

EXPENDITURES/EXPENDING AUTHORITY

The Governing Board shall establish and maintain an adequate reserve. The district's annual expenditures shall not exceed its annual income.

(cf. 3100 - Budget)

The Superintendent or designee may purchase supplies, materials and equipment in accordance with Board policy and administrative regulations. Such purchases shall not exceed the limits imposed by law. (Education Code 39657)

(cf. 3310 - Purchasing Procedures)

(cf. 3311 - Soliciting Prices (Bids and Quotations))

(cf. 3312 - Contracts)

The Superintendent or designee shall not authorize any proposed expenditure which exceeds the major budget classification allowance against which the expenditure is the proper charge unless he/she obtains Board approval. Such approval may be granted if an amount sufficient to cover the purchase is available in the budget for transfer by the Board.

(cf. 3110 - Transfer of Funds between Categories)

The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

Legal Reference:

EDUCATION CODE

17604 Delegation of powers to agents; liability of agents

17605 Delegation of authority to purchase supplies and equipment

32435 Prohibited use of public funds

35010 Control of district; prescription and enforcement of rules

35035 Powers and duties of superintendent

35272 Educational and athletic materials

38083 Purchase of perishable foodstuffs and seasonal commodities

41010 Accounting system

41014 Requirement of budgetary accounting

PUBLIC CONTRACT CODE

20111 Contracts over \$52,900; contracts for construction, award to lowest responsible bidder.

EXPENDITURES/EXPENDING AUTHORITY

1. In preparation of the expenditure budget, the amount shall be limited to the beginning balance plus the current year's revenue limit per ADA multiplied by the estimated ADA for the year, plus certain federal and state categorical aid, and local income outside the revenue limit computation.
2. Preparation of the expenditure budget shall be made in detail by individual sub accounts as provided by the California School Accounting Manual and the accounting system of the district. Budgeted amounts shall reflect actual anticipated expenditures based on past experience and the best information available. Reasonable allowances may be included for such items as overtime for employees.
3. Expenditures during any fiscal year may not exceed the beginning balance of funds for the year, plus the income for that year. All purchases and projected expenditures shall be on a cash basis except for those specifically authorized by the Board; such as, lease-purchase agreements for school buses, relocatable buildings, etc., that may extend over a period of years.