

## PURCHASING/PAYMENT PROCEDURES

All purchases shall be authorized by the administrator or supervisor in charge, approved by the Director of Business and certified by the Treasurer.

1. Expenditures shall be made against appropriations adopted by the Board.
2. No expenditures of money shall be made without a proper approved purchase order drawn against an appropriate fund.
3. There shall be no contracts or any orders given involving the expenditure of money unless there is attached thereto, a Certificate of the Treasurer, that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund, free from any previous encumbrances.

Payment is authorized against invoices and supporting documents verifying receipt, supported by approved purchase orders or in accordance with salaries and salary schedules approved by the Board.

Staff members needing to purchase items under \$100.00 may be reimbursed through the District Petty Cash Fund, provided purchases meet the qualifications and requirements established by that fund. These purchases must have prior approval of the Treasurer's office. All receipts must be submitted prior to reimbursement.

All other purchases shall be in accordance with Chapter 5705 of the Ohio Revised Code as related to school districts. The Board will receive a list of all vendors with the amount paid the previous month.

Prior to July 1, 2018, the District followed requirements outlined in previous OMB guidance. Effective July 1, 2018 all purchases for property and services made using federal funds are conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

[Adoption date: August 14, 2001]  
[Re-adoption date: May 11, 2015]  
[Re-adoption date: July 5, 2017]  
[Re-adoption date: February 11, 2019]

LEGAL REFS.: ORC 3313.46  
3327.08  
5705.41; 5705.412; 5705.44  
2 C.F.R. Part 200

CROSS REF.: DECA, Administration of Federal Grant Funds  
DJ, Purchasing  
DJB, Petty Cash Accounts  
DJC, Bidding Requirements