

## **Operational Services**

### **Payment Procedures**

**Summary:** The Board of Education shall review a list of bills that are due and payable. The Superintendent or designee shall pay bills after receiving Board approval. The Superintendent or designee shall pay recurring bills without further Board approval.

The Superintendent or designee shall prepare a list of all due and payable bills, indicating vendor name and amount, and shall present it to the Board of Education in advance of the Board's regular monthly governing meeting. These bills are reviewed by the Board of Education, after which they may be approved for payment by Board order. Approval of all bills shall be given by a roll call vote and the votes shall be recorded in the minutes. The Superintendent or designee shall pay the bills after receiving a Board order or pertinent portions of the Board minutes, even if the minutes are unapproved, provided the order or minutes are signed by the Board President and Secretary, or a majority of the Board.

The Superintendent or designee is authorized without further Board approval, to pay Social Security taxes, wages, pension contributions, utility bills, and other recurring bills. These disbursements shall be included in the listing of bills presented to the Board.

The Board authorizes the Superintendent or designee to establish revolving funds and a petty cash fund system for school cafeterias, lunchrooms, athletics, or similar purposes, provided such funds are maintained in accordance with Board policy 4:80, *Accounting and Audits*, and remain in the custody of an employee who is properly bonded according to State law.

LEGAL REF.: 105 ILCS 5/8-16, 5/10-7, and 5/10-20.19.  
23 Ill. Admin.Code §100.70

CROSS REF.: 4:55 (Use of Credit and Procurement Cards), 4:60 (Purchases and Contracts), 4:80  
(Accounting and Audits)

ADOPTED: July 25, 2007

REVISED: December 16, 2014  
May 28, 2020