

NOTE: COMPREHENSIVE INDEX

ARTICLE 3 BUSINESS & NON-INSTRUCTIONAL OPERATIONS (Series 3000)

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Business and Non-Instructional OperationsConcept and Roles in Business and Non-Instructional OperationsBusiness

The County Board of Education recognizes that sound financial planning is basic to the support of the services and programs of the County Office of Education. It is therefore essential that the Board establish reliable budget development processes and adopts a responsible budget with spending priorities that reflect the vision and goals of the County Office. In order to ensure the fiscal integrity of the County Office, the Board expects the following:

1. Advance planning by employing best practices in budget procedures.
2. Exploration and capturing of (if possible and appropriate) all sources of income.
3. Directing the expenditure of funds so as to extract the greatest educational returns.
4. Applying accounting practices and reporting procedures that meet or exceed state mandates.

Policy

adopted: February 22, 1984

Policy

amended: June 20, 2001

Business and Non-Instructional OperationsRoles of the County Board of Education and Superintendent in Budget Development

The annual County School Service Fund Budget is a concise statement, in monetary terms, of the County Board of Education's and the County Superintendent of Schools' plan of action to attain long-range goals. As a working document which forms the basis for action, it reflects the programs and services to be provided. The County Board of Education accepts responsibility for adopting a sound budget that supports the agency's vision and goals. The County Board and Superintendent have adopted the July 1 single budget adoption calendar for the County Office.

The Superintendent will determine the manner in which the budget is to be compiled and will issue instructions to the staff. He will also establish a time schedule for the preparation of the budget to be known as the budget calendar. The instructions and calendar will be submitted to the County Board as early as possible after the Governor presents a budget in January.

The Superintendent will present to the County Board of Education for informal consideration preliminary estimates of the budgetary needs of the County Office for the next fiscal year not later than the second meeting in April. The County Board will hold a public hearing and approve the Final Budget on or before July 1. The Superintendent will ensure that all County Office management and supervisory personnel adhere to the established expenditure plan throughout the budget year.

The adopted budget will adhere to all Education Code and State mandates, including, but not limited to, ensuring that the mandated unrestricted dollar reserve is met.

Business and Non-Instructional OperationsRoles of the County Board of Education and Superintendent in Budget Development (continued)

## Legal Reference: Education Code

|               |  |
|---------------|--|
| 1040 (d)      | Duties of boards   |
| 1042 (b)      | Powers of boards   |
| 1280          | Revisions to annual budget of county superintendent of schools                   |
| 1620-1625     | County board of education budget approval  |
| 14050 et seq. | County school service fund--computation of allowances and budgetary requirements |

## Administrative Code, Title 5

|               |  |
|---------------|--|
| 17340 et seq. | County school service fund budget procedures |
|---------------|--|

## Policy

adopted: February 22, 1984

## Policy

amended: November 9, 1988

April 22, 1992

June 20, 2001

Business and Non-Instructional OperationsBudget Calendar

- |    |   |   |
|----|---|---|
| 1. | On or before February 1                                     | The Board of Education and appropriate management staff will receive complete and detailed instructions for Use of Budget Forms and a Calendar of Budget Events and Deadlines for the year. |
| 2. | On or before the second Board of Education meeting in April | Submit preliminary working budget to County Board of Education.   |
| 3. | Ten or more days before public hearing                      | Publish notice of public hearing on County School Service Fund Budget in newspaper of general circulation.  |
| 4. | At least three days prior to the public hearing             | County School Service Budget is available for public inspection.  |
| 5. | On or before July 1   | Hold public hearing on County School Service Fund Budget.   |
| 6. | On or before July 1 and after public hearing                | County Board of Education adopts budget and files copies with State Superintendent of Public Instruction, the Board of Supervisors and the County Auditor in accordance with state law.     |
| 7. | On or before July 1   | File final budget with State Superintendent of Public Instruction.  |

## Legal Reference: Education Code

|               |  |
|---------------|--|
| 1040 (d)      | Duties of boards   |
| 1042 (b)      | Powers of boards   |
| 1620-1625     | County office of education budget approval                                       |
| 14050 et seq. | County school service fund--computation of allowances and budgetary requirements |

## Administrative Code, Title 5

17340 et seq. County school service fund budget procedures

Regulation  
approved:

February 22, 1984

Regulation  
amended:

|                   |                |
|-------------------|----------------|
| July 14, 1988     | April 22, 1992 |
| November 10, 1988 | June 20, 2001  |

Business and Non-Instructional Operations

Administration of an Adopted Budget

A system of accounting control shall be established by the Superintendent to govern the administration of the County School Service Fund Budget and the expenditure of funds. All phases of accounting for the County School Service Fund shall be in accordance with the California School Accounting Manual, published by the California State Department of Education. Supplementary procedures shall be prepared by the Superintendent as needed.

Expenditures will be limited to the amount budgeted under the classification of accounts approved for each fund by the County Board of Education and to the total amount of the budget. Adjustments may be made as provided by the California Education Code. All operating expenses will be charged to the fiscal year in which they are incurred.

The Superintendent shall set up and operate budget controls for all schools, departments and programs and administer the budget in conformity with legal requirements.

The Superintendent shall check all expenditures and shall ascertain that all expenditures recommended for approval are legal expenditures.

Legal Reference: Education Code

|      |  |
|------|--|
| 1500 | Expenses payable out of county school service fund   |
| 1510 | Expenses payable out of county school general fund   |
| 1602 | Use of county school service fund  |
| 1604 | Approval of superintendent of public instruction required for expenditures from county school service fund not previously approved |
| 1605 | Title to, and jurisdiction over fund and property  |
| 1940 | Administering and accounting for county school service fund  |

Regulation approved: February 22, 1984

Regulation amended: June 20, 2001

Business and Non-Instructional OperationsCounty Schools Service Fund – Transfers of Funds

The budget may contain a fund balance designated for any specific purpose as determined by the County Board of Education. Those funds shall be available for appropriation by a majority vote of the members of the County Board of Education.

The County Superintendent may make transfers between the undistributed reserve and any expenditure classification(s), or balance any expenditure classifications of the budget as are necessary to permit the payment of obligation of the County Superintendent of Schools during the fiscal year. The County Superintendent of Schools shall inform the County Board of Education of the need for such transfers.

Transfers within Programs and Operating Funds

The County Superintendent is authorized to transfer budgeted amounts within line items of any program as long as the total program expenditure does not exceed the approved budget. Further, the County Superintendent is authorized to transfer budgeted amounts between funds to the extent authorized by State law and regulation as long as the total expenditures among such funds do not exceed the approval budget.

## Legal Reference: Education Code

|           |  |
|-----------|--|
| 1600      | et seq. county school service fund                             |
| 1620-1625 | Single budget for county school service fund, etc., especially |
| 1621,     | re undistributed reserve                                       |

## Policy

adopted: February 22, 1984

## Policy

amended: June 20, 2001

(Original language regarding transfers was from Education Code 42601 which pertains to District Boards only.)

