

Santa Barbara Unified School District

Board Policy

BP 3300

Business and Non-Instructional Operations

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.

(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)

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.

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

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.

(cf. 3110 - Transfer of Funds)

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.

(cf. 3314.2 - Revolving Funds)

(cf. 3440 - Inventories)

(cf. 3511.1 - Integrated Waste Management)

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.

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:

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>

SANTA BARBARA UNIFIED SCHOOL DISTRICT
Santa Barbara, California June 17, 2008