



**Rootstown Local
School District
Purchasing Manual
Treasurer's Office**

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A. PURCHASING

I. GENERAL PROVISIONS

- a. A purchase order must be in place prior to ordering anything.
- b. The staff member will complete a purchase requisition form detailing the items they wish to order or purchase. This form can be found at <https://webapp.sparcc.org/usasweb/home.do>. This is a secure website and requires a password issued by SPARCC. Please notify the Treasurer's Office if you do not have a password.
- c. Attach any quotes, order forms, or additional paperwork to the request.
- d. The request should be signed by the principal or supervisor.
- e. The Treasurer's Office will convert the requisition into a purchase order and the Treasurer and Superintendent will approve the purchase.
- f. Once the purchase is approved, a yellow copy of the purchase order will be sent back to the staff member. At that time, the items may be ordered. The staff member can order the items or, if indicated on the purchase order, the Treasurer's Office can order the item. Students may not place orders.
- g. For Amazon orders, the Treasurer will send an email invitation through Amazon to the staff member to access the Amazon business account as a requisitioner. The staff member will then create the order in a shopping cart and submit for

approval. A purchase order number is required for submittal. Once the Treasurer receives notification of the order, the order will be approved.

- h. Once the goods are received, the staff member needs to let the Treasurer's Office know it is "OK to Pay" the respective invoice. This can be accomplished in one of three ways – 1. Indicate "OK to Pay" on the yellow copy of the purchase order or - 2. Indicate "OK to Pay" on the packing slip or – 3. Indicate "Ok to Pay" with a description of the order in an email to Pam Taylor in Accounts Payable. The Treasurer's Office will not pay any invoice until the "OK to Pay" is received.
- i. The Treasurer shall be the contracting agent for all financial obligations. If there is a contract for the respective purchase, please forward it to the Treasurer's Office for signature. The staff member should not be signing contracts on behalf of the District.
- j. Staff members are not allowed to use the name of the District or tax exempt number while using personal funds on any discounts provided to the District, or any other means relating to a personal purchase through the District. They are to make clear to any District supplier from whom they are purchasing an item, that it is a personal purchase by the staff member using personal funds and is not associated with the District.
- k. It is prohibited to have any goods shipped to a staff member's residence. All goods must be shipped to the District bus garage.

- I. Personal gains through purchases made with District funds are strictly prohibited. Personal gains include but are not limited to:
 - i. Bonus points on personal accounts
 - ii. Frequent flyer miles
 - iii. Reward programs
 - iv. Fuel perk programs
- m. Staff members are encouraged to utilize the purchase order process and not make individual purchases for reimbursement.

B. REIMBURSEMENTS – PROFESSIONAL DEVELOPMENT

I. PROFESSIONAL DEVELOPMENT APPROVAL PROCESS

- a. Professional Activities/Meetings
 - i. Each request for travel or conference funds should detail the reasons for the expenditures and should not be labeled in broad general terms.
 - ii. Per IRS regulations, all reimbursement of expenditures must be turned into the Treasurer's Office within sixty (60) days of incurring or paying for the expense. Reimbursements submitted after sixty days will result in the District being required to process your reimbursement as a payroll deduction and taxed accordingly.

II. QUICK CHECKLIST

- a. A requisition/purchase order is needed for the conference registration.
- b. A requisition/purchase order is needed for the lodging expenses.

- c. A requisition/purchase order is needed for meal reimbursement and mileage.
- d. Prior approval is required for all travel and overnight stays (Refer to Appendix C).
- e. Detailed receipts for meals and mileage reimbursement forms are to be turned in upon return of the trip. (Refer to Appendix A & B).

III. CONFERENCE REGISTRATION

- a. The staff member shall complete a requisition/purchase order form detailing the registration expense. The preferred method for registering for a conference is to send a detailed copy of the registration form to the Treasurer's Office and the Treasurer's Office will register the staff member. In the event this is not practical and after the purchase order has been approved, the staff member may register themselves and get reimbursed by the District for the expense.

IV. LODGING

- a. Lodging will be reimbursed at a reasonable per diem rate, per Appendix A, only if the Superintendent or designee provides prior approval, and the meeting has a clear business setting and is directly related.
- b. The staff member shall complete a requisition/purchase order form detailing the lodging expense.
- c. The staff member shall call and make reservations themselves with the hotel directly, not through a third party (i.e. Priceline, Expedia, Travelocity, etc.) and

receive a confirmation number from the hotel. The staff member shall send the confirmation information to the Treasurer's Office upon completing a requisition for the lodging.