Business and Non-Instructional OperationsSales and Disposal of Equipment and Supplies

The County Superintendent is authorized to dispose of surplus or otherwise no longer needed personal property of the County Office, according to procedures developed by the County Superintendent which ensure compliance with applicable laws and regulations of the state.

## Legal Reference: Education Code

1279(a) Disposal of personal property by county superintendent of schools

1605 Title to, and jurisdiction over fund and property

17540-17547 Sale and purchase of personal property or school  
supplies

17545-17547 Sale of personal property; notice; public auction

## Government Code

25505 Purchasing agent may sell, etc., district personal property

## Policy

adopted: February 22, 1984

## Policy

amended: June 20, 2001



Business and Non-Instructional OperationsSales and Disposal of Equipment and Supplies

The County Superintendent recognizes that the County Office of Education may periodically have personal property which is unusable or obsolete, or otherwise not needed. Regulations and procedures for disposing of such property in accordance with law include the following:

1. The County Office staff shall identify to the Superintendent all property not needed together with estimated value of all such items.
2. The Superintendent or designee must approve the recommended disposition in order for the property to be disposed.
3. The sale of property may be made to any of the following groups without advertisement or receipt of bids:
  - a. federal government or its agencies
  - b. state
  - c. any county
  - d. any city and county
  - e. any city or special district
  - f. any school district
  - g. governing board of another school district
4. Sale of property to individuals, groups or agencies other than those specified in 3. above may not be made until after posting in at least three (3) public places for not less than two (2) weeks, or by publication for at least once a week for a period of not less than two (2) weeks in a newspaper published in the County with a general distribution in the County. The Superintendent shall sell the property to the highest responsible bidder or shall reject all bids. The property may be sold at a public auction conducted by employees of the district or other public agencies, or by contract with a private auction firm. (Ed.C. 17545)
5. If the Superintendent determines the value of the property, whether one or more items, does not exceed \$2,500, the Superintendent may dispose of the property, either by private sale without advertising or by competitive bid in line with provisions of paragraph 4. above.

Business and Non-Instructional OperationsSales and Disposal of Equipment and Supplies (continued)

6. If the Superintendent finds that the property is of insufficient value to defray the costs of arranging a sale, the property may be donated to a charitable organization or disposed of according to an appropriate method, including disposal in the local public dump (Ed.C. 17546).
7. Any money received by the County Office of Education from the sale of obsolete material will be deposited to such fund of the County as prescribed and shall be used for County Office of Education purposes.

## Legal Reference: Education Code

1605 Title to, and jurisdiction over fund and property  
 39510-39512 Sale or lease of personal property by one  
 district to another (or certain other agencies)  
 17540-17542 Sale and purchase of personal property or school supplies  
 17545-17547 Sale of personal property; notice; auction

## Government Code

25505 Purchasing agent may sell, etc., district personal property

40 U.S.C., Sec. 484(j)(3)

## Regulation

approved: February 22, 1984

## Regulation

amended: September 29, 1988  
 June 20, 2001

## **Business and Non-Instructional Operations**

### **GIFTS AND BEQUESTS**

To be accepted by the County Board of Education and the County Superintendent of Schools, a gift or bequest must satisfy the following criteria:

1. Have a purpose consistent with the vision and goals of the County Board of Education and the County Superintendent of Schools.
2. Be offered by a donor (individual or organization) acceptable to the County Board of Education and the County Superintendent of Schools.
3. Will not add unduly to staff load.
4. Will not begin a program which the County Schools would be unable or unwilling to operate when the gift or bequest funds are exhausted.
5. Will not bring undesirable additional costs to the County Office.
6. Will place no restrictions on school programs.
7. Will not be inappropriate or harmful to the best education of students.
8. Will not imply endorsement of any business or product.
9. Will not be in conflict with any provision of the Education Code, Public Law, or ordinance.

*Legal Reference: EDUCATION CODE  
35160 Authority of governing boards  
35160.1 Broad authority of governing boards*

Policy  
adopted: June 16, 1982

Policy  
amended: June 20, 2001  
July 18, 2012

## **Business and Non-Instructional Operations**

### **GIFTS AND BEQUESTS**

All gifts and bequests shall be made to the County Board of Education and the Office of the County Superintendent of Schools. The County Board of Education and the County Superintendent of Schools will, to the extent practical, honor the donor's request for placement and/or use of the gifts.

The County Board shall take action to accept gifts and bequests, and such actions shall be reflected in the minutes of the County Board.

All items received become the property of the Office of the County Superintendent of Schools and shall be accounted for in the budget as appropriate.

*Legal Reference: EDUCATION CODE  
1042      *Power of boards (county)*  
1605      *Title to property**

Regulation  
approved:      January 29, 1992

Regulation  
amended:      June 20, 2001  
                    June 19, 2012

Business and Non-Instructional OperationsInvesting

The Superintendent of Schools or designee may invest as permitted by law all or part of the special reserve fund of the County Office of Education or any surplus monies not required for immediate operations. Such investments shall be limited to securities specified in Government Code sections 16430, 53601 and 53635.

The County Board of Education recognizes that the Superintendent of Schools or designee has fiduciary responsibility and is subject to prudent investor standards for all investment decisions. Investments must be made with skill, prudence and diligence, with the primary objective of safeguarding the principal of the funds and with the secondary objective of meeting the County Office of Education's liquidity needs. In order to enhance investment return, the County Office of Education's third investment objective shall be to generate an investment yield that attains or exceeds a market-average rate of return through economic cycles.

The County Board of Education recognizes the importance of overseeing investments made with County Office of Education funds, including investments by the county treasurer. The County Office of Education shall participate with school districts and community college districts in the county to select a representative to the county treasury oversight committee. The Superintendent of Schools or designee shall maintain ongoing communication with this representative and shall keep the County Board of Education informed about the policies that guide the county treasurer's investment of funds.

As needed, the Superintendent of Schools or designee shall provide to the County Board of Education a statement of the County Office of Education's investment policy. At a public meeting, the Board shall consider the policy and any changes to be made. In accordance with Government Code section 53646, the Superintendent of Schools or designee also shall provide the County Board of Education with quarterly reports, including a statement of how the County Office of Education's portfolio compares with the County Office of Education's investment policy.

Business and Non-Instructional OperationsInvesting (continued)

## Legal Reference: Government Code

|             |  |
|-------------|--|
| 16430       | Eligible securities for investment of surplus monies           |
| 27130-27137 | County treasury oversight committees                           |
| 53600-53609 | Investment of surplus  |
| 53630-53684 | Deposit of funds   |
| 53635       | Local agency funds; deposit or investment                      |
| 53646       | Treasurer reports and statements of investment<br>policy       |
| 53852.5     | Investment term for funds designated for repayment<br>of notes |
| 53859.02    | Borrowing by local agency                                      |

## Policy

adopted: February 22, 1984

## Policy

amended: January 8, 1997  
June 20, 2001

Business and Non-Instructional OperationsLending to Local School Districts

The County Superintendent of Schools of each county, with the approval of the County Board of Education, may make temporary transfers to any school district which does not have sufficient money to its credit to meet current operating expenses from the County School Service Fund, in such amounts and at such times as he deems necessary. Such transfers shall not exceed 85 percent of the amount of money accruing to the school district at the time of transfer. The amounts so transferred shall be repaid to the County School Service Fund prior to June 30 of the current year from any funds subsequently received by the school district.

