

CONCEPTS AND ROLES

The Tehama County Superintendent of Schools recognizes that prudent financial decisions are crucial to the Tehama County Department of Education's ability to provide a high-quality education for students. The County Superintendent believes that adequate funding and careful money management provide the foundational support for the entire Department program. To make that support as effective as possible, it is the County Superintendent's intent to:

1. Prepare detailed annual budgets and present them to the Tehama County Board of Education for adoption;
2. Direct the expenditure of Department funds to provide the greatest possible educational return;
3. Advocate for and secure the additional sources of revenue which will ensure adequate support for high quality programs and services;
4. Adopt and implement written policies governing the purchase of supplies and equipment;
5. Adopt and administer an insurance program which complies with law and reflects prudent financial management;
6. Establish a risk management program that promotes safety and protects Department resources
7. Encourage advance planning through sound budget procedures;
8. Expect conscientious fiscal management from administrators.

Legal Reference: (see next page)

CONCEPTS AND ROLES (continued)

Legal Reference:

EDUCATION CODE

1042 County Boards authority

1200 - 1205 County Superintendent of Schools Salary and Expenses

1240 - 1240.2 Duties, responsibilities and general powers, County Superintendent

1241.5 - Audits, school districts

1252 Compensation Insurance

1297 Workers Compensation

1330 Unemployment Insurance

1340 - Payroll-related payments; procedures

1602 -1606 County School Service Fund

1620 - 1630 County of Education Budget approval

1090 - 1096 Salaries and expenses County Board

35035 Powers and duties of superintendent

35160 Authority of governing boards

35160.1 Broad authority of school district

35161 Powers and duties of governing boards

44518-44519.2 Chief business officer training program

BUDGET

Budget Development

In the development of the Department budget, the County Superintendent or designee shall establish a calendar that reflects the full budget cycle and a process that satisfies the requirements of law, including opportunities for public input. The County Superintendent or designee shall provide fiscal data and prepare a proposed budget document reflecting budget priorities and parameters.

Budget Adoption

On or before July 1 of each year, the County Board shall adopt a county school service fund budget for the budget year, and shall file the budget with the Superintendent of Public Instruction. (Education Code 1622) The adopted budget shall be aligned with the Department's vision and goals and shall enable the Department to meet its fiscal obligations. The County Board shall establish and maintain a general fund reserve for economic uncertainty that meets or exceeds the requirements of 5 CCR 15474.

Before adopting the county school service fund budget, the County Board shall hold a public hearing. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. During the hearing, any taxpayer directly affected by the budget may speak to the proposed budget or any item in the budget. (Education Code 1620, 1622)

The budget shall be reviewed in concert with standards and criteria adopted by the State Board of Education.

Following budget adoption, the County Superintendent shall exercise supervision over the finances in keeping with established budgetary procedures. The budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the Department.

Disapproved Budget

If the Superintendent of Public Instruction disapproves the county school service fund budget, the County Board and County Superintendent shall review and respond to his/her recommendations at a public meeting on or before September 8. That response shall include

BUDGET (continued)

the proposed actions to be taken, if any, as a result of those recommendations. (Education Code 1622)

Budget Management

The County Superintendent desires to maximize efficiency in the management of program revenues and expenditures and assigns responsibility for monitoring program budgets to program managers. Program managers shall use financial reports, program reports, and other pertinent data to ensure maximum effectiveness of program operation.

The County Superintendent shall monitor financial operations so as to ensure the Department's fiscal integrity and accountability to the community. The County Superintendent or designee shall make all required financial reports, facilitate the independent audit process, recommend financial plans for meeting program needs, and keep the County Board informed about the Department's fiscal and non-instructional operations.

Transfer of Funds

The County Superintendent or designee may not transfer budget funds from the unassigned fund balance in the County School Service Fund without the approval of the County Board.

Approval of Budget Revisions

No later than 45 days after the Governor signs the annual Budget Act, the County Superintendent shall make available for public review any revisions made to the budget to reflect the funding made available by the Budget Act. (Education Code 1622)

On a monthly basis the County Superintendent shall report prior budget revisions, such as new programs and grants, to the County Board of Education for approval. A budget revision occurs when the budget of any program (defined as resource under SACS) is increased or decreased by \$25,000 or more in any of the eight major object codes.

A consultant's contract for \$25,000 or more that constitutes a budget revision shall require County Board approval. (Education Code 1280, 1281) For purposes of this guideline contracts for the delivery of personnel or professional services to the Department of Education for special education programs through non-public agencies shall not constitute a consultant contract.

No County Superintendent of Schools may hire as a consultant any entity in which he/she has a financial interest. (Education Code 1281(a))

BUDGET (continued)**Transfer of Funds**

The County Board authorizes the County Superintendent or designee, without further approval, to spend within budget categories and to make transfers between budget categories, to meet necessary expenses. Any transfer of funds between budget categories shall be included in financial reports to the County Board.

Financial Reports

The County Board shall review two interim financial reports to be submitted by the County Superintendent or designee. The first report shall cover the Department's financial and budgetary status for the period ending October 31 and the second report shall cover the period ending January 31. (Education Code 1040, 1240)

SELPA Budget

The responsibility for the review and approval of the Tehama County Special Educational Local Plan Area (SELPA) budgets rests with the Tehama County Administrative Council, which is the governing body for the Tehama County SELPA.

1. The Board recognizes that the Administrative Council is guided by the adopted SELPA policies and guidelines of the SELPA member entities. (Education Code 56205)
2. The hearing to sunshine and adopt the SELPA budget is performed as part of a Administrative Council meeting.
3. The Education Code imposes a duty on a county board of education to review the annual audit report of SELPA. The annual audit is combined with the TCDE annual financial and compliance audit to meet the annual federal and state audit requirements. (Education Code 41020.3)

County School Service Fund Services

The Board is authorized to approve the provision of specified County School Service Fund services permitted or authorized in Chapter 6, Part 1, of the Education Code, beginning with Section 1700 by the County Superintendent of Schools. Detailed statements of policies and procedures, approved from time to time by the Board, in furtherance of said services are as set forth in other rules under this section. (Education Code 1700 – 1704)

Should the County Superintendent of Schools provide these services, the County

BUDGET (continued)

Superintendent shall develop an Administrative Regulation to comply with the regulations of the Superintendent of Public Instruction.

Legal Reference:

EDUCATION CODE

1010 *Ex officio secretary*

1040 *Duties of boards*

1042 *Additional powers*

1240 *General duties; reports*

1280 *Revisions to annual budget*

1281 *Hiring of consultants*

1302 *Increases of salary or bonus of employees*

1620-1630 *County office of education budget approval*

1700-1704 *County School Services fund*

33127 *Development of standards and criteria for local budgets and expenditures*

33128 *Standards and criteria*

33129 *Standards and criteria; use by local agencies*

41920.3 *Review of annual audit*

42120 *Budget completion*

56205 *Contents of the local plan*

GOVERNMENT CODE

7900-7914 *Expenditure limitations*

CODE OF REGULATIONS, TITLE 5

15467-15479 *Criteria and standards for county office of education budget*

Business and Noninstructional Operations

FUND BALANCE

The Tehama County Board of Education shall adopt a formal policy that provides for classification of fund balances in the county service fund and is compliant with Governmental Accounting Standards Board (GASB) Statement 54. The policy shall:

1. Establish specific steps for committing funds that cannot be used for any other purpose unless the County Board takes action to remove or change the constraint
2. Express the authority of the County Board and/or delegate authority to other person(s) to identify intended uses of assigned funds
3. Establish the order in which fund balances will be spent when multiple fund balance types are available for expenditure
4. The County Board may also establish policy relative to the minimum fund balance and any stabilization arrangement in the county school service fund by establishing an appropriate level of unrestricted fund balance that will be maintained in the county school service fund, the circumstances under which the unrestricted fund balance can be spent down, and the procedure for replenishing deficiencies.

Governmental Fund Types

In accordance with Generally Accepted Accounting Principles (GAAP) for Governments and California School Accounting Manual, the Department has adopted GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions for financial reporting purposes effective with the school year ending on June 30, 2011.

The implementation of GASB Statement 54 requires the Department to re-define all components of ending fund balance according to the new focus of spendability. Implementation also requires a review of all existing governmental funds for conformity with the new fund type definitions.

Governmental Funds

The Department currently maintains the following governmental funds all of which meet the current fund definitions consistent with GAAP:

- Fund 01 - County School Service (General) Fund
- Fund 09 – Charter School Fund
- Fund 10 - SELPA AU Pass thru Fund
- Fund 12 - Child Development Fund
- Fund 16 - Forest Reserve Fund
- Fund 35 – County School Facility Fund
- Fund 55 - Tax and Revenue Anticipation Notes Set-Aside Fund

FUND BALANCE (continued)

Fund Balance Classifications

The Department will report fund balances in one or more of the following fund balance classifications effective with the year ending June 30, 2011:

1. Non-Spendable

Used to identify amounts unavailable for expenditure because they have been dedicated to inventory or stores or some other identified purpose.

2. Restricted

Used to identify amounts that are subject to externally imposed restrictions imposed by law or enabling legislation.

3. Committed

Used to identify amounts that have been used by formal County Board action to a specific purpose.

4. Assigned

Used to identify amounts that have been assigned to an intended purpose by County Board action or by action of the County Board's designee.

5. Unassigned

Used to identify the residual balance in the County School Service Fund that is not restricted, committed, or assigned.

Fund Balance Commitments

The Board may, from time to time, entertain the possibility of committing unrestricted revenue streams to specific purposes. Any such future commitments of fund balance will be enacted by means of a Board Resolution.

FUND BALANCE (continued)**Fund Balance Assignments**

The County Board hereby authorizes the County Superintendent and the Assistant Superintendent of Business Services as designees of the County Board in identifying intended uses of funds and so assigning residual balance. Any such assignments will be presented at regular financial and budget reporting periods including the year-end unaudited actuals. County Board action to approve such financial and budget reports will represent ratification of any such assignments.

The County Board may also, from time to time, determine the need to assign funds for an intended use. Any such assignment will be documented by Board action at a regularly scheduled meeting.

Minimum Fund Balance

The Department is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The Department's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned fund balance amounts, equal to at least 12% of total County School Service fund expenditures and other uses.

Use of Fund Balance

In the event that multiple fund balance types are available for expenditure, the expenditure will be made from the most restricted resource available at the time. Implementation of this policy requires Restricted Funds to be expended before Committed Funds and Committed

Funds to be expended before Assigned Funds. Unassigned Funds should, therefore only be used when all other available resources have been exhausted.

*Legal Reference:*EDUCATION CODE*1240-1241.5 General duties; reports**1600-1630 County School Services Fund, budget approval**14500-14508 Financial and compliance audits**17150 Public disclosure of non-voter-approved debt**17170-17199.5 California School Finance Authority**33127 Standards and criteria for local budgets and expenditures**33128 Standards and criteria; inclusions**33129 Standards and criteria; use by local agencies**35035 Powers and duties of superintendent**41010-41023 Accounting system**41326 Emergency apportionment**41344 Repayment of apportionment significant audit exceptions**41344.1 Appeals of audit findings**41455 Examination of financial problems of local districts*

FUND BALANCE (continued)

42100-42105 Requirement to prepare and file annual statement

42120-42129 Budget requirements

42130-42134 Financial reports and certifications

42140-42142 Public disclosure of fiscal obligations

42637 County Superintendent review of district's financial and budgetary conditions

42652 Revocation or suspension of warrant authority

48300-48316 Student attendance alternatives

GOVERNMENT CODE

3540.2 School district; qualified or negative certification; proposed agreement review and comment

7900-7914 Appropriations limit

16429.1 Local agency investment fund

53646 Reports of investment policy and compliance

CODE OF REGULATIONS, TITLE 5

15060 Standardized account code structure

15070 Submission of reports using standardized account code structure

15440-15451 Criteria and standards for school district budgets

15453-15464 Criteria and standards for school district interim reports

19810-19816.1 Audits

Policy

Adopted: January 18, 2012

Revised: June 26, 2013; June 25, 2014

TEHAMA COUNTY DEPARTMENT OF EDUCATION

Red Bluff, California

TRANSFER OF FUNDS

The Tehama County Department of Education recognizes its responsibility to monitor the Department's fiscal practices to ensure accountability regarding the expenditure of public funds and compliance with legal requirements.

The Tehama County Superintendent of Schools is authorized to expend within major object categories. Transfers from the unassigned fund balance must be approved by the Tehama County Board of Education.

Legal Reference:

EDUCATION CODE

78 Definition governing board

1600 et seq. County school service fund

1620-1625 Single budget for county school service fund, etc., especially 1621 re: undistributed reserve

5200 Districts governed by boards of education

16095 Transfer of district funds to district state school building fund

17582 Deferred maintenance fund; establishment; purpose

17583 Deferred maintenance fund; transfer

17584 Budgeting certification deferred maintenance fund; apportionment

17585 Applications for deferred maintenance funding

41301 Section A state school fund allocation schedule

42125 Designated and unappropriated fund balances

42600 District budget limitation on expenditure

42601 Transfers between funds to permit payment of obligations at close of year

42603 Transfer of monies held in any fund or account to another fund; repayment

42605 Tier 3 categorical flexibility

42840-42843 Special reserve fund

52616.4 Expenditures from adult education fund

INCOME

The Tehama County Superintendent of Schools recognizes that most Tehama County Department of Education revenues are prescribed by law and payable through state apportionments and public tax collection. It is the intent of the County Superintendent to generate additional sources of income through the acquisition of grants, the receipt of donations and/ or by selling Department goods and/or services. Goods and/or services may include, but are not limited to:

- Professional development activities;
- Technology services and support;
- Data processing;
- Curricular support;
- Library and media services;
- Printing services;
- Administrative services
- Other services as appropriate.

The County Superintendent assigns responsibility for the generation of additional sources of revenue to program managers and directs that they work in collaboration with other managers designated by the County Superintendent. The County Superintendent encourages all staff to actively participate in writing grants and promoting Department services.

The County Superintendent directs that no employee shall represent the Department for the purpose of generating revenue without prior approval from the County Superintendent or designee. The Department shall provide goods and/or services only when it is economically feasible and does not interfere with the day-to-day operations of the Department.

The County Superintendent directs that approval and authorization from the requesting agency be obtained prior to providing any goods and/or services. Authorization may be made by means of a Department generated memorandum of understanding or a requesting agency purchase order, letter of agreement, contract, etc.

The County Superintendent directs the Assistant Superintendent of Business Services to ensure that all revenues are credited to the appropriate budget.

Note: Some monies collected are credited to the Department general fund in compliance with mandates and may not be credited to a department/program.

BILLING FOR GOODS AND/OR SERVICES

An accounts receivable system has been established by the Tehama County Department of Education to facilitate the timely collection of payments for goods and/or services provided to clients. Business Services is responsible for coordinating, scheduling and collecting monies owed pursuant to the purchase orders, assessments and agreements between Department programs and outside agencies (including districts, county offices of education and others).

Business Services bills outside agencies for goods and/or services based on the information submitted by departments. To facilitate the billing procedure, it is important that all departments providing goods and/or services submit the required data for billings to Business Services in a timely manner. The income realized from outside agency billings is a significant part of the Department's budget; by working cooperatively, departments and Business Services can ensure that these critical dollars are received as projected.

At the beginning of each fiscal year, Business Services establishes and publishes a schedule of routine and known billing activity anticipated for the year. Certain activities may be scheduled for a monthly billing calendar, while one-time annual billings (such as those for Technology contracts or psychologist/nurse services) may be scheduled at a particular time of the year. As new agreements are entered into, the document(s) governing the terms of the agreement should be provided to Business Services.

When one Department program provides goods/services to another Department program, the receiving program is billed for the goods and/or services provided. As with billings to outside agencies, Business Services processes inter-program billings based on the information provided by programs. Billing for inter-program services should be performed monthly and is dependent on the timely submission of appropriate documentation.

No outside agency or Department program shall be billed for goods and/or services without proper authorization. Programs providing goods and/or services to clients are responsible for ensuring that authorization is obtained and that adequate documentation is submitted to Business Services to support the billing.

BILLING FOR CONTRACTED DEPARTMENT SERVICES

The Tehama County Department of Education may, in the performance of its mission and/or in the spirit of cooperation with other agencies, support the temporary assignment of an administrator to a county school district, a non-public school agency, an out-of-county school district or other educational agency. In such cases, the Department functions as a provider of contract services.

Costs shall be based on a standard daily fee or the daily rate of the service provider, depending on the length of the contract and the contracting agency. The program manager shall establish the fee to be charged to local schools or districts based on information provided by Business Services. Daily rate plus estimated expenses is typically charged to non-public school agencies, to out-of- county districts and agencies, or for contracts of more than 10 days.

When a district or other agency requests the services of a Department employee, appropriate steps shall be taken to protect the Department, the contracting agency and the employee in regard to the terms of the contract and payment for services.

Purpose

To ensure payment for contracted services provided by the Department.

Timeline

Agreement must be approved before services are rendered. Invoices for reimbursement follow the completion of service.

Procedure

1. Employee who will provide services and contracting agency make verbal or written preliminary arrangements outlining services, costs, billing procedures and timeline.
2. Employee supplies program manager with pertinent information, including:
 - Contracting agency request;
 - Fee and length of contract, including billing procedures;
 - Daily rate of service provided;
 - Travel and other anticipated expenses.
3. Employee completes an outline of services and terms for completion of an MOU, or alternatively obtains a contract provided by the requesting agency and forwards to program manager for approval.

BILLING FOR CONTRACTED DEPARTMENT SERVICES (continued)

4. Program manager signs Agreement and obtains approval from the County Superintendent or designee for contracts of more than two days.
5. Employee sends Agreement to the contracting agency for approval and obtains a purchase order from the agency to cover the cost of services.
6. Employee forwards approved Agreement and purchase order to Business Services.
7. Employee does not begin work before the Agreement has been processed and approved by the contracting agency.
8. Employee initiates invoice upon completion of services or as per timeline specified in the agreement by submitting relevant documentation to Business Services.

BILLING FOR REIMBURSEMENT OF STATE-APPROVED ACTIVITIES

The Tehama County Superintendent of Schools may appoint employees to serve on certain state-wide committees whose expenses are reimbursable through the California Department of Education.

Purpose

To ensure reimbursement by the California Department of Education for travel and related expenses incurred by Tehama County Department of Education employees participating in state approved activities.

Timeline

Employees maintain an ongoing record of expenses incurred. By July 10 - Employee submits all expenses to Business Services. August 1 - Business Services files reimbursement claim to the California Department of Education.

Procedure

1. California Department of Education representative notifies participating Department employee, either orally or in writing, that activity is approved for reimbursement of expenses.
2. Employee completes regular monthly Conference and Travel Expense Claim after participating in the state approved activity
3. Employee completes a state travel expense claim (AO-330) before July 10, attaching copies of the Conference and Travel Expense Claim(s) with the state approved activity expenses for the preceding fiscal year highlighted.
4. Employee submits state travel expense claim to Business Services.
5. Business Services reviews forms for completeness, consolidates all Department claims for the fiscal year and submits claim for reimbursement to the California Department of Education by August 1 using forms and instructions provided by the state.

BAD DEBTS

The Tehama County Superintendent of Schools directs budget managers to monitor receipts and ensure that all funds due to the Tehama County Department of Education are received. In those rare instances where individuals or companies do not fulfill their obligations to pay for goods and/or services provided by the Department, resolution shall be at the discretion of the County Superintendent or designee. The County Superintendent or designee may determine that these "bad" debts be written off the books.

LOTTERY FUNDS

The Tehama County Department of Education intends to use California State Lottery funds for supplemental expenditures in support of educational programs and activities.

Lottery fund revenue shall be allocated to the programs that generate the funds based upon reported units of average daily attendance (A.D.A.). Those programs currently include:

1. Community schools
2. Juvenile hall
3. Regional Occupational Programs (ROP)
4. Special education

The Tehama County Superintendent of Schools shall establish funding priorities and approve all allocations in accordance with law. Lottery funds allocated for the purchase of instructional materials pursuant to Government Code 8880.4 (Proposition 20, March 2001 ballot initiative) shall be expended on instructional materials as defined in Education Code 60010.

Lottery funds shall not be used to acquire real estate, build school facilities, or finance research (Education Code 14700-14701)

For the receipt and expenditure of lottery funds, the County Superintendent or designee shall establish a separate account that shall be clearly identified as a lottery education account. (Government Code 8880.5)

Legal Reference:

EDUCATION CODE

14600 Legislative findings and declarations: state control of lottery funds

14700-14701 Use of lottery funds

60010 Definitions

60119 Sufficiency of instructional materials

GOVERNMENT CODE

8880-8880.5 California State Lottery: general provisions

CODE OF REGULATIONS, TITLE 5

19834 Audits, Proposition 20 lottery funds

19835 Audits, state lottery funds

FEDERAL FUNDS - FOREST RESERVE

Forest Reserve Funds received by the Tehama County Department of Education will be distributed to the local education agencies that are eligible to receive such funds in accordance with applicable statutes. The Tehama County Superintendent of Schools will implement the Tehama County Board of Education's plan for the disbursement of these funds.

Legal Reference:

EDUCATION CODE

2300 Appointment of County Forest Reserve School Money

GOVERNMENT CODE

29484 Proceeds of US Forest Reserve Fund

FEES AND CHARGES

The Tehama County Superintendent of Schools desires to furnish books, materials and instructional equipment as needed for the educational program. Because the needs of the Tehama County Department of Education must be met with limited available funds, the County Superintendent may charge fees when specifically authorized by law.

The Department shall consider the student and parent/guardian's ability to pay when establishing fee schedules and granting exceptions.

