



Extraordinary Educational
Experiences

ADMINISTRATIVE PROCEDURES
for
PURCHASING

Stacy Swenson
Director of Purchasing

Revised July 2020

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INTRODUCTION



Extraordinary Educational
Experiences

Purchasing, Stacy Swenson, Director

July 1, 2020

Colleagues,

The Administrative Procedures for Purchasing is a living document that will continue to grow and develop as processes are improved and legislation or policy change. The Administrative Procedures for Purchasing (APP) encompasses areas that are the responsibility of the Director of Purchasing.

Several sections are administrative procedures in reference to current Board of Education policy and could be removed from the APP and used independently. The remaining sections are the administrative procedures for areas of responsibility of the Director of Purchasing.

Each section begins with a brief introduction citing the board policy or responsibility of the Director of Purchasing that the procedures support. The procedures were developed based upon review of historical best practices, General Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), Statement of Accounting Standards (SAS), Internal Revenue Service (IRS), International Association of School Business Officials (ASBO), National Institute of Governmental Purchasing (NIGP), Omni Circular for Federal Funds, and opinions issued by the Attorney General and State Auditor for the State of Missouri. The procedures are in place to assure the taxpayers of the North Kansas City Schools and the State of Missouri that their tax dollars are spent in a prudent manner.

As revisions or additions are issued, notification will be sent to district leadership and the administrative assistants to the district leadership. It is the responsibility of the district leadership to disseminate the information to the employees in their area that need the information. All documents are available online: <http://www.nkcschools.org>

If you have any questions or need assistance, please do not hesitate to give us a call.

Sincerely,
Stacy Swenson

Stacy Swenson
Director of Purchasing



Extraordinary Educational
Experiences

Mission Statement

The mission of the North Kansas City Schools is to ensure every student achieves his or her unique potential and thrives in an environment of rapid change.

We will accomplish this through:

- Extraordinary educational experiences
- Exceptional educators
- Partnerships with an engaged, diverse community

Diversity Statement

The North Kansas City School District fosters respect and understanding among all cultures and individuals who learn and work in our school community. We are committed to drawing strength from our differences and building on our similarities to:

- Create a positive environment
- Empower all people to reach their full potential
- Remove barriers of bigotry and prejudice that infringe upon individual freedom, respect, and progress
- Attract talent that reflects our community

NORTH KANSAS CITY SCHOOLS PURCHASING DEPARTMENT

VISION STATEMENT

To achieve excellence in providing proactive administrative support services to the North Kansas City School District so that accountability, effectiveness, ethics, efficiency and performance are optimized.

MISSION STATEMENT

To provide effective and responsibly managed financial, business, technological, physical, safety and continuing education support services to the North Kansas City School District and to safeguard its financial and physical assets and interests.

STATEMENT of VALUES

- We are committed to providing support services that are conducive to providing extraordinary, educational experiences.
- We highly value our relationships with all of our customers and partners and will strive to build and sustain relationships that are trusting, ethical, cooperative, supportive, credible and open.
- We are committed to creating a work environment that provides opportunities for career success, personal growth, job satisfaction and diversity.
- We are committed to excellence and will maintain positive, “can do” attitudes, with accountability, integrity and compassion. Every customer will be treated with respect.

SERVICES

Purchasing and General Services provides professional services in the areas of procurement and contracting, receipt and delivery of commodities, records management, printing and copying services and internal mail services.

Code of Ethics

The North Kansas City School District (NKCS D) Purchasing Department recognizes Public Procurement as a profession and adopts the Code of Ethics promulgated by the National Institute of Governmental Purchasing (NIGP).

The NKCS D Purchasing Department recognizes that the Code of Ethics sets appropriate standards for purchasing and the NKCS D Purchasing Department expects adherence to the Code of Ethics by all employees of the Department.

The NKCS D Purchasing Department recognizes that employees of the Purchasing Department are public employees. As such, these employees have the responsibility to uphold the public trust and to refrain from using their position for private benefit.

Therefore, it is the policy of the NKCS D Purchasing Department that employees shall, in addition to all other expectations and job requirements, refrain from conflicts of interest and avoid the appearance of unethical or compromising practices in business relationships, actions and communications.

Reference: www.nigp.org/ethics

<p><u>Stacy Swenson, Director of Purchasing</u> (816) 321-5016 office (816) 321-4450 direct Supervises Purchasing Department, PCard Administrator, Credit Card Requests Responsible for preparing bid documents, Requests for Proposal, and Board of Education reports related to bids</p>
<p><u>Brittney Hickman, Procurement Specialist</u> (816) 321-5016 office (816) 321- 4811 direct Quotes, bids, RFPs, and special projects</p>
<p><u>Tricia Farnsworth, Administrative Assistant</u> (816) 321-5016 office (816) 321-6662 direct Stores Inventory Orders, bids, and training Art, Classroom, Custodial, and Health Room Supplies</p>
<p><u>Lori Litzinger, Administrative Assistant</u> (816) 321-5016 office (816) 321-4531 direct Purchase Orders, Check Requests, Employee Reimbursement, End User Training</p>
<p>Office Fax: (816) 413-5185</p>

SECTION 1

PROCUREMENT PROCEDURES

PROCUREMENT PROCEDURES

In accordance with Board Policy DJF-1 Purchasing, purchases greater than \$3,500 and less than \$15,000, except for sole source items or in case of emergencies, may be made in the open market by the administration, but shall be based on at least three competitive quotations. Purchases greater than \$15,000 require sealed bid forms and specifications. Awards of \$25,000 or more or multiple-year commitments require approval of the Board of Education. Use the following as a guide to assure you are within Federal and State statutes, Board Policy, and district procedures.

Notification of the need to do a solicitation and estimated timeline should be provided to the Director of Purchasing at the time you are aware that you need to do a solicitation. Funding for the purchase shall be approved prior to the issuance of the solicitation. The Director will work with the user to develop and process the solicitation so the selection is known before the first business day of the month. This allows time for the award to be reviewed and the proper notification of the Superintendent's Cabinet and preparation of documents for the Board of Education.

Per Missouri State Statutes and Missouri Records Retention Schedule, all documents pertaining to a solicitation are public records and shall be retained for a period of five years after award. An individual may request copies of or request to see the documents through a Missouri Sunshine Law open records request.

PURCHASES LESS THAN \$3,500

- a. Identify the item or service you need to purchase by manufacturer name, model number, detailed description of work, etc. A clear description/specification will help you obtain an apples-to-apples comparison.
- b. Select purchase from an approved vendor, process a Purchase Order, may get written or phone quotes.

PURCHASES GREATER THAN \$3,500 AND LESS THAN \$15,000

- c. Identify the item or service you need to purchase by manufacturer name, model number, detailed description of work, etc. A clear description/specification will help you obtain an apples-to-apples comparison.
- d. Solicit quotes from at least three vendors. Soliciting quotes from additional vendors may help identify a better price or service. Original documents shall be maintained on file for a period of five years. These records are subject to a Sunshine Law open records request.
- e. Standard practice is to award to the lowest, responsive and responsible offer that is the best value for the District. In cases where the lowest bid does not meet specification, you do not have to select it, but make a note for your records as to why low bid was not selected.
- f. Enter a purchase requisition for the item/service. Notify the Director of Purchasing by phone or e-mail that you have awarded a bid and have the documentation in your files.
- g. The purchase order will be processed and sent to the awarded vendor.
- h. Contact the Director of Purchasing if the awarded vendor requires a signed contract or agreement. Do not sign any documents for the vendor.

PURCHASES GREATER THAN \$15,000

Contact the Director of Purchasing, he/she will provide assistance in developing the specifications / scope of work for the solicitation. A timeline will be worked out for the solicitation, selection, and recommendation to the Board of Education, if needed. In some instances, there are additional legal obligations the district must fulfill when issuing a solicitation for services and/or construction. Award recommendations are presented to the Board of Education at its regular business meeting each month.

- a. Identify the item or service you want to purchase and develop detailed specifications or a scope of work.
- b. The solicitation shall be posted on the District website, advertised in print if required, and sent to possible respondents. Original documents shall be maintained on file for a period of five years after the solicitation. The records are subject to a Sunshine Law open records request.
- c. Award. Standard practice is to award to the lowest, responsive and responsible offer that is the best value for the District. In cases where the lowest bid does not meet specification, you do not have to select it, but make a note for your records as to why low bid was not selected. The Board of Education reserves the right to reject any and/or all bids or select any item or items from any bid.
- d. The Director of Purchasing will review the information and prepare the formal award recommendation form for the Board of Education. If the signature of a contract is required, it shall be provided for review prior to Board approval.
- e. The recommendation will go to the Board of Education for approval at its regular business meeting.
- f. After approval, the Director of Purchasing will notify you so that you may enter the purchase requisition.

The following information is required for completion of the Board of Education bid approval form. The Director of Purchasing completes the form and submits it to the Board of Education at its next regular business meeting.

- Bid Title
- Purpose of Bid/Background
- Funding Source
- Person(s) processing the bid
- Advertising Required (construction \$50,000 or more) *
- Number of Bidders
- Bid Summary/Tab
- Administrative Recommendation
- Rational if not going with the lowest bid

* State Law

REQUEST FOR BID (RFB)

A request for bid (or invitation to bid) is a solicitation published by the District for bidders to respond to with sealed bids. The RFB will contain the specifications, terms, and conditions for the District and successful bidder. The RFB is awarded to the lowest, responsive, responsible bid that is the best value for the District. RFBs are posted on the District website and in print media (as required by law). Best practice a bid should be posted a minimum of two weeks, four weeks for larger bids. The result of a bid may result in the issuance of a purchase order or a purchase order and signed contract.

