A. Missouri Statutes and Board of Education policies require that the District adopt a budget annually to include estimated revenues and proposed expenditures for each department. The budget shall not be increased by the District without the authorization of the Board of Education, by formal resolution, which provides the justification for such an increase.

B. The District’s administrative software system, which includes the accounting, budgeting, and purchasing systems for the District, includes features for providing information on the status of a department’s accounts on-line and standard reports to be processed periodically (at least monthly) by each department. Reports may be modified to provide information in various formats needed by each department. Departments should contact the Business Services office regarding any changes needed or assistance in working with the departmental reports.

C. The administrative software system also includes a budget checking feature. This feature checks each purchase request, as it is entered, to ensure funds are available in the account being charged.

1. If funds are available, the purchase request will be processed for on-line approval.

2. Purchase requests entered in excess of the remaining balance will not be processed and will require immediate action by the user before completion of the purchase request entry process.

   a) The computer screen will show a message indicating the purchase request exceeds the available balance. To resolve this situation, first review the data entry for any errors which may be overstating the purchase price.

   b) Next, check the account code to see if it is the correct code.

   c) If both of the above are correct, are there outstanding purchase orders which are no longer needed that should be closed to “release” a portion of the budget?

   d) If the purchase request still cannot be processed, it will be necessary to reduce the amount to $0 and request the Business Services office to close the purchase request.

3. If there are no available funds but a purchase needs to be made, it will be necessary to process a request for a budget amendment, documenting the need for the expenditure.
a) Forward the request to the appropriate Assistant Superintendent, Deputy Superintendent, or Chief Financial/Operations Officer.

b) After review by the Assistant Superintendent or Chief Financial/Operations Officer, the request can be approved or declined.

c) If approved, the amendment will be presented to the Board of Education for final review and approval.

d) If approved by the Board of Education, the amendment will be forwarded to the Business Services office by the Deputy Superintendent to amend the budget.