Legal Reference:

EDUCATION CODE

- 8263 Child care eligibility*
- 8760-8773 Outdoor science and conservation programs*
- 17551 Property fabricated by students*
- 19910-19911 Offenses against libraries*
- 32033 Eye protective devices*
- 32221 Insurance for athletic team member*
- 32390 Fingerprinting program*
- 35330-35332 Excursions and field trips*
- 35335 School camp programs*
- 38080-38085 Cafeteria establishment and use*
- 38119 Lease of personal property; caps and gowns*
- 38120 Use of school band equipment on excursions to foreign countries*
- 39807.5 Payment of transportation costs*
- 39837 Transportation of students to places of summer employment*
- 48050 Residents of adjoining states*
- 48052 Tuition for foreign residents*
- 48904 Liability of parent or guardian*
- 49066 Grades, effect of physical education class apparel*
- 49091.14 Prospectus of school curriculum*
- 51810-51815 Community service classes*
- 52612 Tuition for adult classes*
- 52613 Nonimmigrant aliens*
- 60410 Students in classes for adults*

GOVERNMENT CODE

- 6253 Request for copy; fee*

VEHICLE CODE

- 21113 Public grounds (parking)*

CALIFORNIA CONSTITUTION

- Article 9, Section 5 Common school system*

CODE OF REGULATIONS, TITLE 5

- 350 Fees not permitted*

UNITED STATES CODE, TITLE 8

- 1184 Foreign Students*

FEES AND CHARGES

The Tehama County Department of Education shall charge only those fees specifically authorized by law. (5 CCR 350)

The following fees and charges are permissible if approved by the Tehama County Superintendent of Schools:

1. Insurance for athletic team members, with an exemption for financial hardship (Education Code 32221)
2. Insurance for medical or hospital service for students participating in field trips and excursions (Education Code 35331)
3. Expenses of students' participation in a field trip or excursion to another state, the District of Columbia or a foreign country, as long as no student is prohibited from making the field trip due to lack of funds (Education Code 35330)
4. Student fingerprinting program (Education Code 32390)
5. School camp programs operated pursuant to Education Code 8760-8773 provided that the fee is not mandatory (Education Code 35335)
6. Personal property of the Department fabricated by students, as long as the cost of the property does not exceed the cost of the materials provided by the Department (Education Code 17551)
7. Home-to-school transportation and transportation between school and regional occupational centers, programs or classes, as long as the fee does not exceed the statewide average unsubsidized cost per student and so long as exemptions are made for indigent and disabled students (Education Code 39807.5)
8. Transportation to and from summer employment programs for youth (Education Code 39837)
9. Rental or lease of personal property needed for Department purposes, such as caps and gowns used by seniors in graduation ceremonies (Education Code 38119)
10. Deposit for band instruments, music, uniforms and other regalia which school band members take on excursions to foreign countries (Education Code 38120)
11. Fees for community service classes (Education Code 51815)
12. Eye safety devices, at a price not to exceed the Department's actual costs (Education Code 32033)

FEES AND CHARGES (continued)

13. Actual costs of duplication for copies of public records (Government Code 6253)
14. Actual costs of duplication for reproduction of the prospectus of school curriculum (Education Code 49091.14)
15. Food sold at school subject to free and reduced price meal program eligibility and other restrictions specified in law (Education Code 38084)
16. Fines or reimbursements for lost or damaged Department property or damage to library property (Education Code 19910-19911, 48904)
17. Tuition for out-of-state and out-of-country residents (Education Code 48050, 48052, 52613; 8 USC 1184)
18. Adult education books, materials, and classes as specified in law (Education Code 52612, 60410)
19. Child care and development services (Education Code 8263)
20. Parking on school grounds (Vehicle Code 21113)
21. Training and materials fees for Department sponsored workshops/conferences

CASH RECEIPTS

Under most circumstances, the collection of cash from clients as payment for goods and/or services is discouraged. The nature of the programs operated by the Tehama County Department of Education does, however, require cash collections for authorized services. The Tehama County Superintendent of Schools assigns responsibility to all employees to safeguard funds received on behalf of the Department and to follow established procedures governing cash receipts.

All payments to the Department shall be kept in a secure area and turned in to Business Services on a timely basis. Timely submission of payments minimizes potential loss of funds and maximizes investment of funds on deposit.

All transfers of cash from one point to another in the collection and deposit process shall be documented by means of multi-copy pre-numbered receipts.

CASH RECEIPTS

Clients who have ordered goods and/or services from a Tehama County Department of Education program with established procedures and an official memorandum of understanding or other such agreement, will be invoiced or billed for payment.

Department employees may receive checks and/or cash from individuals for payment of authorized services or products. Receipt of payment for these services should be supported by appropriate documentation. Payment by cash should be discouraged, however, if cash is received, it shall be kept in a secure place and turned in to Business Services as soon as possible. Timely submission of cash receipts minimizes potential loss of funds and maximizes investments of funds on deposit.

Clients should be instructed to make any checks payable to: Tehama County Department of Education.

PaySchools

PaySchools is a program that allows the Department's clients to pay fees and other charges electronically from a link on the Department's website. The PaySchools account is available for any program that would benefit from the greater controls and efficiencies it provides. Please contact the Director of Internal Business Services for further information on participation.

Purpose

To account for funds received for authorized services, registrations and fees.

Timeline

Daily upon receipt of cash payments.

Procedure

1. Employee receiving payment completes a pre-numbered duplicate receipt indicating the amount of payment and the purpose. Receipts are completed for all cash payments, upon the request of a client paying by check and when personal, face-to-face transactions occur.
2. Employee receiving payments turns funds over to program administrative support staff. The administrative support staff will prepare a pre-numbered duplicate receipt listing all monies and checks received and will provide the employee with a copy, retaining a copy to support the subsequent deposit.

CASH RECEIPTS (continued)

Procedure, continued

3. Program administrative support staff enters each cash collection in ESCAPE, scans and attaches the check and any documentation to the record in ESCAPE, prints either a district snapshot (for a single cash collection) or the AR06 report for the receipts being deposited. The packet of cash collections, the snapshot or AR06 report, and a copy of the pre-numbered receipts associated with the deposit is then turned into Business Services. Any Deposit Request that includes cash receipts is hand-carried to Business Services on the day that the cash is received.
4. Business Services issues a receipt to program staff for cash payments received. The Business Office then verifies the account code(s) used for the deposit and deposits to the County Treasury.

Note: Deposit Requests are completed at least weekly except in the case of workshop payments when checks are deposited upon completion of the workshop. Cash is always held in the Business Office safe until deposited.

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES

When any Tehama County Department of Education-owned instructional materials, equipment, supplies, or other personal property with a current value of \$25,000 or more becomes unusable, obsolete, or no longer needed, the County Superintendent or designee shall notify the Tehama County Board of Education, provide an estimated value, and recommend whether the items be sold or disposed of by one of the methods prescribed in law and administrative regulation.

When any Department personal property with a current value of less than \$25,000 is deemed surplus, the County Superintendent will dispose of the property by one of the methods prescribed in law and administrative regulation and will provide the County Board with a report on any such property on a quarterly basis. Upon approval by the County Board, the County Superintendent or designee shall arrange for the sale or disposal of these items.

Instructional materials may be considered obsolete or unusable when they:

1. Have been replaced by more recent editions or new materials selected by the County Superintendent and have no foreseeable value in other instructional areas
2. Are not aligned with the Department's academic standards or course of study
3. Contain information rendered inaccurate or incomplete by new research or technologies
4. Contain demeaning, stereotyping, or patronizing references to any group of persons protected against discrimination by law or County Superintendent policy
5. Are damaged beyond use or repair

The County Superintendent or designee shall establish procedures to be used when selling equipment for which the federal government has a right to receive all or part of the proceeds. These procedures shall ensure a reasonable amount of competition so as to result in the highest possible revenue.

Legal Reference: (see next page)

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES (continued)

Legal Reference:

EDUCATION CODE

17540-17542 *Sale or lease of personal property by one district to another*

17545-17555 *Sale of personal property*

35168 *Inventory, including record of time and mode of disposal*

42291.5 *Temporary school bus designation*

42303 *School bus sale to another district*

60500-60530 *Sale, donation, or disposal of instructional materials*

GOVERNMENT CODE

25505 *District property; disposition; proceeds*

CODE OF REGULATIONS, TITLE 5

3944 *Consolidated categorical programs, district title to equipment*

3946 *Disposal of equipment purchased with state and federal consolidated application funds*

UNITED STATES CODE, TITLE 40

549 *Surplus property*

CODE OF FEDERAL REGULATIONS, TITLE 34

80.32 *Equipment acquired under a grant or subgrant*

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES

Accumulated equipment, supplies and material which have no further value to the Tehama County Department of Education should be disposed of in such a manner as to provide the maximum return for value.

The two exceptions to this procedure will be textbooks and federal surplus property. The disposal of textbooks is provided for in Education Code 60520-60521. The disposition of books is handled by individual departments in coordination with business department purchasing personnel. Disposal of federal surplus property is provided for under the terms of 40 USC 484.

The Tehama County Superintendent of Schools shall empower a specific employee to dispose of surplus property according to Education Code, after the Tehama County Board of Education has declared the items as surplus.

Procedure

1. The Department Manager shall submit a list of equipment to the County Superintendent or designee. The list shall include for each item:
 - a. Complete description
 - b. Inventory number
 - c. Approximate original purchase price
 - d. Approximate current value.
2. Periodically a list of all accumulated items from departments shall be submitted to the County Superintendent or designee to be declared surplus. The list shall also include any recommendations for terms of sale, and method of sale.

The County Board may dispose of personal property belonging to the Department by any of the following methods:

1. If the County Board members attending a meeting unanimously agree that the property is worth no more than \$2,500, the County Board may designate any Department employee to sell the property without advertising. (Education Code 17546)
2. The County Board may advertise for bids and either sell the property to the highest responsible bidder or reject all bids. (Education Code 17545)

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES (continued)

Notice for bids shall be posted in at least three public places in the county for at least two weeks or published at least once a week for at least two weeks in a newspaper having a general circulation in the county and, if possible, published within the county. (Education Code 17545)

Property for which no qualified bid has been received may be sold, without further advertising, by the Superintendent or designee. (Education Code 17546)

3. The County Board may authorize the sale of the property by means of a public auction conducted by Department employees, employees of other public agencies, or by contract with a private auction firm. Notice related to the auction shall be posted or published as described in item #2 above. (Education Code 17545)
4. Without advertising for bids, the County Board may sell the property to agencies of federal, state or local government, to any other school district, or to any agency eligible under the federal surplus property law (40 USC 484(j)(3)). In such cases, the sale price shall equal the cost of the property plus estimated cost of purchasing, storing and handling. (Education Code 17540)
5. Without advertising for bids, the County Board may sell or lease the property to agencies of federal, state or local government or to any other school district. In such cases, the price and terms of the sale or lease shall be fixed by the County Board and approved by the County Superintendent. (Education Code 17542)
6. If the County Board members attending a meeting unanimously find that the value of the property is insufficient to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the County Board or may be disposed of by dumping. (Education Code 17546)

Money received from the sale of surplus property shall be either deposited in the Department reserve or general fund or credited to the fund from which the original purchase was made. (Education Code 17547)

Instructional Materials

Surplus or undistributed obsolete instructional materials that are usable for educational purposes may be donated to any governing board, county free library or other state institution; any United States public agency or institution; any nonprofit charitable increasing literacy. They also may be sold to any organization that agrees to use the materials for educational purposes. (Education Code 60510)

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES (continued)

Any organization, agency or institution receiving obsolete instructional materials from the Department shall certify to the County Board that it agrees to use the materials for educational purposes and make no charge to any persons to whom the materials are given or lent. (Education Code 60511)

Surplus or undistributed obsolete instructional materials which are unusable or which cannot be distributed as specified above may be disposed of by either of the following: (Education Code 60530)

1. By being mutilated so as not to be salable and sold for scrap at the highest obtainable price
2. By being destroyed by any economical means at least 30 days after the County Board has given notice to all persons who have requested such notice

School Buses

Upon receiving a state apportionment for the replacement of a school bus, the County Board may sell the bus that is being replaced to another California school district if the following conditions are met: (Education Code 42303)

1. The other district is replacing a bus that is in service and has not been designated a temporary school bus pursuant to Education Code 42291.5.
2. The bus being replaced by the other district is older than the bus that is being sold by this Department.
3. The bus being replaced by the other district is not sold to a third school district.
4. The other district, by resolution, holds the state and this Department harmless for any liability that may result from the bus that this Department is selling.
5. The proceeds from the sale of the bus shall be used by this Department for home-to-school transportation purposes.
6. Before the sale is finalized, the bus being sold is in compliance with all relevant provisions of the Vehicle Code and 13 CCR.

SALE OR LEASE OF TCDE-OWNED REAL PROPERTY

The Tehama County Superintendent of Schools believes that the Tehama County Department of Education should utilize its facilities and resources in the most economical and practical manner. The County Superintendent or designee shall periodically study the current and projected use of all Department facilities to ensure the efficient utilization of space and the effective delivery of instruction.

Upon determination that Department property is no longer needed or may not be needed until some future time, the County Superintendent shall offer to sell or lease Department-owned real property in accordance with priorities and procedures specified in law, including, but not limited to, Education Code 17230, 17464, 17485-17500, and Government Code 54222.

When required by law, the County Superintendent shall appoint a Department advisory committee to advise the County Superintendent in the development of policies and procedures governing the use or disposition of schools or school building space which is not needed for school purposes. (Education Code 17388)

Use of Proceeds

The County Superintendent or designee shall ensure that proceeds from the sale or lease with an option to purchase of Department surplus property are used in accordance with law. (Education Code 17462; 2 CCR 1700)

Until January 1, 2012, the Department may expend proceeds from the sale of surplus real property, along with the proceeds from any personal property located on that real property, for any one-time general fund purpose(s). Prior to exercising this authority, the County Superintendent shall certify to the State Allocation County Superintendent that: (Education Code 17463.7)

1. The Department has no major deferred maintenance requirements not covered by existing capital outlay resources.
2. The sale of real property pursuant to Education Code 17463.7 does not violate the provisions of a local bond act.
3. The real property is not suitable to meet projected school construction needs for the next 10 years.

Prior to exercising this authority, the County Superintendent or designee shall present a plan for expending these one-time resources at a public meeting. The plan shall identify the source and use of the funds and shall describe the reasons that the expenditure shall not result in ongoing fiscal obligations for the Department. (Education Code 17463.7)

SALE OR LEASE OF TCDE-OWNED REAL PROPERTY (continued)

Legal Reference:

EDUCATION CODE

- 1042 County board, additional powers*
- 1279 Disposal of property by county superintendent*
- 17219-17224 Acquisition of property not utilized as school site; nonuse payments; exemptions*
- 17230-17234 Surplus property*
- 17385 Conveyances to and from school districts*
- 17387-17391 Advisory committees for use of excess school facilities*
- 17400-17429 Leasing property*
- 17430-17447 Leasing facilities*
- 17453 Lease of surplus district property*
- 17455-17484 Sale or lease of real property, especially:*
- 17463.7 Proceeds for general fund purposes*
- 17485-17500 Surplus school playground (Naylor Act)*
- 17515-17526 Joint occupancy*
- 17527-17535 Joint use of district facilities*
- 33050 Request for waiver*
- 35161 Powers and duties, generally*
- 38130-38139 Civic Center Act*

GOVERNMENT CODE

- 54220-54232 Surplus land, especially:*
- 54222 Offer to sell or lease property*
- 54950-54963 Brown Act, especially:*
- 54952 Legislative body, definition*

PUBLIC RESOURCES CODE

- 21000-21177 California Environmental Quality Act*

CODE OF REGULATIONS, TITLE 2

- 1700 Definitions related to surplus property*

COURT DECISIONS

- San Lorenzo Valley Community Advocates for Responsible Education v. San Lorenzo Valley Unified School District, (2006) 139 Cal.App. 4th 1356*

GIFTS, CONTRIBUTIONS, AND BEQUESTS

The Tehama County Superintendent of Schools may accept any bequest or gift of money or property on behalf of the Tehama County Department of Education. While greatly appreciating suitable donations, the County Superintendent discourages any gifts which may directly or indirectly impair its commitment to providing equal educational opportunities for all Department students.

Before accepting a gift, the County Superintendent shall consider whether the gift:

1. Has a purpose consistent with the Department's vision and philosophy
2. Begins a program which the County Superintendent would be unable to continue when the donated funds are exhausted
3. Entails undesirable or excessive costs
4. Implies endorsement of any business or product

The County Superintendent shall carefully evaluate any conditions or restrictions imposed by the donor in light of Department philosophy and operations. If the County Superintendent feels the Department will be unable to fully satisfy the donor's conditions, the gift shall not be accepted.

Gift books and instructional materials shall be accepted only if they meet regular Department criteria.

All gifts, grants and bequests shall become Department property.

All gifts accepted by the County Superintendent shall be reported to the County Board on a periodic basis.

Legal Reference:

EDUCATION CODE

1834 Acquisition of materials and apparatus

35162 Power to sue, be sued, hold and convey property

41030 School district may invest surplus monies from bequest or gifts

41031 Special fund or account in county treasury

41032 Authority of school board to accept gift or bequest; investments; gift of land requirements

41035 Advisory committee

41036 Function of advisory committee

41037 Rules and regulations

GIFTS, CONTRIBUTIONS, AND BEQUESTS

Accepting Contributions, Gifts, and Donations

Employees shall notify the Tehama County Superintendent of Schools or designee of any contributions, gifts or donations prior to accepting such on behalf of the Tehama County Department of Education. Contributions, gifts and donations shall be reviewed according to the value and designation of the proposed gift as follows:

- Cash value of \$250 or less and designated by the donor for a particular program shall be reviewed in advance by the program manager;
- Cash value of \$250 or less and not designated by the donor for a particular program shall be reviewed in advance by the County Superintendent or designee;
- Cash value of more than \$250 shall be reviewed in advance by the County Superintendent or designee;

Purpose

To provide a process for review of all contributions, gifts and donations prior to acceptance on behalf of the Department.

Timeline

Review is completed within 72 hours of notification of gift.

Procedure

1. Employee forwards information describing the Contribution, Gift or Donation and the prospective donor's identity to the County Superintendent or designee.
2. Gifts of property or equipment are recorded to the Department's inventory or fixed asset records at fair value on date of donation in accordance with these policies.
3. The County Superintendent or designee recommends approval or disapproval of the contribution based on the following criteria:
 - a. Would not imply the endorsement of any particular business or product or any specific political or religious point of view;
 - b. Would not be in conflict with any provision of state or local law;
 - c. Would have a purpose consistent with the goals of the Department;

CONTRIBUTIONS, GIFTS AND DONATIONS (continued)

- d. Would not involve funds raised wholly or partially through anonymous or unidentified solicitation.
4. The County Superintendent or designee notifies the donor of acceptance or rejection of the gift and ensures that appropriate appreciation and recognition is expressed to the donor.

GRANTS FOR SPECIAL PROGRAMS/PROJECTS

The Tehama County Superintendent of Schools wishes to encourage staff to seek outside funding for special projects that will assist in meeting the mission and goals of the Tehama County Department of Education. At a time when schools are experiencing diminishing funding for student services, there is an increased need for special projects. The need for such special projects may override any possible negative operational or financial impact. Staff members are encouraged to submit applications for the support of special projects to federal, state, foundation, corporate, individual or other funding sources. Project summaries and budgets for all applications shall be reviewed and approved by the department manager and the Assistant Superintendent of Business Services prior to being submitted for County Superintendent approval.

Funded projects shall be subject to all existing County Superintendent policies and procedures. The County Superintendent may make recommendations to the County Board regarding the funding and operation of special projects and programs, including:

- State grants
- Federal grants
- Categorical programs
- Regional programs
- District cooperative programs
- Direct service contracts
- Joint powers agreement

The County Superintendent shall prescribe the policies, procedures and guidelines to be followed in the development and operation of such specially-funded projects.

Legal References:

EDUCATION CODE
12400-12405 Participation in federal programs

GRANTS FOR SPECIAL PROGRAMS/PROJECTS

Establishing Budgets for New and Expanded Programs

The Tehama County Superintendent of Schools encourages staff to recommend new and expanded programs if they are consistent with the mission and goals of the Tehama County Department of Education. In developing recommendations for new and expanded programs, department managers should consider the feasibility of operating such a program, the availability of funding and the overall purpose of the proposed project. In seeking grants for new and expanded programs, department managers shall obtain prior approval for the program from the County Superintendent or designee. Prior to submitting an application for a new grant or renewal of current grant, the budget proposal must be reviewed and recommended for approval by the Assistant Superintendent of Business Services.

Once notification of funding is received from a funding source or approval for a general fund-supported program is obtained from the County Superintendent, the department manager must initiate the required paperwork to establish a budget for the new or expanded program.

Purpose

To provide a process for establishing budgets for new and expanded programs.

Timeline

Budgets for new or expanded programs shall be established throughout the year following notification from a funding source and/or approval by the County Superintendent.

Procedure

1. Program Manager prepares a summary program description and budget range for conceptual approval by the County Superintendent.
2. Upon approval, Program Manager prepares full funding proposal including budget and submits to the Assistant Superintendent of Business Services for budget review before submittal to the funding source.
3. Once funding has been awarded and accepted by the County Superintendent, a copy of the grant award including terms, conditions, and reporting requirements is forwarded to the Assistant Superintendent of Business Services.
4. The Program Manager should complete the necessary Personnel Requisition or Short Term Employee Requisition forms and forward them to Human Resources. Human Resources will set up the approved position in ESCAPE and work with the program to perform recruitment and hiring activities.

GRANTS FOR SPECIAL PROGRAMS/PROJECTS (continued)

5. The Director of Internal Business Services will establish the budget in ESCAPE calculating salary cost using the position control system. All other budget lines will be entered per the awarded budget in consultation with the Program Manager. In general, Business Services will define the Fund, Resource, Project Year, and Budget Manager elements of the account code string and will consult with the Program to accurately identify the goal, function, object, school, and local account code elements.
6. The Director of Internal Business Services will coordinate with the financial system manager to update user permissions as necessary for the new budget and will ensure the program is able to access the appropriate reports and activities.
7. The Program Manager ensures that all required programmatic reports and deliverables are submitted to the funding source in a timely manner.
8. The Director of Internal Business Services ensures that all required financial reports are submitted to the funding source in a timely manner.

EXPENDITURES AND PURCHASES

The Tehama County Superintendent of Schools recognizes his fiduciary responsibility to oversee the prudent expenditure of Tehama County Department of Education funds. In order to best serve Department interests, the County Superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the Department receives maximum value for items purchased. He/she shall ensure that records of expenditures and purchases are maintained in accordance with law.

The County Superintendent directs that all expenditures for the Department be coordinated through Business Services. The County Superintendent assigns responsibility to the Assistant Superintendent of Business Services for the development and implementation of expenditure procedures which shall include, but not be limited to:

1. Processing and monitoring payrolls;
2. Processing and issuing purchase orders;
3. Assisting internal and external clients with purchasing needs upon request;
4. Developing and implementing bid specifications;
5. Establishing departmental petty cash funds;
6. Overseeing contractual agreements.

Expending Authority

The County Superintendent assigns responsibility for expenditures to program managers and directs that program managers approve expenditures in accordance with established procedures. Purchases of \$5,000 or more require Assistant Superintendent (Administrative Services or Business Services) approval and purchases of \$15,000 or more require County Superintendent approval. Program managers are expected to make sound purchasing decisions based upon the proper evaluation of options available to obtain goods and/or services.

All applicable laws, regulations and procedures shall be followed when obtaining goods and/or services and accepted purchasing practices shall be maintained. Every effort should be made to secure the lowest possible price by utilizing group bids, quantity discounts, prompt payment discounts and other available pricing incentives. It should be noted that federal and state funded programs may be subject to special purchasing requirements by their funding source.

Purchases above certain statutory thresholds or for specified purposes, as detailed in the Superintendent's Policies governing Bids, could require a sealed or competitive bidding process unless sole source procurement is justified. The County Superintendent shall not recognize obligations incurred contrary to County Superintendent policy and administrative regulations.

EXPENDITURES AND PURCHASES (continued)

Consultant's contracts for \$25,000 or more that constitute a budget revision shall require County Board's approval. (Education Code 1280, 1281)

The County Superintendent or designee may authorize an expenditure which exceeds the budget classification allowance against which the expenditure is the proper charge only if an amount sufficient to cover the purchase is available in the budget for transfer by the County Superintendent.

Department funds shall not be expended for the purchase of alcoholic beverages. (Education Code 32435)

Purchasing Procedures

Insofar as possible, goods and services purchased shall meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practices. Maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price. When price, fitness, and quality are equal, recycled products shall be preferred when procuring materials for use in Department schools and buildings.

All purchases shall be made by formal contract or purchase order or shall be accompanied by a receipt.

