

ROCKLIN ACADEMY PURCHASING PROCEDURES

This document is intended to provide a summary of the procedures for Rocklin Academy. Please consult with your site administrator to ensure the processes have not been revised prior to making any purchase, attending a conference, or developing a fundraising event. **Note that ALL activities require PRE-APPROVAL.**

An outline is included to the left of this electronic document to make searching for the appropriate process easier. Additionally, your site may have entity or activity specific processes, which are in addition to those listed within this document. If there are differences between documents, please consult with your site administrator first.

PURCHASING

There are four main types of purchases:

- Buy-Out
- Purchase Requisition
- Travel and Expense Reimbursements
- Contracts and Services

A. Buy-Out

A Buy-Out is completed for a purchase (that is under \$150), **where the purchase will be made first and then a reimbursement requested.** For example, if a teacher wants to purchase items for their classroom at a store. **Prior to the purchase**, a [Buy-out Form](#) must be completed and approved. Items or a combination of items above \$150 should adhere to the Purchase Requisition process below.

1. Request is made for items to be purchased by the Requestor.
2. Site/Department reviews the request along with the budget to determine if the purchase is allowable and in-line with the school's vision.
3. Request is pre-approved for the purchase to be made and administrator signs the form.
4. Requestor purchases the items and submits the following to the site:
 - a. Signed Pre-Approved buy-out form
 - b. Original ***itemized*** receipts (taped to an 8 1/2" x 11" piece of paper) and stapled to the Buy-Out form (**do not tape over any of the printing** on the receipt as the tape will make the ink disappear)
5. Site/Department reviews the original itemized receipts with the pre-approved form, adds the account code that should be charged and submits the items directly to Accounts Payable.

B. Purchase Requisition

A Purchase Requisition is a request for the issuance of a Purchase Order. A Purchase Order is an approval that an order can be placed. An order cannot be placed without a valid authorized Purchase Order. A Purchase Requisition is **not an approval** that an order can be placed.

****Note, your site may have an internal process for your departments that requires a completed and signed [Internal Purchase Requisition \(“IPR”\)](#); however, all items must be entered into Escape for processing Purchase Orders****

1. Request is made for items to be purchased by the site/department.
2. Site/Department reviews the request along with the budget to determine if the purchase is allowable and in-line with the school's vision.
3. Request is entered into Escape for issuance of a Purchase Order.
4. Request is routed electronically for approval by the specific departments (i.e., Special Education, Technology, Curriculum).
5. Once all approvals are made, a PO number is issued, and the purchase can be made.

C. Travel/Conference and Expense Reimbursement

The Board has an approved policy ([BP 3350 - Travel Expenses](#)) related to travel/conference and expense reimbursements. The Travel Expenses policy covers payment for actual and necessary expenses performed with pre-approval on behalf of the Organization. The procedures outlined below are to assist in complying with this board policy.

Reimbursement will be made for all actual and necessary pre-approved expenditures on behalf of the organization. The [Travel and Expense Reimbursement Form](#) ***must be submitted monthly (within 10 days of the previous month)*** to your site for approval and payment.

For travel and conference requests, a [Travel and Conference form](#) must first be fully completed (refer to instructions on form) to identify the all true costs of the conference prior to attending.

Please refer to the [Travel and Conference Example](#) for more specific guidance as to the timeline for submitting the form prior to registration cut-off date or conference date.

1. Request is made for attendance at the conference.

2. Site/Department reviews the request along with budget to determine if the conference is allowable and in-line with the school's vision. Included with the request should be the:
 - a. Registration cost
 - b. Lodging (if applicable)
 - c. Transportation (if applicable, ie. Airline, car rental, taxi, Uber, etc.)
 - d. Any other Reimbursements (ie. Per Diem, Mileage reimbursements, bridge tolls, etc.)
3. Request is pre-approved for the purchase to be made. Note this follows the Purchase Requisition process above to the extent possible.
4. **Note:** for submission of [Per Diem](#) (click link for instructions on how to calculate Per Diem), Mileage and other misc. expenses the Mileage and Expense Reimbursement form (Appendix D) will be used to request reimbursement and will accompany your signed Travel and Conference form.

