

Bills or invoices for payment of goods or services will be submitted to the district office, together with supporting purchase orders and other documentation. Verified bills and invoices will be processed for payment by attaching information related to the budget account. All bills and invoices will be reviewed by the superintendent or other appropriate administrative personnel and a recommendation will be made to the board regarding payment. Final payment determination will be made by the board. Checks or warrants for the approved bills and invoices will be drawn by the superintendent or designee. All bills will be accepted, certified for payment, and paid within sixty (60) calendar days of receipt, unless a contract specifies another payment arrangement.

The district business office, in coordination with the superintendent or other designee, may develop internal procedures and forms relating requisition, purchase and payment of claims.

### **PURCHASE ORDERS**

The purchase of materials and supplies used by the district and charged against district funds will be authorized through a system of purchase orders or requisitions signed by authorized personnel. Cash purchases are not authorized with the exception of individual purchases of supplies and materials (e.g., postage, delivery charges, etc.) not exceeding \$50, which may be made with authorized petty cash funds.

### **SIGNATURES**

All checks issued on a school district account must be signed by two (2) authorized individuals designated by the board. Each building secretary is appointed assistant treasurer to the district treasurer. Each building principal is designated as a secondary signer of activity accounts.

### **DISBURSEMENTS**

No disbursement will be approved unless sufficient funds are available in the appropriate account. Payments must be made to a specific person, company, or organization. No checks will be made payable to "cash."

District checks will not be pre-signed. All disbursements must be documented by original invoices, sales slips, or register tapes with explanations provided.

District checks may be issued to students or employees to reimburse them for personal funds disbursed for school purposes provided that prior approval of the expenditure was received from the superintendent or designee, and proper supporting documentation is submitted.

### **ADVANCE PAYMENTS**

Advance payments for goods and services may be authorized at the discretion of the superintendent. A written request for an advance stating the amount needed and the purpose of the advance must be submitted. When the activity is complete, the sponsor must submit a report of all expenditures with the appropriate receipts and sales slips. Any unused funds will be returned immediately.



**LEGAL REFERENCE:**

Idaho Code Sections

33-506(1) – Organization and Government of Board of Trustees

33-509A – Assistant Treasurers

33-701 – Fiscal Year – Payment and Accounting of Funds

67-2302 – Prompt Payment for Goods and Services

**ADOPTED: February 15, 2005**

**AMENDED: November 13, 2023**