

HEBER ELEMENTARY SCHOOL DISTRICT

Board Policy No. 3006: CONTRACTS, CLAIMS AND ACCOUNTING

A. Contracts

1. The Superintendent or designee may enter into contracts on behalf of the District which shall be binding when approved or ratified by the Board.
2. The District shall not enter into any contract with a person, agency or organization if it has knowledge that such person, agency or organization discriminates on any basis prohibited by state or federal law.

B. Payment For Goods And Services

1. The Superintendent or designee may authorize payment only for those goods and services that have been approved or ratified by the Board. The Superintendent may pay invoices in excess of previously approved purchase order amounts without further Board approval when the excess amount represents sales tax, transportation charges, or charges made for the detention of shipment during loading or unloading.
2. The Board authorizes the Superintendent or designee to pay in advance for materials, supplies and services in advance in the amount of \$ 15,000.00 if a decrease in cost is possible or if the materials, supplies or services are unavailable to the District without advance payment.
3. The Superintendent or designee may authorize payment for goods and services that have been approved by the Board upon receipt of the goods and completion of the services to be provided except as provided in subparagraph 2 above.

C. Accounting Systems And Audits

1. Transfer Of Funds Between Categories

Transfers may be made from the designated fund balance or the unappropriated fund balance to any expenditure classification at any time by the governing Board on adoption of a resolution by the Board by majority vote. The resolution must also be approved by the County Superintendent of Schools and filed with the County Auditor.

2. Transfers Between Expenditure Classifications

Transfers may be made at any time between expenditure classifications by a majority vote of the Board.

3. The Board may direct that monies held in any fund or account may be temporarily

transferred from one or more of these accounts to another fund or account to be used for the payment of obligations of the District, within the limitations set by Education Code Section 42603. The transfer shall be accounted for as temporary borrowing and shall not be available for appropriation or be considered income to the borrowing fund or account.

4. The Superintendent or designee shall provide ongoing internal accounting controls and a means for the accounting of income and expenditures as outlined in the adopted budget.
5. All accounts shall be audited annually as prescribed by law. The audit examination shall be conducted in accordance with the requirements of the State Controller.
6. By April 1 of each year, the Board shall provide for an audit of all District funds, any other funds which are administered pursuant to a joint powers agreement, and attendance procedures. To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy. The Superintendent or designee shall establish a timetable for the completion and review of the audit within the deadlines established by law. The Superintendent shall file the report of the audit with the County Superintendent of Schools and the State Controller no later than December 15. The audit shall identify all expenditures by source of funds and shall contain the following:
 - a. A statement that the audit was conducted pursuant to standards and procedures established in the applicable audit guides and requirements of the state.
 - b. A summary of audit exceptions and management recommendations.

D. Financial Plans

The Superintendent or designee shall recommend financial plans in accordance with the District's goals, objectives and needs. The Superintendent shall inform the Board whenever District programs may be endangered by a lack of funds or when the continuation of District programs may result in over expenditure of District funds.

E. Contracts

The District shall be obligated in contract when the Board takes official action adopting, approving, or entering into any financial transaction, or when the Superintendent enters into any financial transaction for which such authority is delegated by Board action or Board Policy.

F. Claims For Money Or Damages

1. Claims for money or damages must be submitted on the District adopted form in accordance with Board Policy 1006.

2. The Board delegates to the Superintendent the authority to take action on any claim against the District in the total amount of \$50,000. Any agreement compromising such a claim shall be approved by the Board.

Legal Reference:

Education Code sections 35035, 35160, 35160.1, 35200, 35202, 41010, 41020, 42125, 42600, 42601, 42603, 42630-42651, 42800-42806, 42810, 42820

Government Code sections 810-996.6

Date Policy Adopted By The Board: October 9, 2003

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