

# SHALER AREA SCHOOL DISTRICT

POLICY 612

SECTION: FINANCES  
TITLE: PURCHASES NOT BUDGETED  
ADOPTED: June 18, 1998  
REVISED:

## 612. PURCHASES NOT BUDGETED

1. Purpose  
SC 609  
The laws of the State and the interests of the community require fiscal responsibility by the Board in the operation of the school district. Appropriate fiscal controls are hereby adopted to ensure that public funds are not disbursed in amounts in excess of the appropriations provided the district.
2. Authority  
SC 609, 666, 687 (d)  
When funds are not available for a proposed appropriation, a legal transfer from one class of expenditure to another may be made in the last nine months of the fiscal year by the Board if it is apparent that the necessary surplus funds do not exist in another appropriation and if the procedures specified in the School Code are followed, and it can be demonstrated that the proposed expenditure would be educationally warranted in the current fiscal year.
3. Guidelines  
In the event of emergency (which exists whenever the time required for the Board to act in accordance with regular procedures would endanger life or property or threaten the continuance of existing school classes), a purchase order up to the amount of \$5,000 may be authorized by the Superintendent. If in excess of \$5,000, an informal polling of the Board may be executed by the Superintendent to secure approval prior to formal Board action at the next regular meeting.  
  
When budgeted funds are allocated on a building basis, the total amount so budgeted may not be exceeded without prior approval as noted above.  
  
Any expenditures in excess of appropriation made in conformance with this policy shall be reported to the Board at the next meeting with a

recommendation of funds to be transferred to cover said purchases.