where you have collected information, calculations, specifications, etc., it is very important that you share your backup material with us. We have to document our file so that auditors from grant and contract agencies, our own auditors, and state auditors can see that proper purchasing procedures are being followed.

Competition

In most instances, price competition is the best way to make our money go further. We are required to get competitive pricing above the \$1000 level and award contracts to the lowest, responsive bidder. We also are required to preserve competition in purchasing items under \$1000. We advocate competition and work hard for it when it saves you money. However, we are the first to admit that going low bid is not always in the best interest of the district. It is our responsibility to make sure that the item being purchased meets or exceeds specifications and that all information regarding decisions is documented. We will ask you for your technical assessment and expertise in helping us buy effectively. We have a state statute which controls competition. When used wisely and with skill it can be a very helpful tool.

Follow-up

Alpine School District is decentralized in most areas in receiving goods. We simply do not have the time to follow-up on all purchase orders we place that are subsequently received at the school locations. This responsibility falls on the school or department submitting the requisition. We are happy to assist you with any order (s) that you are having problems with and which may need special follow-up.

Receiving Supplies and Equipment

Several items, including good office furniture, classroom furniture, vocational equipment and library furniture, are not only expensive, but take a long time to get. We will do everything possible on our end to expedite these orders. It is important for you to realize this and plan accordingly. **Remember we have a plethora of catalogs and information to help you with purchasing furniture and furnishings.**

Complaints

Complaints aren't fun, but we realize that sometimes the only way we can learn from our mistakes and correct them is from your input. Please call us and let us know or come in and talk to us about any problems. Be specific, let us know exactly what the problem is and we will do our best to correct it.

Surplus Property

No district employee shall transfer, sell, or trade-in any property owned by the state without written authorization of the procurement officer (Alpine School District Procurement Policies, Part 8, Subpart 8-201)

Trade-in of surplus property

District property may be traded-in when the procurement officer determines the trade-in value is expected to exceed the estimated value to be obtained through the sale of the property.

Transfer of surplus property

The preferred disposition of surplus property is to transfer it to another District or State entity that has a use for it. The price must be based on fair market value, mutually agreed upon by the owning agency and the recipient, and approved by the procurement officer. Contact the Purchasing Department for help with this procedure and to assure all policies are complied with.

If you have surplus property to transfer to the Warehouse, complete a "Surplus Requisition Form" and send to the Purchasing Department. Arrangements will then be made to have the item(s) picked up at your location or for you to deliver the surplus item (s) to the Warehouse. These items(s) will be made available to all of the schools in the District. If it is determined surplus items will not be used within the District, they will be disposed of in accordance with the District policy on property management.

Sale of surplus property -If surplus property cannot be transferred to another government entity, it may be sold with the written authorization of the Procurement Officer. Contact the Director of Purchasing with any request to sell District property.

Surplus Auction

Alpine School District has an Internet auction site that can be accessed through the District's web page www.Aipine.k12.ut.us or www.publicsurplus.com. The Internet auction is administered by the Director of Purchasing. All surplus items returned to the warehouse and deemed usable will be listed on the auction site and are available to be bid through the Internet. The auction is available to anyone by registering and following bidding procedures. To register, log on to the above mentioned sites and follow the directions for registering. If you have questions, call Purchasing at 801-717-4740, 801-717-4745 or 801-717-4742.

PROCEDURES FOR THE PURCHASING AND DISPOSAL OF TEXTBOOKS

PURCHASING

Textbooks may be purchased with a District Purchase Order, school purchase order, or an Alpine School District Purchase Card. Purchases on a school PO or Purchase Card may be made up to \$10,000. Splitting an order to avoid the \$10,000 limit is not appropriate and an item that will be audited. Purchases over \$10,000 must be made using a District Purchase Order. Purchases from \$1000 to \$10,000 need to have a 'Bid Authorization' Form filled out.

Schools are encouraged to maximize the value of their textbook funds by making use of pre-owned book dealers and Mountain State Schoolbook Depository. The pre-owned book dealers on Purchasing's list and Mountain State Schoolbook Depository are considered "sole sources" for purchasing authorizations, so additional quotes/bids are not required.

The following are textbook sources:

New textbooks:

Mountain State Schoolbook Depository- 1-800-955-1444

Pre-owned textbooks:

Rocky Mountain Textbook - 1-800-829-8016

DISPOSAL

Principals may choose either Option A or Option B to dispose of surplus textbooks. Textbooks should not be disposed of by any other means.

Option A Transfer textbooks to another school.

Contact other schools within the District to let them know the textbooks are available. An acceptable price may be negotiated by the school principals and approved by the Director of Purchasing. The Director of Purchasing will have the appropriate funds transferred between the school's textbook accounts.

Option B Have textbooks picked up by designated surplus textbook contractor.

Contact the vendor designated by the District to buy and dispose of all the District's surplus textbooks. Make arrangements to have the school's textbooks evaluated and removed. The school is responsible to have all of the surplus textbooks in a single location on the main floor, close to an outside door with vehicle access. Hard backed textbooks are not required to be boxed. All other textbooks and materials should be boxed in containers weighing no more than 55 pounds.

