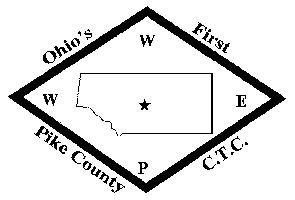
## Pike County Career Technology Center



**Adult Education**

**Plan: Equipment: Maintaining & Replacing**

**Objective:**

To ensure the school has adequate equipment and supplies to support the student’s educational goals.

**Evaluated:**

Administration

**Timeline:**

Annually

**System for Emergency Purchases : Equipment and Supplies**

In the event of an emergency when equipment and supplies are in need of replacement or repair the need is communicated to the Director.

The Director will meet with the Treasurer and Superintendent to discuss the nature of the emergency and the need for the necessary replacement or repairs.

The Treasurer and Superintendent may communicate with the Board. The Treasurer and Superintendent will make the decision to allocate funds to continue the educational process with as little interruption as possible.

The school has credit cards which can be used to expedite the purchasing process.

**Storing Supplies**

Instructional supplies will be securely stored in the Adult Education Office, Practical Nursing Office, Teacher work rooms, or in the classroom and lab settings.

**System for Maintaining, Replacement, and Purchasing Equipment and Supplies**

**INVENTORIES**

As steward of this District’s property, the Board recognizes that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The District shall conduct a complete inventory every five years, by physical count, of all District-owned equipment and supplies. For purposes of this policy, “equipment” means a unit of furniture or furnishings, an instrument, a machine, an apparatus or articles which retain shape and appearance with use, is nonexpendable and does not lose its identity when incorporated into a more complex unit.

This District shall maintain a fixed asset accounting system that shall maintain sufficient information to permit:

1. preparation of year-end financial statements in accordance with generally accepted accounting principles;

2. adequate insurance coverage and

3. control and accountability.

Each building and additions to buildings are identified by location or name and are described in detail (e.g., size, number of floors, square footage, type of construction, etc.) with the value shown for each individual structure.

Fixed equipment is inventoried by building, floor and room name or number; each item is to be listed individually. (Leased equipment that the District will eventually own must be inventoried.)

Movable equipment is inventoried by building, floor and room name or number; each item is to be listed individually. Model numbers or serial numbers are noted in the description of each pertinent item for full identification. All items assigned to a building are the building administrator’s responsibility.

All equipment purchased after the initial inventory as capital outlay or replacement with a cost of $1,000 or more and with an estimated useful life of five years or more are tagged and made part of the equipment inventory. For fixed asset reporting purposes, all equipment in excess of $1,500 is used.

Audio-visual and computer equipment are inventoried. Each component is inventoried and a number is tagged on each. An accurate official record of textbooks, computer software and library books is kept.

A computer-generated listing of all equipment is supplied to each building and department. This listing is updated annually by the close of the school year, or not later than the second Friday in June of each year. This updated listing is then submitted to the Treasurer’s office for computer update.

A physical inventory of supplies is taken at the building level at the close of the school year, or not later than the second Friday in June of each year. This updated listing is then submitted to the Treasurer’s office for computer update.

The Treasurer is assisted by the principals, directors, supervisors and professional and classified staffs in the inventory process.

[Adoption date: May 16, 2005]

[Re-adoption date: September 21, 2009]

LEGAL REFS.: ORC 117.38

3313.20

**PURCHASING**

The function of purchasing is to serve the educational program by providing the necessary supplies, equipment and services. The Board’s authority for the purchase of materials, equipment, supplies and services is extended to the District administration through its adoption of the annual appropriations resolution.

The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended. The purchase of items and services found on lists from the appropriations resolution requires no further Board approval, except in those instances in which, by law or Board policy, the purchases or services must be put to bid.

The Board authorizes “open” purchase orders to be issued for generic supplies for up to three months and up to the $5,000 limit. Open purchase orders will not extend beyond the current fiscal year.

An open purchase order for a “specific” permitted purpose and in an amount not to exceed

$3,000 or the line-item appropriation and fund, whichever is less, is authorized to the extent permitted by law. The permitted purpose list may include payment for accountants, architects, attorneys, construction project managers, consultants, engineers, fuel oil, gasoline, food items and utilities. The specific purpose purchase order may not extend beyond the current fiscal year.

The acquisition of supplies, equipment and services is centralized in the business office, which functions under the supervision of the purchasing agent through whose office all purchasing transactions are conducted.

The Board assigns the purchasing agent the responsibility for the quality and quantity of purchases made. The Treasurer is charged with the responsibility to ensure that no purchases exceed appropriations and that they are consistent with the approved educational goals and programs of the District.