Any loan made shall include an interest charge to the district equivalent to the resulting reduction in interest income to the County School Service Fund.

In the case of such a loan, a legal agreement shall be prepared stipulating conditions and procedures to be followed in repaying such loan, including interest charges.

## Legal Reference: Education Code

- 42621 Temporary transfers to school districts from county school service fund and provisions for repayment
- 85221 Temporary transfers to community college districts from county school service fund and provisions for repayment.
- 42622 Conditional apportionment to school districts from county school service fund

## Policy

adopted: February 22, 1984

## Policy

amended: June 20, 2001

## Business and Non-Instructional Operations

**PURCHASING PROCEDURES**

## I. General

Purchasing policies and procedures shall be established in compliance with the California Government Code. The guiding policy of the County Superintendent of Schools in establishing these procedures is to obtain maximum values for every dollar expended.

The purchasing of services, equipment, and supplies shall be centralized in Purchasing Services.

The procedures for purchase of services, equipment, and supplies are designed to:

- A. Obtain the maximum value for each dollar expended.
- B. Comply with all applicable provisions of State and Federal laws governing school district purchasing.
- C. Establish specifications that are descriptive of materials desired and sufficiently broad to promote competitive bidding.
- D. Ensure that advertised bids are opened publicly at the prescribed time and place.
- E. Attract and develop a group of responsible bidders able to offer the best prices consistent with quality, delivery and service.
- F. Serve the best interest of the County Superintendent of Schools in all transactions.
- G. Give all bidders an equal opportunity to qualify for school business.
- H. Purchase without favor or prejudice.
- I. Conduct purchasing in a businesslike manner using the most efficient and effective procedures, records and reports.
- J. Acquire material, when advantageous to the County Superintendent of Schools, through the Federal/State Surplus Property Act.



**Business and Non-Instructional Operations****PURCHASING PROCEDURES (continued)**

- K. Participate in cooperative purchasing with other school districts, County Government, and the State when applicable.
- L. Ensure that no conflict of interest shall occur in any contract made by the County Superintendent of Schools (as defined in Education Code sections 35230-35240 inclusive).
- M. Ensure that employees of the County Superintendent of Schools will refrain from accepting any gratuities which might compromise their objectivity.
- N. Standardize as much as possible the purchase of equipment and/or supplies used within the Contra Costa County Office of Education without encumbering service.

**II. Procedures**

- A. The purchasing of services, equipment and supplies shall be centralized in Purchasing Services. No invoice submitted by a vendor shall be paid unless the purchase was approved in accordance with Regulation 3413.1.
- B. Purchasing Services shall be responsible for:
  - 1. Securing necessary bids for the purchase of supplies, equipment and services used by the school sites and operating departments from those sources able to offer the best prices consistent with quality, delivery and service.
  - 2. Securing necessary bids for the sale of surplus, obsolete or scrap material.
  - 3. Preparing recommendations of award of bids for approval by the County Superintendent of Schools under G-1 and G-2.
  - 4. Issuing written purchase orders and/or contracts for material purchased.
  - 5. Conducting necessary price adjustment negotiations.
- C. Purchases made in the name of the Contra Costa County Office of Education without an authorized purchase order shall be considered an obligation of the person making the purchase and not an obligation of the County Office. The exception to this is the purchasing card. Authorized users of the ProCard will sign an agreement to use the card for actual and necessary business expenses incurred in accordance with the CCCOE ProCard Program User's Guide.

**Business and Non-Instructional Operations****PURCHASING PROCEDURES (continued)**

- D. Purchasing Services shall constantly strive to increase its knowledge of services, materials, prices, processes and sources in manufacturing and shall keep other departments informed.
- E. Purchasing Services shall study the market of school supplies to determine the most advantageous time to purchase specific materials and to be constantly alert to economic changes.
- F. Purchasing Services shall not extend favoritism to any vendor. Each order shall be placed on the basis of quality, price, delivery and past performance.
- G. Purchasing shall be on a yearly purchasing program, as far as possible, so that work can be kept at a fairly uniform level throughout the year. Every possible advantage shall be taken of quantity buying.
- H. The Director of General Services shall be responsible for analyzing bids and shall determine that the equipment and/or supplies selected meet the specification. The Director of General Services may select a product which exceeds the specifications, but its price may not exceed that of a product which meets them.
- I. Specifications of the material needed is a prerogative of each department, if within the approved policies and standards; however, the Director of General Services shall have the authority to question the quality and kind of material requested and to make recommendations relative to health, safety, economy, and substitute materials.
- J. Purchasing Services shall require that all vendors provide CAL/OSHA Material Safety Data Sheets (MSDS) on materials listed by CAL/OSHA as containing hazardous substances at the time of shipment. If found incomplete, a new MSDS will be requested from the manufacturer. All MSDS's shall be kept on file by site and available for review by employees or members of the public at any time. Equipment supplied by vendors shall also conform to all CAL/OSHA requirements. Purchasing Services will also ensure that all products and product containers contain labels clearly marked and identified with appropriate hazard warnings with the name and address of the manufacturer.

**Business and Non-Instructional Operations**

**PURCHASING PROCEDURES (continued)**

*Legal Reference:* EDUCATION CODE

35230-35240

32060-32065

GOVERNMENT CODE

54202

54204

PUBLIC CONTRACT CODE

20111

Regulation

approved: May 13, 1980

Regulation

effective: June 1, 1980

Regulation

amended: June 13, 1985  
August 13, 1987  
December 5, 1991  
October 22, 1996  
March 12, 1997  
September 4, 2002  
June 14, 2006  
March 16, 2011

## **Business and Non-Instructional Operations**

### **PROCESSING PURCHASE ORDERS**

#### **I. General**

Upon receipt of a fully completed and approved purchase requisition, Purchasing Services will process a purchase order.

The Contra Costa County Office of Education Purchase Order consists of a five-part form, one original and four NCR copies. They are color coded and processed accordingly:

ORIGINAL (White) is the Vendor's Copy

FIRST NCR COPY (Green) - Receiving Copy is to be forwarded to Accounts Payable when order is completed. Exception: When a fixed asset is purchased, an "Acquisition of New Fixed Asset" form is completed and forwarded to Purchasing Services along with the (Green) Receiving Copy of the Purchase Order.

SECOND NCR COPY (Yellow) is Purchasing Services numerical record file copy.

THIRD NCR COPY (Pink) is forwarded to Accounts Payable in Accounting Services.

