

BOARD POLICY

Placentia-Yorba Linda Unified School District

Business & Non-Instructional Operations

3324 - BP

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.

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. 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 an "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.

Perishable foodstuffs and seasonal commodities needed in the operation of the cafeterias may be purchased through bid or on the open market. All procurement transactions will be conducted in a manner providing full and open competition consistent with the standards of the Code of Federal Regulations, Title 7 3016.36.

LEGAL REFERENCE:

<u>Education Code</u>	Section 17604	Delegation of powers to agents; approval or ratification of contracts by governing board
	Section 17605	Delegation of authority to purchase supplies and equipment
	Section 32435	Prohibited use of public funds, alcoholic beverages
<u>Public Contract Code</u>	Section 20111	Contracts over \$50,000, contracts for construction; award to lowest responsible bidder

Policy adopted: 02/19/68
Policy revised: 12/14/10
Policy revised: 01/13/15