Legal Reference: (see next page)

EXPENDITURES AND PURCHASES (continued)

Legal Reference:

EDUCATION CODE

1200-1204 Superintendent of Schools, Expenses

1275 Purchase of school supplies

1280 Revisions to annual budget

1281 Hiring of consultants in which the county superintendent has an interest

1500-1510 Expenses

1600-1606 County Schools Services Fund

17604 Delegation of powers to agents; approval or ratification of contracts by governing board

17605 Delegation of authority to purchase supplies and equipment

32370-32376 Recycling paper

32435 Prohibited use of public funds, alcoholic beverages

35010 Control of district; prescription and enforcement of rules

35035 Powers and duties of superintendent

35160 Authority of governing boards

35250 Duty to keep certain records and reports

38083 Purchase of perishable foodstuffs and seasonal commodities

41010 Accounting system

41014 Requirement of budgetary accounting

GOVERNMENT CODE

4330-4334 California made materials

PUBLIC CONTRACT CODE

3410 U.S. produce and processed foods

20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

EXPENDITURES AND PURCHASES

Wherever practical, the Tehama County Department of Education uses a formal purchase order system to request goods and/or services. A purchase order specifies the goods and/or services required and provides special instructions to assist the vendor in effectively and efficiently providing the requested goods and/or services.

Purchase orders are issued by Business Services after fund balances and authorized signatures have been verified. All purchases require prior authorization through the use of a purchase order requisition. Purchases made in advance of a purchase order being issued or requisition approval may become the financial responsibility of the employee who made the purchase. It is important that all pricing information, including shipping and handling charges, be obtained prior to requisitioning a purchase order.

Purpose

To validate and authorize program expenditures.

Timeline

Prior to ordering goods and/or services.

Procedures

1. Employee requests authorization from budget manager for expenditure.
2. Employee obtains necessary pricing information, including any shipping or handling charges that might affect the total price.
3. If vendor is new the employee should e-mail Accounts Payable in Business Services to have the vendor added to the system. Please provide the vendor's name and address
4. Support Staff generates a requisition in ESCAPE and notifies program manager. Special instructions, such as "return original to department," may be incorporated into the directions. Any associated documentation should be attached to the requisition in ESCAPE.
5. Budget manager approves the requisition in ESCAPE after which the requisition is electronically routed to the Assistant Superintendent (Administrative Services or Business Services) to approve all purchase requisitions equal to or exceeding \$5,000, and all Travel department requisitions. The Director of Internal Business Services approves the requisition after verifying budget, account code, and appropriateness of the procurement method used. The requisition is forwarded to the County Superintendent if it equals or exceeds \$15,000.

EXPENDITURES AND PURCHASES (continued)

6. Once the requisition has been authorized, the requisitioning department issues the purchase order to the vendor or returns to the program as appropriate.
7. Note: If purchase is for goods of a technological nature, the vendor requisition in ESCAPE should be entered with a department selection of 'Technology". This ensures the purchase is routed to our Technology Department to ensure compatibility with existing systems and to provide the best pricing.

BIDS

The Tehama County Superintendent of Schools, recognizing the Tehama County Department of Education's fiduciary responsibility for expenditure of public funds, directs the Assistant Superintendent of Business to establish procedures for purchasing and bidding for goods and/or services. All purchases requiring bids shall be coordinated through Business Services.

The Department shall not purchase goods and/or services of any kind from an employee beyond the employment relationship nor shall the Department purchase goods and/or services of any kind from a member of the Tehama County Board of Education.

When purchasing a capital outlay item which exceeds five thousand dollars (\$5,000) or when making a capital outlay purchase of more than one identical item with a unit cost of less than five thousand dollars (\$5,000) but an aggregate cost exceeding five thousand dollars (\$5,000), the requesting party shall:

- Obtain at least three written estimates for the purchase;
- Purchase the item(s) from the vendor that provides best value for the specific circumstance. The County Superintendent is not limited to awarding the contract to the lowest bidder; however, in the case where lowest bidder is not selected, the reason for the final selection shall be documented.

Purchases for automotive equipment shall comply with 5 CCR 17301, which reads: "The county superintendent shall make an initial or replacement purchase of a motor vehicle, trailer, or other item of automotive equipment involving an expenditure of more than three thousand five hundred dollars (\$3,500) through the county purchasing agent or he shall make the purchase directly from the vendor only after having secured in writing from responsible vendors at least three estimates of the cost thereof. The county superintendent of schools shall purchase the equipment at the estimated cost from the vendor who submits the lowest estimate meeting the prescribed specifications, or shall reject all estimates."

- Other purchases may require the development of detailed bidding specifications when:
 - It is deemed that formal specifications and bidding procedures will enhance fiduciary responsibility or eliminate an appearance of conflict of interest; or
 - The Department is acting as an agent for the public school districts which are required to comply with the Public Contract Code.

If the County Superintendent deems that formal specifications and bidding procedures are required on any purchases, contract specifications and procedures shall be followed. Bid security may be required in the form of a cashier's check, certified check, bid bond or performance bond.

BIDS (continued)

When the County Superintendent has determined that it is in the best interest of the Department, the Department may piggyback onto the contract of another public agency or corporation to lease or purchase equipment or supplies to the extent authorized by law. (Public Contract Code 20118)

Bid specifications shall be carefully designed and shall describe in detail the quality, delivery, and service required.

To assist the Department in determining whether bidders are responsible, the County Superintendent may require prequalification procedures as allowed by law and specified in administrative regulation.

Legal Reference: (see next page)

BIDS (continued)

Legal References:

EDUCATION CODE

1276 *Data processing systems, lowest bidder*
17595 *Purchases through Department of General Services*
38083 *Purchase of perishable foodstuffs and seasonable commodities*
38110-38120 *Apparatus and supplies*
39802 *Transportation services*

GOVERNMENT CODE

4330-4334 *Preference for California-made materials*
6252 *Definition of public record*
53060 *Special services and advice*
54201-54205 *Purchase of supplies and equipment by local agencies*

PUBLIC CONTRACT CODE

1102 *Emergencies*
2001-2001 *Responsive bidders*
3400 *Bids, specifications by brand or trade name not permitted*
3410 *United States produce and processed foods*
6610 *Bid visits*
12200 *Definitions, recycled goods, materials and supplies*
20103.8 *Award of contracts*
20107 *Bidder's security*
20111-20118.4 *Contracting by school districts*
20189 *Bidder's security, earthquake relief*
22002 *Definition of public project*
22030-22045 *Alternative procedures for public projects (UPCCAA)*
22050 *Alternative emergency procedures*
22152 *Recycled product procurement*

CODE OF REGULATIONS, TITLE 5

17301 *Purchase procedure*

COURT DECISIONS

Marshall v. Pasadena USD, (2004) 119 Cal.App.4th 1241
Konica Business Machines v. Regents of the University of California, (1988) 206 Cal.App.3d 449
City of Inglewood-Los Angeles County Civic Center Authority v. Superior Court, (1972) 7 Cal.3d 861

ATTORNEY GENERAL OPINIONS

89 *Ops. Cal. Atty. Gen. 1 (2006)*

BIDS

Advertised/Competitive Bids

The Tehama County Department of Education shall seek competitive bids through advertisement for contracts involving an expenditure of \$15,000 or more for a public project. Public project means construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition, and repair work involving a Department owned, leased, or operated facility. (Public Contract Code 20111, 22002)

The Department shall also seek competitive bids through advertisement for contracts exceeding the amount specified in law (\$78,500 for calendar year 2010) and as annually adjusted by the Superintendent of Public Instruction, for any of the following: (Public Contract Code 20111; Government Code 53060)

1. The purchase of equipment, materials, or supplies to be furnished, sold, or leased to the Department
2. Services that are not construction services or special services and advice in accounting, financial, legal, or administrative matters.
3. Repairs, including maintenance that is not a public project as defined in Public Contract Code 22020(c)

Maintenance means routine, recurring, and usual work for preserving, protecting, and keeping a Department facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired. Maintenance includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility, as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. This definition does not include, among other types of work, janitorial or custodial services and protection provided by security forces, nor does it include painting, repainting, or decorating other than touchup. (Public Contract Code 20115)

The County Superintendent shall secure bids pursuant to Public Contract Code 20111 and 20112 for any transportation service expenditure of more than \$10,000 when contemplating that such a contract may be made with a person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of students who are to be transported. The County Superintendent may let this contract to other than the lowest bidder. (Education Code 39802)

No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading the legal requirements of Public Contract Code 20111-20118.4 for contracting after competitive bidding. (Public Contract Code 20116)

BIDS (continued)

When letting a contract for the procurement and/or maintenance of electronic data processing systems and supporting software, the County Superintendent may contract with any one of the three lowest responsible bidders. (Public Contract Code 20118.1)

1. All other purchases up to the amount specified at 41 USC 403(11) (currently \$100,000) may be made using small purchase procedures. If small purchase procedures are used, price or rate quotations shall be obtained from an adequate number of qualified sources.
2. Purchases above the thresholds specified will be accomplished by either:
 - a. Sealed bids
 - b. Competitive proposals
 - c. Noncompetitive proposals, as appropriate
3. The County Superintendent of Schools is not referenced in the Public Contract Code, thus adherence to provisions requiring acceptance of the lowest bidder are not applicable and as such all criteria will be considered in awarding contracts through the bidding process.

Instructions and Procedures for Sealed Bids

The County Superintendent or designee shall call for bids by placing a notice at least once a week for two weeks in a local newspaper of general circulation published in the County of Tehama, or if no such newspaper exists, then in some newspaper of general circulation, circulated in the county, and may post the notice on the Department's web site or through an electronic portal. The notice shall state the work to be done or materials or supplies to be furnished and the time and place and web site where bids will be opened. The Department may accept a bid that has been submitted electronically or on paper. (Public Contract Code 20112)

The notice shall contain the time, date, and location of any mandatory prebid conference, site visit, or meeting. The notice shall also detail when and where project documents, including final plan and specifications, are available. Any such mandatory visit or meeting shall not occur within a minimum of five calendar days of the publication of the initial notice. (Public Contract Code 6610)

Bid instructions and specifications shall include the following requirements and information:

1. All bidders shall certify the minimum, if not exact, percentage of post-consumer materials in products, materials, goods, or supplies offered or sold. (Public Contract Code 22152)

BIDS (continued)

2. All bids for construction work shall be presented under sealed cover and shall be accompanied by one of the following forms of bidder's security: (Public Contract Code 20107, 20111)
 - a. Cash
 - b. A cashier's check made payable to the Department
 - c. A certified check made payable to the Department
 - d. A bidder's bond executed by an admitted surety insurer and made payable to the Department

The security of unsuccessful bidders shall be returned in a reasonable period of time, but in no event later than 60 days after the bid is awarded. (Public Contract Code 20111)

3. Bids shall not be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (Public Contract Code 20112)
4. The County Superintendent may utilize all criteria in determining which bid shall be accepted. (Court Decisions: Associated Builders and Contractors v. Contra Costa Water District (1995) 37 Cal.App4th 466[43 Cal.Rptr.2d 600] and Domar Electric, Inc. v City of Los Angeles (1994) 9 Cal.4th 161,173 [36 Cal.Rptr.2d 521])
5. Any subsequent change or alteration of a contract shall be governed by the provisions of Public Contract Code 20118.4.
6. After being opened, all submitted bids become public records pursuant to Government Code 6252 and shall be made available for review pursuant to law, County Superintendent policy, and administrative regulation.

Procurement by Competitive Proposal

This procedure shall not apply to contracts for construction or for the procurement of any product that is available in substantial quantities to the general public. (Public Contract Code 20118.2)

The competitive proposal process shall include, but not be limited to, the following requirements: (Public Contract Code 20118.1) (34 CFR 80.36(d)(3))

1. The County Superintendent or designee shall prepare a request for proposals (RFP) that shall be submitted to an adequate number of qualified sources, as determined by the Department, to permit reasonable competition consistent with the nature and requirement of the procurement.

BIDS (continued)

2. Notice of the RFP shall be published at least twice in a newspaper of general circulation, at least 10 days before the date for receipt of the proposals.
3. The Department shall make every effort to generate the maximum feasible number of proposals from qualified sources and shall make a finding to that effect before proceeding to negotiate if only a single response to the RFP is received.
4. The RFP shall identify all significant evaluation factors, including price, and their relative importance.
5. The Department shall provide reasonable procedures for the technical evaluation of the RFPs received, the identification of qualified sources, and the selection for the award of the contract.
6. An award shall be made to the qualified bidder whose proposal meets the evaluation standards and will be most advantageous to the Department with price and all other factors considered.
7. If an award is not made to the bidder whose proposal contains the lowest price, then the Department shall make a finding setting forth the basis for the award.
8. The Department, at its discretion, may reject all proposals and request new RFPs.
9. Provisions in any contract concerning utilization of small business enterprises that are in accordance with the RFP shall not be subject to negotiation with the successful proposer.

"Piggyback" Bid Process

Without advertising for bids and upon a determination that it is in the best interest of the Department, the County Superintendent may authorize, by contract, lease, requisition, or purchase order, another public corporation or agency to lease data-processing equipment or to purchase materials, supplies, equipment, automotive vehicles, tractors, and other personal property for the Department in the manner that the other public corporation or agency is authorized to make the leases or purchases from a vendor ("piggyback"). (Public Contract Code 20118)

Alternatively, if there is an existing contract between a public corporation or agency and a vendor for the lease or purchase of personal property, the Department may authorize the lease or purchase of personal property directly from the vendor by contract, lease, requisition, or purchase order and make payment to the vendor under the same terms that are available to the public corporation or agency under the contract. (Public Contract Code 20118)

BIDS (continued)

Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals may be purchased in any amount without taking estimates or advertising for bids. (Public Contract Code 20118.3)

Perishable commodities, such as foodstuffs, needed in the operations of cafeterias may be purchased through bid or on the open market. (Education Code 38083)

In an emergency when any repairs, alterations, work, or improvement to any school facility is necessary to permit the continuance of existing school classes or to avoid danger to life or property, the County Superintendent may contract for labor and materials or supplies without advertising for or inviting bids or may authorize the use of day labor or force account for the emergency purpose. (Public Contract Code 20113)

Bids shall also not be required for day labor under circumstances specified in Public Contract Code 20114. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis. (Public Contract Code 20114)

Procurement by Noncompetitive Proposal (Sole Source)

Procurement by noncompetitive proposal may be used only when the award of a contract is infeasible under small purchase procedure bids or competitive proposals and one of the following circumstances applies:

Specifications for contracts for construction, alteration, or repair of school facilities may not limit bidding, either directly or indirectly, to any one specific concern. Specifications designating a specific material, product, thing, or particular brand name shall follow the description with the words "or equal" so that bidders may furnish any equal material, product, thing, or service. (Public Contract Code 3400)

However, specifications for such contracts may designate a product by brand or trade name (sole sourcing) if the County Superintendent has made a finding, described in the invitation for bids or RFP, that a particular material, product, thing, or service is designated for any of the following purposes: (Public Contract Code 3400)

1. To conduct a field test or experiment to determine its suitability for future use
2. To match others in use on a particular public improvement that has been completed or is in the course of completion
3. To obtain a necessary item that is only available from one source

BIDS (continued)

4. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation
5. After solicitation of a number of sources, competition is determined inadequate

Prequalification Procedure

For any contract for which bids are legally required, the County Superintendent may require that each prospective bidder complete and submit a standardized questionnaire and financial statement. For this purpose, the County Superintendent or designee shall supply a form which requires a complete statement of the bidder's financial ability and experience in performing public works. (Public Contract Code 20111.5)

Prospective bidders shall submit the questionnaire and financial statement at least five days before the date fixed for public opening of sealed bids. The information shall be verified under oath in the manner in which civil law pleadings are verified. The questionnaires and financial statements shall not be public records and shall not be open to public inspection. (Public Contract Code 20111.5)

The County Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. Bidders must be deemed prequalified by the Department at least one day before the fixed bid-opening date. (Public Contract Code 20111.5)

The County Superintendent or designee shall furnish each qualified bidder with a standardized proposal form. Bids not presented on the standard form shall be disregarded. (Public Contract Code 20111.5)

The Department may establish a procedure for prequalifying bidders on a quarterly basis and may authorize that prequalification be considered valid for up to one calendar year following the date of the initial prequalification. (Public Contract Code 20111.5)

Protests by Bidders

A bidder may protest a bid award if he/she believes that the award was inconsistent with County Superintendent policy, the bid's specifications, or was not in compliance with law. A protest must be filed in writing with the County Superintendent or designee within five working days after receipt of notification of the contract award. The bidder shall submit all documents supporting or justifying the protest. A bidder's failure to file the protest documents in a timely manner shall constitute a waiver of his/her right to protest the award of the contract.

BIDS (continued)

The County Superintendent or designee shall review the documents submitted with the bidder's claims and render a decision in writing within 30 working days. The County Superintendent or designee may also convene a meeting with the bidder in order to attempt to resolve the problem.

The bidder may appeal the County Superintendent or designee's decision. The County Superintendent or designee shall provide reasonable notice to the bidder of the time for County Superintendent consideration of the protest. The County Superintendent's decision shall be final.

CONTRACTS

The Tehama County Superintendent of Schools or designee may enter into contracts on behalf of the Tehama County Department of Education. All contracts between the Department and outside agencies shall conform to standards required by law and shall be prepared under the direction of the County Superintendent or designee and shall be coordinated through Business Services.

A consultant's contract for \$25,000 or more that constitutes a budget revision shall require County Board approval. (Education Code 1280, 1281)

No County Superintendent of Schools may hire as a consultant any entity in which he/she has a financial interest. (Education Code 1281(a))

When required by law, contracts and subcontracts made by the Department for public works or for goods or services shall contain a nondiscrimination clause prohibiting discrimination by contractors or subcontractors. The nondiscrimination clause shall contain a provision requiring contractors and subcontractors to give written notice of their obligations to labor organizations with which they have a collective bargaining or other agreement. (Government Code 12990)

The Department shall not enter into a contract that prohibits a school employee from disparaging the goods or services of the contracting party. (Education Code 35182.5)

The Department will follow the guidance issued in these policies as in SP 3600, Consultants.

Contracts for Electronic Products or Services

The County Superintendent shall not enter into a contract for electronic products or services that requires the dissemination of advertising to students, unless the County Superintendent: (Education Code 35182.5)

1. Enters into the contract at a noticed, public hearing of the Tehama County Board of Education.
2. Makes a finding that the electronic product or service is or would be an integral component of the education of students.
3. Makes a finding that the Department cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students.
4. As part of the Department's normal, ongoing communication to parents/guardians, provides written notice that the advertising will be used in the classroom or other learning center.

CONTRACTS (continued)

5. Offers parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. Any request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

14505 Provisions required in contracts for audits

17595-17606 Contracts

35182.5 Contract prohibitions

45103.5 Contracts for management consulting service related to food service

49431-49431.5 Nutritional standards

CODE OF CIVIL PROCEDURE

685.010 Rate of interest

GOVERNMENT CODE

12990 Nondiscrimination and compliance employment programs

53260 Contract provision re maximum cash settlement

53262 Ratification of contracts with administrative officers

LABOR CODE

1775 Penalties for violations

1810-1813 Working hours

PUBLIC CONTRACT CODE

4100-4114 Subletting and subcontracting fair practices

7104 Contracts for excavations; discovery of hazardous waste

7106 Noncollusion affidavit

20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

20104.50 Construction Progress Payments

22300 Performance retentions

UNITED STATES CODE, TITLE 20

1681-1688 Title IX, discrimination

PAYMENT FOR GOODS AND SERVICES

The Tehama County Superintendent of Schools recognizes the importance of developing a system of internal control in order to help fulfill its obligation to monitor and safeguard Tehama County Department of Education resources. To facilitate warrant processing, the County Superintendent or designee shall ensure that an adequate separation of duties is maintained between purchasing, receiving, and payment functions. He/she shall also ensure that invoices are paid expeditiously so that the Department may, to the extent possible, take advantage of available discounts and avoid finance charges.

The County Superintendent or designee shall sign all warrants and shall ensure that warrants have appropriate documentary support verifying that all goods and services to be paid for have been delivered or rendered in accordance with the purchase agreement.

The County Superintendent shall not be responsible for unauthorized purchases.

Legal Reference:

EDUCATION CODE

1240 et seq. Duties, responsibilities and general powers of county superintendents of schools

1275 Delegation of purchasing authority to county purchasing agent

1500 Expenses payable out of county school service fund

1510 Expenses payable out of county general fund

1600 et seq. County school service fund, especially

1602 Use of county school service fund by county superintendent of schools

17605 Delegation of authority for purchases

42630-42651 Orders, requisitions and warrants

42800-42806 Revolving cash fund

42810 Alternative revolving fund

42820 Prepayment funds

CODE OF CIVIL PROCEDURE

685.010 Rate of interest

GOVERNMENT CODE

16.5 Digital signatures

5500-5506 Uniform Facsimile Signatures of Public Officials Act

8111.2 Definition of public entity

PUBLIC CONTRACT CODE

7107 Retention proceeds; withholding; disbursement

9203 Payment for projects costing over \$5000

20104.50 Timely progress payments

CODE OF REGULATIONS, TITLE 2

22000-22005 Digital signatures

PAYMENT FOR GOODS AND SERVICES

Payments to Construction Contractors

The Tehama County Department of Education shall make payment on all contracts subject to the Public Contract Code based on estimates of actual work completed that have been approved by the Tehama County Superintendent of Schools. The Department shall not make progress payments in excess of 95 percent of the actual work completed and may include 95 percent of the value of material delivered or stored but as yet unused. The Department shall withhold a maximum of five percent of the contract price, except when there has been a finding by the Board, at a regularly scheduled public hearing prior to accepting bids on the project, that the project is substantially complex. However, any time after 50 percent of the work has been completed, the Department may make any of the remaining progress payments in full for actual work completed if the County Superintendent finds that satisfactory progress is being made. (Public Contract Code 9203)

The County Superintendent or designee shall ensure that requests for progress payments related to contracts for public works are processed and paid within 30 days. Any improper request shall be returned to the contractor within seven days, together with a written statement of why the request is not proper. (Public Contract Code 20104.50)

Retention proceeds withheld by the Department from payments to contractors for public works contracts shall be released within 60 days after the construction or improvement is completed. In the event of a dispute between the Department and the contractor, the Department may withhold from the final payment an amount not to exceed 150 percent of the disputed amount. (Public Contract Code 7107)

Paying for Goods and/or Services

To ensure that all payments for goods and/or services are properly made, the timely processing of claims and invoices is imperative. Requesting payment for goods and/or services should be done only after careful examination has been made to ensure compliance with the purchase order or contract specifications. Close attention should be paid to quality, quantity, price and timing, since these factors may be the basis for refusal to pay for all or part of an order.

Business Services will not process payments to vendors if the amount requested exceeds the approved purchase order amount by ten percent or more, unless a purchase order revision is approved with the request for payment. There are times when goods and/or services will be received in part. When this occurs, partial payment should be processed.

Business Services processes payments between the Department and Tehama County School Districts by means of a specialized journal, eliminating the need for the costly process of producing a warrant and completing a deposit. All agreements between the Department and Tehama County Districts should be coordinated with Business services to ensure this element of the agreement has been included.