- d. The staff member shall notify the hotel of tax exempt status and email/fax the forms to the hotel office.
- e. If the above procedures are not followed, the staff member will be responsible for the full cost of the taxes for the hotel stay.
- f. District staff members are prohibited from using their personal hotel incentive/reward accounts to earn points for lodging expenses incurred by the District.

V. MEALS

- a. The staff member shall complete a requisition/purchase order form detailing the estimated meal expenses.
- b. An itemized receipt is required for all meals with the restaurant's name printed on it (Refer to Appendix B).
- c. A tear-off from the bottom of a restaurant check and/or credit card slip is not an itemized receipt and will not be accepted.
- d. According to Ohio state law, when meals are to be reimbursed, no sales tax, or alcoholic beverages can be reimbursed.
 - i. Reimbursements for meals will be paid according to the per diem rates located in Appendix A or set by Administrative Guidelines.

Reimbursement rates may vary depending on location of travel. Reimbursements will not exceed the published rates unless approved by the Superintendent or the Superintendent's designee.

- ii. All meal receipts must show the restaurant name and date, and must be itemized. Staff members must write on the back of the receipt the conference being attended and who the meal was for.
- iii. When attending a one-day workshop the District will only reimburse for the lunch portion of the meeting if a lunch is not provided. All other meal expenses will not be reimbursed. *(i.e. if a District staff member attends a seminar that provides a lunch, the staff member cannot request reimbursement for a meal that was incurred at a restaurant during the lunch hour).*
- iv. There will be no reimbursement for in room dining/room service.
- v. Tips/gratuity may not exceed more than twenty percent (20%) of the cost of the meal.
- vi. Any alcohol purchases are required to be on a separate tab/check. The School District will not reimburse any staff member for alcohol.
- vii. Only meals will be reimbursed – not between meal snacks, beverages, etc. Only a maximum of three meals will be reimbursed per day, not to exceed three receipts.

VI. TRANSPORTATION

- a. The staff member shall complete a requisition/purchase order form detailing the estimated mileage expenses.
- b. Funding for transportation expenses will be based on the least expensive and reasonable mode of transportation which is available. Those doing such traveling should be expected to exercise the same care in incurring expenses that they would in travel on personal business of their own. Excessive and unnecessary travel will not be approved or reimbursed.
- c. Travel by car**
 - i. The rate of reimbursement for mileage will be equal to the IRS established rate at the time of travel, not to exceed a maximum reimbursement of \$400. Travel should be by the most direct and economical route. If you choose driving in lieu of flying; you will be reimbursed the lesser of the two expenses.
 - ii. Mileage reimbursements to participants will be calculated from the participant's home building to the workshop/event. The participant's normal daily commute may be deducted from the mileage depending on the starting and ending points in the travel. The Treasurer's office will determine the appropriate amount of reimbursement.
 - iii. Mileage to the site will be determined by using MapQuest, the Ohio Department of Transportation, or a similar mileage tool.

- iv. If more than one person is approved to attend the same workshop/event and transportation will be by car, it is encouraged that they travel together.
- v. A mileage reimbursement form ((this form can be found on the Rootstown webpage under Forms & Links –Employee Forms) shall be submitted upon return to the Treasurer’s Office.

d. Air Fare/Flight

- i. For official travel other than by automobile, tickets may be purchased by the District in advance, upon request of the individual involved.
- ii. District staff members are prohibited from using or accruing points on his or her frequent flyer mileage account for a reimbursable flight.
- iii. To be reimbursed you must only fly coach, you will not be reimbursed for extra leg room, business class or first class.

VII. OTHER REIMBURSEMENTS

- a. Ground transportation (i.e. taxis, shuttles, mass transit, Uber, Lyft etc.) incurred for travel to and from the airport, professional development event center and the hotel will be reimbursed with a receipt. The District will not provide reimbursement for ground transportation to restaurants, social events and activities that are not directly involved with the professional development event.

- b. All toll expenses, baggage/parking fees incurred as a result of travel directly related to the professional development event will be reimbursed if a receipt is provided.
- c. Car rental, if approved prior to travel, will be reimbursed but the corresponding mileage will not be reimbursed. In the event that the car rental is approved, staff members will only be reimbursed for a base model (economy) car. Gasoline will be reimbursed only with prior approval and the appropriate detailed travel log and corresponding itemized gasoline receipts.
- d. Phone calls are not reimbursable unless specifically related to the Rootstown Local School District.
- e. Hotel internet access is reimbursable with prior approval of the Superintendent.
- f. No reimbursement will be made if gift cards or bonus coupons are used at the time of purchase.
- g. Discounts will be subtracted from the total before reimbursement.
- h. Items being submitted for reimbursement must be on a separate receipt from any personal purchases.

