
FISCAL MANAGEMENT – PURCHASING AND CAPITAL ASSETS

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IC 5-22-8-1; IC 5-22-8-2; IC 5-22-8-3; I.C. 5-22-10-10; SBOA

Uniform Compliance Guidelines Manual for Schools, Chapter 1

Cross Ref: 2000-06 Transaction of Business; 4000-06 Travel Expenses

Definitions

All definitions in this policy, including “purchase,” “services,” and “supplies,” are contained in I.C. 5-22-2 *et. seq.*

Policy

The Chief Financial Officer and Superintendent shall act as the purchasing agents for the Board of School Trustees. This policy applies to all purchases made with Westfield Washington Schools (“WWS”) funds, including food services purchases.

Purchases shall be by purchase order, another accounting form approved by the Indiana State Board of Accounts, or by written contract as authorized in the budget and approved by the Board. Bidding shall be in accordance with state law.

The Chief Financial Officer or Superintendent shall have authority to commit district funds without Board approval.

Only those persons in positions specified above will be allowed to commit WWS to purchase items or services, and only up to the amounts herein specified.

The Treasurer or Deputy Treasurer shall only present an invoice to the Board after the receipt of the goods or services has been verified by the responsible person. All invoices will then be presented to the Board for approval to pay as soon as practical.

When supplies or equipment are needed, a written requisition must be sent through the proper administrator as determined by the Chief Financial Officer. WWS employees must send their request to the building principal (or supervisor). The principal, if approving the expenditure, must forward the requisition to the Chief Financial Officer or his/her designee.

No school employee is to purchase on his/her own without the consent in advance of the Chief Financial Officer or the Superintendent. Under no circumstances shall WWS funds be used for any purchase of alcohol.

Any employee who makes a purchase without the proper authority shall be fully liable for the cost of that purchase if the proper authority does not later approve the purchase.

Purchase of Supplies

a. Purchases of \$50,000 and Less

The purchasing agent may make open market purchases of no more than \$50,000 for a single item or a group of similar items.

b. Purchases between \$50,000-\$150,000

The purchasing agent must seek at least price quotations from at least three (3) persons known known to deal in the lines or classes of supplies to be purchased on purchase of supplies that are more than \$50,000 but less than \$150,000 except in cases of emergency or where materials are of such nature that price quotations would not result in a savings to WWS.

The purchasing agent shall mail an invitation to quote at least seven (7) days before the time fixed for receiving quotes.

If the purchasing agent receives a satisfactory quote, s/he shall award a contract to the lowest responsible and/or best quote and responsive quoter for each line or class of supplies requires. S/He may reject all quotes.

If the purchasing agent does not receive a quote from a responsible and responsive quoter s/he may purchase the items by following procedures for items costing under \$50,000.

c. Purchases of \$150,000 and More

When the purchase of, and contract for, single items of supplies amounts to \$150,000 or more, and/or is equal to or exceeds the amount stipulated by statute, the Superintendent or his or her designee shall obtain competitive bids.

Bids shall be sealed and shall be opened by a committee designated by the purchasing agent publicly in the presence of one (1) or more witnesses at the time and place fixed by the advertisement for bids. Bids must be read aloud and tabulated publicly and must be available for inspection. All orders or contracts shall be awarded to the lowest responsive and responsible bidder.

When determining whether a bidder is responsive, the Board may consider whether the bid conforms to the specifications in all material respects, and whether the bidder has submitted a bid that complies specifically with the invitation to bid and the instructions to bidders,] The purchasing agent or committee also may consider whether the bidder has complied with all applicable statutes, ordinances, resolutions, or rules pertaining to the award of a public contract.

In determining whether a bidder is a responsible bidder, the board may consider the ability and capacity of the bidder to perform the work, the integrity, character, and reputation of the bidder, and the competence and experience of the bidder.

Purchase of Services

The purchasing agent may purchase as follows:

- A. For purchases of services anticipated to exceed \$50,000 in a single school year:
 1. If the purchasing agent has purchased services previously from a vendor, the purchasing agent may continue to purchase services from that vendor as long as the Board is satisfied with the services delivered by the vendor.
 2. If a new vendor is sought to provide services, the purchasing agent will issue a request for proposal (RFP) asking that interested vendors submit proposals to serve as vendors for those specific services. Notice of the RFP may be sent directly to potential vendors and/or posted on WWS's website. The purchasing agent will interview those vendors who respond to the RFP that the purchasing agent believes are able to provide the services sought and will select the vendor from those interviewed. The purchasing agent may seek input from other administrators or Board members in making the selection.
- B. For all other purchases of services, the purchasing agent may select the vendor s/he believes is the most appropriate vendor who provides the services sought.

The purchasing agent is authorized to make emergency purchases, without prior approval, of these services needed to keep the schools in operation.

Such purchases shall be brought to the Board for approval at the next regular meeting. Board approval shall take the form of a motion or a bid award.

Materiality & Capital Assets

Each asset with a value of \$5,000 or over, with (1) a life of more than one year; or (2) improvement expenditures that extend the life of the asset, are capital assets and should be reflected in a complete detailed listing of all capital assets owned which reflects their acquisition value. State Board of Accounts Capital Asset Ledger (Form 369) should be used for this purpose. A complete physical inventory must be taken at least every two years. The list of capital assets should include: land, infrastructure, buildings, improvements other than buildings, equipment and construction work in progress.