

**Business and Noninstructional Operations**

The Board of Trustees 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 of Trustees shall not recognize obligations incurred contrary to board policy and administrative regulations.

To process District purchase orders as efficiently as possible while still permitting the Board of Trustees to have an opportunity to review and approve as much as possible, the Business Services Division will prepare a report of purchase orders to be ratified at each meeting of the Board of Trustees. (Education Code 17605)

The superintendent or designee may authorize an expenditure, which exceeds the budget classification allowance against which the expenditure is charged, if the charged amount is available in the budget for transfer by the Board of Trustees.

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 and 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.

## Legal Reference:

## EDUCATION CODE

17604 Delegation of powers to agents; approval or ratification of contracts by governing board  
17605 Delegation of authority to purchase supplies and equipment  
32370-32376 Recycling paper  
32435 Prohibited use of public funds, alcoholic beverages  
35010 Control of district; prescription and enforcement of rules  
35035 Powers and duties of superintendent  
35160 Authority of governing boards  
35250 Duty to keep certain records and reports  
38083 Purchase of perishable foodstuffs and seasonal commodities  
41010 Accounting system  
41014 Requirement of budgetary accounting

## GOVERNMENT CODE

4330-4334 California made materials

## PUBLIC CONTRACT CODE

3410 U.S. produce and processed foods  
20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

## Management Resources:

## WEB SITES

CSBA, Financial Services: <http://www.csba.org/fs>

California Association of School Business Officials: <http://www.casbo.org>

California Department of Education: <http://www.cde.ca.gov>

## Board of Trustees

Approved: February 7, 2019

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