The buyer will check the textbooks against available "electronic buying guides" to determine which textbooks have a market value. All surplus textbooks and ancillary teaching materials will be removed from the school by the buyer.

The buyer will leave a receipt for all of the textbooks they pick up. A copy of this receipt must be sent to

the Purchasing Department along with any evaluation of the service the school would like to include. The buyer will make payment to the District Purchasing Department for any textbooks having a market value. The Purchasing Department will match the receipts from the schools with the payments from the buyer and credit all funds to the appropriate school's textbook account. The only vendor authorized to buy or remove textbooks from Alpine School District schools or departments is ROCKY MOUNTAIN TEXTBOOK. They can be reached at 1-800-829-8016 or rmtextbook@aol.com. They will remove your surplus textbooks within three business days from the time you call them. All surplus textbooks will be sold, donated for humanitarian purposes, or recycled. No textbooks will be sent to land-fills.

NO TEXTBOOKS ARE TO BE SOLD OR PICKED UP BY ANY OTHER COMPANY, ORGANIZATION OR INDIVIDUAL. If you are approached by anyone wanting textbooks for humanitarian purposes, refer them to Gill Gardner at Rocky Mountain Textbook. He will attempt to meet their needs.

Mail Department

The District has a unique system of moving information between schools and departments. The mail department picks up mail and media materials from schools/departments that need to be delivered to another school/department in the District. It is taken to the District Office and sorted in the mail room. On a daily basis, along with orders from the Print Shop, is delivered back out to the schools/ departments. Money from the lunch program and school money is also picked up daily and taken to various banks. The pickups are in the afternoon to facilitate the lunch program so their money can be delivered to the bank and not left in the schools overnight. Because of time constraints, and the number of schools that each driver is responsible for, it is necessary to have a central location in the school/department designated for money, mail and media to be ready for the delivery driver when he/she arrives. This will help them stay on schedule and insure that every school receives their mail and has their mail and money picked up before school is out for the day.

To assist the Mail Department in identifying packages and to insure proper delivery, when ordering supplies and materials from outside vendors, please instruct the vendor to indicate on the outside of the package the purchase order number or purchase card number (five (5) digit number under the name on the card.) If using a purchase order, make sure the "ship to" address is the school's address.

Regular daily deliveries end the second week after school is out in the spring and resume again one week before school begins in the fall. A summer delivery schedule will be provided to each school/department prior to the last day of school.

For any questions or problems with the mail, please call Mike Carter at 801-357-9955 or Susan in the Purchasing Department at 801-717-4745.

1099 Vendors

Who is a 1099 vendor?

It is important to distinguish between employees and outside contractors. When workers are employees, the District is required to withhold and pay Federal income tax, social security and Medicare taxes. The District is also required to withhold and pay Utah State income and unemployment taxes. For outside contractors, the school district is not required to withhold and pay Federal taxes or Utah State income and employment taxes. This is the responsibility of the outside contractor.

Outside contractors are considered 1099 vendors. The District is required to report 1099 information for all outside contractors who receive payments of \$600 or more. Outside contractors may be individuals, partnerships, estates, trusts, legal and medical service providers. They are not corporations. If the District has "the right to control both the means and the results of the work," the paid worker is considered an employee for Federal Tax purposes and not an outside contractor. Dance bands, sports officials, assembly presenters are examples of outside contractors or 1099 vendors. All disbursements to individuals and others for services rendered must be reviewed for 1099 information. If the vendor's status is in doubt, the school should contact the vendor and/or the district Accounting Department.

What is a 1099 payment?

All payments for any services rendered are considered 1099 payments. 1099 payments do not include payments for products or physical items but only for actual services rendered. Schools should obtain the 1099 vendor's name, address, and Federal Tax Identification number before payments are made. Failure to do so may subject the District to backup withholding requirements, which could require the District to withhold 30% from future payments.

What are the Reporting requirements?

Payments to all outside contractors from all schools within the District must be combined to determine if the limit has been met. In order for the system to work, all 1099 vendor payments must be identified separately. A unique vendor number must be assigned to each vendor who has received a 1099 payment. Each vendor should be identified by name, address and Federal Tax Identification number. All 1099 payments must be flagged even if the vendor's Federal Tax Identification number is unknown. Every effort should be made to obtain this information. Legally we cannot require the Federal Tax Identification number unless total payments to a 1099 vendor are at least \$600.

At the end of each year, the District will require each school to forward 1099 vendor payments to the District so they can be combined with 1099 payments processed through the Accounts Payable. The District will monitor all 1099 payment activity to help ensure that payments of at least \$600 have been properly identified and the necessary information is available. The Federal Tax Identification number will be used to combine payments received from each school. The District will issue one (1) 1099-Miscellaneous Statement to each 1099 vendor by the federal deadline of January 31 following the year of payment.