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## **Operational Services**

### **Payment Procedures**

The Treasurer shall prepare a list of all due and payable bills, indicating vendor name and amount, and shall present it to the School Board in advance of the Board's regular meeting(s). These bills shall be reviewed by the School Board (or designated Board of Education committee), after which they may be approved for payment by School Board order. Approval of all bills shall be given by a roll call vote and the votes shall be recorded in the minutes. The Treasurer shall pay the bills after receiving a School 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 Treasurer is authorized to pay payroll taxes, payroll withholdings, wages and other Board of Education budgeted and approved expenses to avoid late payments fee (e.g. utilities, registrations, insurance premiums, etc.) without further School Board approval.

Revolving funds for school cafeterias, athletics, petty cash, or similar purposes may be used, provided such funds are in the custody of an employee who is properly bonded according to State law and who is responsible to the Superintendent and the Board. Payments from these funds shall be included in the listing of bills presented to the School Board.

LEGAL REF.: 105 ILCS 5/8-16, 5/10-7, and 5/10-20.19.

Reviewed: February 28, 2005

Adopted: March 21, 2005

Revisions Adopted: April 16, 2007