

JUHSD PURCHASING & CONTRACTS GUIDELINES

Updated June 29, 2024

CONTRACTS VS. QUOTES - To sign or not to sign

When purchasing items or services, it is important to understand when you have the authority to sign and when you must have a Board Authorized Signatory.

Budget Managers are anyone that has the authority to spend specific funds (Directors, Principals, and some specific staff, such as Athletic Directors and some CTE teachers). **Budget Managers may sign quotes for goods or proposals that simply list the items being purchased.** Whenever services are involved, generally, a contract or agreement is necessary. Additionally, some companies selling more expensive goods, such as computers or furniture, also require a contract.

Any agreement that includes contract language, such as indemnification, liability, arbitration, etc. may only be signed by one of the Board Authorized Signatories (Associate/Deputy Superintendents and Superintendent) and must go to the Board for approval.

See the [Contract/Agreement Procedure](#) document for details, use the [Contract Template Form](#), and submit information to our Accounting Technician via the [Informed K12 Contractor Agreements Form](#).

PURCHASE ORDERS vs. OTHER PURCHASING METHODS

Purchase Orders (POs) should be used every time a purchase is made, with the following exceptions:

- District credit card purchases
- Reimbursements
- Regularly scheduled bills (PG&E, water, etc.)

The use of district credit cards or reimbursements would not require a PO, but one may be used and either way, must be pre-approved by the budget manager. District credit cards and personal reimbursements **should only be utilized when a vendor does not accept POs or the purchase is an emergency.** Please note that, once approved by the Budget Manager, POs typically take 1-3 days, but **POs can be rushed** to be available within a few hours by contacting the District Accountant or the Deputy Superintendent of Business.

Additionally, please note that **all vendors must have a [W9](#)** on file with the district. A new vendor will not be added without securing a W9.

For all district credit card purchases and reimbursements, remember that **original receipts** are required and they must be **itemized**. For **monthly credit card reconciliation**, please use the [Credit Card Reconciliation Form](#) in the Business Section of the district website, or a similar format. Credit card statements must be reconciled and submitted to Accounts Payable by the 15th of each month. When they are not submitted on time, it can cause problems for ALL card users.

AMAZON and OFFICE DEPOT

JUHSD has Business Accounts with both Amazon and Office Depot. These Business Accounts ensure that we are getting the best prices and that purchases are being made with the appropriate approval process.

- **Individuals will not be reimbursed for Amazon or Office Depot purchases made outside of these Business Accounts**
- District credit cards must not be used for Amazon or Office Depot purchases without prior approval from the Deputy Superintendent of Business

School site Account Clerks and department Administrative Assistants have received information about these accounts and should be able to facilitate purchases. Questions can also be directed to the district Accounts Payable Technician.

Please send this information out to your site faculty and staff at least twice per year to ensure everyone is well informed.

FOOD PURCHASES

Please refrain from using district/site funds to purchase food for employees, except as listed below.

- Examples of appropriate food expenditures:
 - If you have specific site/grant funds that are not part of your district allocation, you may use these to purchase food, but please be thoughtful of the precedent that you set
 - Day long meetings where a long enough break to get food is not feasible (interviews, professional development etc.)
 - Light snacks for meetings that are directly after work
 - Dinner for meetings that are scheduled to last beyond 7pm without a break long enough to get food
- There are likely other circumstances, but the main message is the same. Please be frugal with district funds and do not provide food for meetings unless absolutely necessary.
- Here are some ideas of how to still have nice meetings that include food:
 - Everyone pitches in for the expense either at the time of the meeting or a donation fund for recurring meetings
 - For recurring meetings, have the participants take turns providing snacks
 - Make it pot luck
 - Everyone brings their own food, brown-bag-it
 - Someone may want to treat

When you do purchase food for employees, please use OBJECT CODE 4307 (instead of 4300). This will allow us to better track the amount of money we are spending on food.

Under no circumstances may alcohol be purchased with any district funds.

Food purchased for students must follow state and local [Wellness Policy Rules](#).

TRAVEL AND CONFERENCES

The rules for reimbursements for travel and conferences or mileage can be found on the [reimbursement form](#) on the district website. Please make sure there is **pre approval** from the

appropriate budget manager **prior to incurring costs** and remember that **receipts must be original, itemized, and cannot include alcoholic beverages.**

GIFTS

Public agencies are prohibited from gifting public funds. This means that spending must be justified as directly benefiting the education of students and funds may not be spent on anything that could be considered a gift. If in doubt, please ask.

Examples of Unallowable Expenditures -

- A social gathering where a meal is provided for employee recognition such as for teacher appreciation, secretary day, etc.
- Contributions or donations to religious, community, charity, or other non profit groups
- Giving of flowers or items to convey compassion, sympathy, gratitude, or meet a perceived moral obligation
- Presents or gifts to anyone including employees, volunteers, or students
- Alcohol
- Gift cards - unless they are specifically for a student award for achievement per [BP 5126](#) or an employee award for exceptional contributions per [BP 4156.2](#) and less than \$200 per award
- Holiday, birthday, showers, or other staff parties or picnics
- Employee reimbursement for mileage from their residence to their place of work

Examples of Allowable Expenditures -

- School furniture, supplies and equipment
- Teacher and faculty salaries or overtime
- Uniforms and regalia for school bands, choirs or athletic teams
- Caps and gowns for graduation ceremonies
- Instructional materials and textbooks
- Maintenance of buildings and facilities
- Research and promotional activities to advance public education
- Awards to students for excellence or to employees for exceptional contributions per [BP 5126](#) (students) or [BP 4156.2](#) (employees)
- Flowers or decorations for a district awards ceremony or commemorative event
- Refreshments/meals for meetings for the purpose of conducting school business (e.g., curriculum meeting during lunch)
- Snacks, refreshments and food for students in the course of instruction that are deemed to contribute to the educational process (e.g., during testing, snacks for tutoring)

ATHLETIC INFORMATION

Athletic budget allocations are made based on the number of sports, the types of sports, and the size of each school. Athletic Directors manage the athletic budgets at each school. The intent is to provide sufficient funds to cover the following:

- Personnel: salary and payroll costs for the Athletic Director and the standard allocation of coaching for each sport [COVERED COACHES 23-24](#)
- League Event Costs (including Playoffs): Officials, transportation, and substitute costs for league events and any league fees
- Safety Equipment: helmets, shoulder pads and other safety equipment

The remaining costs (officials, transportation, entry fees etc. for preseason, tournaments or other non-league events, extra coaches, uniforms, non-safety equipment, and other expenses) would need to be covered by other means, such as funds raised by gate fees, sport fundraisers, other site funds such as parcel tax funds, facilities rental income, or booster contributions. (Remember that funds from ASB accounts can only be spent in ways that adhere to the ASB guidelines, please see Activities Director.)

RECORDS of all expenditures and the back up information must be retained, at a minimum, for the current and subsequent fiscal year.

[MORE INFORMATION](#) can be found on a page in the Business Section of the District Website called Business Forms for Site Use. In addition to the above links, this webpage includes details about how to use the Contract Template and a completed sample of the Credit Card Reconciliation Form.

A list of current Business Office Staff can be found on the [homepage](#) of the Business Section.