



DISTRICT OFFICE

855 Jefferson • Ypsilanti, Michigan 48197
Phone (734) 794-0218 • Fax (734) 794-0216 • <http://wsc-academy.org>

PURCHASING POLICY

The WSC Academy Board adheres to the following procedures when making purchasing decisions.

1. When the purchase of, and contract for, single items of supplies, materials, or equipment is in excess of \$5,000 WSC Academy shall, whenever possible, require three (3) competitive price quotations.
2. Purchases that are in excess of the dollar amount permitted by State statute \$23,126 shall, whenever possible, have at least three (3) competitive bids for substantiation of the purchases and shall require the approval of the Academy Board prior to approval to purchase.
3. Bids shall be sealed and shall be opened by the Board Chairperson in the presence of at least one other WSC Academy Board member. All purchase orders or contracts should be awarded to the lowest responsible bidder; however, consideration may be given to:
 - a. The quality of the item(s) to be supplied,
 - b. Its conformity with specifications, suitability to the requirements of WSC Academy in carrying out grant activities,
 - c. Local vendors,
 - d. Delivery terms, and/or
 - e. Past performance of the vendor.

The WSC Academy Board reserves the right to reject any and all bids. The Board should be advised, for prior approval, of all purchases of equipment, materials, and services when the purchase was not contemplated during the budgeting process.

The Board may acquire office equipment as defined in law by lease, by installment payments, by entering into lease-purchase agreements, or by lease with an option to purchase, provided the contract sets forth the terms of such a purchase. However, Federal grant funds cannot be utilized for lease agreements of any type, nor can Federal funds be used for maintenance contracts.

Purchase Orders

All items identified for purchase with a price exceeding \$500 shall be purchased with a pre-approved purchase order (PO). All items required an approved sign-off. The requester shall create a PO in accordance with the approved PO format. All known details of the anticipated purchase must be included in the PO including shipping, handling, and taxes. The Accounting Manager will match the request against the management plan and the budget to validate compliance. In the event a PO is submitted for a single purchase of more than \$10,000, approval from the WSC Academy Board will be required. Once

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the Accounting Manager is satisfied with the detail provided and the compliance with the approved management plan and budget he/she will acquire the appropriate signature on the PO and turn it into purchasing which will then order the requested item(s). The PO will then be placed in the outstanding PO file until the item(s) are delivered.

Once the merchandise is delivered, the purchase order will be compared to the packing slip, sales receipt, and/or bill of lading to ensure all merchandise ordered was received. The PO and supporting documentation is placed in the completed PO file. If any items are on back order, the requester shall make a copy of the purchase order to place with the bill of lading. The original PO shall be placed into the outstanding PO file until the outstanding items are delivered. Once the invoice is received, it is matched to the PO, packing slip and other supporting documentation in the completed PO file and entered into the accounting system for payment processing.

To the extent possible, the merchandise should be appropriately marked before the merchandise is delivered to the person who made the request. A property inventory shall be maintained and updated by the Accounting Department.

After-the-fact PO requests shall not be entertained. A pre-approved PO will expire if not used within 15 calendar days of the Controller's approval.

1. Supplies and Materials [5000] – Includes the purchase of tangible and consumable supplies, materials and equipment.

a. Consumable Supplies and Equipment Repairs

- i. Includes the cost of office supplies, printer paper and replacement cartridges, and all small items of non-expendable property, the cost of which is less than \$150.00 per unit. Unless otherwise specified by a written contract, the Chief Administrative Officer shall be responsible for approving the acquisition of consumable supplies.
- ii. Postage, printing and binding, visual aids, books and pamphlets, etc. may be purchased in accordance with the management plan and the budget. Unless otherwise specified by a written contract, the Chief Administrative Officer shall be responsible for approving the acquisition of postage and printing items.

b. Tangible Equipment

- i. Includes all types of equipment, which may be purchased on behalf or at the direction of WSC Academy. Equipment purchases will be limited to those items specified in the management plan and the budget.
- ii. Includes computer software necessary to meet the planning requirements of WSC Academy as necessary and described in the management plan and budget.