

# POLICY

1986  
Approved 12/06/06

5300

Business Operations

## **SUBJECT: EXPENDITURES OF SCHOOL DISTRICT FUNDS**

The Board of Education authorizes the Superintendent to commit school funds as appropriated by approved operational and capital budgets, and by the adoption of special resolutions. He will make expenditures in accordance with applicable law and in a manner that will achieve the maximum benefit from each dollar expended.

All claims shall be audited in accordance to the board policy on claims auditing.

Complete records of all expenditures shall be maintained for future analysis and reporting.