FOURTH NCR COPY (Blue) is Originator Copy and is to be retained by the site or department making the purchase.

#### **II. Purchasing Procedure - Example**

- A. Teacher secures information regarding the model and description.
- B. He/she completes a purchase requisition form. A sample purchase requisition is attached.
- C. School Secretary codes requisition.
- D. Authorized personnel approve purchase requisition.

## **Business and Non-Instructional Operations**

### **PROCESSING PURCHASE ORDERS (continued)**

- E. Requisition forwarded to County Office of Education Purchasing Services for accuracy check and, if requested, recommendation.
- F. Purchase Order will be processed and forwarded to Vendor.

### **III. Purchasing Categories**

#### **A. Instructional Supplies (4310)**

All supplies listed on the Standard School Supplies Catalog will be requisitioned directly from the County Schools Warehouse. Warehouse requisition forms are available from the County Office of Education Warehouse.

Other Instructional Supplies should be purchased from selected vendors using Purchasing Procedure outlined in Section II.

#### **Office Supplies (4520)**

Office supplies shall be obtained from the employee in charge of supplies for the school site or department. If supplies are not available, then a request should be submitted to Purchasing Services. Preference should be given to firms that extend an educational discount. Sufficient amounts should eliminate constant reordering.

Follow Purchasing Procedure outline in Section II.

#### **B. Non-Capitalized Equipment (4400)**

Purchases of \$500 to \$5,000 for movable personal property of a relatively permanent nature that have an estimated useful life greater than one year and an acquisition cost less than \$5,000 (capitalization threshold) are considered non-capitalized equipment. Purchases of \$2,500 to \$5,000 shall have three written secured quotes except in situations where the number of vendors able to supply the equipment is too limited to make this possible.

Follow Purchasing Procedure outline in Section II.

## **Business and Non-Instructional Operations**

### **PROCESSING PURCHASE ORDERS (continued)**

#### C. Equipment - Audio/Visual (6300)

Approval of the Associate/Assistant Superintendent is needed if the item exceeds the established cost amount for expenditure control. (See Regulation 3413.1 regarding Expenditure Controls.)

Follow Purchasing Procedure outlined in Section II.

#### D. Equipment - Major (6400)

Follow Purchasing Procedure outlined in Section II.

##### Additional Requirements:

For purchases over \$5,000 - \$65,100\*, three written quotes must be secured, except in situations where the number of vendors able to supply the equipment is too limited to make this possible.

For purchases over \$15,000 for work to be done or over \$65,100\* for the materials and supplies to be furnished, purchase of equipment, sold, or leased - advertised proposal bid is required. Award must be made to the lowest responsible bidder, if all specifications are met. Preference should be given to bidders within the county.

#### IV. Delivery

- A. Instructional Materials and Supplies are delivered by General Services directly to the department or school site. The order is then checked for accuracy and completeness and the green (receiving copy of the purchase order) is signed off and returned to Accounts Payable in Accounting Services. If a partial shipment is received, a copy of the Purchase Order is to be forwarded to Accounts Payable with the packing slip attached.

**Business and Non-Instructional Operations****PROCESSING PURCHASE ORDERS (continued)**

- B. Fixed Assets are furniture or equipment costing \$500.00 or more. An Acquisition of Fixed Asset Action (FAST) Form will be forwarded to the school site or department from Purchasing Services each time a new Fixed Asset has been purchased. The receiving supervisor is responsible for completing this form. It is to be attached to the green (receiving) copy of the Purchase Order and forwarded to Purchasing Services. Receiving information and documents, including packing slips, delivery receipts, and invoices received with the item, are also to be attached and forwarded to Purchasing Services.
- C. Textbooks and Specialized Materials are stamped as the property of the Contra Costa County Superintendent of Schools Office. The green (receiving copy of the purchase order) is signed off and returned to Accounts Payable in Accounting Services. Material is then delivered to the department or school site.
- D. Audio/Visual Equipment is checked and tagged with a bar code label, if a Fixed Asset, as the property of the Contra Costa County Superintendent of Schools Office. The green (receiving copy of the purchase order) is signed off and returned to Accounts Payable in Accounting Services. Warranty forms are completed before the equipment is shipped to the department or school site.
- E. Large Equipment is delivered by the freight company directly to the department or school site. Notify vendor, immediately, if setup procedure is required. **DO NOT USE EQUIPMENT** until authorized factory representatives have thoroughly checked it out. **DOING SO COULD VOID THE WARRANTY.** These items will be tagged with a bar code label, if a Fixed Asset, at the department or school site as the property of the Contra Costa County Superintendent of Schools Office.

\*This amount shall be adjusted annually, beginning January 1, 1997, to reflect the percentage change in the annual average value of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce for the 12-month period ending in the prior fiscal year, rounded to the nearest \$100.

**Business and Non-Instructional Operations**

**PROCESSING PURCHASE ORDERS (continued)**

Regulation  
approved: May 13, 1980

Regulation  
effective: June 1, 1980

Regulation  
amended: December 5, 1991  
October 22, 1996  
September 4, 2002  
June 14, 2006



**Business and Non-Instructional Operations****BIDS****Formal Bidding**

1. Purchases for expenditures over \$125,000 for work to be done (including materials), and over \$65,100\* for the purchase of equipment, materials or supplies to be furnished, sold, or leased, to the County Office of Education, shall be by advertised proposal bid and award; the proposal shall include the bidder's agreement, bid instructions and conditions, and materials desired.
2. Purchases for expenditures under \$65,100\* and more than \$2,500 for materials or supplies to be furnished shall be by written quotations. At least three written estimates of the cost of the item shall be secured.
3. All advertised bids shall be opened in public by the Director of General Services or other person directed by the Deputy Superintendent, and read aloud at the prescribed time and place. Interested parties may secure prices and other information at the public reading of the bids. No bid may be removed from Purchasing Services. After the public reading of the bids, tabulation and analysis will be made. A recap of the bid shall be posted in Purchasing Services for interested parties. Any bids received after the time specified in the notice shall be returned to the bidder unopened.
4. The County Superintendent of Schools reserves the right to accept or reject any or all proposals or bids, or any combination thereof, and to waive any informality or irregularity in the bid or in the bidding.
5. When all considerations of a bid are equal, the award shall be handled as follows:
  - a. Single Item Bid: Equal bids shall be awarded by a draw, except that preference shall be given to local firms. A local firm is defined as one established in Contra Costa County with normal wholesale or retail outlets.

\*This amount shall be adjusted annually, beginning January 1, 1997, to reflect the percentage change in the annual average value of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce for the 12-month period ending in the prior fiscal year, rounded to the nearest \$100.

**Business and Non-Instructional Operations****BIDS****Formal Bidding (continued)**

- b. Multiple Item Bid: Equal multiple item bids shall be awarded to the firm submitting the aggregate of low quotations on that bid, except that preference shall be given to local firms. (Local firms as defined in F-1.)
- c. Equal aggregate bids between either all local or all out-of-town firms shall be awarded by (1) award of the items to firms submitting the lowest bids, or (2) by a drawing, unless otherwise specified in bid.
- d. Bid specifications shall be clear, complete and conducive to competitive bidding, and include all conditions necessary to bid.
- e. All purchasing by competitive bidding with awards to the lowest responsible bidder meeting bid instructions, conditions and specifications shall be in accordance with the following plan.

