

EXPENDITURES AND FINANCIAL RECORDS

General expenditures shall be authorized on approved purchase or work order forms. Copies of these forms will be filed by the administration pending delivery and payment. Complete records shall be kept on all appropriations and expenditures on forms approved by the board. Such forms shall be mandatory for payment of \$2,000.00 or more to an architect, contractor, engineer, or supplier of materials, unless work, services, or materials are needed on a continual basis. If contractual basis is ongoing, a signed and notarized affidavit may be applied to all work, services, or materials completed or supplied under the terms of the contract. (See CHA-E.)

Claims shall be only for services rendered for materials, supplies, equipment, and such already delivered and shall be so acknowledged by the superintendent. All claims must be approved for payment by the board of education. All salary claims or payrolls of regular employees shall be considered approved if in accordance with contracts as made by the board with employees when employed and the clerk shall be authorized to draw warrants for same at proper intervals. Provided, emergency employees may be hired temporarily until the next board meeting. Payroll records shall be maintained in accordance with state statutes.

Items purchased from activity funds will be approved by the activity fund custodians and comply with state statutes.

All school funds, general or activity, shall be administered in compliance with state regulations. Transfer of funds, etc., should be documented and brought to the board's attention.

Tickets should be signed and labeled for proper payment by the respective staff member. The superintendent shall administer this with the help of the building administrator and office staff.

REFERENCE: 62 O.S. §310.9
70 O.S. §5-129
74 O.S. §3109