PAYMENT FOR GOODS AND SERVICES (continued)

Purpose

To ensure proper payment for goods and/or services received

Timeline

Within five working days of receipt of the invoice and/or goods from vendor

Procedure:

Full Payment to Vendor

1. Vendor provides goods and/or services in accordance with purchase order and invoices the Department.
2. Employee receiving goods and/or services verifies invoice against packing slip to ensure payment is only for items received. Employee contacts the vendor before requesting payment if there are any discrepancies on the invoice.
3. Employee approves invoice for payment and sends original invoice to Business Services along with any relevant receiving documents.
4. Business Services processes payment and sends warrant to vendor unless otherwise specified.

Note: In the event of an open purchase order or receipt of partial shipments, employee should request a partial payment. See the steps that follow.

Partial Payments

1. Employee receiving only a partial shipment of goods and/or services or receiving goods and/or services on an open purchase order verifies invoice against packing slip to ensure payment is made only for items received.
2. Employee sends the invoice to Business Services along with an indication of whether to close the remaining purchase order or leave it open for additional payments. When submitting the final invoice against a purchase order it is important to request completion (closing) of the purchase order to relieve any remaining encumbrance.
3. Business Services processes the partial payment and mails warrant to vendor unless otherwise specified.

PAYMENT FOR GOODS AND SERVICES (continued)

Revising a Purchase Order

If, after the purchase order has been issued, it becomes necessary to make a correction or change in the budget code numbers or to increase the purchase order amount by ten percent or more, the originating department should return the underlying requisition to 'open' and add to or modify the existing requisition. Enter an explanatory note to the 'notes' tab and re-submit the requisition for approval. The appropriate approvers will then be notified of the need to re-approve the requisition.

Note: A copy of purchase order or requisition snapshot should be marked cancelled, signed-off and forwarded to Business Services when it is determined that the vendor can no longer fulfill purchase order obligations. This ensures that encumbered funds will be freed for other purposes.

Business and Noninstructional Operations**DEPARTMENT CREDIT CARDS**

The Tehama County Superintendent of Schools authorizes the issuance of department credit cards to specified employees. Tehama County Department of Education credit card purchases are for official business only and must comply with established purchasing policies. The Tehama County Department of Education uses the State of California's purchasing card program, CAL-Card. Through a State Master Service Agreement, US Bank provides the Department's VISA bankcard services. The County Superintendent will designate a CAL-Card Program Administrator to administer the program. The CAL-Card Administrator sets the maximum dollar amount for single purchases and a total for all purchases made within a given billing cycle.

Authorized credit card holders shall use discretion when using Department credit cards and will be required to sign an Acceptance Form. Whenever possible, purchases will be pre-approved through the normal process, with the credit card providing an expeditious means of payment.

Employees are issued CAL-Cards in their individual names; however, all charges incurred are the liability of the Department. CAL-Cards are not for personal use and shall not be used to purchase alcohol, tobacco, or other purchases that are prohibited by program contract requirements.

Each cardholder will receive a monthly statement of all purchases made during a billing cycle. The statement and all supporting invoices/receipts shall be forwarded to Accounts Payable within five days.

Upon approval of department managers, employees may check out temporary "travel" cards from the CAL-Card Administrator.

PAYING EXPENSES INCURRED BY DISTRICTS/OUTSIDE AGENCIES

The Tehama County Department of Education may, in the performance of its mission, agree to reimburse a district or other outside agency for specific expenses that are related to the programs and services of the Department.

For example, a district site which houses a Department program may require the Department to reimburse the district for facility use. Or, a district employee may work a portion of her/his time under contract to the Department but receives her/his full salary from the district; in this case, the Department would agree to reimburse the district for that portion of the employee's salary and benefits related to her/his work for the Department.

In instances where the Department agrees to reimburse a district or outside agency for specific expenditures, a written agreement, contract or memorandum of understanding (Contract Agreements) outlining the details of the arrangement must be produced and signed by representatives of both the Department and the district/outside agency. Following final approval of any such contract agreements, a purchase order is processed and payment made according to the standard operating procedures of the Department.

Purpose

To document Department agreements to pay districts or outside agencies for expenses incurred related to the programs and services of the Department.

Timeline

Contract Agreements must be approved by the department manager and the County Superintendent or designee before services are rendered. Invoices for reimbursement follow the completion of services unless an alternate payment schedule is specified in the agreement.

Procedure

1. Department manager and district/outside agency personnel discuss and draft preliminary written agreement regarding services, costs, billing procedures and timeline.
2. Department manager completes Contract Agreement and forwards to the County Superintendent or designee for approval. If agreement is complex, department manager should consult Business Services for assistance.
3. Department manager obtains district/outside agency approval signature on Contract Agreement.

PAYING EXPENSES INCURRED BY DISTRICTS/OUTSIDE AGENCIES (continued)

4. Department manager initiates purchase order requisition, attaches completed Contract Agreement and forwards to Business Services for processing. Note: If contract includes estimated costs, purchase order would state the dollar amount which actual expenses may not exceed.
5. District/outside agency initiates services following the receipt of the Department purchase order and approved contract.

RELATIONS WITH VENDORS

No Tehama County Department of Education employee or Tehama County Board of Education member, nor Tehama County Superintendent of Schools shall accept personal gifts, commissions or expense-paid trips from individuals or companies selling equipment, materials or services required in the operation of Department programs. Gifts include any gift purchased specifically for an employee which is not generally offered to other buyers.

This policy does not prohibit employees from accepting promotional or advertising items such as calendars, desk pads, notebooks and other office gadgets which are offered by business concerns free to all as part of their public relations programs.

This policy does not prohibit the acceptance of materials and/or services which are of use and benefit to the Department.

Legal Reference:

EDUCATION CODE

60071 *Prohibited offers to influence adoption or purchase of instructional materials*

60072 *Acceptance of consideration or inducements by school official*

60073 *Penalties for violation of article*

60074 *Supplying sample copies*

60075 *Receiving sample copies*

60076 *Inapplicability of article; royalties or other compensation of school official for writing or preparing instructional materials; claim of district to royalty*

CLAIMS AND ACTIONS AGAINST THE DEPARTMENT

The Tehama County Board of Education desires to ensure that the Tehama County Department of Education's operations are conducted in a manner that minimizes risk, protects Department resources, and promotes the health and safety of students, staff, and the public. Any and all claims for money or damages against the County Board shall be presented to and acted upon in accordance with law, Board policy which has been adopted by the County Board pursuant to Government Code Section 935, and administrative regulation, as well as the Department's Joint Powers Authority (JPA) agreement or insurance coverage.

Unless a procedure for processing claims for damages or money is provided by state or local law, and notwithstanding the exemptions set forth Government Code 905, all claims for damages or money claimed to be due from the County Board, including claims by the State of California, or its agencies, or other public entities, shall be presented within the time limitations and in the manner prescribed by Government Code 910-915.2. Such claims also shall be subject to the provisions of Government Code 945.5 relating to the prohibition of suits in the absence of presentation of claims and action thereon by the Board.

Upon notice to the Department of a claim, the County Board or designee shall take all necessary steps to protect the Department's rights under any applicable contractual agreements, including the right to indemnification from its insurance or other coverage provider.

In accordance with Government Code 935.4, the County Board of Education delegates to the Tehama County Superintendent of Schools the authority to allow, compromise, or settle claims of \$50,000 or less pursuant to any conditions of coverage in the Department's JPA agreement or insurance.

This policy applies retroactively to any existing causes of action and/or claims for money and/or damages.

Roster of Public Agencies

In order for claimants to be required to comply with the statutes addressing claims and actions against the County Board, the Department shall register and keep current with the County Clerk and Secretary of State a Statement of Facts Roster of Public Agencies Filing. Such filing shall occur any time there is a change in the name, title and business address of president, clerk or secretary of the County Board. The responsibility for such filing shall rest with the secretary of the County Board. (Government Code 53051)

Any changes to such information shall be filed within 10 days after the change has occurred. (Government Code 53051)

Legal Reference: (see next page)

CLAIMS AND ACTIONS AGAINST THE DEPARTMENT (continued)

Legal Reference:

EDUCATION CODE

35200 Liability debts and contracts

35202 Claims against districts; applicability of Government Code

CODE OF CIVIL PROCEDURE

340.1 Damages suffered as result of childhood sexual abuse

GOVERNMENT CODE

800 Cost in civil actions

935 Authority to enact local claims procedure

810-996.6 Claims and actions against public entities

6500-6536 Joint exercise of powers

53051 Information filed with secretary of state and county clerk

PENAL CODE

72 Fraudulent claims

COURT DECISIONS

City of Stockton v. Superior Court, (2007) 42 Cal. 4th 730

Connelly v. County of Fresno, (2006) 146 Cal.App. 4th 29

CSEA v. South Orange Community College District, (2004) 123 Cal.App.4th 574

CSEA v. Azusa Unified School District, (1984) 152 Cal.App.3d 580

State of California v. Superior court (Bodde) (2004) 32 Cal.4th 1234

Tapia v. County of San Bernardino (1994) 29 Cal.App.4th 375

CLAIMS AND ACTIONS AGAINST THE DEPARTMENT

Claim Presentation Requirements

California law requires that prior to filing a complaint against the Tehama County Department of Education or its employees, the claimant must present a claim under the California Tort Claims Act. (Government Code 911 et.seq).

Time Limitation

The following time limitation applies to claims against the Tehama County Board of Education or the Tehama County Superintendent of Schools, collectively known as the Tehama County Department of Education

1. Claims for money or damages relating to a cause of action for death or for injury to person, personal property, or growing crops shall be presented to the County Board not later than six months after the accrual of the cause of action. (Government Code 905, 911.2)
2. Pursuant to Government Code Section 935, claims for money or damages that are listed as exceptions in Government Code 905 shall be presented not later than six months after the accrual of the cause of action. Such claims shall include:
 - a. Claims made pursuant to Section 340.1 of the Code of Civil Procedure for the recovery of damages suffered as a result of childhood sexual abuse. This subdivision shall apply only to claims arising out of conduct occurring on or after January 1, 2009.
3. Claims for money or damages as authorized in Government Code 905 and not included in item #1 above, including claims for damages to real property, shall be presented not later than one year after the accrual of the cause of action. (Government Code 905, 911.2)

Receipt of Claims

A claim, any amendment thereto, or an application to present a late claim shall be deemed presented and received when delivered to the Department office or deposited in a post office, sub-post office, substation, or mail chute or other like facility maintained by the U.S. Government, in a sealed envelope properly addressed to the Department office with postage paid or when otherwise actually received in the Department office or by the County Board secretary or clerk. (Government Code 915, 915.2)

Upon receipt of a claim against the Department pursuant to the Government Claims Act, the County Board or designee shall promptly provide written notice to the Department's JPA or insurance carrier in accordance with the applicable conditions of coverage.

CLAIMS AND ACTIONS AGAINST THE DEPARTMENT (continued)

Review of Contents of the Claim

The County Board or designee shall review any claim received to ensure that the claim contains all of the following information as specified in Government Code 910 and 910.2:

1. The name and post office address if the claimant
2. The post office address to which the person presenting the claim desires notices to be sent
3. The date, place, and other circumstances of the occurrence or transaction which gave rise to the claim asserted
4. A general description of the indebtedness, obligation, injury, damage, or loss incurred insofar as it may be known at the time of presentation of the claim
5. The name(s) of the public employee(s) causing the injury, damage, or loss if known
6. The amount claimed if it totals less than \$10,000 as of the date of the presentation of the claim, including the estimated amount of any prospective injury, damage, or loss, insofar as it may be known at the time of the claim, together with the basis of computation of the amount claimed. If the amount claimed exceeds \$10,000, the dollar amount shall not be included in the claim and the claimant shall indicate whether the claim is a "limited civil case."
7. The signature of the claimant or the person acting on his/her behalf

Notice of Claim Insufficiency

If a claim is found insufficient or not to satisfy the form requirements under Government Code 910 and 910.2, the County Board or its designee shall, within 20 days of receipt of the claim, personally deliver or mail to the claimant, at the address stated in the claim or application, a notice that states the particular defects or omission in the claim. (Government Code 910.8, 915.4)

The County Board of Education shall not act upon the claim until at least 15 days after such notice is given. (Government Code 910.8)

Amendment to Claims

Within the time limits provided under the section entitled "Time Limitations" above or prior to final action by the County Board, whichever is later, a claim may be amended if, as amended, it relates to the same transaction or occurrence which gave rise to the original claim. (Government Code 910.6)

CLAIMS AND ACTIONS AGAINST THE DEPARTMENT (continued)

Late Claims

For claims under item #1 in the section entitled "Time Limitations" above, any person who presents a claim later than six months after the accrual of the cause of action shall present, along with the claim, an application to present a late claim. Such claim and the application to present a late claim shall be presented not later than one year after the accrual of the cause of action. (Government Code 911.4)

If the claim is presented late and is not accompanied by an application to present a late claim, the County Board or its designee may, within 45 days, give written notice that the claim was not presented timely and that it is being returned without further action. (Government Code 911.3)

The County Board shall grant or deny the application to present a late claim within 45 days after it is presented. This 45-day period may be extended by written agreement of the claimant and the County Board provided that such agreement is made before the expiration of the 45-day period. (Government Code 911.6)

1. The failure to present the claim was through mistake, inadvertence, surprise, or excusable neglect and the Department was not prejudiced in its defense regarding the claim by the claimant's failure to present the claim within the time limit.
2. The person who sustained the alleged injury, damage, or loss was a minor during all of the time specified for presentation of the claim.
3. The person who sustained the alleged injury, damage, or loss was physically or mentally incapacitated during all of the time specified he/she failed to present the claim.
4. The person who sustained the alleged injury, damage, or loss died before the expiration of the time specified for the presentation of the claim.

If the application to present a late claim is denied, the claimant shall be given notice in substantially the same form as set forth in Government Code 911.8. (Government Code 911.8)

If the County Board does not take action on the application to present a late claim within 45 days, the application shall be deemed to have been denied on the 45 day unless the time has been extended, in the extension agreement. (Government Code 911.6)

Action on Claims

Within 45 days after the presentation or amendment of a claim, the County Board shall take action on the claim. This time limit may be extended by written agreement between the

CLAIMS AND ACTIONS AGAINST THE DEPARTMENT (continued)

County Board and the claimant before the expiration of the 45-day period. If the 45-day period has expired, the time limit may be extended if legal action has not commenced or been barred by legal limitations. (Government Code 912.4)

The County Board may act on the claim in one of the following ways: (Government Code 912.4, 912.6)

1. If the County Board finds that the claim is not a proper charge against the Department, the claim shall be rejected.
2. If the County Board finds that the claim is a proper charge against the Department and is for an amount justly due, the claim shall be allowed.
3. If the County Board finds that the claim is a proper charge against the Department but is for an amount greater than is justly due, the County Board shall either reject the claim or allow it in the amount justly due and reject it as to the balance.
4. If legal liability of the Department or the amount justly due is disputed, the County Board may reject or compromise the claim.
5. If the County Board takes no action on the claim, the claim shall be deemed rejected.

If the County board allows the claim in whole or in part or compromises the claim and the claimant accepts the amount allowed or offered to settle the claim, the county Board may require the claimant to accept it in settlement of the entire claim. (Government Code 912.6)

The County Board or its designee shall transmit to the claimant written notice of action taken or of inaction which is deemed rejection. The notice shall be in the form set forth in Government Code 913 and shall either be personally delivered or mailed to the address stated in the claim or application. (Government Code 913, 915.4)

REAL PROPERTY

It is the Tehama County Superintendent of Schools' legal responsibility to provide a suitable, safe and healthful environment for students and staff and that responsibility is shared with the Tehama County Board of Education. It is the policy of the County Superintendent that adequate and appropriate real property be provided to meet the housing needs of the programs and services of Tehama County Department of Education.

The County Superintendent assigns responsibility to the Assistant Superintendent (Administrative Services or Business Services) to develop and implement procedures which ensure compliance with all laws, codes and regulations.

Real property leases, purchases or sale agreements shall be subject to the County Superintendent's approval.

Title to real property is held jointly by the County Board and the County Superintendent, collectively referred to as the Tehama County Department of Education.

Legal References:

EDUCATION CODE

1042 County boards, authority

1082 Acquisition of real property or improvements

17365-17374 Fitness for Occupancy

California Constitution, Article I, Section 28(c)

REAL PROPERTY

The Tehama County Department of Education may purchase, sell or lease real property used to house the offices and services of the Tehama County Superintendent of Schools. All housing shall meet applicable state, federal and local standards; waivers to standards shall only be requested if other appropriate options are not satisfactory. All property purchased or leased shall be in compliance with applicable Department standards, which may include, but are not limited to:

1. Field Act and seismic safety standards
2. Environmental safety standards
3. Fire and building codes
4. Public health standards
5. Requirements for housing K-12 special education students
6. State, federal, city or county codes/ordinances, etc.

Departments or programs requesting the purchase, sale or lease of real property shall adhere to the following procedures in obtaining authorization. Leases of less than one year's duration, renewals that do not involve significant increases in costs to the Department (e.g., those with increases of ten percent or less), and license agreements with Tehama County school districts shall be excluded from the provisions of this regulation.

The procedure that follows applies to the purchase or sale of real property by the Department, real property lease arrangements involving a period of one year or more, and renewals where increases exceed ten percent.

Purpose

To establish a process to purchase or lease real property.

Timeline

The purchase, sale or lease of real property may take from one to several months, depending on program needs and the complexity of the contract involved. Any such transactions shall be coordinated through the office of the Superintendent or his designee from inception.

Procedure

1. Program manager requests audience with County Superintendent to discuss facilities proposal in concept.

REAL PROPERTY (continued)

2. County Superintendent reviews the proposal and if approved in concept, identifies if the Program Manager should proceed or if the matter will be negotiated through the Superintendent's office.
3. County Superintendent or designee reviews the request and locates possible sites.
4. Program Manager visits the properties and determines whether the sites are suitable for the proposed use.

If a property is not suitable, the County Superintendent or designee continues to locate possible sites.

If a property is suitable, the Program Manager notifies the County Superintendent or designee.

5. Director of Maintenance visits the property and completes a review of the property relative to health and safety standards.

If the property does not meet health and safety standards, the Director of Maintenance notifies both the Program Manager and County Superintendent or designee.

If the property does meet health and safety standards, the Director of Maintenance signs off on the proposal advising the Program Manager and the County Superintendent or designee.

6. County Superintendent or designee visits the property and ensures the location meets standards and requirements, working with an architect if necessary. If the site is intended to house a school the County Superintendent or designee will coordinate the necessary site inspection and approval process with the California Department of Education.

If the property does not meet standards and requirements, the County Superintendent or designee notifies the Program Manager and continues to locate sites.

If the property does meet standards and requirements, the County Superintendent or designee signs off on the proposal advising the Program Manager.

7. After obtaining any necessary approval from the California Department of Education, the County Superintendent with the assistance of the Department's attorney negotiates lease/sales agreement with property owner, consulting with the Program Manager and County Superintendent or designee as negotiations progress.
8. County Superintendent approves the lease/sales agreement.

REAL PROPERTY (continued)

9. County Superintendent or designee signs the lease/sales agreement, forwarding one original to Business Services for record retention, one original to the property owner, and one copy to the Program Manager.
10. Program Manager forwards a copy of the original lease/sales agreement to the Director of Maintenance retaining copies of all documents for the Department's files.

Note: Facilities located within public school sites or preschool programs located on state-licensed preschool sites may not require the completion of this full procedure.

Business and Noninstructional Operations

TRAVEL

The Tehama County Superintendent of Schools shall authorize payment for actual and necessary expenses, including travel, incurred by any employee performing authorized services for the Tehama County Department of Education.

The County Superintendent or Assistant Superintendent (Administrative Services or Business Services) may approve employee requests to attend meetings in accordance with the adopted budget.

Expenses shall be reimbursed within limits approved by the County Superintendent. The County Superintendent and/or designee shall establish procedures for the submission and verification of expense claims. He may authorize an advance of funds to cover necessary expenses.

The County Superintendent may establish an allowance on either a mileage or monthly basis to reimburse authorized employees for the use of their own vehicles in the performance of assigned duties. Such allowance shall only be paid when the driver is appropriately licensed.

Authorized employees may use Department credit cards while attending to Department business. Under no circumstances may personal expenses be charged on Department credit cards.

Legal Reference:

EDUCATION CODE

1081 Travel expense

1091 Travel expense to attend board meeting

1200-1205 County Superintendent of Schools Salary and Expenses

44016 Travel expense

44032 Travel expense payment

44033 Automobile allowance

44802 Student teacher's travel expense

Business and Noninstructional Operations

TRAVEL

Travel Requests and Approval

All travel outside of Tehama County requires pre-approval by the employee's supervisor and the County Superintendent. A Travel Requisition shall be prepared in Escape. Approval will be done electronically by the supervisor, Director of Internal Business Services, and the County Superintendent. Program managers are responsible for determining that the travel is appropriate and within the budget. A Travel Requisition is required whether there are anticipated expenses or not.

Unless circumstances preclude, the requisition should be submitted 15 days in advance of departure. Employees who make their own reservations prior to approval may be responsible for cost or expenses.

Upon return, if the employee incurred reimbursable expenses, they should complete a Claim for Travel Reimbursement. The claim will be approved by the supervisor and routed to the Business Department.

A Travel Requisition is not required for Regional Projects within the region when there are no expenses, however, an absence shall be created in AESOP if you are to be out of the office.

Necessary Travel Expenses

Actual and necessary travel expenses to meetings, conference, or workshops with prior approval shall be paid.

1. Registration

Actual costs for registration and other fees will be paid upon presentation of appropriate receipts and/or registration forms.

2. Lodging

When overnight lodging has been authorized, the Department will reimburse the actual cost of the room. An itemized receipt is required and must be submitted with the Claim for Travel Reimbursement form if the employee paid for the lodging out of their own pocket or attached to the US Bank Statement. Discounted room rates are to be requested. Employees are encouraged to request a hotel/motel transient occupancy tax waiver.

TRAVEL

3. Meals

Employees on travel status during meal periods and out of the county may claim meal expenses on a per diem basis according to the following schedule:

Breakfast	\$8.00
Lunch	\$12.00
Dinner	\$26.00
 Total	 \$46.00

Meal expenses exceeding the above-allowed amount will be the employee's responsibility. Meal functions officially part of the meeting, workshop, or conference shall be reimbursed for actual costs when accompanied with a receipt. Meal reimbursements shall not include alcoholic beverages.

Meal allowance for some projects will meet the requirements of the grant and receipts may be required.

Acceptable meal timelines are as follows:

- a. Breakfast - Only reimbursed on a trip which began on the previous day.
- b. Lunch - Leave before 11:00 a.m. and return after 1:30 p.m.
- c. Dinner - Leave before 5:00 p.m. and return after 7:00 p.m.

4. Transportation/Mileage/Private Owned Vehicles

- a. The Department will reimburse the actual cost of commercial transportation (example: plane, train, bus, taxi, shuttle, etc.). Receipts are required.
- b. The Department will reimburse employees for the use of a privately owned vehicle at the current approved IRS rate. Since the Department cannot reimburse employees for miles driven between home and work, actual miles will be paid from the Department, your assigned workstation, or home, whichever is less.

Example 1:

You live in Redding and are going to a seminar in Chico. You will be reimbursed mileage from the Department to Chico.

TRAVEL

Example 2:

You live in Chico and you are going to a seminar in Sacramento. You will be reimbursed mileage from your home to Sacramento (assuming you do not travel to the Department or your assigned workstation before going to Sacramento).

