

JEFFERSON CITY PUBLIC SCHOOLS
CLARIFICATION OF PURCHASE ORDERS PROCEDURES

The school district auditors routinely review the district's disbursements and evaluate the district's compliance with established procedures. We hope the following points of clarification eliminate some of the issues noted.

1. Purchase orders do not need to be entered for credit card purchases. However, itemized receipts should be turned in to the business office as soon as possible. Remember that purchases by/on behalf of the school are exempt from state sales taxes.
2. Purchase orders should not be entered with a cost of \$0.00. An estimate should be determined.
3. **Purchase orders are to be obtained prior to placing an order/receiving an item.** If a purchase order has not been obtained prior to ordering/receiving an item, do not go through the process of entering one. A violation of the district's procedures has already occurred and entering the purchase order after the fact does not eliminate that violation. (When the auditors review the district's disbursements, they note the dates on the purchase orders, invoices, receipts, etc, and let us know how many violations they found in their test sample.)
4. Purchase order numbers should be provided to vendors so the vendor can reference the number when they send an invoice. This will assist in matching invoices to purchase orders for payment.
5. Purchase orders are required for activity fund expenditures. Club sponsors and coaches should be informed/reminded that prior planning is necessary when incurring expenditures and that purchase orders are required.
6. Purchase orders are required for Food Service catering requests where district or activity accounts will be covering the expense (use Vendor #006625). Food Service staff should not fill an in-house order if a purchase order has not been obtained. If the PTO/PTA or another outside entity will be billed for the catering request, a purchase order is not necessary. The full billing information (name and address) should be entered on the catering request form. If those being billed wish to receive the invoice via email, please enter the email address on the form.
7. Purchase orders are required for all transportation provided by First Student whether or not the district will be paying the invoice (use Vendor #002297). Please estimate the costs for out-of-town trips using the current year's contracted rates. Purchase orders are to be entered even if the booster club or PTO/PTA will be paying. In these instances, charge the trip to the appropriate account on the purchase order and note in the description box the name of the third party that will be paying. (See the "Need a Bus" flyer for more specifics.) Once the invoice is paid by the district, the business office will send a copy of the actual invoice to you to provide to the third party. The third party should then write a check to JC Schools and mail it to Denise Pierce at 315 E. Dunklin to be credited back to the appropriate account. (NOTE: Checks from third parties should **not** be made payable to First Student as the district will already have paid the company prior to the invoice being sent to you.)

If you have questions regarding purchase orders, please contact Accounts Payable at 659-3022 or 659-3023.