

Purchasing

All items purchased with school district funds must have a properly signed purchase order before items are ordered. The superintendent and the business manager shall develop procedures that address purchasing. Included in the regulations will be the following guidelines:

Control of Purchase Orders

All purchase orders must be signed and approved by the superintendent, principal(s), or supervisors as deemed appropriate by the superintendent before purchases are made.

Control of Service Contracts

All service contracts must be approved by the superintendent or a principal as deemed appropriate by the superintendent before work commences.

Control of Open Purchase Orders

All open purchase orders must be approved and audited by the business manager.

Control of Petty Cash Funds

All revolving petty cash funds must be approved and audited by the business manager. Expenditures against these funds must be itemized and documented with receipts and charged to the applicable budget.

The board expects the business manager and superintendent to exercise leadership in the above controls that ensures careful and full documentation of all expenditures.

Adopted: May 9, 1996
Reviewed: July 13, 2004
Revised: August 19, 2004