

# LODI UNIFIED SCHOOL DISTRICT

## REVISION

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~~ **They** 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.

**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~~ **They** 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; **transfer authority**

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 District and County Office of Education Legal Services:**

Policy 3300

Page 3

<https://legalservices.csba.org/>

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

adopted: 05/20/97

revised: 01/22/02

revised: 09/05/06

revised: 05/01/07