C. USE OF CREDIT CARDS

The Board of Education recognizes the convenience and efficiency afforded by the use of District credit cards. Credit cards, however, shall not be used in order to circumvent the general purchasing procedures established by State law and Board policy. As such,

staff members are required to abide by the following guidelines when using a District credit card:

- a. All credit cards issued to and in the name of the Rootstown Local School District shall be held and supervised by the Treasurer.
- b. District credit cards may not be used for such things as alcohol, entertainment, room service charges, or other personal items or services. Moreover, personal gain from the use of District credit cards, such as bonus points or frequent flyer miles, is strictly prohibited.
- c. Subject to the discretion of the Board and the approval of the Treasurer, District credit cards may be used for eligible goods and services including:
 - i. Transportation reservations and expenses;
 - ii. Conference registrations;
 - iii. Hotel reservation guarantees and expenses;
 - iv. Reasonable meal expenses (both in-town and out-of-town), including a maximum gratuity of twenty percent (20%) but excluding alcoholic beverages.
 - v. Safety and security reasons in connection with a student field trip, competition, and/or other activity or event; and/or
 - vi. Other purchases approved by the Treasurer on a case-by-case basis.

- d. District credit cards shall not be used for personal purchases or expenditures not allowed under the District purchasing policies, Administrative Guidelines or the Treasurer’s Office purchasing manual.
 - i. In particular, District credit cards shall not be used for expenses that are not incurred in connection with Board-approved, or school-related activities, are not for the benefit of the District, and do not serve a valid and proper public purpose.
 - ii. Use of District credit cards in an unauthorized or illegal manner may result in revocation of credit card privileges, disciplinary action and/or, where appropriate, may require the user to pay any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase.
- e. Staff members requiring the use of District credit cards shall request (in writing) such cards from the Treasurer.
- f. The District is a nonprofit political subdivision of the State of Ohio. Tax exemption forms shall be utilized and are available in the Treasurer’s Office.
- g. Upon receipt of a District credit card, staff members shall:
 - i. Inform merchants that the purchase is for “official School District business” and is not subject to State or local sales tax. However, if the merchant fails to waive the tax, the staff member shall pay it. For large purchases where the merchant refuses to waive the tax, the staff members shall present a tax exemption form.

- ii. Maintain credit card in a secure fashion and prevent unauthorized charges to the account.
- iii. Maintain sufficient documentation of all purchases, including, but not limited to, charge receipts, original cash register slip or other detailed receipt, and invoices.
- iv. Provide documentation of all purchases to the Treasurer's Office in a timely manner to ensure prompt payment.
- v. Immediately notify his/her immediate supervisor and the Treasurer's Office if the card is lost or stolen.
- vi. Refrain from allowing anyone else to use the credit card or account number. Use of the credit card is for District employees only.
- vii. Refrain from splitting the cost of an invoice or purchase in order to evade the credit card established, pre-approved single purchase limits, monthly spending limits, and/or funds availability.
- viii. Upon receipt of the appropriate documentation, credit card expenditures will be paid through the Treasurer's Office. Failure of a staff member to submit credit card receipts in a timely and accurate manner can result in the staff member being responsible for payment.

D. GRANT REQUESTS

Prior to any grant being sought by a staff member, Appendix C – Grant/Crowdfunding Request Form, must be completed. This form shall be forwarded to the Superintendent’s Office, after the approval of the Building Administrator, and each grant proposal shall be reviewed and approved by the Superintendent and Treasurer prior to submission to the funding source.

a. Grant Administration

The administration of grants will adhere to all applicable Federal, State, local and grantor rules and regulations, including the terms and conditions of the Federal awards, as well as District policies and administrative guidelines. The district will utilize and abide by any waivers in procurement policy extensions.

b. Financial Management

The financial management of grant funds shall be in compliance with all applicable Federal, State, local and grantor rules, regulations, and assurances as well as District policies, procurement procedures, and administrative guidelines.

The Treasurer is the fiscal agent for all grants obtained through the District. Final expenditure reports or other financial reports required by the grant shall be filed by the Treasurer. Grant funds shall be expended by May 15, unless written notification is provided to the Treasurer. All materials purchased

through a grant are the property of the school and must remain with the school in the event the staff member leaves.