**Instructions and Procedures for Formal Bids**

The County Superintendent of Schools or designee shall call for bids by advertising in a local newspaper of general circulation published in the county at least once a week for two weeks. The notice may also be posted on the County Office of Education's web side or other electronic portal and bids may be submitted electronically or on paper. The notice shall state the work to be done or materials or supplies to be furnished and the time and place where bids will be opened. (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)

**Business and Non-Instructional Operations****BIDS****Formal Bidding (continued)**

## Instructions and Procedures for Formal 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 Contra Costa County Office of Education
  - c. A bidder's bond executed by an admitted surety insurer and made payable to the Contra Costa County Office of Education

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. When two or more identical lowest or highest bids are received, the County Superintendent of Schools or designee may determine by lot which bid shall be accepted. (Public Contract Code 20117)
5. If the County Office of Education requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, the bid solicitation shall specify which one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in item #a below will be used: (Public Contract Code 20103.8)
  - a. The lowest bid shall be the lowest total of the bid prices on the base contract without consideration of the prices on the additive or deductive items.
  - b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.

## **Business and Non-Instructional Operations**

### **BIDS**

#### **Formal Bidding (continued)**

##### Instructions and Procedures for Formal Bids (continued)

- c. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that, when taken in order from a specifically identified list of those items in the solicitation, and added to or subtracted from the base contract, are less than or equal to a funding amount publicly disclosed by the County Office of Education before the first bid is opened.
  - d. The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders or proposed subcontractors or suppliers from being revealed to the County Office of Education before the ranking of all bidders from lowest to highest has been determined.
6. Any subsequent change or alteration of a contract shall be governed by the provisions of Public Contract Code 20118.4.
  7. After being opened, all submitted bids become public records pursuant to Government Code 6252 and shall be made available for review pursuant to law, Board policy and administrative regulation.

#### **Informal Bidding**

##### 1. Informal Bidding Procedures

Public Projects, as defined by Public Contract Code section 22002 and in accordance with the monetary limits described in Public Contract Code section 22032 (as amended from time to time by the California Uniform Construction Cost Accounting Commission) shall be let to contract by procedures described in Public Contract Code section 22030 et seq.

##### 2. Procedures Not Established by the Act

When the Act does not establish a procedure for bidding Public Projects, the procedures described in Public Contract Code section 20110 et seq. shall govern.

##### 3. Contractors List

Lists of contractors shall be developed and maintained in accordance with the provisions of Public Contract Code section 22034 and criteria promulgated from time to time by the Commission.

**Business and Non-Instructional Operations****BIDS****Informal Bidding (continued)**

## 4. Award to Low Bidder; No Bids

All contracts must be awarded to the lowest bidders. If two (2) or more bids are the same and lowest, the County Superintendent of Schools or designee may accept the one it chooses. When no bids are received, the County Superintendent of Schools may perform Public Projects with County Office of Education employees or through a negotiated contract without further complying with this Administrative Regulation. (Public Contract Code section 22038)

## 5. Notice Inviting Informal Bids

When a Public Project which is anticipated to fall within the monetary limits of \$125,000 on informal bids described in Public Contract Code section 22032 (as amended from time to time by the Commission) is to be performed, the County Superintendent of Schools or designee shall prepare a notice of the opportunity to bid which describes the project in general terms, states the time and place for the submission of bids and describes how to obtain more detailed information about the Project. The County Superintendent of Schools or designee shall mail the notice to all contractors for the category of work to be bid, as shown on the list developed in accordance with section 3.

It may also be mailed to all construction trade journals as specified by the Commission in accordance with Public Contract Code section 22036. Other contractors and/or construction trade journals may also be notified at the discretion of the department soliciting bids. Mailing shall be completed at least ten (10) days before bids are due.

## 6. Award of Informally-Bid Contracts

The County Superintendent of Schools and the Deputy Superintendent are authorized to award informal contracts as defined in Public Contract Code section 22032.

## 7. Bids Exceed Informal Bidding Limit

If all informal bids received exceed the monetary limits on informal bids described in Public Contract Code section 22032 (as amended from time to time by the Commission) and the County Superintendent of Schools or designee determines that the cost estimate was reasonable, the County Superintendent of Schools or designee may award the contract at up to the limit described in Public Contract Code section 22034, subdivision (f).

## **Business and Non-Instructional Operations**

### **BIDS**

#### **Informal Bidding (continued)**

##### 8. Bid Documents for Formal Bids

The County Superintendent of Schools or designee shall adopt plans, specifications and working details for all Public Projects which are anticipated to fall outside the monetary limits on informal bids described in Public Contract Code section 22032 (as amended from time to time by the Commission).

##### 9. When Contractors List Has Not Been Prepared; Proprietary Product or Service

Notwithstanding section 5 and:

- (a) If the County Superintendent of Schools or designee has not prepared a list of contractors for the particular category of work to be performed, the notice inviting bids shall be sent to each of the construction trade journals specified by the Commission.
- (b) If the product or service is proprietary in nature, such that it can be legally obtained only from a certain contractor(s) pursuant to Public Contract Code section 3400, the notice inviting informal bids may be sent exclusively to such contractor(s).

##### 10. Contracts for Maintenance and Other Works

Contracts for Maintenance, as defined by Public Contract Code section 22002, and for any other work which does not fall within that section's definition of Public Projects, may be bid pursuant to the Informal Bidding Procedures described in section 5 and the Formal Bidding Procedures described in section 9.

##### 11. Rejection of Bids; Re-Solicitation; Use of County Office of Education Employees

If the County Superintendent of Schools or designee intends to reject all bids, it must mail the apparent low bidder a written notice of the County Superintendent of Schools' intent to reject the bid at least two (2) business days prior to the hearing at which the bids will be considered.

After rejecting all bids, the County Superintendent of Schools or designee may:

- (a) abandon the project;
- (b) readvertise the project, or
- (c) perform the work with County Office of Education employees.

**Business and Non-Instructional Operations****BIDS****Informal Bidding (continued)**

## 12. Uniform Cost Accounting Procedures

Whenever the employees of the County Office of Education perform a public works or maintenance project valued at more than the monetary limit on informal bidding projects described in Public Contract Code section 22032 (as amended from time to time by the Commission), the County Superintendent of Schools must implement the Uniform Construction Cost Accounting Policies and Procedures described in Public Contract Code section 22042 et seq. and the Commission's policies and procedures.

