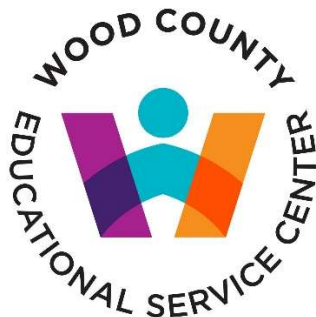


WOOD COUNTY EDUCATIONAL SERVICE CENTER PURCHASING POLICIES AND PROCEDURES



As the administration sees fit, the Wood County Educational Service Center (hereafter referred to as "WCESC") will periodically expend its funds on goods and services to help develop, deliver, and implement quality educational services and programs. There are, however, many rules and regulations associated with expenditures of public funds. The following are a set of guidelines all WCESC employees should follow any time they use WCESC monies to make purchases, or use personal funds to make purchases with the expectation of being reimbursed by the WCESC.

1. Before any expense can be incurred by the WCESC, **a purchase order must be created**. This document officially earmarks WCESC funds for a specific purchase or set of purchases. This document must be signed by both the Treasurer/CFO—to certify that funds are available for the purchase—and the Superintendent/Purchasing Agent—to certify that all purchases specified in the document are within the WCESC's statutory prerogatives to make. Without these signatures, the document is void. Any WCESC employee who wishes to make a purchase with WCESC funds should speak with the fiscal department about creating a purchase order.
2. The WCESC is a political subdivision of the State of Ohio, and is therefore a tax-exempt organization. With that said, **no WCESC monies should be used to pay sales taxes**. This includes purchases made with WCESC monies directly, as well as purchases that are to be reimbursed by the WCESC. Please speak with the fiscal office about the WCESC's tax-exempt certificate before making any purchases.
3. Any time a WCESC employee makes a purchase, with the expectation of being reimbursed by the WCESC, it is the responsibility of the employee to turn in **original, itemized receipts (NOT SUMMARY RECEIPTS)** to their supervisor or to the fiscal office directly. The receipt must demonstrate that all materials purchased were legal purchases (i.e., not alcohol), and within the scope of the purchase order. It is also the responsibility of the employee to use only cash or a debit card—**NOT a personal credit card**—to pay for the purchase. No personal credit card purchases can be reimbursed. No purchases made with **personal shopping accounts (e.g., Amazon) that provide rebates, credits, coupons, etc.** can be reimbursed. See WCESC Governing Board Policy Code po6460.
4. WCESC employees must turn in receipts to the fiscal office on or before the **first Friday of the month** in order to be reimbursed on the second payday of the month. Failure to meet this deadline will result in the postponement of the reimbursement until the **second payday of the following month**.
5. WCESC employees must turn in receipts **prior to the end of the fiscal year—June 30**. Failure to do so will result in the forfeiture of reimbursement.

Please do not hesitate to contact the fiscal office with any questions or concerns.