Privately-owned vehicles may be authorized for an employee's use when such use is determined to be in the best interest of the programs operated by the department. The County Superintendent or Assistant Superintendent (Administrative Services or Business Services) shall make such determination and authorize use of a private vehicle at the time the travel request is submitted and approved.

Employees who are authorized to use their private vehicles by the County Superintendent or Assistant Superintendent (Administrative Services or Business Services) may submit claims for mileage reimbursement upon completion of the travel. Mileage will be reimbursed at the current IRS rate. Only those miles traveled in the performance of authorized and official business of the department may be claimed.

Employees wishing to use their own vehicle when on authorized business of the department, and when a county-owned vehicle is available, shall be reimbursed at one-half of the current IRS rate. Prior approval must be obtained from the County Superintendent or Assistant Superintendent (Administrative Services or Business Services).

Department gasoline credit cards or CAL-Cards shall not be used to purchase gasoline, oil, etc., for privately owned vehicles.

5. Monthly Mileage Allowance

The County Superintendent may establish a monthly mileage allowance for designated employees to reimburse such employees for the use of their own vehicles in the performance of assigned duties.

The provision of such an allowance shall be documented in an employment contract or other written agreement. No other documentation is required.

Monthly mileage allowances shall be intended to cover the following expenses associated to attendance at authorized meetings:

- a. Mileage within 150 miles one-way of the Department. Designated employees may claim mileage over and above the 150 miles one-way. For

TRAVEL

example: if the trip one-way is 350 miles, the employee may claim mileage for 200 miles.

Expenses in excess of those above will be reimbursed by the Department through the established travel reimbursement procedure.

6. Miscellaneous Expenses

The Department will reimburse the cost of miscellaneous necessary expenses such as work-related telephone calls, photocopies, faxes, parking fees, and bridge tools. Receipts must be submitted. Reimbursements will not be made for personal services.

Advance of Funds

The County Superintendent may authorize a request for an advance of up to 80% of the total estimated expense to cover necessary travel expenses, less any prepaid costs. Such advance shall be adjusted upon the filing of a Claim for Travel Reimbursement form. In order to receive an advance of expenses, a Travel Requisition must be completed in Escape 15 days in advance.

Travel and Per Diem Reimbursed to the County by Other Agencies

The County Superintendent may allow mileage and per diem at rates allowed by other agencies if the Department is being reimbursed by other agencies for that employee's travel expenses.

Travel within the County

Travel within Tehama County should be approved by the program manager. Information on the whereabouts of staff is maintained at each program office and at the main reception desk for staff stationed at Lincoln Street. To claim mileage for travel within the county, the employee shall complete the monthly mileage form and submit it to their supervisor and then to the Business Department.

MANAGEMENT OF TCDE ASSETS/ACCOUNTS

The Tehama County Board of Education recognizes its fiduciary responsibility to effectively manage and safeguard the department's assets and resources in order to help achieve goals for student learning. The Tehama County Superintendent of Schools or designee shall establish and maintain an accurate, efficient financial management system that enhances the Tehama County Department of Education's ability to meet its fiscal obligations, produces reliable financial reports, and complies with laws, regulations, policies, and procedures. He/she shall ensure that the Department's accounting system provides ongoing internal controls and meets generally accepted accounting standards.

Capital Assets

The County Superintendent or designee shall develop a system to accurately identify and value Department assets in order to help ensure financial accountability and to minimize the risk of loss or misuse. Department assets with a useful life of more than one year and an initial acquisition cost of \$5,000 or more shall be considered capital assets. The capitalization threshold for vehicles is \$15,000 and \$50,000 for buildings and sites. The Superintendent or designee shall determine the estimated useful life of each capital asset and shall calculate and report the estimated loss of value or depreciation during each accounting period for all capital assets.

Internal Controls/Fraud Prevention

The County Board expects Board members, employees, consultants, vendors, contractors, and other parties maintaining a business relationship with the department to act with integrity and due diligence in dealings involving the department's assets and fiscal resources.

The County Superintendent or designee shall develop internal controls which aid in the prevention and detection of fraud, financial impropriety, or irregularity within the department. These internal controls may include, but are not limited to, segregating employee duties relating to authorization, custody of assets, and recording or reporting of transactions; providing detailed, written job descriptions explaining the segregation of functions; adopting an integrated financial system; conducting background checks on business office employees; and requiring continuous in-service training for business office staff on the importance of fraud prevention.

All employees shall be alert for any indication of fraud, financial impropriety, or irregularity within their area of responsibility. Any employee who suspects fraud, impropriety, or irregularity shall immediately report those suspicions to his/her immediate supervisor and/or the County Superintendent or designee. In addition, the County Superintendent or designee shall establish a method for employees and outside persons to anonymously report any suspected instances of fraud, impropriety, or irregularity.

MANAGEMENT OF TCDE ASSETS/ACCOUNTS (continued)

The County Superintendent or designee shall have primary responsibility for any necessary investigations of suspected fraud, impropriety, or irregularity, in coordination with legal counsel, the Department's auditors, law enforcement agencies, or other governmental entities, as appropriate.

The County Superintendent or designee shall provide reports to the County Board on the status of the Department's fraud prevention activities.

Legal Reference:

EDUCATION CODE

1241.5 Audit by county superintendent

14500-14508 Financial and compliance audits

35035 Powers and duties of superintendent

35250 Duty to keep certain records and reports

41010-41023 Accounting regulations, budget controls and audits

42600-42604 Control of expenditures

42647 Drawing of warrants by district on county treasurer; form; reports, statements and other data

GOVERNMENT CODE

53995-53997 Obligation of contract

FRAUD

The Tehama County Board of Education fraud policy is established to facilitate the development of controls which will aid in the detection and prevention of fraud against the Tehama County Department of Education. It is the intent of the Department to promote consistent organizational behavior by providing guidelines and assigning responsibility for the (a) development of controls, (b) conduct of investigations, and (c) prevention and detection of fraud. The occurrence of fraud places the assets and credibility of the Department at risk.

Purposes

The purposes of this administrative regulation are to:

1. Protect the Department's assets and fiscal resources;
2. Reinforce the Board's and senior management's commitment and responsibility for identifying risk exposures to fraudulent activities;
3. Reinforce the Board's and senior management's dedication to maintaining a positive workplace environment where a culture of integrity exists and fraud risk and fraud prevention is continually assessed;
4. Reinforce the requirement for all staff and others to refrain from fraudulent activities and encourage the reporting of any instance of fraud;
5. Ensure the fair, objective, and thorough investigation and reporting of all such activities while safeguarding individual rights and maintaining confidentiality in accordance with applicable laws.

Scope of Administrative Regulation

This administrative regulation applies to any fraud, or suspected fraud, involving employees as well as consultants, vendors, contractors, other governmental outside agencies doing business with employees of the Department, and/or any other parties with a business relationship with the Department.

Management is responsible for the detection and prevention of fraud, misappropriations, and other inappropriate conduct. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his/her injury. Managers, Directors, and Superintendents shall be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for any indication of irregularity.

FRAUD (continued)

Any fraud that is detected or suspected must be reported immediately to the Tehama County Superintendent of Schools, who coordinates all investigations, both internal and external.

The County Superintendent is responsible for:

1. Developing and maintaining an effective system of controls to prevent, deter, and detect fraud;
2. Carrying out vigorous and prompt investigations if fraud occurs; and
3. Taking appropriate legal and/or disciplinary action against perpetrators of fraud.

Managers are responsible within their areas of responsibility for:

1. Identifying, recognizing, and assessing risks and exposures inherent to their areas of responsibility;
2. Being aware of indications of fraud and related misconduct;
3. Developing and maintaining effective controls to prevent and detect fraud; and
4. Ensuring adherence to the internal controls.

Individual Department staff members are responsible for:

1. Acting with propriety in the use of Department resources and in the handling and use of Department funds whether they are involved with cash, payment systems, or receipts or dealing with contractors or suppliers; and
2. Immediately reporting to the Superintendent, or designee, if they suspect that fraud had been committed or see any suspicious acts or events.

Statement of Attitude

The Department requires all staff, at all times, to act with honesty and integrity. The Department is committed to protecting all revenue, expenditure, and assets from any attempt to gain illegal financial or other benefits. Any fraud committed against the Department is a major concern to the department.

Any investigative activity required will be conducted thoroughly without regard to the suspected wrongdoer's length of service, position/title, or relationship to the Department.

FRAUD (continued)**Internal Controls/Fraud Prevention/Detection Controls**

The County Superintendent, or designee, shall develop internal controls which aid in the prevention and detection of fraud, within the Department. These internal controls may include, but are not limited to, segregating employee duties relating to authorization, custody of assets, and recording or reporting of transactions; providing detailed, written job descriptions explaining the segregation of functions; adopting an integrated financial system; conducting background checks on business office employees; and requiring continuous in-service training for business office staff on the importance of fraud prevention.

The Department, with strong Governing Board support, has acted upon its responsibility of designing and implementing systems and internal controls for the prevention and detection of fraud. This is demonstrated by creating an environment that promotes both honest and ethical behavior from not only management but also the various levels of employees at the Department.

In order to prevent fraud at the Department, the following fraud prevention controls may be implemented:

1. Code of Ethical Conduct
2. Conflict of Interest Policy
3. Authority Limits
4. Standing Orders Related to Contracts
5. Exit Interviews
6. Written Policies and Procedures
7. Anti-Fraud Training
8. Compliance Training
9. Internal controls
10. New employee background checks
11. Regular fraud audits
12. Surprise audits

FRAUD (continued)

13. Established fraud policies
14. Willingness to punish

In order to detect fraud at the Department the following fraud detection controls are in place:

1. Internal controls
2. Proactive fraud detection policies
3. Analysis of Budget-to-actual results
4. Management's Internal Control Environment
5. Surprise Audits
6. Internal Audits

The Superintendent, or designee, shall provide annual reports to the Board on the status of the Department's internal control procedures and recommend any revisions to related Board policies or administrative regulations.

Actions Constituting Fraud

Fraud is defined as a willful or deliberate act with the intention of obtaining an unauthorized benefit, such as money or property, by deception or other unethical means. All fraudulent acts or related misconduct are included under this policy. Embezzlement, misappropriation, and other financial irregularities or fiscal wrongdoings constitute fraud. Specifically, actions constituting fraud, as the term is used in this administrative regulation, refer to, but are not limited to the following:

1. Any dishonest or fraudulent act;
2. Forgery or alteration of any document or account belonging to the Department;
3. Forgery or alteration of a check, bank draft, or any other furniture, inventory, or any other assets;
4. Misappropriation of funds, securities, supplies, furniture, inventory, or any other assets;
5. Impropriety in the handling or reporting of money or financial transactions;

FRAUD (continued)

6. Receiving bribes, kickbacks, or secret commissions from suppliers and contractors;
7. Profiteering as a result of insider knowledge of Department information or activities;
8. Disclosing confidential and/or propriety information to outside parties;
9. Disclosing investment activities engaged in or contemplated by Department;
10. The authorization of, or receiving, payment for goods not received or services not performed;
11. Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment;
12. Submission of exaggerated or wholly fictitious harassment or injury claims;
13. Use of Department credit cards for personal expenses and claiming them as Department business expenses;
14. Failing to provide financial records to authorized state or local entities;
15. Any claim for reimbursement of expenses that were not made for the exclusive benefit of the Department;
16. Any computer related activity involving the alteration, destruction, forgery, or manipulation of data for fraudulent purposes;
17. Any similar or related inappropriate conduct.

Other Inappropriate Conduct

Identification or allegations of acts outside the scope of this policy, such as personal improprieties or suspected unacceptable conduct - whether moral, ethical, or behavioral, safety or work environment related - or complaints of discrimination or sexual harassment, should be resolved by the respective area management, in conjunction with the Risk Manager/Compliance Officer, with reference to Department guidance or resource. If there is any question as to whether an action constitutes fraud, contact the Assistant Superintendent of Business Services or the County Superintendent.

FRAUD (continued)

Investigation Responsibilities

The County Superintendent has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. In the case where the County Superintendent may be involved, suspected fraud shall be reported to the Board President who will report to the County Board. In the case where the person suspected of fraudulent activity is the County Superintendent, the Board President is responsible for ensuring that an investigation is conducted following the guidelines of this administrative regulation, and reporting to the County Board.

Any investigative activity required will be conducted without regard to the suspected wrongdoer's employment or non-employment, length of service, position/title, and/or relationship to the Department.

The County Superintendent is responsible for taking appropriate action pursuant to law and reporting the results of the investigation to the County Board. The County Superintendent is expected to protect the confidentiality of the informant if so requested, ensure that an impartial investigation is done, ensure, that the right to due process of the suspected person is provided, and consult with appropriate legal authorities and law enforcement agencies when appropriate or there is an indication that a law has been violated.

Reporting Procedures

Under the direction of the Superintendent, great care must be taken in the investigation of suspected improprieties or wrongdoings so as to avoid mistaken accusations or alerting suspected individuals that an investigation is underway.

The responsibilities of all Department staff for handling fraudulent activities include the following:

1. Ensure that notification promptly reaches the County Superintendent or designee who will then provide guidance on the following;
2. Contact the Tehama County Sheriff if the situation warrants immediate action, as in the case of a theft or risk to security;
3. Complete a written report documenting the allegations of violation of the Department policy. Such reports should be factual rather than speculative or conclusive and contain as much specific information as possible to allow for proper assessment of the nature, extent, and urgency of the preliminary investigative procedures;

FRAUD (continued)

4. Do not contact the suspected individual to determine facts or demand restitution. Under no circumstance should there be any reference to "what you did," "the crime," "the fraud," "the forgery," "the misappropriation," etc.;
5. Managers and/or site administrators should consult with the Assistant Superintendent of Business Services and/or the Risk Manager to determine if any personnel actions are necessary;
6. Do not discuss the case, facts, suspicions or allegations with anyone, unless specifically directed to do so by the person assigned by the County Superintendent or designee to do the investigation;
7. Direct all inquiries from any suspected individual, his or her representative, or his or her attorney, to the designated Department investigator or counsel; and/or
8. Discover or develop additional information about actual or. Potential fraud that was not included in the Fraud Incident Report.

Confidentiality

The Department treats all information received confidentially. Any employee who suspects dishonest or fraudulent activity should notify the Assistant Superintendent of Business Services or the County Superintendent immediately, and should not attempt to personally conduct investigations, interviews, or interrogations related to any suspected fraudulent act.

Investigation results shall not be disclosed or discussed with anyone other than those who have legitimate need to know. This is critically important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct, and to protect the Department from potential civil liability.

Disciplinary Procedures

If a fraud investigation substantiates that a violation has occurred, the County Superintendent shall take the following remedial actions, as appropriate.

Recovery of the Loss

Appropriate action shall be taken to recover assets lost as a result of fraud. Full recovery will constitute the value of the benefit gained by a perpetrator of fraud, and if appropriate, the cost of investigation, recovery, or other costs. All reasonable means, legally available, may be sought to recover losses.

FRAUD (continued)

Legal Action

The Department has the right to initiate court proceedings to recover losses or any other relief legally available. Decisions to prosecute or refer the investigation results to the appropriate law enforcement and/or regulatory agencies for independent investigation shall be made by the County Superintendent, in conjunction with senior management and legal counsel, as appropriate, as shall final decisions on disposition of the case.

Disciplinary Action

Employees found to have committed and/or participated in fraudulent activities, or any employee who hindered or obstructed the reporting of a fraud inquiry, may be considered an accessory after the fact and may be subject to disciplinary action and/or discharge, as the case may be, in accordance with personnel policies and Federal regulations. Employees discharged under the policy shall not be reemployed by the Department.

Termination

If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed for approval by the County Superintendent and, if necessary, by legal counsel, before any such action is taken.

Document Retention

It is the intent of the Department to comply with all relevant state and federal document retention requirements. Any complaints made to the Department shall be retained for at least five years.

Staff Training

All Department staff will be provided with annual training on the Department fraud policy and reporting procedures. Management recognizes that a key element in the early detection of fraud is a staff trained in understanding the symptoms and/or conditions which are directly attributable to dishonest or fraudulent activity, and by providing employees a method of anonymously reporting such activity. Fraud deterrence and monitoring policies are communicated throughout the Department.

Administration

The County Superintendent is responsible for the administration, revision, interpretation, and application of the policy and administrative regulations and for ensuring consistency in accountability and any disciplinary action taken. The policy and administrative regulations will be reviewed annually and revised as needed.

LOANS TO SCHOOL DISTRICTS AND RELATED SCHOOL DISTRICT AGENCIES

General Loan Considerations

During a school year the Tehama County Superintendent of Schools and the Tehama County Board of Education may receive request from school districts and related school district agencies for loans. The requests generally occur under the following circumstances:

1. Need for short-term cash flow assistance.
2. Need for specific purposes such as construction, equipment, supplies, etc.
3. Financing from other sources is not available.
4. Financing from other sources is not favorable.
5. Short-term bridge financing is needed to expedite specific projects.
6. Occurrence of natural disasters or emergency circumstances.

Approval Considerations of County Superintendent

In order to financially assist districts under certain situations, the following parameters and conditions have been established which provides the County Superintendent of Schools the ability to approve loans:

1. Sufficient availability of Department funds.
2. Loans do not exceed 36 months.
3. Loan amount does not exceed \$200,000.
4. Loans and terms are reported to the Board within 60 days.
5. The County Superintendent accepts full responsibility for decision to grant loan.
6. Districts provide sufficient rationale to justify the loan (after checking availability of other sources).
7. District demonstrates ability to repay the loan.
8. Interest rate charged will equal or exceed the rate earned by the Department as defined by the interest earned by the County of Tehama Treasurer's pooled rate.

LOANS TO SCHOOL DISTRICTS AND RELATED SCHOOL DISTRICT AGENCIES (continued)

9. County Superintendent is authorized to make emergency loans not to exceed \$100,000 for less than 30 days without charging interest.
10. Loan may be issued only to Tehama County school districts and related school district agencies excluding programs where TCDE is the Local Educational Agency (LEA), i.e., SELPA.

Approval Considerations of County Board of Education

In order to financially assist districts under certain situations, the following parameters and conditions have been established which provides the County Board the ability to approve loans:

1. District will show evidence of need that the Department is the most reasonable source of funds (after checking availability of other sources).
2. Sufficient availability of Department funds.
3. Loan term does not exceed 60 months.
4. Loan amount does exceed \$300,000.
5. Interest rate charged will equal or exceed the rate earned by the Department at the time of the loan request.
6. District demonstrates ability to repay the loan.
7. Need for short-term "bridge loan" to expedite specific project(s).
8. Need for loan due to emergency conditions or natural disaster.

General Provisions

It shall be understood that the Department is not intended to be viewed as a primary lending source, but rather one option that may be the most practical source under certain circumstances.

Additionally, it is the intent of the County Board to provide this as a service to districts and is not viewed as a way to generate additional income for the office.

LOANS TO SCHOOL DISTRICTS AND RELATED SCHOOL DISTRICT AGENCIES (continued)

The County Board may consider pooling district needs when securing bridge financing for cash flow purposes. Such loans are to be repaid within 90 days. This would most typically occur during the transitions from one fiscal year to the next or during the months preceding the distribution of taxes and, in the aggregate, may be several millions of dollars.

Based on request received and availability of Department funds, the County Superintendent has the discretion to determine how much will be loaned to a given requesting school district.

On an annual basis, and no later than the September Board meeting, the County Board will receive a report of loans granted during the previous fiscal year.

Legal Reference:

EDUCATION CODE

35160 Authority of governing boards

35160.1 Board authority

35160.2 School district, defined

INVESTING

All or part of the special reserve fund of the Tehama County Department of Education, or any surplus monies not required for the immediate necessities of the Department, may be invested as allowed by law for public funds. Such investments shall be limited to securities specified in Government Code 16430, 53601 and 53635. (Education Code 41015, 41016; Government Code 16430, 53601-53609, 53635)

The Tehama County Superintendent of Schools or designee has fiduciary responsibility for any funds invested outside the county treasury and is subject to prudent investor standards for investment decisions. As such, he/she shall act with care, skill, prudence, and diligence under the prevailing circumstances, including but not limited to the general economic conditions and the anticipated needs of the Department. The investment objectives shall be to first safeguard the Program Administrator of the funds, then to meet the Department's liquidity needs and, third, to achieve a return on the funds. (Government Code 53600.3, 53600.5)

In order to enhance investment return, the Department's goal shall be to generate an investment yield that attains or exceeds a market-average rate of return through economic cycles.

The County Superintendent recognizes the importance of overseeing investments made with Department funds, including investments by the county treasurer. The County Superintendent or designee shall maintain ongoing communication with any county committee established for the purpose of overseeing county investments. In addition, the County Superintendent or designee shall keep the Tehama County Board of Education informed about county policies that guide the investment of these funds.

Annual Statement of Investment Policy

The County Superintendent or designee shall annually provide to the County Board a statement of the Department's investment policy or, if all Department surplus funds are invested with the county treasurer, the county's investment policy.

At a public meeting, the County Board shall review this policy and discuss any changes to be made. (Government Code 53646)

The annual investment report shall be submitted no later than the end of the first quarter of the year to which it applies.

Legal Reference: (see next page)

INVESTING (continued)

Legal Reference:

EDUCATION CODE

- 41001 Deposit of money in county treasury*
- 41002 General fund deposits and exceptions*
- 41002.5 Deposit of certain funds in insured institutions*
- 41003 Funds received from rental of real property*
- 41015 Authorization of and limitation investment of district funds*
- 41016 Securities, safekeeping*
- 41017 Deposit of miscellaneous receipts*
- 41018 Disposition of money received*
- 42840-42843 Special reserve fund*

GOVERNMENT CODE

- 16430 Eligible securities for investment of surplus money*
- 17581.5 Mandates contingent upon state funding*
- 27000.3 Fiduciary for deposits in county treasury*
- 27130-27137 County treasury oversight committees*
- 53600-53609 Investment of surplus*
- 53630-53686 Deposit of funds, especially:*
 - 53635 Local agency funds; deposit or investment*
 - 53646 Treasurer reports and statements of investment policy*
 - 53852.5 Investment term for funds designated for repayment of notes*
 - 53859.02 Borrowing by local agency*

ASSET CAPITALIZATION

Generally Accepted Accounting Principles (GAAP) for governmental entities require the Tehama County Department of Education to account for the original cost of fixed assets and subsequent depreciation expense in the annual government-wide financial statements.

Asset Capitalization

A capitalization threshold is the criteria by which an organization determines if an asset should be expensed immediately or over the asset's estimated useful life.

- The Office of Management and Budget (OMB) Circular A-87, Cost Principals for State, Local, and Indian Tribal Government, Attachment B, Sections 19(a)(2) and 19(h) sets the federal capitalization threshold at \$5,000, allowing property costing up to \$5,000 to be charged to federal grants as supplies, rather than Capital outlay without specific awarding agency approval.
- The State Accounting Manual used by California state agencies requires capitalization of property which has a normal life of at least one year and a unit acquisition cost equal to or exceeding the agency's capitalization threshold.

In accordance with GAAP, the Department will capitalize all assets with an acquisition cost of at least \$50,000 for buildings and related improvements; at least \$15,000 for vehicles; and at least \$5,000 for all other capital acquisitions. Donated assets will be recorded at the fair market value as of the date of acquisition.

Depreciation

Depreciation represents the recognition of the cost of an asset over time, by calculating its estimated loss in value during each accounting period.