*Legal Reference:* PUBLIC CONTRACT CODE  
 3400  
 20110 et seq.  
 22002  
 22030 et seq. (\$125,000 limit)  
 22042 et seq.  
 3400

Regulation  
 approved: May 13, 1980

Regulation  
 effective: June 1, 1980

Regulation  
 amended: June 13, 1985  
 August 13, 1987  
 December 5, 1991  
 October 22, 1996  
 March 12, 1997  
 September 4, 2002  
 June 14, 2006

Business and Non-Instructional OperationsRevolving FundsContra Costa County Office of Education Revolving Fund

The Contra Costa County Board of Education has established a revolving cash fund for use by the Superintendent or designee in paying for goods, services, and other charges determined by the Board, including supplemental payments required to correct any payroll errors.

At the request of the Board or County Auditor, the Superintendent or designee shall give an account of the fund.

The funds shall be deposited in a bank doing business locally whose deposits are insured by FDIC. The Superintendent or designee shall be responsible for all payments into the account as well as expenditures from the account subject to the restrictions established by the Board.

The Board shall review and revise fund usage as appropriate.

Additional Revolving Funds

The Board also may, by resolution, establish revolving cash funds for use by site managers and other administrative officials to pay for goods and services. Officials named shall be responsible for all payment into the accounts as well as expenditures from the accounts, subject to restrictions established by the Board.

No funds maintained in a revolving fund shall be used in an attempt to influence government decisions, for entertainment purposes, or for any other purpose not related to classroom instruction.

The revolving cash fund for supplies shall be subject to the bonding provisions of Education Code 42801.

The Board shall provide an audit of revolving funds on a regular basis.



Business and Non-Instructional Operations

Revolving Funds (continued)

Legal Reference: Education Code

- 35160 Authority of governing boards after January 1, 1976
- 41020 Audits of all district funds
- 42800-42806 Revolving cash fund
- 42810 Revolving cash funds; use; administrators
- 45167 Error in salary

Policy  
adopted: May 3, 2000

## **Business and Non-Instructional Operations**

### **CONTRACTS AND GRANTS**

#### **Contracts**

All contracts between the County Superintendent of Schools and outside agencies shall conform to prescribed standards as required by law.

All contracts between the County Superintendent of Schools and outside agencies shall be prepared under the supervision of the County Superintendent of Schools or his/her designee, and, where appropriate, subject to review by the legal advisor of the County Superintendent of Schools.

No County Superintendent of Schools may hire as a consultant any entity in which he or she has a financial interest.

If the County Superintendent of Schools enters into a consultant contract for twenty-five thousand dollars (\$25,000) or more and the contract constitutes a budget revision, it shall be incorporated in the next interim financial report or other board report when the report is submitted to the County Board of Education for discussion and approval at a regularly scheduled public meeting of the County Board of Education.

#### **Non-Discrimination**

The Office of the County Superintendent shall not enter into any contract with a person, agency or organization if it has knowledge that such person, agency or organization discriminates on the basis of race, color, creed, gender, sex, sexual orientation, religion, ancestry, national origin, age or disability, either in employment practices or in the provision of benefits or services to students or employees.

#### **Grants**

The County Superintendent of Schools will present the award of the funds to the Board of Education for inclusion in the appropriate budget. When required by the terms of the grant, the President of the Board of Education and the County Superintendent of Schools will sign a letter of acceptance and/or appreciation to be forwarded to the funding source.

*Legal Reference: EDUCATION CODE*

*1040, et seq. Powers of boards (county)*

*1240 et seq. Powers and duties of county superintendent*

*1281 Hiring of consultants (in) which county sup't. of schools has an interest*

**Business and Non-Instructional Operations**

**CONTRACTS AND GRANTS**

TITLE VII      *Civil Rights Act, as amended by*

TITLE IX *of the Education Amendments of 1972*

GOVERNMENT CODE

53060            *Contracts for special services*

Policy  
adopted:      February 22, 1984

Policy  
amended:     June 20, 2001  
                  August 15, 2012

## **Business and Non-Instructional Operations**

### **CONTRACTS AND GRANTS**

#### **Grants**

The following procedures related to application for and acceptance of grants shall be followed by all County Office of Education staff members:

#### Application for Grants

1. All grant proposals shall be approved by the appropriate Cabinet Member and Director. Proposals may be initiated by any employee and submitted by the appropriate management staff person.
2. All grant proposals will be submitted for review and approval to the appropriate Manager, Director, Cabinet Member, and County Superintendent of Schools. The final grant application will be forwarded to the County Superintendent of Schools or designee for signature and approval for submission to the funding source.

#### Acceptance of Grants

1. Upon award of a grant, the County Superintendent of Schools or designee may accept the grant. If the grant is accepted, the Business Services Department will be notified immediately in order to set up accounting and disbursement procedures. The monitoring and tracking of grant funds is the responsibility of the Business Services Department.
2. The County Superintendent of Schools will present the award of the funds to the Board of Education for inclusion in the appropriate budget. When required by the terms of the grant, the President of the Board of Education and the County Superintendent of Schools will sign a letter of acceptance and/or appreciation to be forwarded to the funding source.

Regulation

approved: July 18, 2012

Business and Non-Instructional OperationsWorker Status - Employee Versus Independent Contractor

It is important to the business operation of the County Office of Education that all management employees uniformly follow legal guidelines for the determination of a worker's status for service provided to the County Office of Education. Several state and federal regulatory agencies make distinction between an employee and an independent contractor. Failure to properly make such distinctions prior to receiving services can result in substantial financial salary-generated benefits and cost.

Policy  
adopted: April 20, 1983

Policy  
amended: June 20, 2001

## Business and Non-Instructional Operations

### Worker Status - Employee Versus Independent Contractor

All management employees are directed to follow the procedures specified below in determining employee and independent contractor worker's status prior to receiving services:

#### I. Definitions

The distinction between an employee and an independent contractor is defined by the common law rules: "A worker is an employee if the person for whom he works has the right to direct and control him in the way he works, both as to the final results and as to the details of when, where and how the work is done. The employer need not actually exercise control; it is sufficient that he has the right to do so." The term "independent contractor" has been defined as one who renders a service in the course of independent employment of occupation, following the employee's desire only in the results of the work and not the means whereby it is to be accomplished. Generally, an independent contractor performs a specific service of limited duration and/or delivers a completed product as a result of the service.

#### II. A Workable Guide

If the answer is "yes" to the following four questions taken from the Internal Revenue Service guidelines, the person is considered a contractor:

- A. Can the worker make a profit or suffer a loss as a result of the work, aside from the money earned from the project?
- B. Does the worker have an investment in the equipment and facilities used to do the work?
- C. Does the person work for more than one company at a time?
- D. Does the worker offer services to the general public?

Business and Non-Instructional OperationsWorker Status - Employee Versus Independent Contractor (continued)

## III. STRS, EDD and other Legal Considerations

STRS, under authority of state law and State Attorney General Opinion No. 73-282, has adopted further rules governing the determination of when a worker is deemed an employee. STRS has concluded from analysis of state law that a school district may enter into a contract with an independent contractor, but only where the services to be performed are special and are not available from any public source.