REQUEST FOR PROPOSALS (RFP)

A request for proposals is a solicitation for complex and large projects that need to consider more than price for the award. The RFP will contain specifications, a scope of work, evaluation criteria, and terms

and conditions for the District and selected offeror. The RFP is awarded to a responsive, responsible offer that is the best value for the District. An evaluation committee of three to five will evaluate the responsive offers using the criteria from the RFP. The purchasing department will do the final contract negotiations with the selected offeror. Best practice, a RFP needs to be posted at least four weeks to solicit responses from vendors. The result of the RFP usually results in the execution of a contract between the District and the offeror. The contract shall be reviewed by the purchasing department and usually the district legal team before going to the Board.

SOLE SOURCE (no-bid award)

A sole source purchase (no-bid award) means there is only one business that can provide the service, equipment, or materials needed, so the attempt to obtain bids would only result in one business bidding on it.

- Product or service proprietary and only available from the manufacturer or a single distributor.
- Based on past procurement experience, it is determined that only one distributor services the region in which the products or services are needed.
- Specific parts or authorized maintenance must be utilized to maintain validity of a warranty.
- The services of a particular provider are unique, such as speakers on a particular topic or authors.

The requester of a sole source purchase shall provide written justification for the the purchase from a single provider without going out to bid.

Examples: iPads and MacBook Air laptops are only available for purchase directly from Apple. For large equipment, such as a school bus, the only source for parts is the manufacturer of the bus.

COOPERATIVE CONTRACTS

Cooperative purchasing is utilized when it is determined to be to the financial advantage of the district. Cooperative contracts shall meet Missouri procurement laws in order for the District to use them. Cooperative contracts may be used in place of bidding when it is in the best interest in the district because of the time involved in a solicitation and the absence of a product specialists on staff. *Construction cooperative contracts do not meet the legal advertising requirements in Missouri.*

TEXTBOOK/INSTRUCTIONAL MATERIALS/INSTRUCTIONAL SERVICES

The District recognizes the importance of textbooks, instructional materials, and instructional services align with the District's curriculum and instructional needs. When cooperative contracts are not available, solicitations for these materials and services shall be conducted as a competitive negotiation where the first priority is alignment with the District curriculum and instructional need. The goal of the negotiation to be the locking in multi-year pricing of textbooks and instructional support materials and services. Final approval will be taken to the Board of Education for approval and execution of any contracts.

EMERGENCY PURCHASE

Unless otherwise required by law, the Superintendent may waive the requirement for competitive bids or proposals when he or she had determined there exists a threat to life, property, public health or public safety or when immediate expenditure is necessary in order to protect against further loss or damage to property, or to prevent or minimize a serious disruption in services. Emergency purchases shall be made with as much competition as is practical under the circumstances and will only be utilized for purchases that are necessary to alleviate the emergency.

SECTION 2

PURCHASING PROCEDURES

PURCHASING PROCEDURES

In accordance with Board Policy DJF-1 Purchasing, procedures have been developed to facilitate the purchase of goods and services. Employees shall use a purchase order (PO) to acquire goods and services. To do so without a purchase order would be in violation of district procedure and policy. An employee that makes a purchase in the name of the school district may be held personally responsible for payment of such invoice.

REQUESTING GOODS AND SERVICES

- a. Requests for supplies, materials, equipment, books, etc., will be initiated at the school/department level. Requests will be prepared by using a computer program (BPLUS).
- b. School/program/department will prepare purchase requisitions (PR) to purchase approved budget items as they are needed. The Purchasing Department will review requisitions generated in BPLUS daily. After the purchase requisitions are reviewed and approved, a purchase order will be prepared, the vendors' copies will be mailed, and the school copies will be returned to the user.
- c. A separate PURCHASE REQUISITION will be prepared for each vendor.
- d. A single PURCHASE REQUISITION may include items charged to more than one account code.

ADDING A VENDOR

The vendor needs to complete a Vendor Application (substitute W-9) and return it to the school/department. The school/department then completes section C and sends the form to Accounts Payable (email: acctspayable@nkcschools.org). For one-time checks such as library book refunds, contact Accounts Payable and they will assist in getting the individual set up as a temporary vendor in BPLUS.

CONFLICT OF INTEREST

Employees will not engage in any activity that raises a reasonable question of conflict of interest with their duties and responsibilities. Employees shall refer to Board Policy GBCA-1 Conflict of Interest to avoid violations when setting up a vendor or purchasing products or services.

DEBARRED VENDORS

The District will not do business with vendors who have been suspended or debarred on a state or federal level unless the superintendent authorizes the transaction and provides the Board of Education written justification.

EQUIPMENT PURCHASES

Items that cost more than \$1,000 as a unit and will have a life of 3 years or more are charged to an Equipment account code. The purchase requisition is created by the school/program/ department.

PROCESSING PURCHASE ORDERS

Normal processing time for a purchase requisition to be converted to an official purchase order is one working day. The one-day processing time starts after the cost center manager approves the purchase requisition in work flow and ends when the vendor copy is mailed. Purchase requisitions requiring backup (check requests) will be processed after the appropriate backup arrives and is reviewed in the Purchasing Department.

Purchase requisitions (PR) are used strictly for internal communication. Purchase requisitions are not purchase orders and shall not be used in place of a purchase order (PO).

EXPENDITURE CUT-OFF DATE

The expenditure cut-off date for purchasing goods and services to be expended against the current fiscal year budget will be announced by the Business Office. June 1 of each calendar year will also be the cut-off date for activity account expenditures. Expenditures should be for supplies, materials, and service for the current budget year. Exceptions to these cut-off dates are as follows:

Perishable items such as food, payment of existing contracts or leases, services performed after the cut-off date, expenses for meetings and conferences that are pre-approved, and grant funds when applicable.

Schools/departments need to plan accordingly so the fiscal year can close with few exceptions to procedure. All expenses for supplies, materials, equipment, or services shall be invoiced and paid for out of the correct fiscal year in which the expenses are incurred.

MONTHLY ORDERS

Open, monthly accounts purchase orders have been approved for purchases to be made by some units and departments. EXAMPLE: Food items required by the Family Consumer Science Department and LMC book orders.

Open monthly accounts must be approved in advance by the Director of Purchasing.

1. A purchase requisition should be prepared for each vendor at the beginning of the month to cover anticipated purchases that will be made during the month.
2. The purchase requisition should have a total dollar amount to represent the anticipated expenditures for the month. The amount is entered in the quantity field (total amount needed) and the amount/unit price of \$1.
3. Purchase requisitions may include anticipated expenditures to more than one key-object account code.
4. The vendor's copy of the purchase order will be mailed to the vendor or will be returned to the school so the employee may take it to the vendor when purchases are made. If you would like it returned to you, please indicate this in the "Print After" notes.
5. All charge receipts (INVOICES) will be approved for payment and sent to Accounts Payable as they are received.
6. In the event that the monthly charges exceed the anticipated expenditures for the month, a new purchase requisition must be created to cover the excess amount.

CREDIT CARD ORDERS

Employees are discouraged from making purchases using personal funds. The employee is responsible for paying taxes and other charges associated with such a purchase. Any such needed purchases should get pre-approval from the Director of Purchasing if wanting reimbursement. It is inappropriate for an employee to earn travel points, money, or other benefits from use of his/her credit card at district expense. For reimbursement the employee shall provide an original detailed receipt. A district credit card is available to reserve and/or purchase airline tickets or lodging for meetings and conferences. See the District Credit Card Use Request section (page 25) for instructions.

SPECIAL ARRANGEMENTS WITH VENDORS – In-District Stores ONLY

The district has made special arrangements with the following vendors so the purchase order process can work to the district's benefit. In all cases the detailed receipt received at check out is the invoice that needs to be approved for payment and sent to Accounts Payable. The purchase order is to be used one time only to make the approved purchase.

Barnes and Noble — The school/department creates a purchase requisition. Once approved and converted to a purchase order, the vendor copy is returned to the school/program/department. An employee, with his/her district issued photo ID, goes to the local store with the purchase order (PO) to make the purchase.

Best Buy — The school/department contacts the district's account representative for pricing and part numbers. The school/department enters a purchase requisition to create a purchase order that is returned to the school/department. The school/department then faxes the purchase order to the account representative to coordinate either delivery or store pickup of the items needed.

Home Depot/Lowes — The school/program/department creates a purchase requisition. Once approved and converted to a purchase order, the vendor copy is returned to the school/department. An employee, with his/her district issued photo ID, goes to the local in-district store with the purchase order to make the purchase. The employee needs to check out at the Contractors checkout not Customer Service.

Hy-Vee — The school/department creates a purchase requisition (PR), the name of the person(s) picking up the items is required on the description line of the PR. Once approved and converted to a purchase order, the vendor copy and a charge card authorization are returned to the school/department. The employee(s) listed on the purchase order, with his/her district issued photo ID, goes to the local in-district store with the purchase order and charge authorization to make the purchase.

Sam's Club — The school/program/department creates a purchase requisition, a general listing of items to be purchased is required on the description line of the purchase requisition. The name(s) of the shopper(s) [two maximum] is placed on the first line of the Print After Notes section. Once approved and converted to a purchase order the vendor copy and a charge card authorization is returned to the school/department. The employee(s) listed on the purchase order with his/her district issued photo ID, goes to the local in-district store (Gladstone or Vivion & Antioch) with the PO and charge authorization to make the purchase.

