

# ADMINISTRATIVE REGULATION

No. 614 (b)

## Board of Trustees Douglas County School District

## FINANCES

### SUBMITTAL OF VOUCHER FOR BOARD APPROVAL

It shall be the responsibility of accounts payable, under direction of the chief financial officer, to process payment for all authorized invoices [refer to Administrative Regulation 614(a) for definition of authorized invoice]. Authorized invoices must be received at least ten (10) business days in advance of the next regularly scheduled board meeting. Authorized invoices shall be fully itemized in the form of cumulative vouchers. The Board of Trustees shall receive the voucher(s) in advance of the next regularly scheduled meeting. Exceptions are noted in Board Policy No. 614.

Each voucher requires signatures of approving board members. After voucher approval by the Board of Trustees, payments shall be made to vendors in the form of warrants. All warrants require digital signatures of chief financial officer and superintendent through the electronic accounting system. All warrants equal to or greater than \$10,000.00 shall require original signatures by any two of the following district officials (in order of preference as available): chief financial officer, superintendent, and Area Directors 1-4.

It shall be the responsibility of the budget manager, under direction of the chief financial officer, to ensure that funds are available to cover all warrants. Additionally, it shall be the responsibility of accounts payable, under direction of the chief financial officer, to cancel the encumbrance placed against the appropriate budget, to post payment, and to release warrants to vendors.

[See Policy related to this Administrative Regulation](#)

Date Adopted: 03/31/2014  
Revised: 04/18/2016