

Purchasing Guidelines

Lake County School District employees shall observe the following guidelines when making purchases using district funds, including funds from grants or activity accounts:

Expenditure Authorization

Expenditures from any district fund must be approved/authorized in accordance with all district policies and require the following approvals (which may be electronic or hard copy):

1. **Purchases up to \$1,000:** the appropriate budget owner (principal, director, program manager or designee) must approve the purchase. The Accounting Manager may also approve.
2. **Purchases up to \$1,000 but below \$10,000:** the appropriate budget owner (principal, director, program manager or designee) and the Chief Financial Officer must approve the purchase.
3. **Purchases greater than \$10,000:** the appropriate budget owner (principal, director, program manager or designee), the Chief Financial Officer and the Superintendent must approve the purchase. For purchases other than for professional services, the bidding procedure must also be followed.

Purchasing Mechanisms

Purchases of materials, supplies, equipment and/or services may be made as follows:

1. **Purchases up to \$500:** The use of a district credit card is the preferred method. If the district credit card cannot be used, goods and services may be purchased with a purchase order.
2. **Purchases greater than \$500:** A purchase order must be used. The Accounting Manager or the Chief Financial Officer may give permission for the use of a district credit card for purchases over \$500.

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