

LODI UNIFIED SCHOOL DISTRICT

Policy 3300

Business and Non-Instructional Operations

Expenditures and Purchases

The Board of Education 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, 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 shall be reviewed by the Board every 60 days.

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 of Education.

No district funds shall be expended for the purchase of alcoholic beverages.

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.

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.

- (cf. 3000 – Concepts and Roles)
- (cf. 3100 – Budget)
- (cf. 3350 – Travel Expenses)
- (cf. 3400 – Management of District Assets/Accounts)
- (cf. 3460 – Financial Reports and Accountability)
- (cf. 9270 –Conflict of Interest)
- (cf. 3311 – Bids)
- (cf. 3312 – Contracts)
- (cf. 3110 – Transfer of Funds)
- (cf. 3314.2 – Revolving Funds)
- (cf. 3440 – Inventories)
- (cf. 3511.1 – Integrated Waste Management)

Legal References: 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:

CSBA Publications

Maximizing School Board Governance: Fiscal Accountability, 2006

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>

Policy

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