Travel and Conference Example

D. Contracts and Services

When entering into a contract or paying for services or rentals, there are a couple additional steps to the Purchase Requisition process above. If a service requires a signed contract, the contract **must** be included in the PR and **reviewed** by the Charter Management Office (CMO) prior to submission in Escape. Note that zero cost contracts still need to be reviewed by the CMO. Some of the items the CMO is looking for on the contract which would lead to the contract not being approved are:

1. No early termination clause, long-term contracts, excessive renewal window (6 months notice)
2. No indemnification clause
3. Inclusion of a Personal Guaranty
4. Additional Insurance Requirements
5. Prepayment of entire balance up front
6. Items you would be uncomfortable agreeing to

New Vendor - W-9 Requirements

A [W-9 form](#) is required from each vendor who provides labor or services on behalf of our organization. Please work with the CMO if you are unsure if the vendor you are wanting to work with has a W-9 on file.

Fundraising Procedures

*Fundraising includes anytime money is collected within the Rocklin Academy. This includes site level activities which are being passed on to another organization, sales of food or other products, athletic events, etc.

Prior to any fundraising occurring, please work with your site to ensure you understand the appropriate procedures and requirements.

1. Speak with your designee at your site to ensure you understand the site specific requirements.
2. A completed [event authorization form](#) must be submitted and pre-approved.
3. Only upon receipt of a signed event authorization form can the fundraiser occur.
4. All funds collected from a fundraiser must be submitted in a timely manner (preferably the same day, otherwise the subsequent day). Note that the funds and the fundraiser request form should be submitted together.
5. Refer to deposit procedures for more detailed information.

Cash collection and Deposit Procedures

Note that your site may have event specific procedures for cash handling and deposits. Any time funds are collected the following steps should be followed:

1. Receipt all money (cash and checks) at the time of collection
 - a. Receipts must be pre-numbered in sequential order.
 - b. Must indicate who they are from and reason funds were received.
 - c. If tickets or tally sheets are used, they must be reconciled at the end of the day.

NOTE: Refunds may not be made from cash receipts. If it is necessary to refund money, a check request must be completed.

2. Reconcile all money at the end of the shift
 - a. Using the [Cash/Check Deposit Form](#): count all funds in dual custody (at least two people) prior to leaving and reconcile the deposit to the expected deposit (ticket sales, tally sheet, deposit log, etc.)
 - b. Place reconciled deposit in a **sealed bag** along with a deposit slip.
 - c. Send tally sheet, deposit log, deposit slip, etc. to the appropriate site designee or the CMO.
3. Deposit all funds timely
 - a. Deposits are to be taken to the Bank or designated on-site School or Organization personnel daily.

- b. Money bags should never be taken home.
 - c. Deposits must be in a sealed bag with the completed deposit slip inside of the sealed bag.
4. Cash overages and shortages
- a. During reconciliation, any overages or shortages should be identified and indicated on the Cash/Check deposit form. If you cannot identify the cause, the designated site or CMO personnel should be notified.

Change Request

A specified amount of money may be issued to locations needing to make change on an as needed basis for a specified time period (a school event, a day, etc.) An employee will be designated as the custodian of the change fund, and is responsible for the security of the funds. Change funds must be authorized in advance. **Do not hold back revenue receipts to create a change fund.**

Upon receipt of the change fund, the custodian should count and reconcile to verify that the amount in the change fund agrees to the authorized amount. The change fund is then retained by the custodian until the change is returned.

Checking Accounts

Only the Rocklin Academy Board of Directors has the authority to authorize a new bank account. The collection of all funds must be deposited into an existing, authorized Rocklin Academy account upon receipt of those funds. It is illegal to have independent checking or savings accounts on behalf of the Rocklin Academy. If you become aware of one, your site administrator must be notified.

