## **PURCHASING AUTHORITY**

The Board of Education annually adopts the line item budget that sets the maximum allowable spending authority and broadly defines spending categories for the District. The adopted budget shall be the guide for the Superintendent to follow in making the necessary purchases. Purchasing of supplies, materials, and contractual work shall be done in conformance with applicable state and federal laws and regulations and the policies of the Board of Education.

The Superintendent or his/her designee shall supervise District purchases and be authorized to issue purchase orders not to exceed budget limitations.

Legal Ref.:	lowa Code §§ 18.6; 23A; 72.3; 73; 73A; 285.10(3), .10(7); 301. 261 I.A.C. 54. 281 I.A.C. 43.25. 481 I.A.C. 25.
Cross Ref.:	701.4 Budget Planning 703.4 Purchasing
ADOPTED:	11/12/90 7/12/93 11/13/95
Reviewed:	10/95, 5/5/00, 1/8/04, 6/4/09, 3/7/19
POLICY	
	WATERLOO COMMUNITY SCHOOLS