** Lost POs will not be reprinted. You must cancel the PO and enter a new requisition. **

***** Under no circumstances should a student or a non-employee be sent to make a purchase with a purchase order. *****

EXCEPTIONS

Normally the above-described procedures will be used in requesting goods and services required by the schools. A few of the approved exceptions are noted below. Other situations will require advance approval from the Business Office.

1. **PAYMENT OF FEES TO OTHER DISTRICTS** Check requests to other school districts or organizations to pay fees for district students or teams to participate in tournaments or other events need an invoice or photocopy of a letter from the hosting school or organization indicating fee or other charges. This backup should be attached to the purchase requisition. The letter shall be on the school/organization letterhead.

2. **LOST BOOK REIMBURSEMENT/FEE REFUND** Check requests to student/parent for reimbursement when they have paid for a lost textbook/library book and the book was found and returned or refund a student activity fee if the student did not participate need a photocopy of the receipt showing the amount paid for the lost book/activity fee. This backup should be attached to the purchase requisition. Do NOT send copies of student records. Notate on the purchase requisition whom is being reimbursed and relationship to student. Purchasing only processes refunds paid with cash or check. Credit card refunds must go through the Finance department.

3. **CHECK IN ADVANCE OF SERVICE RENDERED** Requests for a check in advance for payment of services at time of performance should provide as much detail as possible concerning the request for advance payment. Copies of contracts, correspondence, etc., should be attached to the purchase requisition. Confirmation number shall be provided on the purchase requisition for hotel/motel. After the check is written, it will be sent to the school/program/department to be given to the vendor at time of performance. **EXAMPLE:** Performance by a dance band, speaker fee or honorarium, motel or restaurant expenses, etc.

4. **ADVANCE MEAL MONEY FOR DISTRICT STUDENTS** Request for a check written in advance to a district employee to cover the cost of meals for district students participating in school activities or athletic events outside the school district need the following documentation: list of student names and the amount to be given to each student. A Student meal per diem release form (see Accounts Payable) shall be completed, signed by students as the money is distributed, attached to the check stub and returned to Accounts Payable.
 District employee reimbursement for meal costs or other expenses incurred while attending out of district events with students will be requested via the online Travel and Expense Request form and payment made after the event (See Travel Reimbursement on page 21.).

5. **CHECK IN ADVANCE OF MATERIALS RECEIVED** Advance payments for materials not received are not permissible without the advance approval of the Director of Purchasing. The exception is made for “custom orders” and when pre-payment is part of the terms of the purchase. The vendor shall provide documentation stating order will not be processed without payment and provide a Pro-forma Invoice. **EXAMPLE:** National School Board Association and Superintendent of Documents (U.S. Government Printing Office) for printed materials or magazine subscription renewals.

6. **EMPLOYEE REIMBURSEMENT WHEN DISTRICT PURCHASE ORDER WILL NOT BE ACCEPTED** Request for reimbursement for expenditures may be made by an employee when a purchase order will not be accepted by a vendor and the item is not available from another source. Pre-approval by the Director of Purchasing is needed before the purchase is made. School district employees that pay registration fees or purchase items without a purchase order must furnish proof of expenditure before reimbursement is made. **Individuals will not be reimbursed for sales taxes on the purchase.** The employee shall complete the online Travel and Expense Request form and be responsible for submitting the request within 30 calendar days of the purchase. All reimbursements shall be paid from the correct fiscal year, which runs July 1 – June 30. Forms of acceptable documentation:
 - a. Original paid cash register receipt.
 - b. Original receipt made out to the employee, NOT the school or school district, marked paid in full by the vendor.
 - c. Original copy of employee's itemized charge slip received at time of sale. The name on the credit card receipt shall match the name of the employee seeking reimbursement.

NOTE: The district has made arrangements with most local in-district vendors (grocery stores, bakeries, and general merchandise stores) to accept purchase orders and to bill the district. **Call the vendor if you are not certain whether the vendor will accept a district purchase order.**

7. **REQUISITION AFTER GOODS HAVE BEEN DELIVERED** In some cases it will be necessary to prepare the purchase requisition after the goods have been delivered or the service

performed and an invoice issued. Specific examples are listed below. **OTHER SITUATIONS WILL REQUIRE ADVANCE APPROVAL FROM THE BUSINESS OFFICE.**

- a. Request to pay service contracts. – Contracts more than \$15,000 require Board of Education approval prior to the service being provided.

8. REIMBURSEMENT FOR TRAVEL EXPENSES Request to be reimbursed for approved travel expenses will be requested on the Online Travel and Expense Request form. See TRAVEL REIMBURSEMENT on page 21 for instructions. As with all expenses, the employee shall be reimbursed prior to June 30 so the expense will occur in the correct fiscal year. Reimbursements are paid via direct deposit on the 14th of each month. All cost center approval and documentation (original copy with ink signature) needs to be in the Purchasing office by the 7th of the month.

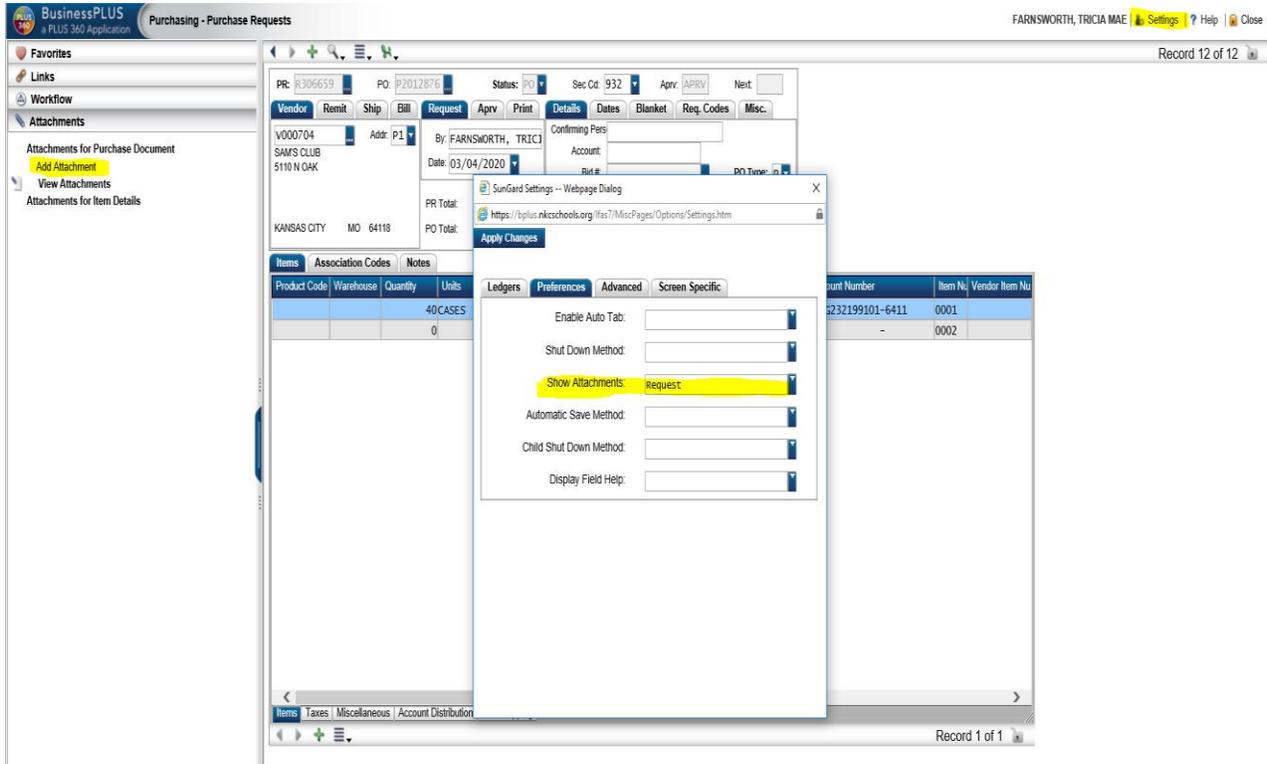
9. RECEIVING MERCHANDISE

1. It is important that merchandise be inspected immediately upon receipt.
2. Merchandise received should be checked against the packing list and the school's copy of the purchase order for conformity.
3. Discrepancies found when inspecting merchandise must be reported immediately. Contact the vendor and resolve the discrepancy. Request a copy of the resolution in writing and send a copy to the Accounts Payable Department.
4. If an order is delivered by a commercial carrier that is damaged or has shortages, the receiving document should be so noted when signing for the shipment. Notify the carrier immediately of damage or shortages and ask for instructions for resolving the discrepancy.
5. The shipping containers and all packing materials must be retained along with the damaged merchandise.
6. Detailed notes should be made on all shipments containing damages, shortages, overages, or other discrepancies to assist in filling out claim forms.
7. Claims for shortages, nonconforming goods, and defects must be made to the shipper in writing. Normally claims must be made within 5 days of receipt of goods.
8. Do not return any goods to the vendor unless written authorization is received from the vendor.
9. Items returned will be by a method utilizing a written record or receipt, i.e., UPS. When it becomes necessary to return items by a truck line because of size or weight, a "BILL OF LADING" should be prepared before the truck line is called for pickup.

