

BUSINESS

Expense Accounting Operations

Berryessa Union School District shall report expenditures according to the object classification plan presented in the California School Accounting Manual. Objects of expenditure shall include all goods and/or services that may be purchased such as salaries, supplies, and equipment.

It shall be the responsibility of the Department of Business Services to establish good business practices and proper accounting procedures. Business Services shall develop a workable system that implements correct payment procedures, establishes efficient accounting controls, and adheres to federal and state mandates and county regulations.

Fiscal Services shall be responsible for closely monitoring the daily operations of the district to ensure the expenditures are those approved by the Governing Board. Fiscal Services shall keep records on all expenditures made during the fiscal year by the district and shall process these expenditures per proper accounting procedures.

Accounts Payable

The Department of Business Services shall be responsible for paying bills on time and for making every effort to take advantage of early payment discounts.

Berryessa Union School District shall seek bids from outside contractors as required by law.

Reimbursements

District employees shall be reimbursed for authorized expenses incurred necessary to the performance of their duties such as conference fees, supplies, and mileage. Mileage for approved district business shall be reimbursed at the rate per mile authorized by the Board of Trustees.

Warrant Processing

In accordance with practices in Santa Clara County, the district shall use the Santa Clara County Treasury warrants as its form of payment and shall process all commercial warrants through the Santa Clara County Office of Education.

Legal References: California Education Code Sections:
35200.5, 41000 et seq., 44032
California School Accounting Manual, 1998 edition
District Board Policies: 4045

Policy Adopted: July 12, 1984
Revised Policy Adopted: September 21, 1999