

# Series 700 – Business Procedures

Policy Title: **Payment for Goods and Services**

Policy Code No. **705.3**

The Board of Directors shall cause to have warrants issued for all just claims against the school district upon audit and allowance by the Board of Directors. The secretary of the Board is authorized to issue warrants prior to the audit and allowance by the Board of Directors upon a just claim for payment of freight, postage, utilities, and rents, and to make payment of salaries pursuant to the terms of written contracts entered into by the Board of Directors. All claims for which warrants have been issued prior to audit and allowance by the Board of Directors as provided herein shall be passed upon by the Board of Directors at the first regular meeting thereafter and shall be entered on record in the regular minutes of the secretary. If necessary a special meeting may be called to approve bills to be paid.

The board authorizes the issuance payment of claims against the school district for goods and services. The board will allow the payment after the goods and services have been received and accepted in compliance with board policy.

*[The board authorizes the board secretary, upon approval of the superintendent, to issue payment for verified bills, for reasonable and necessary expenses, when the board is not in session. The board secretary will examine the claims and verify bills. The board will approve the bills at its next regular meeting.] or [The board will approve payment for the bills at the board's regular board meeting.]*

The secretary will determine to the secretary's satisfaction that the claims presented to the board are in order and are legitimate expenses of the school district. It is the responsibility of the secretary to bring claims to the board.

The board president and board secretary may sign warrants by use of a signature plate or rubber stamp. If the board president is unavailable to personally sign warrants, the vice president may sign warrants on behalf of the president.

It is the responsibility of the superintendent to develop the administrative regulations regarding this policy.

***NOTE: The board may delegate payment of verified bills to the board secretary who can then pay upon approval of the superintendent. Should the board delegate this responsibility, the board must still approve the payment at the board's next regular board meeting. Or, the board can maintain the responsibility for reviewing the bills before payment.***

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Legal Ref.: Love v. City of Des Moines, 210 Iowa 90, 230 N.W. 373 (1930).

Iowa Code §§ 279.8, .29, .30, .36, 291.12, 721.2 (5) (2013).

281 I.A.C. 12.3 (1).

1936 Op. Att’y Gen. 375.

1972 Op. Att’y Gen. 130, 180, 392, 456, 651.

1976 Op. Att’y Gen. 69.

1980 Op. Att’y Gen. 102, 160, 720.

1989 Op. Att’y Gen. 47.

Cross Ref.: 705 Expenditures