- GAAP for governments in the United States allows public agencies to use any established depreciation method.
- California Department of Education recommends school agencies use the straight-line method.

The Department will utilize the straight-line method over the estimated useful lives for classes of assets as follows:

Land	Indefinite life, no depreciation
Permanent Buildings	50 years
Portable Buildings	25 years
Land improvements	15 years

ASSET CAPITALIZATION (continued)

Office furniture and equipment	5-8 years
Computer equipment	5 years
Vehicles	8 years
Buses	20 years
Miscellaneous property not listed above	20 years

*Legal Reference:*EDUCATION CODE*35168 Inventory of equipment*CODE OF REGULATIONS, TITLE 5*3946 Control, safeguards, disposal of equipment purchased with consolidated application funds**16022-16023 Classification of records**16035 Historical inventory of equipment*UNITED STATES CODE, TITLE 20*2301-2414 Carl D. Perkins Career and Technical Education Act*CODE OF FEDERAL REGULATIONS, TITLE 34*80.1-80.52 Uniform administrative requirements for grants to state and local governments*

INVENTORIES

In order to safeguard Tehama County Department of Education property, the Tehama County Superintendent of Schools or designee shall maintain an inventory of equipment in accordance with law and Department policy for the following:

1. All equipment items with a useful life in excess of one year with a current value in excess of \$500 (Education Code 35168)
2. All equipment items purchased with federal categorical funds that have a useful life of more than one year with an acquisition cost of \$5,000 or more per unit
3. All equipment items purchased with State Consolidated Application funds that have a useful life of more than one year with an acquisition cost of \$5,000 or more per unit (5 CCR 3946)
4. All capital assets as defined in SP 3439

In addition, the County Superintendent or designee may maintain a list of specific items which shall be inventoried for internal control purposes regardless of their initial cost or current value.

The inventory shall contain a record of the following information: (Education Code 35168; 5 CCR 3946)

1. Name and description of the property
2. Serial number or other identification number
3. Original cost of the item of property or the fair market value of the property at the time of donation
4. Date of acquisition
5. Location of use
6. Use and condition of property
7. The ultimate disposition of the property, including sale price or method used to determine current fair market value
8. Source of the property (funding source(s)) to include percentage of federal participation

INVENTORIES (continued)

At the time of purchase, the County Superintendent or designee shall affix a bar-code label to the equipment. Equipment items purchased with state consolidated application program funds shall also be labeled with the name of the project in accordance with 5 CCR 3946.

Whenever an equipment item is moved to a new location or the equipment is used for a new purpose, the new location or purpose shall be recorded in the inventory.

A copy of the inventory shall be kept at the Department business office and at the appropriate program office or school site.

Physical Inventory

At least once every two years, a physical inventory of equipment shall be conducted and the results reconciled with the property records. (34 CFR 80.32)

The County Superintendent or designee shall establish procedures for conducting the physical inventory which shall include, but not be limited to, designation of person(s) responsible for coordinating and conducting the inventory, preparation and distribution of count sheets, procedures for implementing the inventory, and procedures for conducting a recount to substantiate the validity of the inventory.

The County Superintendent or designee shall investigate any differences between the quantities determined by the physical inspection and those in the accounting records.

Legal Reference: (see next page)

INVENTORIES (continued)

Legal Reference:

EDUCATION CODE

35168 *Inventory of equipment*

CODE OF REGULATIONS, TITLE 5

3946 *Control, safeguards, disposal of equipment purchased with consolidated application funds*

16022-16023 *Classification of records*

16035 *Historical inventory of equipment*

UNITED STATES CODE, TITLE 20

2301-2414 *Carl D. Perkins Career and Technical Education Act*

CODE OF FEDERAL REGULATIONS, TITLE 34

80.1-80.52 *Uniform administrative requirements for grants to state and local governments*

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual, 2008

OFFICE OF MANAGEMENT AND BUDGET COMMUNICATIONS

Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, rev. May 10, 2004

WEB SITES

California Association of School Business Officials: <http://www.casbo.org>

School Services of California, Inc.: <http://www.sscal.com>

White House, Office of Management and Budget: <http://www.omb.gov>

FINANCIAL REPORTS AND ACCOUNTABILITY

The Tehama County Superintendent of Schools is committed to ensuring the fiscal health of the Tehama County Department of Education and providing public accountability. The County Superintendent shall adopt sound fiscal policies, oversee the Department's financial condition, and continually evaluate whether the Department's budget and financial operations support the Department's goals for student achievement.

The County Superintendent or designee shall provide the Tehama County Board of Education with financial reports throughout the year in accordance with law and as otherwise requested by the County Board.

The County Superintendent or designee shall ensure that all financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles as promulgated by the financial reporting standards stipulated by the Governmental Accounting Standards Board (GASB) and in accordance with accounting guidance published by the California Department of Education. The County Superintendent shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.

Based on financial reports provided by the County Superintendent or designee and in accordance with law and administrative regulation, the County Board shall:

1. Adopt a resolution identifying the Department's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year (Education Code 1629; Government Code 7910)
2. Review interim fiscal reports to determine whether the Department will be able to meet its financial obligations for the remainder of the fiscal year and two subsequent fiscal years (Education Code 42130, 42131)
3. Review the annual audit report (Education Code 41020, 41020.3)

The County Superintendent or designee shall:

1. Prepare all required budget and financial reports on the prescribed forms in a timely manner. (Education Code 1243, 1245)
2. Approve the two interim reports to certify the Department's ability to meet its financial obligation for the current and two subsequent fiscal years. (Education Code 1240)
3. Prepare and file an annual statement of the Department's receipts and expenditures for the preceding fiscal year. (Education Code 1628)
4. Arrange for the annual financial and compliance audit and select an auditor. (Education Codes 1627, 41020)

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

5. Submit a complete report of attendance to the Superintendent of Public Instruction (SPI). (Education Code 1244)

The audit report will be presented to the County Board and the County Superintendent at a public meeting and the Board and Superintendent shall have an opportunity to ask questions and request further information about any audit recommendations or findings.

The County Superintendent shall regularly communicate the Department's financial position to the public and shall use financial reports to determine what actions and budget amendments, if any, are needed to ensure the Department's financial stability.

If Department conditions predict fiscal distress or indicate that the Department might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The County Superintendent shall work cooperatively with the SPI to improve the Department's fiscal health and may contract with an external individual or organization to advise the Department on fiscal matters.

Legal Reference: (see next page)

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

Legal Reference:

EDUCATION CODE

1240-1241.5 *General duties; reports*
1600-1630 *County School Services Fund, budget approval*
14500-14508 *Financial and compliance audits*
17150 *Public disclosure of non-voter-approved debt*
17170-17199.5 *California School Finance Authority*
33127 *Standards and criteria for local budgets and expenditures*
33128 *Standards and criteria; inclusions*
33129 *Standards and criteria; use by local agencies*
35035 *Powers and duties of superintendent*
41010-41023 *Accounting system*
41326 *Emergency apportionment*
41344 *Repayment of apportionment significant audit exceptions*
41344.1 *Appeals of audit findings*
41455 *Examination of financial problems of local districts*
42100-42105 *Requirement to prepare and file annual statement*
42120-42129 *Budget requirements*
42130-42134 *Financial reports and certifications*
42140-42142 *Public disclosure of fiscal obligations*
42637 *County Superintendent review of district's financial and budgetary conditions*
42652 *Revocation or suspension of warrant authority*
48300-48316 *Student attendance alternatives*

GOVERNMENT CODE

3540.2 *School district; qualified or negative certification; proposed agreement review and comment*
7900-7914 *Appropriations limit*
16429.1 *Local agency investment fund*
53646 *Reports of investment policy and compliance*

CODE OF REGULATIONS, TITLE 5

15060 *Standardized account code structure*
15070 *Submission of reports using standardized account code structure*
15440-15451 *Criteria and standards for school district budgets*
15453-15464 *Criteria and standards for school district interim reports*
19810-19816.1 *Audits*

FINANCIAL REPORTS AND ACCOUNTABILITY

Unaudited Actual Receipts and Expenditures

The Tehama County Superintendent of Schools or designee shall prepare a statement of all unaudited actual receipts and expenditures of the Tehama County Department of Education for the preceding fiscal year, using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). On or before September 15, the County Superintendent shall prepare this statement and file it with the SPI. (Education Code 1628)

Gann Appropriations Limit Resolution

The Tehama County Board of Education shall adopt a resolution on or before September 15 of each year to identify, pursuant to Government Code 7900-7914, the estimated appropriations limit for the Department for the current fiscal year and the actual appropriations limit of the Department during the preceding year. Documentation used to identify these limits shall be made available to the public on the day of the County Board meeting. (Education Code 1629; Government Code 7910)

Interim Reports

The County Superintendent or designee shall submit two interim fiscal reports to the County Board for their review, the first report covering the Department's financial and budgetary status for the period ending October 31 and the second report covering the period ending January 31. The reports and supporting data shall be made available by the Department for public review. (Education Code 1240)

Each interim report shall include an assessment of the Department budget as revised to reflect current information regarding the adopted state budget, Department property tax revenues, if any, and ending balances for the preceding fiscal year. The report shall be conducted within 45 days of the close of the reporting period and based on a review of criteria and standards adopted by the State Board of Education (SBE) which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected revenue limit, salaries and benefits, other revenues and expenditures, and facilities maintenance. The criteria and standards shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 33127, 33128.3, 42130, 42131; 5 CCR 15453-15466)

Within 45 days after the close of the period reported, the County Superintendent shall approve the interim fiscal report and certify, on the basis of the interim report and any additional financial information known by the County Superintendent to exist at the time of

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

certification, whether the Department is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year. The certification shall be classified as one of the following: (Education Code 1240)

1. "Positive certification" indicating that the Department will meet its financial obligations for the current fiscal year and two subsequent fiscal years
2. "Qualified certification" indicating that the Department may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
3. "Negative certification" indicating that the Department will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The County Superintendent or designee shall submit a copy of the interim report and certification to the SPI in a format or on forms prescribed by the SPI. (Education Code 1240)

Whenever the County Superintendent certifies a qualified or negative certification or if the SPI changes the County Superintendent's positive certificate to "qualified" or "negative", the County Superintendent or designee shall cooperate in the implementation of any remedial actions taken by the SPI under the authority granted to him/her pursuant to Education Code 1630.

If the second interim report of the fiscal year is accompanied by a qualified or negative certification as determined by the County Superintendent, the Superintendent or designee shall, no later than June 1, provide to the State Controller and the SPI a financial statement that reports data for the period ending April 30 and projects the Department's fund and cash balances as of June 30. (Education Code 1628, 1630)

Audit Report

By May 1 of each year, the County Superintendent shall provide for an audit of the Department's books. (Education Code 1627, 41020)

The County Superintendent or designee shall establish a timetable for the completion and review of the audit within the deadlines established by law.

To conduct the audit, the County Superintendent shall select a certified public accountant licensed by the California State Board of Accountancy from the directory maintained by the State Controller of those deemed qualified to perform audits of California public schools in accordance with Generally Accepted Government Auditing Standards (Education Code 41020, 41020.5)

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

The County Superintendent shall not select any public accounting firm to provide audit services if the lead or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for the Department in each of the six previous fiscal years. If no otherwise eligible auditor can be found, the County Superintendent or designee may apply to the Education Audit Appeals panel for a waiver. (Education Code 41020)

While a public accounting firm is performing the audit of the Department, it shall not provide any non-auditing, management, or other consulting services for the Department except those that do not compromise the auditor's independence. (Education Code 41020)

The audit shall include an audit of income and expenditures by source of funds for all funds of the Department, and any other funds under the control or jurisdiction of the Department, as well as an audit of student attendance accounting procedures. (Education Code 41020)

The County Superintendent or designee shall cooperate with the auditor to provide the annual financial statements and supporting records and documentation.

By January 31 of each year, the County Board shall review, at an open meeting, the annual Department audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

To the extent possible, the County Board's review shall occur prior to December 15 to provide the County Superintendent and the community an opportunity to review the audit before it is submitted to local and state agencies.

No later than December 15, the County Superintendent or designee shall file the report of the audit for the preceding fiscal year with the California Department of Education and the State Controller. (Education Code 41020)

If an audit finding results in the Department being required to repay an apportionment or pay a penalty, the Department may appeal the finding to the Education Audit Appeals Panel by making an informal, summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)**Fund Balance**

In accordance with GASB Statement 54, external financial reports shall report fund balances in governmental funds within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resources that are not in a spendable form or are legally or contractually required to be maintained intact
2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law
3. Committed fund balance, including amounts constrained to specific purposes by the County Board
4. Assigned fund balance, including amounts which the County Board or its designee intends to use for a specific purpose
5. Unassigned fund balance, including amounts that are available for any purpose may be reported in the County School Service Fund only.

Negative Balance Report

Whenever the Department reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Education Code 1625)

Non-Voter-Approved Debt Report

Upon approval by the County Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the County Superintendent or designee shall notify the Superintendent of Public Instruction (SPI). The County Superintendent shall provide repayment schedules and evidence of the Department's ability to repay the obligation to the SPI, the County Board, and the public. (Education Code 17150)

When the County Superintendent is considering the issuance of certificates of participation and other debt instruments that are secured by real property and do not require the approval of the voters of the county, the County Superintendent or designee shall provide notice to the SPI no later than 30 days before the County Board's approval to proceed with issuance. The

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

County Superintendent or designee shall provide the County Board, the SPI, and the public with information necessary to assess the anticipated effect of the debt issuance, including related repayment schedules, evidence of the Department's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)

Workers' Compensation Claims Report

The County Superintendent or designee shall annually provide the County Board, at a public meeting, information and related actuarial reports showing the estimated accrued but unfunded cost of workers' compensation claims. The estimate of costs shall be based on an actuarial report completed at least every three years by a qualified actuary. (Education Code 42141)

GREEN SCHOOL OPERATIONS

The Tehama County Superintendent of Schools believes that all citizens have a responsibility to be stewards of the environment and desires to integrate environmental accountability into all Tehama County Department of Education operations. The County Superintendent or designee shall promote green school practices that conserve natural resources, reduce the impact of Department operations on the environment, and protect the health of students, staff, and community.

The County Superintendent or designee may involve Department and site administrators and operations and maintenance staff; representatives of local governmental agencies, utilities, solid waste and recycling companies, and community organizations; health professionals; and/or others as appropriate in the assessment of current Department operations and the development of strategies to improve the environmental impact of Department operations.

In selecting and prioritizing strategies, the County Superintendent or designee shall give consideration to the initial cost, long-term potential cost savings, quality and performance of the product or service, health impacts, and environmental considerations.

Such strategies may include, but not be limited to:

1. Reducing energy and water consumption and exploring renewable and clean energy technologies
2. Establishing recycling programs in Department facilities
3. Reducing the consumption of disposable materials, by reusing materials and by using electronic rather than paper communications when feasible
4. Purchasing and using environmentally preferable products and services whenever practical, including, but not limited to, products that:
 - a. Minimize environmental impacts, toxins, pollutants, odors, and hazards
 - b. Contain postconsumer recycled content
 - c. Are durable and long-lasting
 - d. Conserve energy and water
 - e. Produce a low amount of waste

GREEN SCHOOL OPERATIONS (continued)

Legal Reference:

EDUCATION CODE

8700-8707 *Environmental education*

17070.96 *Leroy F. Greene School Facilities Act of 1996, consideration of high performance standards*

17072.35 *New construction grants; use for designs and materials for high performance schools*

32370-32376 *Recycling paper*

33541 *Environmental education*

101012 *Kindergarten-University Public Education Facilities Bond Act of 2006, allocations*

PUBLIC CONTRACT CODE

12400-12404 *Environmentally preferable purchasing*

PUBLIC RESOURCES CODE

25410-25421 *Energy conservation assistance*

40050-40063 *Integrated waste management act*

42630-42647 *Schoolsite source reduction and recycling*

CODE OF REGULATIONS, TITLE 2

1859.70.4 *Funding for high performance incentive grants*

1859.71.6 *Additional grant for high performance incentive, new construction*

1859.77.4 *Additional grants for high performance incentive, site and modernization*

CODE OF REGULATIONS, TITLE 5

14010 *Standards for school site selection*

EQUIPMENT

The Tehama County Department of Education shall provide comparable basic equipment and supplies for all classes. When equipment cannot be supplied to every class, the Tehama County Superintendent of Schools or designee shall ensure that it will be shared within and among the schools and programs.

When equipment is not being used by the Department, employees and community-based organizations may be granted reasonable use of the equipment.

The Director of Maintenance shall approve the removal of Department-owned equipment from Department property. When any equipment is taken off-site, the borrower is responsible for its safe return and shall be fully liable for any loss or damage.

Transfer of Equipment to a New Site

Employees transferred to another school shall take with them only those personal items that have been purchased with their own funds. Items paid for by the Department, school-connected organizations or grants shall remain at the initial location unless the Program Administrators of both schools make special arrangements that serve the best interests of the Department instructional program.

Equipment and materials unique to a special program being moved to another site may be moved to the new location upon the approval of both Program Administrators.

Equipment Acquired by Federal Funds

Equipment purchased for use in a federal program shall be used in that program as long as needed, whether or not the program continues to be supported by federal funds. When no longer needed for the original program, the equipment may be used in other activities currently or previously supported by a federal agency. (34 CFR 80.32)

All equipment purchased with Consolidated Application funds shall be labeled with the name of the project, identification number and name of the Department. (5 CCR 3946)

The County Superintendent or designee shall ensure that the following management provisions are established and maintained for equipment acquired in whole or in part with federal funds until such property is disposed: (34 CFR 80.32)

1. A control system shall be developed to ensure adequate safeguards to prevent loss, damage or theft of the property. Any loss, damage or theft shall be investigated.
2. Adequate maintenance procedures shall be developed to keep the property in good condition.

EQUIPMENT (continued)

If equipment is used for a purpose other than that for which it was originally purchased, the inventory shall include a dated statement justifying its current use.

Legal Reference:

EDUCATION CODE

35160 Authority of governing boards

35168 Inventory of equipment

CODE OF REGULATIONS, TITLE 5

3946 Control, safeguards, disposal of equipment purchased with state and federal consolidated application funds

4424 Comparability of services

16023 Class 1- Permanent records

CODE OF FEDERAL REGULATIONS, TITLE 34

80.1-80.52 Uniform administration requirements for grants to state and local governments

UNITED STATES CODE, TITLE 20

6321 Fiscal requirements

ELECTRONIC COMMUNICATION DEVICES

The Tehama County Superintendent of Schools recognizes that several positions within the Tehama County Department of Education necessitate the use of cellular telephones and devices to conduct Department-related business. This policy addresses a variety of different communication uses throughout the Department.

Effective July 1, 2009, drivers may be cited for driving and using a cellular telephone without a hands-free device (California Vehicle Code 23123). Therefore, the County Superintendent requires, when driving, that employees use hands-free cellular telephone technology and keep both hands on the steering wheel.

The County Superintendent or designee shall determine whether an employee needs a cell phone and/or other mobile communications device in order to perform his/her job responsibilities.

Legal Reference:

EDUCATION CODE

35213 Reimbursement for loss or damage of personal property

44032 Travel expense payment

48901.5 Electronic signaling devices

VEHICLE CODE

23123 Wireless telephones in vehicles

23125 Wireless telephones in school buses

CODE OF FEDERAL REGULATIONS, TITLE 26

1.132-5 Working conditions fringe benefit

ELECTRONIC COMMUNICATION DEVICES

The Tehama County Department of Education has four categories of communication device support:

1. Individual communication devices, with a stipend
2. Individual communication devices, with reimbursement for occasional use
3. Department-owned cellular phones, assigned to staff
4. Department-owned cellular phones assigned to a specific site/location

Individual Communication Devices, with a Stipend

To determine eligibility for an employee to receive a monthly stipend, the employee must meet at least one of the guidelines below. A wireless communication authorization stipend/reimbursement must be approved by the program manager and submitted to the Human Resource Services Department.

Guidelines

1. The employee travels out of the assigned office an average of three times per week.
2. The employee travels to remote areas on a weekly basis.
3. The employee has responsibility for multiple sites.
4. The employee has responsibilities which require immediate response/access during and/or beyond regular work hours for emergency situations.

Employees will not be eligible for a monthly stipend and a monthly reimbursement. By June 30th of each year employees must provide proof of a current contract with a service provider for the next fiscal year. If such proof is not provided by the deadline, the stipend will not be paid until appropriate documentation is provided. The stipend is not retroactive. For example, if proof of contract is not submitted until September, the stipend will not be paid until the following pay period from the current month, through the end of the fiscal year; however, the stipend will not be paid for the months of July, August, and September.

Individual Communication Devices, With Reimbursement for Occasional Use

When an employee is eligible to request reimbursement for the use of their personal communication device for department business, a completed wireless communication stipend/reimbursement request must be approved by the program manager.

ELECTRONIC COMMUNICATION DEVICES (continued)

The employee must also submit a request for reimbursement to their immediate supervisor, including a full copy of their communication device invoice with the official business calls highlighted and the name of the person and the purpose for the call noted. The amount reimbursed shall never exceed the actual cost.

Department-Owned Cellular Phones, Assigned To Staff

In some instances, individual programs may provide a pool of Department-owned cellular telephones which employees may check out for business related use. All calls made or received on these cellular phones must be business related. The initial purchase of the phone and the monthly service fees are the responsibility of the department to which the phones belong.

Each program manager will review and approve the monthly statement to ensure that calls made are for a business purpose.

Department-Owned Cellular Telephones, Assigned To a Specific Site/Location

There are situations that warrant cellular phones to be assigned to a specific site or location. Each program manager is responsible for approving this assignment. Primary consideration should be given to student/staff safety and accessibility to regular land lines or site personnel. Often student needs and programs outside normal school hours/days and/or field trips warrant the assignment of cellular phones.

The following guidelines apply:

1. A land line is the preferred choice for phone communication.
2. Cellular phones are to remain at the site and/or within the assigned vehicle for field trips. They are not to be taken home.
3. Cellular phones are not for personal use. In the rare case of an emergency when an incoming personal call is received, the date, time and name and telephone number of caller is to be documented and reported to the facilitator/supervisor. In the monthly detailed billing the call will be identified and the employee will reimburse the program accordingly.
4. Periodically the program manager will monitor detailed billings for higher than expected usage and/or calls outside the normal program working days/hours.
5. The cellular phone number is to be made available only to required persons, i.e. program office, staff and parents specific to the particular program and location.

TOBACCO-FREE SCHOOLS

The Tehama County Superintendent of Schools recognizes that smoking and other uses of tobacco and nicotine products constitute a serious public health hazard and are inconsistent with department goals to provide a healthy environment.

In accordance with state and federal law, smoking and/or the use of other tobacco or nicotine products are prohibited, at any time, in all Department facilities and vehicles.

The County Superintendent further prohibits the use of all tobacco products at all times on Department grounds. This prohibition applies to all employees, students and visitors at any activity or event on property owned, leased or rented by or from the Department.

The County Superintendent or designee shall inform students, parents/guardians, employees and the public about this policy and related procedures.

Signs prohibiting the use of tobacco products shall be prominently displayed at all entrances to Department property.

