

PURCHASING

I. PURPOSE

The purpose of this policy is to provide clear guidance on purchasing and procurement of necessary supplies, equipment and services.

II. GENERAL STATEMENT OF POLICY

District purchases must be made in accordance with State and Federal laws for a public purpose, directly related to the mission of Cambridge-Isanti Schools, and within the framework of the School Board adopted budgets. The Superintendent and Director of Finance and Operations are authorized to contract for goods and services contained within the Board approved budget and in accordance with State and Federal law. Specific board authorization is necessary for transactions which meet bid law criteria.

III. PURCHASING PROCESS

Purchases will be made with a Voucher or district-issued Procurement Card (or PCard). Since the District is tax-exempt, these purchases are made using the District's tax identification number or tax exempt status. If either of these options are not available and an employee has been authorized by their Building or Program Administrator to make a purchase using their own personal funds, the employee may submit for reimbursement for these purchases.

- A. Vouchers must be approved by Building or Program Administrator and the Director of Finance and Operations or designee.
 - 1. Purchases of items of \$25,000 or more must have appropriate documentation regarding bid or quote requirements.
- B. If the vendor accepts MasterCard, the PCard is recommended to be used. See the Procurement Card Procedures for additional information.
 - 1. PCard purchases should be primarily limited to purchases of less than \$3,000. Purchases over that amount may be made only with documented prior approval by Building or Program Administrator or the Director of Finance and Operations.
 - 2. Purchases of items of \$25,000 or more must have appropriate documentation regarding bid or quote requirements.
- C. Reimbursements can be made to employees who have been authorized to purchase items for the district using their own personal funds. See the Expense

Reimbursement Procedures and Expense Reimbursement Form for additional information.

1. Items purchased are reimbursable at actual costs. Sales tax paid by an employee will only be reimbursed if the tax would have been imposed had the purchase been made by the School District directly.

Source: Cambridge-Isanti Schools

Legal References: Minn. Stat. 123B.52 (Contracts)
Minn. Stat. 471.345 (Uniform Municipal Contracting Law)

Cross References: Policy 412 (Expense Reimbursement)

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