

UNPAID WARRANTS

Generally, the board shall authorize claims to be paid only when sufficient revenue is available for such claims. The board may authorize the payment of claims for which insufficient funds are available.

When the board deems it necessary to authorize warrants without sufficient funds available, stamped warrants or anticipatory warrants may be authorized.

It shall be the responsibility of the board secretary to issue anticipatory warrants when needed.

Legal Reference: Iowa Code chs. 74; 74A (2013).  
281 I.A.C. 12.3(1).

Cross Reference: 705 Expenditures

Approved 8/9/2004 Reviewed 06/08/2020 Revised \_\_\_\_\_