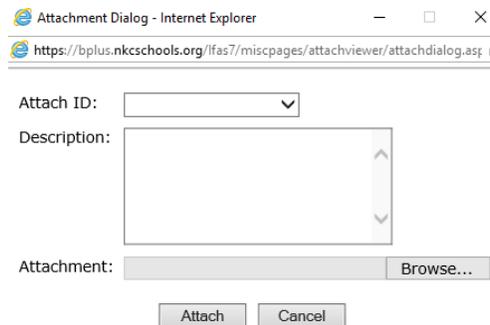
PAPERLESS PROCESSING PROCEDURES In implementing paperless processes, the cost centers will hold onto their original paperwork at their sites for future record (14 months is the required timeframe to keep the paperwork for auditing purposes).

Enter all purchase requisitions as normal. Use the following illustration as a guide for how to attach paperwork to a requisition in BPlus:

Before an attachment can be made, you must enter the requisition in BPlus. Your attachments must be enabled through the settings option, as shown below. Once attachments are enabled, you will have the option under the attachment filed on the left-hand side.



Save the attachment to your computer. Upload the document by clicking the browse button and find the saved file on your computer. In the description, use the invoice number.



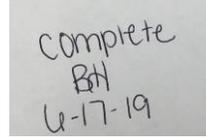
This is the preferred paperwork process with only a few circumstantial exceptions being made upon prior agreement with the Purchasing department.

APPROVAL OF INVOICES FOR PAYMENT- SENT TO ACCOUNTS PAYABLE

1. When an invoice is received, it should be checked against your copy (Cost Center) of the **PURCHASE ORDER**. Make sure the purchase order number is on the invoice and circle the amount to be paid. **DO NOT USE A HIGHLIGHTER. THIS DAMAGES MANY RECEIPTS. DO NOT WRITE ON THE PAYMENT STUB THAT GOES WITH PAYMENT.**
2. Items to be checked should include quantity, quality, price, terms, and shipping charges.
3. Should the invoice not be in agreement with your records, report the discrepancies immediately to the vendor. Request resolution in writing and attach a copy to the invoice.

4. Check all invoices as described above, approve as described below, and send to the Accounts Payable Department at Central Office. Please approve in a space near the approved dollar amount. (See Sample Invoice on page 18.)
5. When an invoice or several invoices are received that cover all items requested on a single purchase order, mark the invoice with an original or electronic signature in the following manner:

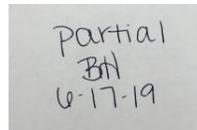
COMPLETE
(Initials)
(Date Approved)



NOTE: "COMPLETE" refers to the PURCHASE ORDER being complete.

6. When an invoice or several invoices are received that cover only a portion of the items requested on a single purchase order and backorder invoices will be received at a later date, mark the invoice with an original or electronic signature in the following manner:

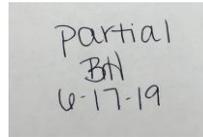
PARTIAL
(Initials)
(Date Approved)



NOTE: "PARTIAL" refers to the PURCHASE ORDER not yet being complete.

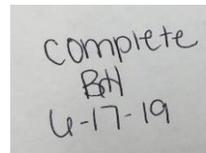
7. Backorder invoices which do not complete the order will be approved by marking the face of the invoice with an original or electronic signature in the following manner:

PARTIAL
(Initials)
(Date Approved)



8. To notify the Accounts Payable Department that an order has been completed, the invoice or invoices will be marked with an original or electronic signature in the following manner:

COMPLETE
(Initials)
(Date Approved)



If all transactions on a single purchase order have been finalized and the PO is in PP status, **it will be necessary to notify the Purchasing Department that the order is complete and the PO can be closed (Disencumbered – DE)**. This will make it possible for reports to show a more accurate record of the account number codes unencumbered balances.

**Email Lori Litzinger to disencumber any PR or PO that will not be used in order to clear up encumbrances. Please check for these quarterly.

9. Charge receipts (INVOICES) pertaining to monthly purchase orders will be approved for payment, as described above except the procedures outlined below must be followed:
 - a) Invoices for purchases made against monthly purchase orders may be approved for payment, uploaded into BPlus as an attachment, and an email sent to Accounts Payable notifying them

it is ready for processing at any time during the month. These invoices will be processed for payment, and checks will be written on the next scheduled check writing date.

- b) Invoices from purchases made toward the end of the month will be processed for payment on the first scheduled check writing date the following month.
- c) All monthly order invoices must be approved for payment, uploaded into BPlus as an attachment, and an email sent to Accounts Payable notifying them it is ready for payment as soon as possible after the last day of the month.
- d) Mark "COMPLETE" on the invoice if it will be the last invoice for the month to be charged to the monthly purchase order.
- e) An invoice that would exceed the purchase order amount cannot be paid against the existing purchase order. When the monthly purchase order dollar amount has been reached, mark the invoice "COMPLETE" even if the month has not ended. In the event that purchases for the month exceed the amount, a new purchase request (check request) must be created to cover the excess amount.
- f) If you have an open purchase order and there will be no additional purchases made, or if no purchases were made during the month, e-mail Purchasing and request that the order be closed.

CHECK WRITING DATES

- 1. The business office writes checks weekly. A schedule of check write dates is published twice a year by the Accounts Payable department.
- 2. PLAN AHEAD!!! A check cannot be written just anytime that a request is made. Documentation received one day will normally not be processed until the following morning, if properly approved in BPlus. If you will need a check to be written on a particular check writing date, please contact Accounts Payable. It is extremely important that all backup information pertaining to the request be uploaded into BPlus as an attachment to the purchase requisition. Purchase requisitions for checks cannot be processed without the required backup information and approval of the cost center manager in work flow.
- 3. Exceptions to the published check writing dates will be made only in case of an emergency. Contact will need to be made with the Purchasing Department and Accounts Payable Department to coordinate the transaction.

GENERAL DOCUMENTATION

For Employee Reimbursements detailed receipts used for reimbursement shall be marked paid by the vendor and have the name of the individual seeking reimbursement. The receipt should not have the name of the school district or school building on it. Individuals will not be reimbursed for sales taxes incurred when making a purchase.

Invoices shall come from the vendor and identify at least the following: name of the vendor, vendor's address, phone number, invoice number, invoice date, district purchase order number, quantity, description of item/service, unit price, extended price, and invoice total. If the invoice is coming from an individual rather than a company/corporation then the individual shall sign the invoice.

Provide as much information as possible in the description field on a PR. More information is better than Purchasing having to contact a school/department to get additional information. The information is especially important when food or clothing is involved. Identify who is receiving the clothing or food and for what purpose, i.e. students, staff, coaches, parents.

All expenses shall be paid in the correct fiscal year for which the expense was incurred. Individuals will not be compensated or reimbursed for purchases made in a prior fiscal year.

SAMPLE INVOICE

Note that the PO#, Invoice#, and amount to be paid are all circled.



1020 W. 29th Street • Kansas City, MO 64108
 816-561-1776 • Fax 816-561-1778
<http://www.americagrinding-sales.co>

Invoice

Date	Invoice #
9/5/2019	70099

<p>Bill To</p> <p>North Kansas City Schools 2000 NE 46th St. Kansas City MO 64116</p>	<p>Ship To</p>
---	----------------

P.O. No.	Terms	Due Date	Ship Date
P2002386		9/5/2019	9/5/2019

Qty	Item Code	Description	Price Ea...	Amount
1	new	Powermatic 1791316 20" planer new	4,499.00 C	4,499.00T

Complete
Brittney Hickman
9/19/2019

Sign here : _____

Please take note of our new email address: americagrinding1020@gmail.com	THANK YOU FOR YOUR BUSINESS	Sales Tax (0.0%) \$0.00
	Total	\$4,499.00

SECTION 3

TRAVEL REIMBURSEMENT GUIDE

Travel Reimbursement Guide

(Rev. 7/16)

In accordance with Board Policy DLCA Travel Expenses, the District shall attempt to reimburse employees and Board members for travel and related expenses incurred in connection with District business in such a manner that the individual will not suffer, nor gain, financially as a result of such travel or expense.

Plan in advance. Please allow adequate time to register for events and make hotel/airline reservations. If more than one person is going to the same event, please assign one individual to handle all paperwork.

Show on all forms 1) event dates, 2) event name, 3) event location (city/state), and 4) individuals attending.

The first task to be completed by an employee is the Travel Outside KC Metro Form 1132. The employee's supervisor shall approve requests for release time and the cost center manager who is paying for the event shall approve the charges for the event. All out-of-state travel for professional development (non-student travel) requires the approval of the superintendent.

Tips for non-meal services are a personal choice and will not be reimbursed; this includes but is not limited to bell hops, luggage handlers, etc.

Reimbursement shall be made after attending the event. The requester shall be responsible for submitting the request for reimbursement within 30 calendar days of the event. All expenses related to the event shall be paid for from the correct fiscal year, which runs July 1 – June 30.

Employee reimbursements are paid out once a month on the last business day before the 14th. The approved expense report and PR shall be in the Purchasing office prior to the 7th day of the month.

Please review the following list before the trip. Note the Accounts Payable cut-off date for checks is one week before a check write. Requests for checks must be received in the Purchasing office in sufficient time so that processing, including cost center manager approval in work flow, can take place before to the deadline.

Event Registration: Input a purchase requisition. Send a copy of the purchase requisition to the Purchasing Office with a copy of the event registration form. If a purchase order is not accepted by the event sponsor, then complete a purchase requisition (check request) and forward to the Purchasing Office with two copies (one approved for payment) of the registration form listing all fees. Events that require online registration, submit a credit card use request with a copy of the registration information.