A contractor cannot perform teaching services. Further, STRS states that retirants providing services under the provision of E.C. 1300 and 24214, are considered employees, and the earnings must be reported to STRS. Finally, STRS advises that "when a retirant's earnings are not reported, it is understood that (the district's) legal counsel has supplied (the district) with an opinion that the retirant is an independent contractor under IRS common law rules."

The State Employment Development Department similarly stated, in a notice dated June 1, 1980, that most early retirees who came back to work are still employees and amounts earned must be reported as subject wages.

The Government Code, Section 63060, authorizes school districts to contract for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matter. Provision of the Education Code authorizes districts to enter into contracts relating to educational techniques. Education Code Section 10401 authorizes districts to enter into contracts for the improvement of educational programs, provided approval of the State Board of Education is obtained.

## IV. Conclusion

It is the responsibility of each management employee to comply with state and federal laws and regulations governing payment for services received. All staff must carefully follow these procedures in order to protect the financial interest of the County Office of Education, to guard against legal impropriety and to assure timely payment for services received.

Business and Non-Instructional OperationsWorker Status - Employee Versus Independent Contractor (continued)

## Legal Reference: Education Code

|       |   |
|-------|---|
| 1300  | Retired employees; consultancy contracts  |
| 10401 | Cooperative or contractual arrangements   |
| 24214 | Creditable service by retirant; rate of pay; earnings limitations; allowance reductions |

## Government Code

|       |  |
|-------|--|
| 63060 | State Treasury the California infrastructure Guarantee Trust Fund. |
|-------|--|

Regulation  
approved: April 27, 1983

Regulation  
amended: June 20, 2001



Business and Non-Instructional Operations

Payment of Judgment/Settlement of Claims

All claims against the County Board, the County Office, officers or employees for money or damages will be handled by the procedure below unless a statute or regulation expressly related to the claim governs the procedure:

1. A claim must be presented to and be acted upon by the Superintendent prior to any suit developing from the claim.
2. A timely claim must be presented within six months following the occurrence of the cause of action. After six months, up to one year, the claim must be submitted with a late claim application, pursuant to Government Code provisions.
3. The Superintendent shall act upon the claim no later than forty-five (45) days after presentation of the claim.
4. A claim shall be deemed presented when delivered to the Office of the County Superintendent or sent by registered or certified mail and properly received by the County Office of Education.
5. Should the Superintendent fail to act on a claim within the specified forty-five (45) days it shall be deemed that the Superintendent has rejected the claim.

Legal Reference: Government Code  
900 et seq. Claims against Public Entities

Education Code  
35200 Liability for Debts and Contracts  
35201 Payment of Judgments  
35202 Claims against Districts; Applicability of Government Code

Regulation  
approved: February 22, 1984

Regulation  
amended: March 12, 1997

## **Business and Non-Instructional Operations**

### **MANAGEMENT OF COUNTY OFFICE ASSETS/ACCOUNTS**

In order to oversee the Contra Costa County Office of Education's financial integrity, the Contra Costa County Board of Education desires to have a clear picture of the County Office of Education's current financial condition readily available at all times. Audits and quality control reviews shall be conducted in accordance with law.

The County Superintendent of Schools or designee shall ensure that the County Office of Education's accounting system provides ongoing internal controls and a means of ascertaining whether the County Office of Education's income and expenditures are in keeping with the adopted budget.

The County Board of Education recognizes the importance of accurately identifying and valuing County Office of Education assets in order to help ensure financial accountability and to minimize the risk of loss or misuse. County Office of Education assets with a useful life of more than one year and an initial acquisition cost of \$5000 or more shall be considered capital assets.

The County Superintendent of Schools 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.

*Legal Reference:*

EDUCATION CODE

*1627 Audits*

*Management Resources:*

GOVERNMENTAL STANDARDS ACCOUNTING BOARD

*Statement 34, Basic Financial Statements – and Managements Discussion and Analysis – For State and Local Governments, June 1999*

Policy

adopted: September 4, 2002

## **Business and Non-Instructional Operations**

### **MANAGEMENT OF COUNTY OFFICE ASSETS/ACCOUNTS**

#### **Accounts**

The County Office of Education's accounting system shall fully comply with the definitions, instructions and procedures set forth in the California Department of Education School Accounting Manual.

The County Superintendent of Schools or designee shall ensure that funds are encumbered in the County Office of Education accounting records immediately after an expenditure is committed for subsequent payment.

#### **Audit**

By April 1 of each year, the Contra Costa County Board of Education shall provide for an audit of all County Office of Education accounts and attendance reporting. To conduct this audit, the County Superintendent of Schools shall select a certified public accountant or public accountant licensed by the State Board of Accountancy. The County Superintendent of Schools or designee shall establish a timetable for the completion and review of the audit within the deadlines established by law.

The audit shall be conducted in accordance with the General Accounting Office standards for financial and compliance audits.

The audit shall identify all expenditures by source of funds and shall contain:

1. A statement that the audit was conducted pursuant to standards and procedures established in the audit guides developed by the State Controller.
2. A summary of audit exceptions and management improvement recommendations.
3. A description of the specific actions that are planned or that have been taken to correct any problem identified by the auditor.

The County Superintendent of Schools or designee shall file the report of the audit with the California Department of Education and the State Controller no later than December 15.

**Business and Non-Instructional Operations**

**MANAGEMENT OF COUNTY OFFICE ASSETS/ACCOUNTS**

**Audit (continued)**

By January 31 of each year, the County Board of Education shall review, at an open meeting, the annual County Office of Education 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.

Regulation  
approved:

September 4, 2002

## **Business and Non-Instructional Operations**

### **Expenditure Controls**

Prior written authorization approved by the Superintendent, Deputy Superintendent or other designated representative is required to make any purchase or obligate the Contra Costa County Office of Education for any supplies, equipment, or contractual services. All contracts for professional services including consultant contracts shall be signed by the Deputy Superintendent.

The following criteria are established to implement proper expenditure control:

1. All management staff reporting directly to the Superintendent shall submit a schedule to the County Superintendent recommending designees to be authorized to approve expenditures against the County School Service Fund. Expenditures include:
  - A. Employee Activities
    1. Timesheet
    2. Travel/Conference
    3. Overtime
    4. Vacation
  - B. Supplies and Equipment
  - C. Personnel Action
2. The above schedule shall include name, title, sample signature and description of items of expenditures to be authorized for payment.
3. Signature of the Superintendent or Cabinet member shall be required for any expense item exceeding \$10,000.
4. Signature of the Superintendent or Cabinet member shall be required for capital outlay or equipment replacement exceeding \$2,500 per item cost.
5. In the event of extended absence of any above identified management staff, such staff, subject to approval of the Superintendent, may designate an individual(s) to act in his/her behalf.
6. Upon approval of the County Superintendent, the original of the above schedule shall be filed in the Business Office.