Smoking means inhaling, exhaling, burning, or carrying of any lighted or heated cigar, cigarette, pipe, tobacco, or plant product intended for inhalation, whether natural or synthetic, in any manner or form, and includes the use of an electronic smoking device that creates aerosol or vapor or of any oral smoking device for the purpose of circumventing the prohibition of smoking.

Smoking or use of any tobacco-related product or disposal of any tobacco-related waste is prohibited within 25 feet of any playground, except on a public sidewalk located within 25 feet of the playground. In addition, any form of intimidation, threat, or retaliation against a person for attempting to enforce this policy is prohibited. (Health and Safety Code 104495)

Legal Reference:

EDUCATION CODE

48900 *Grounds for suspension/expulsion*

48901 *Prohibition against tobacco use by students*

HEALTH AND SAFETY CODE

39002 *Control of air pollution from nonvehicular sources*

104350-104495 *Tobacco use prevention, especially:*

104495 *Prohibition of smoking and tobacco waste on playgrounds*

LABOR CODE

6404.5 *Occupational safety and health: use of tobacco products*

UNITED STATES CODE, TITLE 20

6083 *Nonsmoking policy for children's services*

7111-7117 *Safe and Drug Free Schools and Communities Act*

TOBACCO-FREE SCHOOLS

The Tehama County Superintendent of Schools or designee shall ensure that all employees and visitors are informed of the tobacco prohibition policies of the Tehama County Department of Education using the following methods of communication:

1. Appropriate signs shall be posted prominently in all facilities and automobiles owned/operated by the Department.
2. New employee packets shall contain reminder notices regarding the prohibition of tobacco products.

Violations of the tobacco-free policy by employees shall be handled in a manner consistent with other causes for disciplinary action relating to breach of Department policies.

Members of the general public who persist in using any tobacco product on department premises, after being reminded of the policy, will be directed to leave the premises.

Community groups using Department facilities will be expected to adhere to the tobacco-free policy. Failure to support this or any other Department policy may cause such community group to forfeit their opportunity to use the facilities in the future.

The Superintendent or designee shall not be required to physically eject a nonemployee who is smoking or to request that the nonemployee refrain from smoking under circumstances involving a risk of physical harm to the department or any employee (Labor Code 6404.5)

CAMPUS SECURITY

The Tehama County Superintendent of Schools is committed to providing an environment that promotes the safety of students, employees, and visitors. The County Superintendent also recognizes the importance of protecting Tehama County Department of Education property, facilities, and equipment from vandalism and theft.

Legal Reference:

EDUCATION CODE

- 32020 Access gates*
- 32211 Threatened disruption or interference with classes*
- 32280-32288 School safety plans*
- 35160 Authority of governing boards*
- 35160.1 Broad authority of school districts*
- 38000-38005 Security patrols*
- 49050-49051 Searches by school employees*
- 49060-49079 Student records*

PENAL CODE

- 469 Unauthorized making, duplicating or possession of key to public building*
- 626-626.10 Disruption of schools*

CALIFORNIA CONSTITUTION

- Article I, Section 28(c) Right to Safe Schools*

UNITED STATES CODE, TITLE 20

- 1232g Family Educational Rights and Privacy Act*

COURT DECISIONS

- New Jersey v. T.L.O. (1985) 469 U.S. 325*

ATTORNEY GENERAL OPINIONS

- 83 Ops.Cal.Atty.Gen. 257 (2000)*
- 75 Ops.Cal.Atty.Gen. 155 (1992)*

CAMPUS SECURITY

The Tehama County Superintendent of Schools or designee shall ensure that the Tehama County Department of Education's campus security plan includes strategies to:

1. Secure the campus perimeter and school facilities in order to prevent criminal activity

These strategies include a risk management analysis of each campus' security system, lighting system, and fencing. Procedures to ensure unobstructed views and eliminate blind spots caused by doorways and landscaping shall also be considered. In addition, parking lot design may be studied, including methods to discourage through traffic.

2. Secure buildings from outsiders and discourage trespassing

These strategies may include requiring visitor registration, staff and student identification tags, video surveillance, and patrolling of places used for congregating and loitering or any other reasonable means.

3. Discourage vandalism and graffiti

These strategies may include plans to immediately cover graffiti as well as campus beautification projects and shall also include students and the community in these projects.

4. Control access to keys and other school inventory

5. Detect and intervene with school crime

These strategies may include the creation of a school watch program, an anonymous crime reporting system, analysis of school crime incidents, and collaboration with local law enforcement agencies, including providing for law enforcement presence.

All staff shall receive training in building and grounds security procedures.

Keys

All Department keys shall be the responsibility of the County Superintendent's Office/Office Manager. Keys shall be issued only to those employees who regularly need a key in order to carry out normal activities of their position.

The County Superintendent's Office/Office Manager shall create a key control system with a record of each key assigned and room(s) or building(s) which the key opens.

Keys shall be used only by authorized employees and shall never be loaned to students. The master key shall not be loaned.

CAMPUS SECURITY (continued)

The person issued a key shall be responsible for its safekeeping. The duplication of Department keys is prohibited. If a key is lost, the person responsible shall immediately report the loss to the County Superintendent's Office/Office Manager.

Electronic Key Code

Those employees that need access to the Department offices on Lincoln Street will need to request a key code and instructions for using the electronic surveillance system. The Office Manager maintains the control system for the surveillance system and may request additional information before considering the request. The electronic key code shall be used only by authorized persons and shall never be disclosed to another party.

DISRUPTIONS

The Tehama County Superintendent of Schools is committed to providing a safe environment for Tehama County Department of Education students, staff, and others while they are on Department property or engaged in school activities.

The County Superintendent or designee shall remove any individual who, by his/her presence or action, disrupts or threatens to disrupt normal Department or school operations, threatens the health or safety of anyone on Department property, or causes or threatens to cause damage to Department property or to any property on school grounds.

Any employee who believes that a disruption may occur shall immediately contact the Program Administrator. The Program Administrator or designee shall notify law enforcement in accordance with Education Code 48902 and 20 USC 7151 and in other situations, as appropriate.

Legal Reference:

EDUCATION CODE

- 32210 *Willful disturbance of public school or meeting, misdemeanor*
- 32211 *Threatened disruption or interference with classes; misdemeanor*
- 35160 *Authority of governing boards*
- 44810 *Willful interference with classroom conduct*
- 44811 *Disruption of classwork or extracurricular activities*
- 48902 *Notification of law enforcement authorities*
- 51512 *Prohibited use of electronic listening or recording device*

PENAL CODE

- 243.5 *Assault or battery on school property*
- 415.5 *Disturbance of peace of school*
- 626-626.11 *Schools, crimes, especially:*
- 626.7 *Failure to leave campus or facility; wrongful return; penalties; notice; exceptions*
- 626.8 *Disruptive presence at schools*
- 626.81 *Misdemeanor for registered sex offender to come onto school grounds*
- 626.85 *Misdemeanor for specified drug offender presence on school grounds*
- 626.9 *Gun Free School Zone Act*
- 627-627.10 *Access to school premises*
- 653b *Loitering about schools or public places*
- 12556 *Imitation firearms*

UNITED STATES CODE, TITLE 20

- 7151 *Gun-Free Schools Act*

COURT DECISIONS

- Reeves v. Rocklin Unified School District, (2003) 109 Cal.App.4th 652*
- In Re Joseph F., (2000) 85 Cal.App.4th 975*
- In Re Jimi A., (1989) 209 Cal.App.3d 482*
- In Re Oscar R., (1984) 161 Cal.App.3d 770*

ATTORNEY GENERAL OPINIONS

- 79 *Ops. Cal. Atty. Gen. 58 (1996)*

DISRUPTIONS

A Program Administrator or designee may direct any person, except a student, school employee, or other person required by his/her employment to be on school grounds, to leave school grounds if: (Education Code 44810, 44811; Penal Code 415.5, 626.7, 626.8, 626.81, 626.85)

1. The Program Administrator or designee has reasonable basis for concluding that the person is committing or has entered the campus with the purpose of committing an act which is likely to interfere with the peaceful conduct, discipline, good order, or administration of the school or a school activity, or with the intent of inflicting damage to any person or property.
2. The person fights or challenges another person to a fight, willfully disturbs another person by loud and unreasonable noise, or uses offensive language which could provoke a violent reaction.
3. The person loiters around a school without lawful business for being present or reenters a school within 72 hours after he/she was asked to leave.
4. The person is required to register as a sex offender pursuant to Penal Code 290.

However, a registered sex offender may be on school grounds if he/she has a lawful purpose and written permission from the Tehama County Superintendent of Schools or designee.

5. The person is a specified drug offender as defined in Penal Code 626.85.

However, a specified drug offender may be on school grounds with written permission from the County Superintendent or designee or, if he/she is a parent/guardian of a child enrolled in that school, to attend a school activity.

6. The person has otherwise established a continued pattern of unauthorized entry on school grounds.

The Program Administrator or designee shall allow a parent/guardian who was previously directed to leave school grounds to reenter for the purpose of retrieving his/her child for disciplinary reasons, medical attention, or family emergencies, or with the County Superintendent or designee's prior written permission. (Penal Code 626.7, 626.85)

When directing any person to leave school premises, the Program Administrator or designee shall inform the person that he/she may be guilty of a crime if he/she:

1. Fails to leave or remains after being directed to leave (Penal Code 626.7, 626.8, 626.85)

DISRUPTIONS (continued)

2. Returns to the campus without following the school's posted registration requirements (Penal Code 626.7)
3. Returns within seven days after being directed to leave (Penal Code 626.8, 626.85)

Appeal Procedure

Any person who is asked to leave a school building or grounds may appeal to the County Superintendent or designee. This appeal shall be made no later than the second school day after the person has departed from the school building or grounds. After reviewing the matter with the Program Administrator or designee and the person making the appeal, the County Superintendent or designee shall render his/her decision within 24 hours after the appeal is made, and this decision shall be binding. (Education Code 32211)

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS

Whenever the Tehama County Department of Education contracts for school and classroom janitorial, school site administrative, school site grounds and landscape maintenance, student transportation, and school site food-related services, the Tehama County Superintendent of Schools or designee shall ensure that the contracting entity certifies in writing that any employees who may come into contact with students have not been convicted of a felony as defined in Education Code 45122.1, unless the employee has received a certificate of rehabilitation and a pardon. (Education Code 45125.1)

On a case-by-case basis, the County Superintendent or designee may also require a contracting entity providing school site services, other than those listed above, to comply with these requirements. (Education Code 45125.1)

These requirements shall not apply if the County Superintendent or designee determines that the contracting entity is providing services in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. (Education Code 45125.1)

In addition, these requirements shall not apply if the County Superintendent or designee determines that the employees of the contracting entity will have limited contact with students. In determining whether a contract employee has limited contact with students, the County Superintendent or designee shall consider the totality of the circumstances, including the following factors: (Education Code 45125.1)

1. The length of time the contractors will be on school grounds
2. Whether students will be in proximity with the site where the contractors will be working
3. Whether the contractors will be working by themselves or with others

Upon a determination that an employee shall have limited contact with students, the County Superintendent or designee shall take appropriate steps to protect the safety of any student who may come in contact with this employee. (Education Code 45125.1)

These steps may include, but not be limited to, ensuring that the employee is working during nonschool hours, providing for regular patrols or supervision of the site from Department security or personnel, ensuring that the employee is not working alone when students are present, limiting the employee's access to school grounds and/or providing the employee with a visible means of identification.

Other Facility Contractors

When the Department contracts for construction, reconstruction, rehabilitation or repair of a school facility where the employees of the entity will have contact, other than limited contact with students, the County Superintendent or designee shall ensure the safety of students by utilizing one or more of the following methods: (Education Code 45125.2)

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS (continued)

1. The installation of a physical barrier at the worksite to limit contact with students.
2. Continual supervision and monitoring of all employees of the entity by an employee of the entity whom the Department of Justice has ascertained has not been convicted of a violent or serious felony.

The supervising employee may submit his/her fingerprints to the Department of Justice pursuant to Education Code 45125.1.

3. Surveillance of employees of the entity by school personnel.

These requirements shall not apply if the County Superintendent or designee determines that the contracting entity is providing construction, reconstruction, rehabilitation or repair services in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. (Education Code 45125.2)

Legal Reference:

EDUCATION CODE

41302.5 School districts, definition

45122.1 Classified employees, conviction of a violent or serious felony

45125.1 Criminal background checks for contractors

45125.2 Criminal background checks for construction

PENAL CODE

667.5 Prior prison terms, enhancement of prison terms

1192.7 Plea bargaining limitation

EMERGENCIES AND DISASTER PREPAREDNESS PLAN

The Tehama County Superintendent of Schools recognizes that all Tehama County Department of Education staff and students must be prepared to respond quickly and responsibly to emergencies, disasters, and threats of disaster.

The County Superintendent or designee shall develop and maintain a disaster preparedness plan which details provisions for handling all foreseeable emergencies and disasters and which shall be included in the Department's comprehensive school safety plan. (Education Code 32282)

The County Superintendent or designee shall also develop and maintain emergency plans for each school site.

In developing the Department and school emergency plans, the County Superintendent or designee shall collaborate with city and county emergency responders, including local public health administrators.

The County Superintendent or designee shall use state-approved Standardized Emergency Management System guidelines and the National Incident Command System when updating Department and site-level emergency and disaster preparedness plans.

The Tehama County Board of Education shall grant the use of school buildings, grounds, and equipment to public agencies, including the American Red Cross, for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The County Board shall cooperate with such agencies in furnishing and maintaining whatever services they deem necessary to meet the community's needs. (Education Code 32282)

School employees are considered disaster service workers and are subject to disaster service activities assigned to them. (Government Code 3100)

Legal Reference: (see next page)

EMERGENCIES AND DISASTER PREPAREDNESS PLAN (continued)

Legal Reference:

EDUCATION CODE

32001 *Fire alarms and drills*

32040 *Duty to equip school with first aid kit*

32280-32289 *School safety plans*

32290 *Safety devices*

39834 *Operating overloaded bus*

46390-46392 *Emergency average daily attendance in case of disaster*

49505 *Natural disaster; meals for homeless students; reimbursement*

GOVERNMENT CODE

3100 *Public employees as disaster service workers*

8607 *Standardized emergency management system*

CODE OF REGULATIONS, TITLE 5

550 *Fire drills*

560 *Civil defense and disaster preparedness plans*

CODE OF REGULATIONS, TITLE 19

2400-2450 *Standardized emergency management system*

UNITED STATES CODE, TITLE 42

12101-12213 *Americans with Disabilities Act*

EMERGENCIES AND DISASTER PREPAREDNESS PLAN

Components of the Plan

The Tehama County Superintendent of Schools or designee shall ensure that all facility site plans address, at a minimum, the following types of emergencies and disasters:

1. Fire on or off school grounds which endangers students and staff
2. Earthquake or other natural disasters
3. Environmental hazards
4. Attack or disturbance, or threat of attack or disturbance, by an individual or group
5. Bomb threat or actual detonation
6. Biological, radiological, chemical, and other activities, or heightened warning of such activities
7. Medical emergencies and quarantines, such as a pandemic influenza outbreak

The County Superintendent or designee shall ensure that the Tehama County Department of Education's procedures include strategies and actions for prevention/mitigation, preparedness, response, and recovery, including, but not limited to, the following:

1. Regular inspection of school facilities and equipment and identification of risks
2. Instruction and practice for students and employees regarding emergency plans, including:
 - a. Training of staff in first aid and cardiopulmonary resuscitation
 - b. Regular practice of emergency procedures by students and staff
3. Specific determination of roles and responsibilities of staff during a disaster or other emergency, including determination of:
 - a. The appropriate chain of command at the Department and, if communication between the Department and site is not possible, at each site
 - b. Individuals responsible for specific duties

EMERGENCIES AND DISASTER PREPAREDNESS PLAN (continued)

- c. Designation of the Program Administrator for the overall control and supervision of activities at each school during the emergency, including authorization to use his/her discretion in situations which do not permit execution of prearranged plans
 - d. Identification of at least one person at each site who holds a valid certificate in first aid and cardiopulmonary resuscitation
 - e. Assignment of responsibility for identification of injured persons and administration of first aid
4. Personal safety and security, including:
- a. Identification of areas of responsibility for supervision of students
 - b. Procedures for evacuation of students and staff, including posting of evacuation routes
 - c. Procedures for release of students, including a procedure to release students when reference to the emergency card is not feasible
 - d. Identification of transportation needs, including a plan which allows bus seating capacity limits to be exceeded when a disaster or hazard requires students to be moved immediately to ensure their safety
 - e. Provision of a first aid kit to each classroom
 - f. Arrangements for students and staff with special needs
4. Upon notification that a pandemic situation exists, adjustment of attendance policies for students and sick leave policies for staff with known or suspected pandemic influenza or other infectious disease
5. Closure of schools, including an analysis of:
- a. The impact on student learning and methods to ensure continuity of instruction
 - b. How to provide for continuity of operations for essential central office functions, such as payroll and ongoing communication with students and parents/guardians

EMERGENCIES AND DISASTER PREPAREDNESS PLAN (continued)

6. Communication among staff, parents/guardians, the Tehama County Board of Education, other governmental agencies, and the media during an emergency, including:
 - a. Identification of spokesperson(s)
 - b. Development and testing of communication platforms, such as hotlines, telephone trees, and web sites
 - c. Development of methods to ensure that communications are, to the extent practicable, in a language and format that is easy for parents/guardians to understand
 - d. Distribution of information about Department and school site emergency procedures to staff, students, and parents/guardians
7. Cooperation with other state and local agencies, including:
 - a. Development of guidelines for law enforcement involvement and intervention
 - b. Collaboration with the local health department, including development of a tracking system to alert the local health department to a substantial increase of student or staff absenteeism as indicative of a potential outbreak of an infectious disease
8. Steps to be taken after the disaster or emergency, including:
 - a. Inspection of school facilities
 - b. Provision of mental health services for students and staff, as needed

FACILITIES INSPECTION

The Tehama County Superintendent of Schools recognizes that the condition of school facilities may have an impact on safety, student achievement, and employee morale and desires to provide school facilities that are safe, clean, and functional, as defined in Education Code 17002.

The County Superintendent or designee shall develop a facilities inspection and maintenance program to ensure that school facilities are maintained in good repair in accordance with law. At a minimum, the program shall analyze those facility conditions specified on the facilities inspection tool developed by the Office of Public School Construction, including the following:

1. Gas Leaks: Gas systems and pipes appear safe, functional, and free of leaks.
2. Mechanical Systems: Heating, ventilation, and air conditioning systems as applicable are functional and unobstructed.
3. Windows/Doors/Gates/Fences (interior and exterior): Conditions that pose a safety and/or security risk are not evident.
4. Interior Surfaces (floors, ceilings, walls, and window casings): Interior surfaces appear to be clean, safe, and functional.
5. Hazardous Materials (interior and exterior): There does not appear to be evidence of hazardous materials that may pose a threat to students or staff.
6. Structural Damage: There does not appear to be structural damage that could create hazardous or uninhabitable conditions.
7. Fire Safety: The fire equipment and emergency systems appear to be functioning properly.
8. Electrical (interior and exterior): There is no evidence that any portion of the school has a power failure and electrical systems, components, and equipment appear to be working properly.
9. Pest/Vermin Infestation: Pest or vermin infestation is not evident.
10. Drinking Fountains (inside and outside): Drinking fountains appear to be accessible and functioning as intended.
11. Restrooms: Restrooms appear to be accessible during school hours, are clean, functional, and in compliance with Education Code 35292.5 (operational and supplied).

FACILITIES INSPECTION (continued)

12. Sewers: Sewer line stoppage is not evident.
13. Roofs (observed from the ground, inside/outside the building): Roof system appears to be functioning properly.
14. Playground/School Grounds: The playground equipment and school grounds appear to be clean, safe, and functional.
15. Overall Cleanliness: School grounds, buildings, common areas, and individual rooms appear to be cleaned regularly.

Legal Reference:

EDUCATION CODE

1240 County superintendent of schools, duties

17002 Definitions

17070.10-17077.10 Leroy F. Greene School Facilities Act of 1998

17565-17591 Property maintenance and control, especially:

17584 Deferred maintenance

17592.72 Urgent or emergency repairs, School Facility Emergency Repair Account

33126 School accountability report card

35186 Williams uniform complaint procedure

CODE OF REGULATIONS, TITLE 2

1859.300-1859.330 Emergency Repair Program

RISK MANAGEMENT/INSURANCE

The Tehama County Superintendent of Schools strongly supports a risk management program that protects Tehama County Department of Education resources and promotes the safety of students, staff and the public.

The County Superintendent or designee shall establish a risk management program that uses effective safety and loss control practices. The Department shall strive to keep its liability at a minimum and its insurance premiums as low as possible while maintaining adequate protection. To determine the most economical means of insuring the Department consistent with required services, the County Superintendent or designee shall annually review the Department's options for obtaining coverage, including qualified insurance agents, a joint powers agency, self-insurance or a combination of these means.

The County Superintendent reserves the right to remove an insurance agent-of-record or a participating agent whenever, in the judgment of the County Superintendent, such action becomes desirable for the best interests of the Department.

To attempt to minimize the Department's exposure to liability, the Department shall adopt clear policies related to discrimination, harassment, safety procedures, and the timely handling of claims. The County Superintendent or designee shall ensure that these policies and related procedures are enforced fairly and consistently.

The County Superintendent or designee shall report to the Tehama County Board of Education twice a year on the Department's risk management activities.

Legal Reference: (see next page)

RISK MANAGEMENT/INSURANCE (continued)

Legal Reference:

EDUCATION CODE

- 1252 Compensation Insurance for Districts*
- 1274 Fund to cover losses or payments*
- 1297 Worker's Compensation*
- 1330 Unemployment Insurance*
- 17029.5 Contract funding; board liability*
- 17565-17592 Board duties re property maintenance and control*
- 32350 Liability on equipment loaned to district*
- 35162 Power to sue, be sued, hold and convey property*
- 35200-35214 Liabilities, especially:*
- 35208 Liability insurance*
- 35211 Driver training civil liability insurance*
- 35213 Reimbursement for loss, destruction or damage of personal property*
- 35214 Liability self-insurance*
- 35331 Medical or hospital service for students on field trip*
- 39837 Transportation of pupils to places of summer employment*
- 41021 Requirement for employees' indemnity bonds*
- 44873 Qualifications for physician (liability coverage)*
- 49470-49474 District medical services and insurance*

GOVERNMENT CODE

- 820.9 Board members not vicariously liable for injuries caused by district*
- 989-991.2 Local public entity insurance*

LABOR CODE

- 3200-4855 Workers' compensation*

RISK MANAGEMENT/INSURANCE

Risk Management

The Tehama County Superintendent of Schools or designee shall take action to:

1. Identify the risks inherent in the operation of Tehama County Department of Education programs
2. Assess the above risks and keep records of accidents, losses and damage
3. Mitigate risks through loss control and safety-related activities
4. Determine the extent to which risks should be assumed by the Department or covered by the purchase of insurance or pooling with other agencies

Employees are expected to take reasonable precautions for the care and safety of the Department equipment with which they have been entrusted. Employees may be held responsible for recurring damage or losses that occur due to their negligence or lack of supervision. Responsibilities related to safety and loss control shall be included in employee job descriptions.