Hotel Reservations: Most conferences/events have discounted blocks of rooms at designated hotels. The District's preference is to issue a purchase order for direct billing, second choice is writing a District check for a confirmed reservation, third choice is payment by District credit card.

See the Administrative Procedures for Purchasing for details. Lodging is paid for days attending the event plus allowable travel time. **Do not leave additional expenses charged to the room, i.e. room service, movies, snacks, spa, Internet fees.** Additional fees shall be the responsibility of the traveler. Upon check out the traveler shall obtain a detailed paid receipt (except direct billing) and send it to the appropriate department upon return.

Air Travel: Seek the lowest fare possible. Submit a District Credit Card use request for the purchase of the ticket. If an employee chooses ground transportation over air transportation but the cost of the airline ticket would have been less, the reimbursement will be based on the cost of the airline ticket.

Meals: Employees are reimbursed based on a daily meal amount for official business travel. The employee is paid a predetermined amount for each meal purchased while he/she attends a conference; a travel day preceding and following a conference is allowed if needed. Any extended stay would be at the traveler's expense. Receipts are not required to receive the standard meal reimbursement. The employee shall provide an agenda for the event indicating meals that were not provided. The meal amounts will be established by the superintendent or designee based on the IRS Meal Per Diem (Daily amount \$50, meal amounts \$13 breakfast, \$14 lunch, and \$23 dinner). Employees traveling to cities identified as high cost by the IRS may be reimbursed up to the IRS meal rate for that city. The employee shall submit itemized receipts for the high cost city for reimbursement. Board members will be reimbursed based on actual meal expense up to the IRS meal per diem rate and provide itemized receipts.

In-District Personal Vehicle: Mileage will be reimbursed at the IRS rate (currently \$0.575 per mile). Include any mileage to be reimbursed on an "Expense Report" form. Staff members shall use the electronic Travel Log when submitting travel within the district. Access the Travel Log at: travellog.nkcschools.org. In cases, where travel may involve going from city to city, mileage is always claimed from your work site not from home. In some instances, this will be less mileage, and in other cases more mileage, depending on the destination. However, IRS rules and political subdivisions of the State prevent any reimbursement of "from home to work" or visa versa. When traveling by air the District will pay mileage from your work location to the airport. The district will reimburse employees for long term parking up to \$10.00 per day with an original paid receipt.

District staff receiving a stipend for local travel shall only be reimbursed for mileage beyond the Kansas City Metro.

Out of District Personal Vehicle: When submitting mileage requests for travel outside of the district using your personal vehicle, you will use the Travel Expense and Reimbursement report that is located on the Purchasing page of the district website. Mileage is always claimed from your worksite, not from home.

Taxi/Shuttle/Uber: Taxi, shuttle, and Uber expenses may be reimbursed with an itemized receipt for the travel and up to 20% gratuity. One person may pay for a group/shared ride and be reimbursed for the expense.

Unallowable Expenses: Alcoholic beverages and entertainment, fines, traffic tickets, gifts, phone calls and other items for personal use, and expenses incurred by an accompanying guest/companion. Tips for non-meal services are a personal choice and will not be reimbursed; this includes but is not limited to bell hops, luggage handlers, etc.

Expense Reimbursement: Employees and Board members shall complete the Travel Expense Report upon returning from the conference/event. The report is an electronic document found on the district website. DO NOT download the form to your desktop as this form can be updated by the purchasing department at any time.

The Excel document is to be used for Expense Reimbursement, Travel Expense, and Travel Expense – High Cost Location. Complete the form, print it, attach applicable receipts and the agenda, and submit to department or school responsible for the travel expense for approval and entry into Bplus.

Agenda: An agenda for the event is required to process meal reimbursements. The agenda must indicate any meals provided as a part of the conference so the requester can be reimbursed for meals that are not included. If an agenda is not available, the requester's supervisor familiar with the event may submit a memo stating what meals were and were not included as a part of the event.

Receipts: When processing any reimbursement, the receipts, if not the size of a full sheet of paper, shall be taped to a full sheet (8 ½ x 11) of paper.

- Care should be taken to not tape over information on the receipt, this may make it unreadable and unable to be processed.
- DO NOT use a **highlighter** on receipts, this damages the information and makes them unable to be used.
- If multiple receipts, they should be organized by date of expense.
- If for meals, they should be in meal order and only one day's meals per page.

Rates for mileage, meals, and parking are established each fiscal year by the Superintendent's Cabinet using rates established by Internal Revenue Service (IRS) and Government Services Administration (GSA).

Expense Report



Extraordinary Educational Experiences

NORTH KANSAS CITY SCHOOLS
TRAVEL EXPENSE REPORT-STANDARD

R: _____

EMPLOYEE ID: 921746

NAME: BRITTNEY HICKMAN

BUILDING/DEPARTMENT: PURCHASING

EVENT NAME: MOASBO CONFERENCE

LOCATION: LAKE OF THE OZARKS, MO

MILEAGE	START / END	DATE	MILES	RATE	AMOUNT
TO:	Lake of the Ozarks, MO	7/1/2019	180	\$0.580	\$ 104.40
FROM:	Lake of the Ozarks, MO	7/4/2019	180	\$0.580	\$ 104.40
TOTAL					\$ 208.80

MEALS	DATE	Enter P or R for each meal	BREAKFAST	LUNCH	DINNER	AMOUNT
	7/1/2019	P=Provided / R = Reimbursed			R	\$ 23.00
	7/2/2019	P=Provided / R = Reimbursed	R	P	R	\$ 35.00
	7/3/2019	P=Provided / R = Reimbursed	P	P	R	\$ 23.00
	7/4/2019	P=Provided / R = Reimbursed	P	R		\$ 13.00
		P=Provided / R = Reimbursed				\$ -
		P=Provided / R = Reimbursed				\$ -
		P=Provided / R = Reimbursed				\$ -
		P=Provided / R = Reimbursed				\$ -
		P=Provided / R = Reimbursed				\$ -
		P=Provided / R = Reimbursed				\$ -
TOTAL					\$ 94.00	

MISCELLANEOUS	DATE	DESCRIPTION	AMOUNT
	7/2/2019	Presenter's Book	\$ 19.95
			\$ -
			\$ -
			\$ -
TOTAL			\$ 19.95

ACCOUNT CODE	<i>For office use only</i>		AMOUNT	REQUESTED TOTAL
KEY	OBJECT			
				\$ 322.75

I hereby certify the above claim is correct, that the expenses were necessary to conduct district business, that payment has been made from personal funds for which I have not been reimbursed, nor will I receive from any other source payment for these expenses.

SECTION 4

PURCHASING DEPARTMENT

CREDIT CARD USE REQUEST

PURCHASING DEPARTMENT CREDIT CARD USE REQUEST

The Purchasing Department maintains a credit card used to make purchases on behalf of the district in situations where a purchase order cannot be used. Examples are airline tickets, hotel reservations, online conference registrations, and online purchase of items. To request a Credit Card purchase a employee needs to complete a Credit Card Use Request..

All requests are reviewed for completeness. If a purchase can be made using a purchase order or check request, the request will be returned to the requester.

Online Purchase: This form is used for purchases when an item can only be found online. Complete the form, attach a screen shot (include item/product number) of the item to be purchased to the request to help the buyer obtain the correct item.

Registration: This form is used for registrations that will not accept a school district purchase order or check. Both options shall be explored before submitting a credit card use request. Complete the form, attach screen shots of the registration along with the information needed to complete the purchase. If the forms can be completed and printed with the credit card information added and faxed, attach completed forms to the request.

Hotel: **Employees should not make reservations, this causes confusion for the Hotel and may result in the rooms being charged to the employee's credit card.**

This form is used for reserving hotel rooms and having the room and applicable taxes charged to the district credit card. The Purchasing office will forward confirmation numbers and information to the person making the request after the reservation is completed and send the appropriate credit card charge authorization to the hotel. Upon checking out of the hotel the requester shall get a paid receipt and submit it to Purchasing upon return to the district. If the reservation is through the event include the website for the organization where hotel accommodations are made. Requesters are to include at least three choices for hotels in the event the first choice is full.

Airline Tickets: This form is used for the single purpose of purchasing airline tickets. The requester should shop around and select the flights that best meet his/her travel needs. If a group is traveling and one person needs a different flight, then a separate request shall be submitted. Names, gender, and DOB shall match Government issued photo I.D.

Items to remember:

- Travel outside the Kansas City Metropolitan area requires a Travel Request/Outside KC Metro form (1132) be on file in Purchasing before a request can be processed. The exception is for staff traveling with students.
- Only original requests/documents with original signatures will be accepted. NO FAXES or SCANNED copies
- Send paid hotel bill to Purchasing upon return from the event.
- **Plan ahead**, many event and conference hotels fill up months in advance of the event.

All expenses shall be paid from the correct fiscal year which runs July 1 – June 30.

SECTION 5

STORES INVENTORY

STORES INVENTORY

The North Kansas City School District operates a warehouse system that purchases supplies and materials in large volume to maximize discounts and save money. Schools/Units/Programs then can order the items and have them delivered to their site. This process is called Stores Inventory. Items include pencils, pens, markers, paper, envelopes, paint, cleaners, tape, videotape, light bulbs, etc. Please look at a catalog on the district's Web site to see the full line of items carried. Schools/Departments are encouraged to acquire supplies and materials through Stores Inventory.

