

PURCHASE ORDERS - LEASES

Requests for supplies, equipment, and services shall be made by school district personnel to their immediate supervisor.

Purchases under \$250 may be processed on a building-level purchase order. The building principal must approve the purchase and assign a purchase order number prior to a purchase being made. Building-level purchase orders shall then be submitted to the director of business affairs.

Purchases of \$250 or more shall be approved by the director of business affairs prior to ordering supplies, equipment and services. The director of business affairs shall be responsible for issuing purchase order numbers and processing these requests. Only those purchases approved by the director of business affairs prior to ordering shall be processed by the school district.

Employees may be reimbursed by petty cash for purchases up to \$25. Employees may be reimbursed by check for purchases up to \$50 (less sales tax), provided administrator approval was obtained prior to the purchase.

The director of business affairs or designee shall have the authority to execute leases for lease purchases which have been approved by the board.

Legal Reference: Iowa Code §279.8 (2011).

Cross Reference: 401.16 Credit Cards/Purchasing Cards
401.16R1 Administrative Regulations - Credit Cards/Purchasing Cards
401.16E1 Purchasing Card Program
705.1 Purchasing - Bidding
705.4 Receiving Goods and Services
705.7 Petty Cash

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