

**Board of Trustees
Douglas County School District**

FINANCES

PURCHASES NOT BUDGETED

The Board directs that appropriate fiscal controls be implemented to insure that public moneys are not disbursed in amounts in excess of the appropriations received by this District.

When funds are not available for a proposed appropriation, a legal transfer from one line account to another within major accounts may be made by the Board only if it is apparent that the necessary surplus funds do exist in another line account and that the proposed expenditure would be educationally warranted in the current fiscal year.

In the event of an emergency, a purchase order may be authorized by the Director of Business Services with the approval of the Board President or the Superintendent. An "emergency" shall be a set of circumstances that meets the definition of emergency set forth at NRS 332.112, and shall not include circumstances that are the result of inadequate planning or delay.

When discretionary funds are allocated on a building basis, the total amount so allocated may not be exceeded without prior approval of the Superintendent, but the amount budgeted to each line item for a building may be exceeded if a like amount is deleted from another line item of that building by the authority of the Principal.

[See Administrative Regulation related to this Policy](#)

Reference: NRS 332.112

Date Adopted: 8/12/80

Date Revised: 7/10/2018