

# **San Dieguito Union High School District**

## **Expenditures and Purchases**

BP 3300

### **Business and Noninstructional Operations**

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 San Dieguito Union High School District and San Dieguito Union High School Districts.

The Board shall review all transactions entered into by the Superintendent or designee on behalf of 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.

District funds shall not 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 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>

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