

1 **3051**

2 **Payment for Goods and Services**

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4 At a regularly scheduled meeting of the Board of Education, the administration shall  
5 present a list of bills for which payment is due or for which payment has been made, for  
6 the approval and/or ratification of the Board of Education.  
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8 Payment of bills shall be made via electronic or manual voucher forms. The voucher  
9 form shall provide for the authentication and certification by the auditing committee that  
10 the materials have been furnished, services rendered or labor performed as described  
11 as an indication that the payment is just, due, and an obligation of the District.

12 Payments shall be approved by a recorded vote of the majority of the Board.  
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14 The Board authorizes the administration or his or her designee to make advance  
15 payment of bills for goods and services through the voucher process in the following  
16 circumstances:

- 17 1. The payment for a regular bill so designated by prior board action,  
18 2. A delay in payment would cause the bill to become past due,  
19 3. A delay in payment would result in a penalty or late fee or an interest charge on  
20 the unpaid balance.  
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22 PROVIDED that the advance payment for goods or services to a single vendor is not  
23 in excess of \$25,000 other than to the following vendors: Internal Revenue Service,  
24 Nebraska State Revenue Office, Nebraska Public Employees Retirement System, Blue  
25 Cross Blue Shield, shall not be made unless previously authorized by the Board through  
26 a bid award or by action of the Board at a preceding Board meeting. The Board shall  
27 review and approve all such advance payments at its next regularly scheduled public  
28 meeting.  
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31 Adopted on: November 12, 2013

32 Revised on: \_\_\_\_\_

33 Reviewed on: November 12, 2013; March 10, 2015; January 8, 2019