

DeKalb County Board of Education: Purchase Order Report Cheat Sheet

Quick Reference for Board Members

Purpose of the Purchase Order Report

The Purchase Order (PO) Report is designed to give board members clear visibility into all purchase orders authorized throughout the fiscal year, with a special emphasis on transparency for independent contractor agreements (ICAs) and contracts below the threshold for board approval. This report accompanies the monthly financial statements to help board members oversee district expenditures.

Understanding the Report Structure

- Comprehensive Listing (Column A): Contains all approved purchase orders for goods and services during the fiscal year. This answers the question, “What has been approved for purchase?”
- Contract Number (Column F): Displays the contract number associated with the PO, if relevant. Note: Only contracts and ICAs exceeding \$25,000 are entered in the ERP system by Legal Services and will have a contract number.
- PO Allocation by Object Code (Column G): Shows the total dollar amount authorized for each object code, answering “How much is authorized?”
- Expended/Liquidated Amount (Column H): Indicates how much of the PO’s value has been spent or liquidated to date.
- Object Code (Column I): Provides a broad description of what is being purchased. Filtering for codes beginning with 53* allows you to isolate purchase orders related to services.

How to Analyze and Use the Report

- Filtering by Service: To focus on service-related POs, filter Column I (Object Code) for entries starting with 53*.
- Identifying Large Service Contracts: If you sort from greatest to least, you’ll notice that service POs exceeding \$25,000 almost always have an associated contract number in Column F.
- Reviewing Authorizations vs. Expenditures: Compare Columns G (authorized) and H (spent) to monitor the status of each purchase order.
- Monitoring for Sub-Threshold Activity: POs without a contract number often represent smaller agreements and ICAs that do not require board approval but are now visible for your oversight.