Insurance

Insurance coverage shall include, but may not be limited to:

1. Liability insurance (Education Code 35200-35214)
2. Fire insurance for buildings, equipment and vehicles (Education Code 17565)
3. Workers' compensation insurance (Labor Code 3700)
4. Fidelity bond insurance (Education Code 41021)

A suitable bond indemnifying the Department against loss shall be purchased for employees responsible for handling Department funds and may be purchased for employees responsible for handling Department property. The Department shall bear the cost of this bonding. (Education Code 41021)

SCHOOL BUS DRIVERS

Authority

Students transported in a school bus or in a student activity bus shall be under the authority of, and responsible directly to, the driver of the bus. The driver shall be held responsible for the orderly conduct of the students while they are on the bus or being escorted across a street, highway or road. (5 CCR 14103)

A bus driver shall have the authority to discontinue the operation of a school bus whenever he/she determines that it is unsafe to continue.

Administrative regulations related to bus driver authority shall be made available to parents/guardians, students, teachers and other interested parties. (5 CCR 14103)

Qualifications, Training and Monitoring

All drivers employed to operate school buses or student activity buses shall possess, at a minimum, both of the following documents issued by the state Department of Motor Vehicles: (Education Code 39830.1; Vehicle Code 12517)

1. A valid driver's license for the appropriate class of vehicle to be driven
2. A certificate which permits the driver to operate either school buses or student activity buses, as applicable

The Tehama County Department of Education may use an electronic fingerprinting system, managed by the California Department of Justice, to fingerprint an applicant for an original certificate to drive a school bus or student activity bus. (Vehicle Code 12517.3)

The Tehama County Superintendent of Schools or designee shall ensure that school bus drivers receive training which includes:

1. First aid practices (Vehicle Code 12522)
2. The proper actions to be taken in the event that a school bus is hijacked (Education Code 39831)
3. The proper installation of mobile seating devices in the bus securement systems (Education Code 56195.8)

School bus drivers shall be subject to drug and alcohol testing in accordance with Department policy and the requirements of federal law.

SCHOOL BUS DRIVERS (continued)

The County Superintendent or designee shall notify the Department of Motor Vehicles within five days whenever any school bus driver has tested positive for drugs or alcohol, is dismissed for a cause related to student transportation safety, or whenever a driver so dismissed has been reinstated. (Vehicle Code 1808.8, 13376)

Responsibilities

The school bus driver's primary responsibility is to safely transport students to and from school and school activities.

The driver shall not require any student to leave the bus en route between home and school or other destinations. (5 CCR 14103)

The driver shall stop to load or unload students only at school bus stops designated by the County Superintendent or designee, or authorized by the County Superintendent or designee for school activity trips. (Vehicle Code 22112)

The driver shall activate the amber warning light system, flashing red signal lights and stop arm signal and shall escort students in accordance with Vehicle Code 22112.

The driver shall immediately report all school bus accidents to the California Highway Patrol, the County Superintendent or designee, and the driver's employer. (13 CCR 1219)

The driver also shall report the following to the County Superintendent or designee:

1. Recurring and serious student misbehavior
2. Parental and student complaints
3. Traffic violations
4. Consistently late school dismissals which cause transportation delays
5. Overload runs
6. Mechanical or other problems with buses and equipment

Legal Reference: (see next page)

SCHOOL BUS DRIVERS (continued)

Legal Reference:

EDUCATION CODE

39830-39842 School buses

40080-40090.5 Training required to obtain or renew bus driver certificate

45125.1 Criminal background checks for contractors

56195.8 Training in installation of mobile seating devices

PENAL CODE

241.3 Assault against school bus driver

243.3 Battery against school bus driver

VEHICLE CODE

1808.8 Dismissal for safety-related cause

2570-2575 Transportation of students

12517-12517.4 Certification requirements

12522 First aid training for school bus drivers

13376 Driver certificates; revocation or suspension; sex offense prosecution

22112 School bus signals; roadway crossings

25257 School bus; flashing light signal system

25257.2 School bus used for transportation of developmentally disabled person

34501.6 School buses; reduced visibility

34508.5 Investigation of accidents

CODE OF REGULATIONS, TITLE 5

14103 Authority of the driver

14104 School bus driver instructor

CODE OF REGULATIONS, TITLE 13

1200-1228 General provisions, school bus regulations

CODE OF FEDERAL REGULATIONS, TITLE 49

571.222 Federal motor vehicle safety standard #222

DRIVING AND SAFE DRIVER PROGRAM

It is the policy of the Tehama County Superintendent of Schools to promote the safety of our drivers and to protect employees and the public from vehicular harm or incident. To help achieve this, the Superintendent has established a Safe Driver Program that outlines measures to authorize, educate, and monitor drivers. Such measures include:

- Periodic and random driver record checks
- Enrollment in the Department of Motor Vehicles' Employer Pull Notice Program
- A driving policy document for all employees to read and acknowledge.

Driving for the Tehama County Department of Education is a privilege and with that comes the expectation that drivers operate vehicles in a safe and responsible manner. The Safe Driver Program serves to promote these responsibilities and to identify procedures to ensure accountability and compliance with applicable policies and legal requirements.

The Superintendent believes that all employees driving for the department adhere to all applicable laws and codes for operating a vehicle. An employee's improper and/or unauthorized use of a vehicle or failure to comply with administrative regulations relative to driving vehicles for the department may result in disciplinary action.

DRIVING AND SAFE DRIVER PROGRAM

The Tehama County Superintendent of Schools wishes to ensure that persons who drive vehicles in the course of department business do so responsibly and act in accordance with the following established procedures. The Superintendent or designee has the responsibility to monitor, evaluate, and put into place the procedures designed to manage risk associated with this policy.

DRIVERS

Employees who drive for department business are expected to represent the department in a professional, courteous, and law-abiding manner. The main objective of the department's driving policy is to prevent motor vehicle accidents and reduce injuries and economic loss by assuring those who drive for the department are qualified and responsible drivers. All persons driving as a frequent or casual driver for the department shall complete and sign a Driver Application and verify eligibility to drive for department business.

A frequent driver is a driver who is required or expected to drive in the course of their duties. Should their driver's license be restricted, suspended or revoked at any time, this action would negatively impact their ability to perform the essential functions of their job assignments. Frequent drivers will be subject to the ongoing review of their driving record and will be required to enroll in the Department of Motor Vehicles' Employer Pull Notice Program.

A casual driver is a driver who is not required or expected to drive in the course of their duties. Should their driver's license be restricted, suspended or revoked at any time, this action would not have direct impact on their ability to perform the essential functions of their job assignments.

Any persons driving for the department will adhere to the general operating rules as follows:

1. Possess a California driver's license that is valid and in good standing while operating a vehicle. Drivers must submit a copy of their valid California driver's license prior to operating a vehicle and update it as necessary.
2. Promptly report any restrictions, suspensions, or revocation of their driver's license to their supervisor and the Maintenance Department.
3. Be responsible for the proper use of vehicles in accordance with the California Vehicle Code, California state laws, and department policy and procedure.
4. Observe traffic laws at all times. Fines and penalties imposed by a court for violations while doing department business are the personal responsibility of the driver.
5. Driver must be free of any medical condition that may affect his or her ability to operate a vehicle.
6. No alcohol or drugs will be consumed prior to, or while operating the vehicle. Drivers taking prescription drugs should consult their physician or pharmacist and abide by their directions regarding any medication that may impair driving ability or vehicle operations.

DRIVING AND SAFE DRIVER PROGRAM

7. The number of passengers shall not exceed the capacity for which the vehicle was designed.
8. All occupants must wear seat belts. Children who are less than eight years of age must be properly secured in a rear seat child passenger restraint system according to California law.
9. Use of cell phones or any other electronic devices while driving is prohibited.
10. Smoking in department vehicles is prohibited and in personal vehicles if children are present.
11. Promptly report any accidents, violations, and tickets issued while conducting department business to your supervisor and the Maintenance Department.

VEHICLES

The Superintendent may purchase or lease vehicles for the purpose of conducting official department business or employees may use their own personal vehicles if a county car is not available. Assignment of motor pool vehicles is made to encourage the most efficient and cost effective use. The Superintendent or designee will develop and implement procedures for vehicle use.

Department automobiles shall be used only for official business, except that they may be used to and from official duty stations and personal residences when authorized by the Superintendent. The Maintenance Department is responsible for scheduling the use and maintenance of these vehicles.

Temporarily Assigned County-owned Vehicles Procedure

The department maintains a small fleet of vehicles which are "pooled" for use by individual employees on official department business.

Procedure for securing use:

1. Employee contacts the Maintenance Department to reserve a county vehicle.
2. Employee obtains vehicle keys and gasoline credit card on date of reservation or as arranged. If the employee has a CAL-Card or has checked out a travel CAL-Card they may use that to purchase gasoline.

Any person using a county-owned vehicle on a frequent or casual basis as part of the job duties must fulfill the following obligations:

1. Immediately report any and all mechanical defects or needed repairs, in writing, to the Maintenance Department.
2. Maintain the cleanliness of the vehicle.
3. Responsible for any parking citations issued to a county vehicle while using assigned vehicle at the time of the citation.
4. Use county-owned vehicle only for purposes of conducting department business. Transporting members of an employee's family or any other person not connected with programs of the department is prohibited, except with advanced written authorization by the County Superintendent of Schools or designee.

DRIVING AND SAFE DRIVER PROGRAM

5. Return vehicle with no less than $\frac{3}{4}$ tank of gas.

Permanently Assigned County-owned Vehicles Procedure

Vehicles may be assigned to specific Departments for the purpose of carrying out department business.

Guidelines for assigned vehicles will be as follows:

1. Purchases and repairs in excess of \$250 must be arranged through the Maintenance Department after approval of the Department Manager.
2. Employees must ensure assigned vehicle is locked and secured. Any personal items lost due to theft are not the responsibility of the department and employees will not be reimbursed for lost items.
3. Employees driving assigned vehicles must comply with the Driving Policy and Safe Driver Program.

No employee shall install, or cause to be installed, in or on a county-owned vehicle any item of personal property. Any items or equipment installed on a county-owned vehicle shall be authorized in advance and purchased by the department.

Department gasoline credit cards will be issued to employees with the keys. Gasoline cards are issued to employees for the period of time a vehicle is assigned. Procedures for dealing with vehicle breakdowns or accidents are located in the glove compartment of each county vehicle.

All county-owned vehicles are to be maintained under a preventative maintenance program to ensure safe operation and to reduce unscheduled down time.

Privately-Owned Vehicles

Privately-owned vehicles may be authorized for an employee's use when such use is determined to be in the best interest of the programs operated by the department. The County Superintendent or designee shall make such determination and authorize use of a private vehicle at the time the travel request is submitted and approved.

Privately-owned vehicles may be authorized for an employee's use when such use is determined to be in the best interest of the programs operated by the department. The County Superintendent or designee shall make such determination and authorize use of a private vehicle at the time the travel request is submitted and approved.

Employees who are authorized to use their private vehicle by the County Superintendent or designee may submit claims for mileage reimbursement upon completion of the travel. Mileage will be reimbursed at the current IRS rate. Only those miles traveled in the performance of authorized and official business of the department may be claimed.

DRIVING AND SAFE DRIVER PROGRAM

Employees wishing to use their own vehicle when on authorized business of the department, and when a county-owned vehicle is available, shall be reimbursed at one-half of the current IRS rate. Prior approval must be obtained from the County Superintendent or designee.

Private vehicles shall maintain adequate collision, personal injury and property damage automobile insurance coverage as required by the state. Verification of insurance must be maintained in the vehicle as required by California Law. It is the responsibility of the employee to maintain his/her insurance verification in a current condition and provide a copy to the department.

The private vehicle shall be in sound mechanical condition, adequate for providing the required transportation in a safe and dependable manner. Use of private vehicles shall be limited to passenger vehicles only.

The private vehicle shall be at the sole risk and use of the owner, and such liability and any property damage occurring as a result of the use of the vehicle shall be the responsibility of the vehicle's owner. Costs related to the travel such as speeding tickets, car trouble, cracked or broken windshields, etc., are assumed by the employee.

Department gasoline credit cards or CAL-Cards shall not be used to purchase gasoline, oil, etc., for privately owned vehicles.

ACCIDENT REPORTING

Accident reporting procedures and an accident report form are located in the glove compartment of all department vehicles. Employees must immediately notify their supervisor or manager of any accident involving a department vehicle or personal vehicle while conducting approved department business and complete the accident report to document all the details of the accident. Completed forms are then submitted to the Maintenance Department for further processing.

Accidents should be reported to law enforcement when necessary for insurance purposes or as required by California Vehicle Code. Employee injuries shall be reported to Human Resource Services within 24 hours.

Employees who are driving their privately-owned vehicle should report the accident to their personal insurance company. The employee's personal insurance is primary at all times.

Do not discuss "fault" or make statements about the accident to anyone but the police.

DEPARTMENT RECORDS

The Tehama County Superintendent of Schools recognizes the importance of securing and retaining Tehama County Department of Education documents. The County Superintendent or designee shall ensure that Department records are developed, maintained, and disposed of in accordance with law, Department policy, and administrative regulation. (Education Code 1040)

The County Superintendent will deliver to his/her successor, at the close of his/her official term, all records, books, documents, and papers belonging to his/her office, taking a receipt for them which shall be filed with the State Board of Education.

The County Superintendent or designee shall establish regulations that define records by one of three classes: permanent, optional or disposable, and specify how each record shall be retained and/or destroyed.

The County Superintendent or designee shall ensure the confidentiality of records as required by law and shall establish regulations to safeguard data against damage, loss, or theft.

The County Superintendent or designee shall ensure that employees receive information about the Department's document management system, including retention and confidentiality requirements and an employee's obligations in the event of a litigation hold established on the advice of legal counsel.

Safe at Home Program

The Department public records shall not include the actual addresses of students, parents/guardians, or employees when a substitute address is designated by the Secretary of State pursuant to the Safe at Home program. (Government Code 6206, 6207)

When a substitute address card is provided pursuant to this program, the confidential, actual address may be used only to establish appropriate residency requirements for enrollment and for school emergency purposes.

Legal Reference: (see next page)

DEPARTMENT RECORDS (continued)

Legal Reference:

EDUCATION CODE

35145 *Public meetings*

35163 *Official actions, minutes and journal*

35250-35255 *Records and reports*

44031 *Personnel file contents and inspection*

49065 *Reasonable charge for transcripts*

CODE OF CIVIL PROCEDURE

2031.010-2031.060 *Civil Discovery Act, scope of discovery demand*

2031.210-2031.320 *Civil Discovery Act, response to inspection demand*

GOVERNMENT CODE

6205-6211 *Confidentiality of addresses for victims of domestic violence, sexual assault or stalking*

6252-6265 *Inspection of public records*

12946 *Retention of employment applications and records for two years*

PENAL CODE

11170 *Retention of child abuse reports*

CODE OF REGULATIONS, TITLE 5

432 *Varieties of student records*

16020-16022 *Records, general provisions*

16023-16027 *Retention of records*

DEPARTMENT RECORDS

The Tehama County Superintendent of Schools or designee shall ensure that appropriate computer software is used to safeguard any data stored on computers, including computers connected to networks. To further prevent the damage or theft of data, computers and related equipment, he/she shall maintain complete and accurate inventories, specify user responsibilities for damages, and provide appropriate supervision in areas where computers are used.

Classification of Records

Before January 1, the County Superintendent or designee shall review documents and papers originating during the prior school year and classify them as Class 1 (Permanent), Class 2 (Optional), or Class 3 (Disposable). Records of continuing nature (active and useful for administrative, legal, fiscal or other purposes over a period of years) shall not be classified until such usefulness has ceased. A student's cumulative record is a continuing record until the student ceases to be enrolled in department programs. (5 CCR 16022)

Class 1 - Permanent Record (5 CCR 16023)

The original of each of the following records or one exact copy of it when the original is required by law to be filed with another agency, is a Class 1 (Permanent) Record and shall be retained indefinitely. When an electronic or photographed copy of a Class 1 (Permanent) record has been made, the electronic image may be classified as Class 1 (Permanent) and the original classified as either Class 2 (Optional) or Class 3 (Disposable). The Department's record retention and document imaging system, DocStar satisfies the requirements at 5 CCR 16022. Class 1 Permanent records shall include:

1. Annual Reports
 - a. Official budget
 - b. Financial reports of all funds, including cafeteria and student body funds
 - c. Audit of all funds
 - d. Average daily attendance, including Period 1 and Period 2 reports
 - e. Other major annual reports, including:
 - (1) Those containing information relating to property, activities, financial condition or transactions
 - (2) Those declared by the Tehama County Superintendent of Schools to be permanent

DEPARTMENT RECORDS (continued)

2. Official Actions

- a. Minutes of the County Board, County Superintendent, or County Board committees, including the text of rules, regulations, policies or resolutions included by reference only
- b. The call for and the result of any elections called, conducted or canvassed by the County Board
- c. Records transmitted by another agency pertaining to its action with respect to school district reorganization

3. Personnel Records

a. Employees

All detailed records relating to employment, assignment, amounts and dates of service rendered, termination or dismissal of an employee in any position, sick leave record, rate of compensation, salaries or wages paid, deductions or withholdings made and the person or agency to whom such amounts were paid. In lieu of the detailed records, a complete proven summary payroll record for each employee containing the same data may be classified as Class 1 (Permanent), and the detailed records may then be classified as Class 3 (Disposable).

Information of a derogatory nature as defined in Education Code 44031 shall be Class 1 (Permanent) only when the time for filing a grievance has passed or the document has been sustained by the grievance process.

b. Students

The records of enrollment and scholarship for each student required by 5 CCR 432, and all records pertaining to any accident or injury involving a minor for which a claim for damages had been filed as required by law. This includes any related policy of liability insurance except that these records cease to be Class 1 (Permanent) one year after the claim has been settled or the statute of limitations has run.

4. Property Records

All detailed records relating to land, buildings, and equipment. In lieu of detailed records, a complete property ledger may be classified as Class 1 (Permanent). The detailed records may then be classified as Class 3 (Disposable) if the property ledger

DEPARTMENT RECORDS (continued)

includes all fixed assets, an equipment inventory and, for each piece of property, the date of acquisition, name of previous owner, a legal description, the amount paid, and comparable data if the unit is disposed of.

Class 2 - Optional Records (5 CCR16024)

Any record considered worth keeping, but which is not a Class 1 record, may be classified as Class 2 (Optional) and shall be retained until it is reclassified as Class 3 (Disposable). If by agreement of the County Board and County Superintendent or designee, classification of the prior year records has not been made before January 1, all records of the prior year may be classified Class 2 (Optional) until they are classified as required by 5 CCR 16022. Such classification must occur within one year.

Class 3 - Disposable Records (5 CCR 16025, 16026, 16027)

All records not classified as Class 1 (Permanent) or as Class 2 (Optional) shall be classified as Class 3 (Disposable). These include but are not limited to: detailed records basic to audit, including those relating to attendance, average daily attendance, or business or financial transactions; detailed records used in preparing another report; teachers' registers if all information required by 5 CCR 432 is retained in other records or if the General Records pages are removed from the register and classified as Class 1 (Permanent); and periodic reports, including daily, weekly and monthly reports, bulletins and instructions.

Class 3 (Disposable) records shall be destroyed during the third school year after the later of the following:

1. The completion of any legally required audit
2. The retention period required by any agency other than the State of California
3. The school year in which the records originated

EMAIL RETENTION

Tehama County Office of Education provides employees with email to communicate and conduct the business of Tehama County Department of Education. In doing so, Tehama County Department of Education expects employees to manage and protect records resulting from email communications. Such email may include, but is not limited to, correspondence and attachments, calendar schedules, and forms transmitted electronically.

A system retention and deletion program not only eliminates obsolete documents from the email system but also saves resources by not indefinitely and unnecessarily storing information beyond appropriate timelines. Email retention guidelines are implemented to comply with the Federal Rules of Civil Procedure, E-Discovery, and the Public Record Act.

Email retention guidelines apply to:

1. All email systems provided by Tehama County Department of Education.
2. All users and account holders of Tehama County Department of Education email.
3. All email sent and received using a Tehama County Department of Education email system.

Email Timelines

Tehama County Department of Education will retain email and attachments for a period of one year. Email and attachments older than one year will be automatically and permanently deleted.

To comply with the law in retaining of certain Tehama County Department of Education documents, Tehama County Department of Education employees may save copies of email and attachments before the one year period expires by transferring them to other electronic formats or by converting them to paper format.

Email Originators and recipients are responsible for identifying and saving documents that must be retained by law. Saving email to PST format, saving email to workstations, or archiving email locally are not approved email retention methods. All email must remain on the email server during the retention period.

Email Backup

Email should be considered a communication tool, not a storage mechanism. Backup tapes are for disaster recovery purpose only. Backup copies created by Information Technology staff are not for email retention. Backup copies on tape should be retained no more than 12 months.

EMAIL RETENTION (continued)

Legal Proceedings

Regardless of retention requirements, email and all other electronic or paper documents pertaining to legal proceedings must be retained until the litigation is finally concluded. This may be referred to as a Legal Hold.

CONSULTANTS

The Tehama County Superintendent of Schools authorizes the use of consultants to provide expert professional advice or specialized technical or training services which are not needed on a continuing basis and which cannot be provided by Tehama County Department of Education staff because of limitations of time, experience or knowledge. Individuals, firms or organizations employed as consultants may assist management with decisions and/or project development related to financial, economic, accounting, engineering, legal, administrative, instructional or other matters.

As part of the contract process, the County Superintendent or designee shall determine, in accordance with Internal Revenue Service guidelines, that the consultant is properly classified as an independent contractor. Department employees who perform extra-duty consultant services shall not be retained as independent contractors. They shall be considered employees for all purposes, even if the additional services are not related to their regular duties.

All consultant contracts requiring a budget transfer in excess of \$25,000 shall be incorporated in the next interim financial report or other Tehama County Board of Education report when the report is submitted to the County Board for discussion/approval at a regularly scheduled meeting of the County Board. (Education Code 1280, 1281)

The Department shall not contract for consulting services that can be performed without charge by a public agency or official unless these services are unavailable from the public source for reasons beyond the Department's control.

All qualified firms or resource persons shall be accorded equal opportunity for consultant contracts regardless of race, creed, color, gender, national or ethnic origin, age or disability.

Independent contractors applying for a consultant contract shall submit a written conflict of interest statement disclosing financial interests as determined necessary by the County Superintendent or designee, depending on the range of duties to be performed by the consultant. The County Superintendent or designee shall consider this statement when deciding whether to recommend the consultant's employment.

When employees of a public university, county office of education or other public agency serve as consultant or resource persons for the Department, they shall certify as part of the consultant agreement that they will not receive salary or remuneration other than vacation pay from any other public agency for the specific days when they work for this Department.

CONSULTANTS (continued)

Legal Reference:

EDUCATION CODE

1281 Hiring of consultants which county superintendent has an interest

10400-10407 Cooperative improvement programs

17596 Limit on continuing contracts

35010 Control of districts; prescription and enforcement of rules

35172 Promotional activities

35204 Contract with attorney

44925 Part-time readers employed as independent contractors

45103 Classified service in districts not incorporating the merit system

45103.5 Contracts for food service consulting services

45134-45135 Employment of retired classified employee

45256 Merit system districts; classified service; positions established for professional experts on a temporary basis

GOVERNMENT CODE

53060 Contract for special services and advice

Management Resources:

INTERNAL REVENUE SERVICE PUBLICATIONS

15-A Employer's Supplemental Tax Guide