

## **Purchase of Goods and Services**

It shall be the policy of the district to purchase and recommend the purchase of products and services from within the school district community provided that such products and services are available and competitive in quality and in price.

The spending plan that is developed from the Certified Budget shall be considered the authority for all expenditures which are made during the fiscal year. The principal concern of the board shall be that the overall expenditure for any fiscal period shall not exceed the budgeted amount for any one fund. Categorical breakdowns within funds shall be used primarily for accounting control for the current fiscal year and for developing future spending planning.

Final authority for approval of all purchases made in the name of the district rests with the superintendent or designee except those authorized by direct action of the board.

Competitive bids in accordance with the laws of the State of Iowa must be used whenever the nature or amount of the purchase justifies taking of bids.

Approved: January 18, 1999

Revised: September 29, 2015