Contact the Purchasing Department for training on entering Stores Inventory requisitions if you are the person with that responsibility in your School/Unit/Program.

Stores Inventory orders shall be reviewed and checked in within two (2) business days of delivery to resolve any overages or shortages in a timely manner.

Credit for returns on Stores Inventory orders will only be issued during the first 30 days after an order has been processed, and within the current fiscal year.

STORES INVENTORY RETURNS

Items may be returned to Stores Inventory for credit with the following guidelines:

1. Items must be returned within 30 days of ordering.
2. A copy of the filled order must accompany the return for credit. If it is a multiple page requisition, make a copy of each page.
The following items **must be legible** on the copy:
 - a) order number
 - b) date
 - c) stock item number
 - d) key-object
 - e) write reason for return on copy, i.e., ordered incorrectly, wrong size, color, etc.
(See sample on page 29)
3. Items being returned must be in original packaging (if applicable) and must be re-salable to another building.
4. Sack or box the item/s and place the copy of the packing slip on the outside. The items must be put in your building wherever the Pony normally picks up. The driver will bring the return back to the warehouse where it will be restocked and your key-object will be credited.

Items being returned cannot be exchanged. A new order must be entered to order the correct item unless the wrong item was pulled for the order.

Returned items not following the above guidelines will be adjusted back into inventory and no credit will be given. It is very important that the procedures be followed. If you have any questions, please call the Purchasing Department.

Sample return sheet

North Kansas City School
Stores Inventory Order

SI Order#: 00058800 **ST** FL **Date:** 05/14/2020 **Requested By:** TAYLOR, ELIZABETH RE

Ship To: S420 FOX HILL ELEMENTARY SCHOOL

Description: Fox Hill

Ln#	Stock#	Unit	Description	Quantity			Cost	
				Order	Ship	Rtrn	Unit	Total
0001	500750	CASE	SANITIZER, REFILL	2	2	0	20.64	41.28
0002	500745	EA	DISPENSER, HAND SANITIZER	5	5	0	0.00	0.00
Order Total								\$41.28

<u>Key-Object</u>	<u>Amount</u>
	41.28
Order Total	41.28

Write:

RTN to stock, and reason. Circle the item(s) being returned and the amount (if different change amount).

STORES INVENTORY ORDER DETAILS

To view stores inventory orders, click on the SI2001: Order Lookup/Print in BPlus.

The screenshot shows the BusinessPLUS interface for NKC School District. The top navigation bar includes 'Home', 'All', 'Administrators', 'Assistants', 'Documents Online', and 'Purchasing'. Below this, there are sub-tabs for 'Home', 'Accounting', and 'Budget Development'. On the left, there are 'Tasks' (Purchase Requests, Stores Inventory Orders, Work Order Entry) and 'Kronos Reports' (HR2009: Kronos Positions by Location, HR2010: Employee Locations by Administrator). On the right, there are 'Stores Inventory Reports' (SI2000: Product Catalog, SI2001: Order Lookup/Print, SI2002: SI Item Detail, SI2004: SI Product History by Order, SI2005: Multiple Order Print w/Acct Detail, SI2007: Total by Product by Year, SI1135: Item Usage by CC) and 'Work Order Reports' (WO2000: Work Order by Location-School-Maint, WO2500: Work Order by Location-School-WHSE).

When this box pops up you will remove the * and type your stores inventory order number 000#####.

The screenshot shows a web browser window with a dialog box titled 'SI2001: Order LookupPrint wAcct Detail / No Criteria'. The dialog box contains a text input field labeled 'Enter SI Order Number [#####]:' with the value '00056757' entered. There is a 'Help' button on the left and a 'Submit' button on the right.

This is what the screen will look like before the order is completed into BPlus. It shows how many you ordered of each stock number and what the unit cost is. **This does not show how many are shipped until Purchasing has completed the order.**

SI2001:Order LookupPrint wAcct Detail - Internet Explorer

https://bplus.nkcschools.org/lfas7/CDD/ReportFrame.aspx?Report={8D3C77A7-5E2E-4B24-B70B-28FB90092A1C}&Storage=nkc-bplusweb1.nkcschools.org&Page=1&JobNumber=

SI2001:Order LookupPrint wAcct Detail Page 1 of 1

North Kansas City School
Stores Inventory Order

SI Order#: 00056757 **SI** NW **Date:** 10/03/2019 **Requested By:** GILE PEARMAN, RACHAE

Ship To: S841 PUPIL SERVICES

Description: SpEd/RGPearman/Lower Doolin

Ln#	Stock#	Unit	Description	Quantity			Cost	
				Order	Ship	Rtrn	Unit	Total
0001	036049	CRTN	DUP.PAPER 8 1/2 X 11 WHITE	1	0	0	25.04	0.00
0002	070180	PKG	INDEX PAPER, WHITE-8 1/2 X 11	2	0	0	4.76	0.00
Order Total								\$0.00

Key-Object	Amount
	0.00
Order Total	0.00

Once purchasing has completed the order, you can pull up the order to see what was shipped and the order total. If a return is done, you can also view it after the return has been processed.

SI2001:Order LookupPrint wAcct Detail - Internet Explorer

https://bplus.nkcschools.org/lfas7/CDD/ReportFrame.aspx?Report={C85CDF82-8530-4117-9663-75AC85514D0C}&Storage=nkc-bplusweb1.nkcschools.org&Page=1&JobNumber=

SI2001:Order LookupPrint wAcct Detail Page 1 of 1 Help

North Kansas City School
Stores Inventory Order

SI Order#: 00056757 **SI** FL **Date:** 10/03/2019 **Requested By:** GILE PEARMAN, RACHAE

Ship To: S841 PUPIL SERVICES

Description: SpEd/RGPearman/Lower Doolin

Ln#	Stock#	Unit	Description	Quantity			Cost	
				Order	Ship	Rtrn	Unit	Total
0001	036049	CRTN	DUP.PAPER 8 1/2 X 11 WHITE	1	1	0	25.04	25.04
0002	070180	PKG	INDEX PAPER, WHITE-8 1/2 X 11	2	2	0	4.77	9.53
Order Total								\$34.57

Key-Object	Amount
	34.57
Order Total	34.57

SECTION 6 FIXED ASSETS

FIXED ASSETS

In accordance with Board Policy DIA Capitalization of Fixed Asset Records are generated, maintained, and reported to the school district's auditor and Director of Accounting. The Director of Purchasing oversees this responsibility.

WHO IS RESPONSIBLE?

Management personnel, i.e., school principals, and department managers are accountable for assets/equipment within their immediate area of responsibility. This accountability is inherent to the position. Accountability includes inventory, control, and maintenance of all equipment in their immediate area of responsibility.

Responsibility lies with every individual utilizing district assets/equipment for the performance of their duties.

All personnel are responsible to adhere to the following procedures in the procurement, movement and disposition of all district equipment.

FIXED ASSETS

Definition: This property is governed by audit requirements associated with control, accounting, and disposal. A fixed asset is defined as real or personal property costing \$ 5,000 or more with a useful life of more than 3 years.

Acquisition of Fixed Assets

1. All fixed assets will be purchased using the purchase order system. Object codes relative to fixed assets are 6500 series.
2. Exceptions to the above procedures are those fixed assets received by donation (gifts) from organizations or private individuals. The school principal or department manager will report these assets in writing to the Purchasing Department. Upon receipt the property will be identified, tagged, and included on the appropriate inventory. If necessary, a fixed asset tag will be delivered to a location and affixed to the property. The correspondence will include item description, make, model, serial number and estimated cost.

Receiving Fixed Assets

When a fixed asset is received the following steps will be accomplished:

1. Packing slip will be matched to the appropriate purchase order.
2. Asset(s) will be opened and verified for quantity and condition.
3. For each asset received, that is not a component to another asset, it will be tagged with a fixed asset bar code tag. Bar code and serial number if appropriate will be annotated on a Fixed Asset Input Form.
4. The completed purchase order with Fixed Asset Input form will be provided to the Fixed Asset Coordinator for appropriate action.
5. The fixed asset will be delivered to the appropriate School/Unit/Program.

In cases where the fixed asset is installed as part of a building, someone from the Purchasing Department will go on site to affix the asset tag and collect the serial number.

SECTION 7 PRINTING & PRODUCTION PROCEDURES

PROCEDURES FOR REQUESTING PRINTING FROM THE PRINTING AND PRODUCTION DEPARTMENT

Following is a brief description of North Kansas City School District's Printing and Production Department and discussion of the most appropriate means to produce a quality product in a limited amount of time.

The Printing and Production Department enables the district to produce quality publications, enhance communications, and lower the production costs for the duplicating requirements of the district teachers and administrators.

