

WPSD PURCHASING GUIDANCE



Administrative Policies:

- Federal Procurement: [File DJB](#)
- District Procurement: [File DJB-R](#)
- District Procurement: [File DJE](#)
- Vendor Relations [File DJG](#)
- Expense Authorization/
Reimbursement [File DKC](#)

Business Services & Purchasing Forms:

- <https://wpsdk12.org/business-services-forms>

Purchasing Categories:

- Micro-Purchases (less than \$10,000):
 - District staff determines reasonability of cost
 - Distribute equitably among qualified suppliers when possible
 - Purchase locally when possible
- Small Purchases (\$10,001 to \$249,999):
 - Price or quotes shall be obtained
 - Purchases of contractual services, supplies, materials, equipment shall be put out to bid
 - Preference to local providers when possible
 - Single Source Procurement must be documented
- Large Purchases (\$250,000 and above):
 - Cost or Price analysis (including an independent estimate prior to receiving bids) is required
 - Cost Analysis: Evaluating separate cost elements that make up the price
 - Price Analysis: Evaluating the total price without looking at individual cost elements
- Capitalization Threshold:
 - Any single item valued at \$5,000 or more is considered a Capital Asset.
 - An Inventory Adjustment Form must be completed for any such acquisitions or deletions
 - The Superintendent or Director of Business Services must approve all capital acquisitions

Purchasing Protocols:

- Purchase Orders vs Credit Cards:
 - ALL purchases must be approved through the Purchase Requisition process
 - Purchase orders are preferable to credit card purchases, especially for large ticket items/orders.
 - Credit Cards should be used for business travel and orders when the company does not take a purchase order.
- Amazon Business:
 - Should be used for ALL Amazon orders.
 - Invoices are itemized for easier reconciliation
 - Accounts Payable gets a copy of the invoice as well as the Building Secretary for better internal controls
 - Keeps Amazon charges off of Visa card
- Gift Cards:
 - Read, complete and submit a 'Gift Card/Gift Certificate Approval Form'
 - <https://wpsdk12.org/uploads/siteImages/WPSD-gift-card-approval-form.pdf>
 - Limit gift card amounts to \$25 or less
- Reimbursements:
 - An Expense Authorization/Reimbursement form must be completed and approved
 - Plan ahead and utilize a Purchase Order or District Credit Card prior to proceeding with a reimbursement purchase and request
 - Reimbursements for purchases made by individuals are not guaranteed to be approved
 - Sales Tax paid will not be reimbursed
 - Tax Exempt certificate may NOT be used by staff when using their own money (i.e., credit card, check, cash)