

AUTHORIZED SIGNATURES

The authorization of checks shall be considered in two categories: payroll and disbursement checks, and manual or advance payment account checks. For the purposes of clarity, each category will be outlined separately.

Payroll and Disbursement Checks

The business manager shall sign all payroll checks and disbursement checks for payment of verified vouchers approved for payment by the board. Every check will be countersigned by the president of the board or, in the president's absence, by any other board member so designated by the board. All checks will specify the person, firm or corporation to whom paid.

Advance Payment Account/Manual Checks

The board authorizes an advance payment account for incidentals or claims requiring immediate payment, not to exceed \$1,000.00 per individual check. The balance of the advance payment account shall be maintained at \$5,000.00.

A detailed account of the expenditures with verified vouchers, itemized and supported by receipted bills or other information as general evidence of payment, shall be retained for audit. All expenditures shall be listed with other bills in the regular school board proceedings.

The business manager shall designate authorized signers for the advance payment account or for claims requiring immediate payment.

All checks will specify the person, firm or corporation to whom paid.

Policy Adopted:	June 24, 1993
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