E. CROWDFUNDING

Prior to any crowdfunding grant being sought by a staff member, Appendix C – Grant/Crowding Request Form, must be completed. This form shall be forwarded to the Superintendent’s Office, after the Building Administrators approval, and each grant proposal shall be reviewed and approved by the Superintendent and Treasurer prior to submission to the funding source.

a. Guidelines

- i. Building Administrative approval is required of all postings before they are published on the website. This will include building administrative approval of the proposed crowdfunding site, review of the proposed listing, and review of the staff member’s personal profile to be listed on the site and review the use of student photos.
- ii. Crowdfunding is only permitted on sites which send their proceeds and/or items directly to the school, not to the individual employee.
DonorsChoose.org is tailored specifically to schools and has a straight-to-the-school delivery system to help prevent misuse.

- iii. Proceeds or items obtained through crowdfunding must fulfill the stated purpose. All funds and/or materials are the property of the school and must remain with the school in the event the teacher leaves.

APPENDIX A

STAFF DEVELOPMENT OPPORTUNITIES

1. In recognition of its responsibility for providing staff members with an opportunity for professional growth, the Board has established the following regulations governing staff members' attendance and/or participation in programs designated to further the professional growth of its participants.

2. CATEGORY A

1. Where a staff member has been invited to serve in an official capacity at a State or National professional meeting.
2. Where a staff member has been directed by the Local Superintendent to attend a professional meeting.
3. The Board's obligation is to:
 - a. Provide and pay for substitute, if approved.
 - b. Pay expenses in the amount of the IRS-approved rate per mile for automobile travel, not to exceed five hundred (500) miles.
 - c. Pay for bus, train, or plane fare, whichever is judged as the most satisfactory means of transportation.
 - d. Pay actual cost of food and lodging.

C. CATEGORY B

1. Where attendance is designated to benefit the staff member and through this, INDIRECTLY, the School District, but where the School Administration has not specifically requested this attendance.

2. The Board's obligation is to:
 - a. Pay for substitute, if approved.
 - b. Pay expenses in the amount of the IRS-approved rate per mile for automobile travel, not to exceed five hundred (500) miles.

D. CATEGORY C

1. Where attendance is an act of individual professional interest, or when attendance is a result of the staff member's position as an elected State-wide officer of any educational organization.
2. The Board of Education will provide release time and pay of the substitute, if needed.

E. REQUESTS

All requests for attending meetings, conferences, workshops, etc., are subject to the following requirements:

1. The form required and provided by the Board must be completed by the staff member requesting leave from regular duty.
2. Approval of the Superintendent or designee must be granted.
3. Evidence of the meeting to be attended must be presented with the request form.
4. Receipts covering costs incurred while attending meetings must be presented to the Treasurer's Office before the staff member may be reimbursed.
5. All requests are subject to the final approval of the Superintendent.

APPENDIX C

ROOTSTOWN LOCAL SCHOOL

6. Impact on other buildings, if any:

7. Release time involved. Please describe:

8. Additional staff members involved:

9. Requirements/plans for sustainability of the project after all grant funds are expended:

Signature of Applicant _____ Date ___

Signature of Building Administrator _____ Date ___

Superintendent Signature _____ Date ___

Treasurer Signature _____ Date ___

Approved: Yes No

Note: A copy of this form will be returned to the applicant whether or not the request has been approved. If the request is approved, the grant may then be submitted. Please send a complete set of submitted grant materials to the Treasurer's Office. If awarded, please notify the Treasurer's Office immediately.

***Reminder: All items/materials purchased through any grant funds become and remain the property of Rootstown Local Schools, not individual teachers.**

APPENDIX D

CONFERENCE REQUEST FORM

ROOTSTOWN LOCAL SCHOOLS

This form must be completed and submitted to your building administrator no later than two weeks prior to the conference registration deadline.

Applicant _____ Date _____

Building _____

Name of Event

Please attach a copy of the agenda and/or registration materials and provide the following information:

1. Explain purpose and how event will align with the Ohio Learning Standards:

2. Date of Event:

3. Estimated Expenses:

4. Release time involved. Please describe:

5. Additional staff members involved:

6. Additional information:

Signature of Applicant _____ Date ___

Signature of Building Administrator _____ Date ___

Superintendent Signature _____ Date ___

Treasurer Signature _____ Date ___

Approved: Yes No

Note: A copy of this form will be returned to the applicant whether or not the request has been approved.