[Adoption date: May 16, 2005]

[Re-adoption date: September 21, 2009]

LEGAL REFS.: Ohio Const. VIII, Section 2e

ORC 9.314

3313.172; 3313.18; 3313.33; 3313.46

3319.04

3327.08

5705.38; 5705.39; 5705.40; 5705.41; 5705.412

CROSS REFS.: DJC, Bidding Requirements

DJF, Purchasing Procedures

DK, Payment Procedures

**BIDDING REQUIREMENTS**

Contracts for construction or demolition of buildings or for any improvements or repairs that exceed $25,000 are let only after bids are solicited and received in compliance with law. However, if the Board enters into a shared savings contract for energy conservation measures, competitive bidding is not required. The Board may also enter into an installment payment contract for the purchase and installation of energy conservation measures and competitive bidding does not need to be utilized if two-thirds of the entire Board adopts a resolution stating that competitive bidding does not apply to the project.

If feasible, all purchases exceeding $25,000 will be based on price quotations submitted by at least three vendors. These quotations are treated confidentially until the deadline for filing is past; thereafter, they are public information.

The Superintendent assembles the proper specifications and makes the necessary arrangements for public bidding and price quotations. The Treasurer receives the bids and price quotations and records them. The Superintendent makes his/her recommendations to the Board. Upon approval by the Board, he/she processes purchase orders to those bidders awarded contracts and notifies the other bidders of the results of the bidding.

[Adoption date: May 16, 2005]

[Re-adoption date: September 21, 2009]

LEGAL REFS.: ORC 153.50 through 153.56

3313.372; 33313.373; 3313.46

3319.04

3327.08

CROSS REFS.: DJ, Purchasing

DJF, Purchasing Procedures

FA, Facilities Development Goals

FEF, Construction Contracts Bidding and Awards

**PURCHASING PROCEDURES**

Monies under the jurisdiction of the Board may not be expended except upon a warrant drawn against a specific appropriation and against a specific fund. Therefore, no contract or purchase order for the expenditure of money will be made unless there is attached to it a certificate of the Treasurer certifying that the amount required to meet the contract or purchase order has been appropriated and is in the treasury, or is in the process of collection, and is free from previous encumbrance.

Any contract or purchase order issued without such a certificate attached is void, except as the law allows later issuance within 30 days of the certificate. The Treasurer may authorize it to be paid without the ratification or affirmation of the Board. Under certain conditions, the law also allows the Treasurer to issue blanket certification, subject to limitations of time and amount as set by law.

Purchasing procedures are designed to ensure the best possible price for the desired products and services. Procedures for purchasing are developed to require that all purchases are made on properly approved purchase orders and that, for items not put up for bid, price quotations are solicited.

In compliance with the State Use Law, the Board directs the administration to determine if products and services needed by the District may be purchased from the Ohio Industries for the Handicapped. If applicable, the District will purchase products and/or services from the OIH.

Special arrangements may be made for ordering perishable and emergency supplies.

[Adoption date: May 16, 2005]

[Re-adoption date: September 21, 2009]

LEGAL REFS.: ORC 3313.46

3327.08

5705.41; 5705.412; 5705.44

CROSS REFS.: DJ, Purchasing

DJC, Bidding Requirements

**PURCHASING PROCEDURES**

In order to comply with the regulations set forth in the Ohio Revised Code, the following procedures must be followed when purchasing anything:

1. Complete the requisition with name of company, address, department ordering and most current prices. Requisitions must be totaled. The requisition must be signed by the person ordering.

2. Follow directions on requisition.

3. Return requisition to person you report to (your supervisor). This person is responsible for routing the requisition to the Treasurer’s office.

4. Treasurer’s office will route requisition to Superintendent for final approval.

5. When final approval is given by the Superintendent, a purchase order will be issued and request order may be placed.

6. When materials are received, all packing slips, invoices, etc., must be filed with the Treasurer’s office.

The above procedure is the only way payment will be made for items ordered. If you order anything without following this procedure, you will be responsible for payment.

(Approval date: May 16, 2005)

(Re-approval date: September 21, 2009)

**CREDIT CARDS**

The Board recognizes the efficiency and convenience afforded the day-to-day operation of the District through the use of credit cards under the supervision of the Treasurer. However, credit cards are not to be used to circumvent the general purchasing procedures required by State law and Board policies.

The Board authorizes the use of credit cards in the following manner.

Credit Cards

1. All credit cards issued to and in the name of the District shall be held and supervised by the Treasurer and used only for approved District-related activities.

2. Credit cards may be used for District-related transportation, reservations and expenses, conference registrations and hotel reservation guarantees for the Board and staff.

3. If monies are budgeted and deposited with the Treasurer in advance, credit cards may be used by school employees for student trips and competitions for safety and security reasons.

4. With prior approval of the Treasurer, credit cards may be used by school employees for school-related purchases from a vendor who does not accept purchase orders or vouchers.

5. Usually tips are not permitted to be paid with credit cards.

6. The Treasurer keeps a record of all credit card use.

7. Receipts and appropriate form(s) are to be turned in with the credit card to the Treasurer within five business days upon completion of approved use. Failure to turn in receipts and appropriate form(s) to the Treasurer within five business days may result in the charges being deemed unrelated or unsubstantiated. The user is responsible for any unsubstantiated or unrelated purchases.