GENERAL

1. The Printing and Production Department is located in the Central Warehouse.
2. The Printing and Production Department has high capacity duplicating equipment that can produce top quality copies at a high rate of speed.
3. Collating, stapling, booklet, two-sided copying, enlarging and reducing are options that are available for your duplicating requirements.
4. Copying equipment will reproduce copies on standard size paper only. Standard size paper available will be 8 ½ x 11", 8 1/2 x 14" and 11 x 17".
5. Requests for duplicating should be received in the Printing and Production Department approximately five (5) working days before the finished product is needed. Allow longer if possible for a large number of copies, or for copy requirement needed at the beginning of the school year, during the holiday seasons, and at the end of the school year.
6. Printing done on white 20# paper is the most economical. In most cases, please request copies printed on both sides of the page. Printing on both sides of the page saves an enormous amount of paper.
7. Colored papers in 20# and 90# stock are available for special requests. Colored papers can be used for covers, dividers, inserts or special requests. Please keep in mind the additional cost of colored paper over white paper when making your duplicating requests.
8. Carefully prepared original documents are essential for guaranteed high quality reproductions.
 - a. Original documents on 20# white paper or clean, clear, first generation copies of the original document will make the best copies.
 - b. Originals must be standard size. Standard size is 8 ½ x 11", 8 ½ x 14" and 11 x 17". Non-standard originals or originals with torn or uneven edges cannot be automatically handled by the duplicating equipment.
 - c. Non-standard size originals should be reproduced on standard size paper prior to sending to printing.
 - d. Copying equipment is equipped with automatic document handlers that accept only standard size single sheets of paper. Books, magazines or other bound documents must be disassembled and reproduced on standard size paper.
 - e. Staples or other types of binding must be removed from the documents prior to sending to printing.

- f. All originals must be single-sided copies even though the finished product will be copied on both sides of the paper. Please do not paper clip the pages together that are to be reproduced two-sided.
 - g. Originals should be arranged face-up in numerical order with the first page on the top. Lightly number the back of each original, including the covers or inserts, when all of the pages are not numbered consecutively.
 - h. Duplicating equipment tends to exaggerate the quality of the original. Light type becomes lighter, mistakes stand out, colored originals may cause backgrounds and staple holes will show as spots.
 - i. Originals that have images or text too close to the edge may cause letters or illustrations to be blown off the paper. Allow for a ¼" border around all four edges of the paper.
 - j. Illustrations and hand lettering should be done in black ink. Originals done with pencil, crayons or chalk will not be duplicated.
 - k. If you would like your copy to be on letterhead, then submit the original on letterhead.
 - l. When art work is taped to the original all edges must be taped.
 - m. Originals should be proofread for content, grammatical errors, typos, margins, etc., prior to sending to printing and production.
10. If you have written permission to reproduce copyrighted materials, please send it in with the printing request.
 11. If you incorporate the District logo in the document, please review its use with the Communications Department.

PRINTING COSTS

District-wide printing requirements will continue to be furnished to the schools at no cost. Printing furnished without charge will include all blank forms, stocked in the Central Warehouse plus school newsletters/letters to parents, classroom work, and all routine printing used district wide such as materials used in enrollment or materials used with adopted textbook series.

The cost of printing requirements for SPECIAL SERVICES PROGRAMS (State and Federal funded programs, A.E.L., Community Education, Early Childhood, Food Service, etc.) or requirements that are unique to a given department or school will be charged back to that department or school. The current budget should include a line to cover these charges. Printing jobs that will be charged back to the requesting schools could include special bulletins, newsletters, catalogs, handbooks, or any program or activity for which an admission fee is charged.

FORM 0729 - REQUEST FOR COPYING

1. Form 0729, Request for Copying, will be used to request duplicating from the Printing and Production Department.
2. The following procedure will be followed when requesting printing from the Printing and Production Department.
 - a. **SCHOOL/DEPT** line: Enter the name of the school or department making the request.
 - b. **DATE** line: Enter the date the requisition is prepared.
 - c. **JOB DESCRIPTION** line: Enter a brief description of the job. Examples: Letter to Parents, Math Test, March Newsletter. Please do not put XEROXING or PRINTING.
 - d. **NO. ORIGINALS** line: Enter the total number of originals that make up the job. An original will be any surface of a sheet of paper that needs to be copied. A sheet of paper with copy on both sides will be considered as two originals. Total number of originals will include the cover if applicable to the job. Lightly number the backside of each original, including covers or inserts, in a set when the pages are not numbered consecutively.

- e. **NO. COPIES (SETS) line:** Enter the total number of copies/sets required of each original. Normally jobs requiring less than 25 copies of a single original will not be sent to the district printing and production department. Jobs that have multiple originals, covers or require two-sided copy, various type paper combinations, stapling, on-line binding or collating will be done by the district Printing and Production department in sets less than 25 copies.
- f. **DATE NEEDED line:** Enter the date the completed job is needed – allow 5 working days. DO NOT use ASAP. If an emergency printing requirement exists or if a shorter turn-around is required a telephone call to the Printing and Production department should be made. Normally your request will be processed the day after the Printing and Production Department receives it and the completed work returned the following day.
- g. **PAPER TYPE line:** Indicate on this line the type of paper to be used for the finished job. If more than one type of paper is required for the job, leave this line blank and explain on **SPECIAL REQUIREMENT** line. If this line is blank the request will be printed on 20lb. white.
 - (1) Example 1: 20 lb. wt., white
 - (2) Example 2: 20 lb. wt., green
 - (3) Example 3: 90 lb. wt., white
- h. **COPY ONE SIDE:** Place an “X” in the box if printing is required on one side only of the page.
- i. **COPY TWO SIDE:** Place an “X” in the box if printing is required on both sides of the paper. If a combination of one-sided and two-sided copies is required, leave lines described in "g" and "h" blank and explain requirement on **SPECIAL INSTRUCTION** line.
- j. **BOOKLET SMALL:** Place an “X” in the box if you want a small booklet made. This would be printed on 8 ½ x 11" paper, stapled in the middle, and folded to make a booklet. The maximum number of originals is 100 8 ½ x 11" single sided originals.
- k. **BOOKLET LARGE:** Place an “X” in the box if you want a large booklet made. This would be printed on 11 x 17": paper, stapled in the middle, and folded to make a booklet. The maximum number of originals is 180 8 ½ x 11" single-sided originals.
- l. **UNCOLLATED COPIES:** Place an “X” in the box when the total quantity of each page copied will be in a separate stack.
Example: The total requested quantity of Page 1 would be stacked together; the total quantity of Page 2 will be stacked together, etc.
- m. **COLLATED COPIES:** Place an “X” in the box when the copied pages are to be arranged in a specific order.
Example: Pages 1, 2 and 3 of a set will be put together like a book.
- n. **COLLATED/STAPLED COPIES :** Place an “X” in the box if the finished job is to be stapled. When **COLLATED/STAPLED COPIES** is selected then one of the **STAPLING OPTIONS** must be selected.
- o. **ONE STAPLE TOP LEFT CORNER:** Place an “X” in the box if you want a single staple in the top left-hand corner of the document.
- p. **TWO STAPLES LEFT SIDE:** Place an “X” in the box if you want two staples on the left side on the document.
 - (1) One staple in top left corner.
 - (2) Two staples left side.
- q. **SPECIAL INSTRUCTIONS:** This line may be used to request some of the following options.
 - (1) Special paper requirement.
Example 1: Cover to be blue index stock.
Example 2: Page 3 to be blue 20-pound stock.

(2) Combination of one-sided and two-sided copies.

Example 1: All pages to be two-sided copy except pages 5, 9 and 12.

Example 2: The cover will be a one-sided copy and all other pages will be two-sided copies.

(3) Reduction or enlargement requirement.

Example: Reduce to 8 ½ x 11"

- r. **REQUESTED BY line:** Signature of the person making the request. The requester may be the classroom teacher, building administrative assistant, or the building principal. Please put a phone number or voice mail box number in the event the print shop operator has a question or if something is not available.
 - s. **APPROVED BY line:** Signature of the building principal, director or supervisor.
 - t. **BILLING INFORMATION section:** Leave the section blank unless paragraph B2 applies to printing request. If the cost of duplicating is to be charged back to the requesting unit, fill out the BUDGET CODES line. The TOTAL CHARGES line will be left blank. After charges have been calculated, approximately once each month, the white copy of Form 0729 will be returned to the requester showing actual charges.
 - u. **FOR OFFICE USE ONLY line:** Do not use this line.
3. Prepare Form 0729 as described above and retain the **blue** copy for school's file. Send all other copies along with the originals to the district Printing and Production Department.
 4. Originals should be placed in a manila envelope or other protective carrier and marked to the attention of **PRINTING & PRODUCTION**.

Color/Index Paper

Due to the additional cost of color and index paper request for copies are reviewed daily by the Director of Purchasing. Generally approved uses of color paper are booklet or packet cover, programs for events, important letters sent home to parents, approved special projects. Index is reserved for booklet covers or projects in which the item is used multiple times.

**SECTION 8
PONY
WAREHOUSE WORK ORDER**

PONY

The Pony Express provides delivery service for intra-district mail, Stores Inventory Orders, and products received in the Warehouse for a school. Routes are established and reviewed annually by the Director of Purchasing.

CO

Warehouse workers run Pony around Central Office three times a day, usually 9:30 a.m., 12:30 p.m., and 2:30 p.m. Other trips are made as needed to deliver or pickup materials and supplies.

SCHOOLS

The Pony is divided into two routes so each school is visited once a day. The Pony leaves the Warehouse at 9:30 a.m. during regular school days and most of the summer schedule. See Pony Routes and non-service days on the following page.

USE OF PONY

The Pony will pick up and deliver the intra-district mail, food service envelopes, and drop off items that have been delivered to the Warehouse. The Pony also will pick up small items for transport to other buildings.

At the end of the route all mail is dropped off at Central Office for sorting to be delivered the next work day. This is done by someone other than the Pony drivers.

If you have large items that need to be transported, a Warehouse work order should be entered for the district truck, rather than the Pony.

Items that should not be sent through the Pony are money, hazardous chemicals, and items that are too large (weight or size) for one person to handle.