ADMINISTRATIVE TEAM SECTION

This segment is designed to provide Administrators and their teams with additional information about the preceding section as well as additional information specific to our teams.

Buy-Outs

1. When approving Buy-out's ensure that there is sufficient budget prior to approving any expenditure.
2. Ensure that the Itemized Receipts are not charge slips.
3. Ensure that no alcoholic beverages are on the receipts.
4. Ensure that the approval date is prior to the receipt purchase date.
5. Ensure that the buy-out is under \$150, and that they are not split to keep the balance under \$150.
6. When reviewed the Buy-out does not need to be put into Escape.

Purchase Requisitions

1. Internal PRs should come from your department heads or persons wanting the Organization to purchase something for them.
2. An Internal PR does not need to be signed (approved), as it will be entered into Escape, which then would get approved by an administrator.
3. Items normally needed for payment

PO with receiving

1. Items must be received in Escape prior to payment.
2. Packing slip w/ approval to pay needs to be sent in
3. When all items have been received the IPR should be attached to the back of the packing slip.
4. Packing slips are matched up to invoices prior to payment.
 - a. Note the Invoices, PO's and packing slips are all matched up together prior to payment. Differences in invoice vs. PO's will be sent to the site to reconcile.

Blanket PO for tangible items (ie. materials and supplies)

1. Packing slip w/ approval to pay sent to CMO
2. Packing slips are matched up to invoices prior to payment.
 - a. as a note the Invoice and packing slip are all matched up together prior to payment. Differences in invoice vs. PO's will be sent to the site to reconcile.

Blanket PO for intangible items (ie. services)

1. Invoice is sent from CMO to site for approval
2. Approved invoice is sent to CMO for payment
 - a. Differences in invoice vs. PO's will be sent to the site to reconcile.

Travel and Expense Reimbursement

1. Ensure that the most recent form is being used.
2. Per-Diem
 - a. Is for Overnight travel only.
 - b. Per-Diem is based on the location of your travel. Rates are based on GSA.gov rates and are subject to change as they do.
 - c. First and last day of travel is at 75% of reimbursement.
 - d. Excluded meal rates are at 100% of the listed amount.
3. Mileage
 - a. Is for authorized business purposes only.
 - b. Must be pre-approved prior to travel occurring.
 - c. Is not for Stipend work.
 - d. Is reimbursed at IRS approved rates.
 - e. Must be turned in within 10 business days after month end.

- f. Must exclude 'normal commute' as necessary:
- i. From home to work is 15.2 miles (one way) or 30.4 miles both ways
 1. After work I'm approved to go to the bank on the way home to make deposits for the organization. My total drive home is 18.4. I would claim 3.2 miles (18.4-15.2).
 2. I'm flying out on a Sunday for a conference on Monday. The airport is 10.3 miles from my home (one way). I would claim 0 miles (10.3-15.2).
 3. My significant other is taking us to the airport on Sunday, but first one of my co-workers is meeting me at my house, and we are picking up one at Starbucks.
 - a. The co-worker meeting at house would use their 'normal commute' less the trip to my house to determine mileage.
 - b. For my mileage, we would take the total amount of miles drive (round trip from my house, to Starbucks, to airport) less round trip of 'normal commute'.

Credit Cards

Credit cards are to be used for emergency situations and in instances where a vendor does not accept a Purchase Order. Credit cards, by their nature, carry a higher risk. When using the credit card, the purchasing procedures above must still be followed. An internal PR indicating pre-approval must be filled out prior to purchase. ***Itemized receipts are required for all charges.***

The following is a non-comprehensive list of items that ***should not*** be purchased with a credit card:

- Alcohol
- Flowers or gifts of any kind
- Personal charges
- Tips on meals above 15%, or double tax, whichever is lower
- Meals for non-business related activities

As part of receiving a CalCARD you will be required to sign an [agreement](#) indicating you will comply with the requirements of the credit card.