[Adoption date: September 21, 2009]

CROSS REFS.: DJ, Purchasing

DJB, Petty Cash Accounts

DLC, Expense Reimbursement

GCL, Professional Staff Development Opportunities

GDL, Classified Staff Development Opportunities

**CREDIT CARDS**

Credit cards may be used for the following purposes.

1. School business travel, meetings, lodging and meals for out-of-District meetings or seminars are subject to the reimbursement limits established by the Board.

2. Gratuities are permissible only when card use is for group purchases and the tip is automatically added to bill.

3. Purchases from vendors that require a credit card as form of payment do not supersede the requirement of pre-approval of a purchase order for the purchase. The use of the credit card for electronic commerce must be pre-approved by the submission of a purchase order prior to purchase.

4. The use of the credit card over the Internet must be safeguarded at all times. All vendors must be pre-approved for use and must show sufficient proof of being a legitimate business entity. All purchases over the Internet are the sole responsibility of the Board's authorized buyer in the event of business fraud.

5. If the use of a tax-exempt form is not possible, the expenditure is allowed. The person using the credit card should take along the appropriate tax exemption form so that sales tax is not charged.

Upon returning from an approved business trip, an employee shall submit all original itemized invoices and original credit card charge receipts to the Treasurer's office. Credit card statements will not suffice as invoices. Credit card statements will be mailed directly to the Treasurer's office. Any late fees assessed to the District due to an employee failing to submit invoices and credit card receipts on a timely basis are the responsibility of the employee. Receipts for meals must include the names of all individuals for whom meals were provided and the purpose of the meeting.

The use of the credit card is prohibited for the following items:

1. purchase of personal goods or services for an administrator, an administrator's spouse, children or anyone employed or not employed by the Board and attending a District business function;

2. payment of any fines, penalties or personal liabilities incurred by the administrator or anyone else;

3. alcoholic beverages or tobacco;

4. fuel for use in a personal vehicle;

5. entertainment expenses, including pay-per-view movie charges and/or

6. cash advances.

Persons using a credit card for personal, non-authorized purposes or undocumented expenditures shall be held personally responsible for those expenditures. Abuse of the credit card is subject to disciplinary procedures, including termination.

The use of a credit card does not supersede the required completion of a professional leave form when applicable. These procedures also dictate the reimbursement procedures of the Board.

(Approval date: September 21, 2009)

**School Properties Disposal**

The Board believes that the efficient administration of the District requires disposition of property and goods no longer necessary for the maintenance of the educational program or operation of the District.

The Board recognizes that most unused property of the District has value and that it may be practical to retain such property for a period of time.  Once property is no longer needed for school purposes currently or in the future, it should be slated for disposal at the Superintendent’s discretion.  State law governs the retention and method of disposal of the Board’s property.  Property and goods purchased with federal funds also are subject to the disposal requirements outlined in the Uniform Guidance issued by the U.S. Office of Management andBudget.Therefore, the Board follows the procedures required by the various statutes governing the disposal of real or personal property.

The Board follows the procedures set forth in State and Federallaw for the disposal of real or personal property at the minimum dollar value set forth in the statute on the date the Board decides to dispose of the property.  The Board is required to offerits real property for sale to all community schools, college-preparatory boarding schools, STEM and STEAM schoolsfor the period of time set forth in law.  High-performing community schools as defined by State law, are given first priority.  If a high-performing community school is not interested in buying the property, the Board then proceeds with offers to purchase from other start-up community schools operating in the District, college-preparatory boarding schools, STEM and STEAM schoolslocated within the territory of the District.  If nocommunity school, college-preparatory boarding school, STEM or STEAM schoolis interested in buying the property, the Board may sell its real or personal property at a public auction, following specific statutory requirements if the property exceeds $10,000 in value.  If this statutory thresholdis changed by the legislature, the Board and administration’s responsibility changes automatically to reflect the new minimum statutory dollar value.

The Board directs the periodic review of all District property and authorizes the disposition by sale, donation, trade or discard of any property not required for school purposes.

The District complies with State law regarding the sale or lease of unused school facilitiesto high-performing community schools, community schools, college-preparatory boarding schools,STEM and STEAM schools.

**Disposal of Property Valued at Less Than the Dollar Value Set Forth in State Law**

For the disposal of property that is not governed by Federal law, the Ohio Revised Code or administrative regulations, the administration is required to follow these procedures:

1. The Superintendent determines that the value of the property is less than the value set forth in State and Federallaw when applicable.  The property is valued pursuant to a reasonable method as determined by the Superintendent.
2. The Board is notified when real or personal property is no longer needed for school purposes and directs that the property be sold.
3. The Superintendent sells the property to a start-up community school or by bids, general sale, negotiated sale or by trade as determined by the Superintendent or the Board on an individual basis.