Personal items are not to be sent using the Pony, this is an individual's responsibility.

PONY ROUTES

Route A

Crestview (CR)
 Briarcliff (BR)
 North Kansas City (NKCHS)
 Norclay (SACC/COMED)
 Chouteau (CT)
 Eastgate (EG)
 Winnwood (WW)
 Topping (TO)
 Winnetonka (WHS)
 Maplewood (MW)
 Maple Park (MP)
 Joseph G Jacob Center (JGJ)
 Pleasant Valley (PV)
 Gracemor (GR)
 Ravenwood (RA)
 Lakewood (LA)
 Golden Oaks (GO)
 Northgate (NG)
 Davidson (DA)
 CTEC/PAT/CCR

Route B

West Englewood (WE)
 Northland Innovation Campus (NIC)
 Linden West (LW)
 Oak Park (OP)
 Clardy (CL)
 Gashland (GA)
 Nashua (NA)
 New Mark (NM)
 Fox Hill (FH)
 Staley (ST)
 Bell Prairie (BP)
 Rising Hill (RH)
 Northview (NV)
 Gateway (GW)
 Chapel Hill (CH)
 Antioch (AN)
 Meadowbrook (MB)
 Oakwood Manor (OM)
 Credit Union Monday Only

NO DELIVERY SCHEDULE

Fourth of July
 Labor Day
 Thanksgiving Break (Wednesday – Friday)
 Winter Break (Non-office staff days)
 Martin Luther King Jr. Day
 Presidents’ Day
 Spring Break (Shipments that arrive may be delivered as needed)
 Memorial Day

Days in which driving conditions are hazardous, typically snow days for the schools.

WAREHOUSE WORK ORDER INSTRUCTIONS

WAREHOUSE WORK ORDER

Warehouse Work Orders are entered into BPLUS as a Warehouse Work Order. This type of work order can be for use of district folding chairs and tables, movement of equipment or furniture between buildings, hauling of instruments for an in-district band tour or other special projects. Requests for tables and chairs are handled on a first-come first-served basis.

End Users contract the Purchasing office for training if needed to input requests.

Contact the Director of Purchasing if you have a special need or request.

**** Warehouse does not move personal items! ****

SECTION 9

FORMS

FORMS

To provide continuity across the District many forms have been developed for record keeping, communication, requesting services. The Purchasing Department houses and maintains the forms in the warehouse where they are available to Schools and Programs throughout the district.

FORMS PROVIDED:

- Travel Outside of Kansas City
- Employee Leave
- Accident Report

If you need forms, please contact the Print Shop.

SECTION 10 SURPLUS PROPERTY

SURPLUS PROPERTY

In accordance with Board Policy DN-1 Surplus Property, materials, equipment and property no longer required for use by the district may be sold.

The following procedures will be observed in disposing of equipment, books and other materials no longer needed or useful in the North Kansas City School District:

1. Teachers and other school employees shall report to the building principal all surplus, obsolete or otherwise unneeded items.
2. The principal shall prepare and submit to the Director of Purchasing a list of such materials on a periodic basis.
3. The Director of Purchasing will determine whether the items can be used elsewhere within the school system and, if so, will provide for the transfer of the items to the appropriate location.
4. Items may be sold or leased to a public institution of higher education or to a city, state agency, Municipal Corporation, or other governmental subdivision of the state located within the boundaries of the district, for public uses and purposes.
5. If not sold to one of the groups listed in item 4, the property must be sold or leased to the highest bidder on www.govdeals.com.
6. Items having no resale value will be disposed of as deemed appropriate by the Director of Purchasing.
7. The proceeds from the sale or lease of items will be deposited to the capital projects fund.

The Director of Purchasing prepares a list of items and submits it to the Board of Education for approval at a regular business meeting. Once approved the items are then sold on www.govdeals.com with proceeds from the auction going to the capital projects fund.

SECTION 11

BEST BUSINESS PRACTICES

BEST BUSINESS PRACTICES

The following shall be used as a guide in making decisions about purchasing materials, supplies, services, and equipment. This section will be updated periodically as new information or situations arise.

AUDITING

The North Kansas City Schools is audited by an independent auditor each year. A part of the audit is a review of expenditures made by the district. The auditor may select several expenditures to review in detail. Documentation related to the expenditure is provided for review and testing.

Schools/departments should have on file the bids taken for items that cost more than \$1,000 each. The bids are subject to an open records request and should be kept on file for five years after the award of the bid.

The Accounting department has been and will continue to conduct random audits of Student Activity funds and Petty Cash.

All financial records of the school district are open records under Missouri's Sunshine Law. Anyone may request information from the district regarding expenditures made in the current or prior fiscal years.

BEST PRACTICES

- A purchase order shall be used for acquiring materials, supplies, services, and equipment for the school district. If an individual places an order without a purchase order he/she is obligated to pay for the purchase not the district.
- Expenses shall be paid in the correct fiscal year in which the expense occurs. The fiscal year is from July 1 through June 30 each year.
- In the rare case of a reimbursement, personal items shall not be commingled with items purchased for the district.
- **The district does not reimburse for sales tax on purchases made by individuals.**
- All purchase requests, purchase orders, receipts, invoices, quotes, bids, proposals, and supporting information are subject to open records laws in Missouri. Always remember who you are and who you represent. A purchase you may be able to justify in your mind may not sit as well with a taxpayer reading it in the local newspaper or seeing it on television.
- **Gifts of any type for employees cannot be purchased using district or student activity funds.**
- The district shall not conduct business with a sole proprietorship owned by an employee, his or her spouse or dependent children in the person's custody. See additional restrictions in Board policy GBCA-1 Staff Conflict of Interest.
- Employees are not to accept gifts of substantial value (valued \$50 or more) of any kind from outside sources such as vendors, parents, or students. See Board policy GBCA-1 Staff Conflict of Interest.
- Parents, students, spouses, or other non-employees should not make purchases and expect to be reimbursed by the district.

- Food for Meetings:
 - When conducting a meeting within the District and food is required, consider the following
 - The District's own Culinary Creations program operated by our Food and Nutrition Department, if not available,
 - An outside caterer / grocery store can be utilized by issuing a District Purchase Order
 - As a general parameter, try to keep meals, drinks, delivery fees, etc. to no more than \$15 per person.
 - Expenditures for such events should be coded to:
 - Student events – Student Activity funds

PETTY CASH

Petty cash is available for small emergency purchases of \$50 or less. Replenishment is done as a check request with items expensed against the appropriate account. No receipts over 30 days. Tax will NOT be reimbursed. Contact the Director of Accounting for additional information. The Accounting department has been and will continue to conduct random audits of Petty Cash.

STUDENT ACTIVITY FUND

Student activity funds are established for the purpose of supporting student activities. Revenues are deposited from fundraising events put on by a group or from gate receipts from an event. Expenditures shall be in support of the group or activity that raised the funds. Please refer to the Financial Procure for School District funds for appropriate usage.

Appropriate student activity fund expenses are for supplies, materials, services, or equipment used as a part of a student activity or the instruction of students. Registration, meals, lodging, and other expenses related to a student activity or event are considered appropriate.

SPIRIT WEAR / CLOTHING ITEMS

Clothing for Coaches / Sponsors may be paid from Student Activity fund tied to a specific activity. The Coach / Sponsor plays an integral part in the success and fund raising efforts of the students, the purchase shall be kept to a minimum so the maximum amount can be spent on the students.

SECTION 12

BOARD POLICY AND LAW

BOARD POLICY

The North Kansas City Board of Education establishes policy through the adoption and approval of written board policies. The full list of policies is available on the district’s Web site.

(www.nkcschools.org) under Boarddocs and then Policies. The list of policies below are the basis for many of the District’s procedures and guidelines in the Purchasing Department. Be sure to read the full policy to find legal references and references to other board policies that may apply.

<u>Policy</u>	<u>Title</u>
DA	Fiscal Responsibility
DB	Annual Budget
DBB	Fiscal Year
DD	Grants
DI	Fiscal Accounting and Reporting/Accounting System
DIA	Capital Assets
DJB	Petty Cash Accounts
DJF-1	Purchasing
DK	Payment Process
DLC	Expense Reimbursements
DLCA	Travel Expenses
DN-1	Surplus District Property
EGAAA	Reproduction of Copyrighted Materials
FEF-1	Construction Contracts Bidding and Awards
GBCA-1	Staff Conflict of Interest
GBCB	Staff Conduct
KBA	Public’s Right to Know

LAW

North Kansas City Schools is subject to the laws of the State of Missouri and federal laws of the United States of America. District policies and procedures cannot be in conflict with duly approved federal or state laws. Applicable education and school laws for the State of Missouri are found in Chapters 160-186 of the State Statutes.

RETENTION OF RECORDS

The Missouri Secretary of State establishes a schedule of how long records shall be maintained. The most current version (August 2015) can be found on online at

www.sos.mo.gov/archives/localrecs/schedules

References are made to this schedule throughout the Purchasing Procedures as to how long certain records shall be maintained.

WEBSITES

The following websites contain additional information:

General Accepted Accounting Principles	www.fasab.gov/accepted.html
Governmental Accounting Standards Board	www.gasb.org
Statement of Accounting Standards	www.gasb.org/st/
Internal Revenue Service	www.irs.gov
Association of School Business Officials	www.asbintl.org
National Institute of Governmental Purchasing	www.nigp.org
Missouri Attorney General Secretary of State	www.mo.gov
Missouri State Statutes	dese.mo.gov/schoollaw/