

OPERATIONAL SERVICES

PAYMENTS AND EXPENDITURES - PAYMENT PROCEDURES

All bills for goods, services, salaries, expenses or other items must be approved by the Board of Education in advance of payment except when paid for from Revolving Funds for school cafeterias, lunch rooms, athletics, petty cash or similar purposes, provided such funds are in the custody of an employee who is properly bonded and who is responsible to the Board and the Treasurer. Payments from these funds shall be included in the listing of bills presented to the School Board.

The Treasurer shall prepare a list of all due and payable bills, indicating vendor name and amount, and shall present it in advance of the School Board's monthly meetings. These bills shall be reviewed by the School Board, after which they may be approved for payment by School Board order. Approval of all bills shall be given by a roll call vote and the votes shall be recorded in the minutes. The Treasurer shall pay the bills after receiving School Board approval.

The Board shall submit to the Treasurer a certified copy of those portions of the Board minutes, signed by the President and Secretary, or a majority of the Board, showing all bills approved for payment by the Board, and showing to whom, and for what purpose each payment is to be made by the Treasurer, and to what budgetary item each payment shall be debited, and such certified copy shall serve as full authority to the Treasurer to make the payments as thus approved.

In the alternative, the Board may use a voucher system whereby vouchers are prepared and bill payments are ratified by the Board at the next regular Board meeting.

The Treasurer is authorized to pay Social Security taxes and wages without further School Board approval. These disbursements shall be included in the listing of bills presented to the School Board.

LEGAL REF.: Illinois School Code, Sec. 8-16, 10-7, and 10-20.19. (105 ILCS 5/8-16, 5/10-7, and 5/10-20.19).

Adopted: March 10, 1983
Revised: October 10, 1985
Revised: April 23, 1992
Revised: June 10, 1999