EXPENDITURES AND PURCHASES

The Governing Board recognizes its fiduciary responsibility to oversee the prudent expenditure of district funds. In order to best serve district interests, the Superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the district receives maximum value for items purchased. He/she shall ensure that records of expenditures and purchases are maintained in accordance with law.

Expending Authority

The Superintendent or designee may purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111, beyond which a competitive bidding process is required. The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

The Board shall review all transactions entered into by the Superintendent or designee on behalf of the Board every 60 days. (Education Code 17605)

The Superintendent or designee may authorize an expenditure which exceeds the budget classification allowance against which the expenditure is the proper charge only if an amount sufficient to cover the purchase is available in the budget for transfer by the Board.

District funds shall not be expended for the purchase of alcoholic beverages. (Education Code 32435)

Purchasing Procedures

Insofar as possible, goods and services purchased shall meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practices. Maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price. When price, fitness, and quality are equal, recycled products shall be preferred when procuring materials for use in district schools and buildings.

All purchases shall be made by formal contract or purchase order or shall be accompanied by a receipt. In order to eliminate the processing of numerous small purchase orders, the Superintendent or designee may create a "blanket" or "open" purchase order system for the purchase of minor items as needed from a vendor. He/she shall ensure that the "open" purchase order system details a maximum purchase amount, the types of items that can be purchased under this order, the individuals authorized to approve purchases, and the expiration date of the "open" order.

State References	Description
Ed. Code 17604	Delegation of powers to agents
Ed. Code 17605	Delegation of authority to purchase supplies and equipment
Ed. Code 32370-32376	Recycling paper
Ed. Code 32435	Prohibited use of public funds; alcoholic beverages
Ed. Code 35010	Control of district; prescription and enforcement of rules
Ed. Code 35035	Powers and duties of the superintendent; transfer authority
Ed. Code 35160	Authority of governing boards
Ed. Code 35250	Duty to keep certain records and reports
Ed. Code 38083	Purchase of perishable foodstuffs and seasonal commodities
Ed. Code 41010	California School Accounting Manual
Ed. Code 41014	Requirement of budgetary accounting
Gov. Code 4330-4334	California made materials
Pub. Cont. Code 20111	Contracts over $50,000; contracts for construction; award to lowest responsible bidder
Pub. Cont. Code 3410	U.S. produce and processed foods