

# Policy: CCS Purchasing and PO Guidelines

This policy outlines the procedures for acquiring goods and services to ensure fiscal responsibility, adherence to budget constraints, and compliance with tax regulations. All staff members are expected to follow these guidelines for every purchase made on behalf of the institution.

## 1. Authorized Spending

### Instructional & Student Support

- **Classroom Dollars:** Dedicated to instructional materials that directly benefit student learning, such as books, digital resources, and specialized classroom supplies.
- **Social Work:** Funds allocated for student support resources, crisis intervention materials, and family outreach programs.

### Operations & Administration

- **Technology:** Covers hardware (laptops, tablets), software licenses, networking equipment, and security maintenance.
- **Office:** Used for general administrative supplies, printing services, and office furniture required for school operations.

### Facilities & Services

- **Food Service:** Designated for kitchen equipment, food inventory, and health compliance materials.
- **Custodial:** Authorized for cleaning supplies, facility maintenance tools, and safety equipment.

## 2. The Purchase Order (PO) Process

A Purchase Order is required **prior** to any financial commitment to a vendor. The process is as follows:

1. **Request:** Submit a PO request detailing the items, quantities, and estimated costs.
2. **Approval:** The Department Head must sign off on the PO before the order is placed.
3. **Order Placement:** Once approved, the PO number should be acquired from the Business

Office and then provided to the vendor to finalize the transaction.

### 3. Critical Deadlines

Timely submission is essential for budget management. Please adhere to the following:

- **Annual Cutoff:** All POs for the current fiscal year must be submitted by **April 15th**.
- **Final Processing:** No new spending will be authorized after the deadline except in documented emergencies and pre-planned purchases.

### 4. Tax Exemption Compliance

As a tax-exempt organization, we do not pay sales tax on school-related purchases. It is the responsibility of the purchaser to ensure this is handled correctly:

Requirement	Action Needed
<b>Vendor Verification</b>	Confirm with the vendor that our tax-exempt certificate is on file <i>before</i> ordering.
<b>Documentation</b>	Provide a copy of the State Tax Exemption Certificate to any new vendors.
<b>Refunds</b>	Sales tax paid due to failure to provide the certificate may not be reimbursable.

### 5. Vendor Relations

When working with vendors, always identify yourself as a representative of the school. Inquire about educational discounts or bulk pricing in addition to confirming tax-exempt status.

### 6. Enforcement

Purchases made without an approved PO or after the annual deadline are not guaranteed for reimbursement and may be the personal responsibility of the purchaser.