

Payment for Goods and Services

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

Claims for payment of freight, drayage, express, postage, printing, water, lights, telephone, rents, and payment of salaries pursuant to the terms of a written contract may be paid by the board secretary prior to formal audit and approval by the School Board. The secretary, upon approval of the School Board president, may issue warrants for approved registrations, claims offering a discount for early payment, approved travel expenses, approved goods and services delivered C.O.D. and other verified bills filed with the secretary when the School Board is not in session prior to payment of these claims and prior to audit and approval by the School Board. The board secretary will examine the claims and verify bills.

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

The School Board president and board secretary may sign warrants by use of a signature plate or rubber stamp. If the School 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.

Legal Reference: Iowa Constitution, Art. III § 31.
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) (2001).
 281 I.A.C. 12.3(1).
 1980 Op. Att'y Gen. 102, 160, 720.
 1976 Op. Att'y Gen. 69.
 1972 Op. Att'y Gen. 130, 180, 392, 456, 651.
 1936 Op. Att'y Gen. 375.

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