**Business and Non-Instructional Operations**

**EXPENDITURE CONTROLS (continued)**

In order to exercise proper expenditure control, the schedule of designees authorized to approve expenditures shall be kept to a minimum number consistent with need for timely action by subordinate staff to administer services of the County Superintendent.

Regulation  
approved: October 31, 1979

Regulation  
effective: November 14, 1979

Regulation  
amended: August 15, 1991  
September 4, 2002

Business and Non-Instructional OperationsPeriodic Financial Reports

The County Superintendent of Schools shall be responsible for maintaining the books and records of the County Office in auditable form. The Superintendent shall prepare or cause to be prepared all fiscal reports and financial statements, and shall keep necessary records to control the financial transactions of the County Office.

Financial reports shall be submitted to the County Board of Education on a regular basis. Financial reports shall be filed with the county, state and federal agencies as required.

## Legal Reference: Education Code

- 1240 et seq. Duties, Responsibilities and General Powers
- 1940 Administering and Accounting for the County School Service Fund
- 1625 Annual Audit
- 41040 Accounting System

Policy

adopted: February 22, 1984

Business and Non-Instructional OperationsPeriodic Audit

An annual audit shall be made of all funds of the County Board of Education and the County Superintendent of Schools. It shall be made by a Certified Public Accountant or by a Public Accountant licensed by the State of California, selected by the Superintendent, and approved by the County Board. The audit examination shall be conducted in accordance with the requirements of Department of Finance audit procedures.

The annual audit report shall be placed on the agenda of a regularly scheduled meeting of the County Board of Education and shall be reviewed by the County Board of Education.

The County Superintendent shall arrange for the audit of all funds not later than May 1st of each year.

Audits of Local School Districts

The County Superintendent of Schools shall perform the duties specified in Education Code Section 41020 in assisting local school districts in the annual audit, and correction of any audit exceptions which do not affect state funds and which are not corrected by the Superintendent of Public Instruction.

## Legal Reference: Education Code

|         |  |
|---------|--|
| 1625    | Annual Audit of County School Service Fund |
| 41020   | Requirement for Annual Audit               |
| 41020.3 | Annual Audit Review                        |
| 41020.5 | Audit Report Information                   |
| 41029.6 | Report on Audit Exceptions                 |

## Policy

adopted: February 22, 1984



Business and Non-Instructional OperationsPeriodic AuditsService to Local School Districts

The County Superintendent will provide for a complete audit of the books and accounts of any local school district under the jurisdiction of the Superintendent on request. In the event that a local school district has not arranged for an audit by April 1 of each year, the County Superintendent will arrange for such audit.

## Legal Reference: Education Code

|       |   |
|-------|---|
| 1240  | et seq Duties, Responsibilities and General Powers of County Superintendents of Schools |
| 41010 | Accounting System   |
| 41020 | Requirement for Annual Audit by County Superintendent of Schools                        |

Regulation

approved: February 22, 1984

Business and Non-Instructional OperationsMonies in County Office Facilities

Monies collected by County Office of Education employees and by student organizations shall be handled with good and prudent business procedures established by the County Superintendent of Schools.

All money collected shall be receipted and accounted for and directed without delay to the proper location of deposit.

In no case shall money be left overnight in schools except in safes provided for safekeeping of valuables, and even then no more than a few dollars should be so kept. All facilities shall provide for making bank deposits after regular banking hours in order to avoid leaving money in schools or facilities overnight.

Money turned in to the Business Office department shall be deposited in the County Treasury daily.

## Legal Reference: Education Code

- 48933      Deposit or Investment of Student Funds
- 48937      Supervision and Audit of Student Funds
- 48938      Trustee for Funds of Unorganized Student Body.

Regulation  
approved:            February 22, 1984

**Business and Noninstructional Operations****FINANCIAL REPORTS AND ACCOUNTABILITY**

The Contra Costa County Board of Education is committed to ensuring the fiscal health of the County Office of Education and providing public accountability. The County Board of Education shall adopt sound fiscal policies and oversee the County Office of Education's financial condition.

The County Superintendent of Schools or designee shall regularly keep the County Board of Education informed about the County Office of Education's finances and shall submit timely reports so that the Board can take appropriate action to ensure the County Office of Education's financial stability.

The County Board of Education recognizes the need to implement the required accounting and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education. The County Office of Education's goal is to properly account for its financial and economic resources and to enhance the understandability and usefulness of external financial reports for the community.

The County Superintendent of Schools or designee shall ensure that all financial reports, including a Management Discussion and Analysis, are prepared in accordance with law and in conformity with generally accepted accounting principles.

*Legal Reference:*EDUCATION CODE*1240 General duties; reports**Management Resources:*GOVERNMENTAL STANDARDS ACCOUNTING BOARD*Statement 34, Basic Financial Statements – and Managements Discussion and Analysis – For State and Local Governments, June 1999*

Policy

adopted: September 4, 2002

**Business and Non-Instructional Operations****FINANCIAL REPORTS AND ACCOUNTABILITY****Interim Reports**

The County Superintendent of Schools or designee shall submit two interim fiscal reports to the County Board of Education, the first report covering the County Office of Education'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 also be made available by the County Office of Education for public review. (Education Code 1240)

Within 45 days after the close of the period reported, the County Board of Education shall assess these reports of the County Office of Education's financial condition on the basis of criteria adopted by the State Board of Education and on current information regarding the adopted state budget, county property tax and revenues if any, and ending balances for the preceding year. The County Board of Education shall approve the fiscal reports and send the Superintendent of Public Instruction these reports and its certification of the County Office of Education's financial status based on current projections, in accordance with the following: (Education Code 1240)

1. A "positive certification" will indicate the County Office of Education will meet its financial obligations for the current fiscal year or two subsequent fiscal years.
2. A "qualified certification" will indicate that the County Office of Education may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
3. A "negative certification" will indicate that the County Office of Education will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.

Qualified or negative certifications shall also be sent to the Superintendent of Public Instruction and State Controller, together with a copy of the fiscal report and a completed transmittal form provided by the Superintendent of Public Instruction. (Education Code 1240)

If the County Board of Education files a qualified or negative certification for the second report of the fiscal year, or if its second report is classified as qualified or negative by the Superintendent of Public Instruction, the Board shall provide the Controller and the Superintendent of Public Instruction, no later than June 1, a financial statement that reports data for the period ending April 30 and projects the County Office of Education's fund and cash balances as of June 30.

**Business and Non-Instructional Operations**

**FINANCIAL REPORTS AND ACCOUNTABILITY (continued)**

**Annual Financial Report**

On a form prescribed by the Superintendent of Public Instruction, the County Superintendent of Schools or designee shall prepare a statement of all receipts and expenditures of the County Office of Education for the preceding fiscal year. On or before September 15, the County Board of Education shall approve this statement and file it with the Superintendent of Public Instruction. (Education Code 1628)

**Appropriations Limit Report**

The County Board of Education shall adopt a resolution by September 30 of each year to identify the estimated appropriations limit for the County Office of Education during the preceding year. Documentation used to identify these limits shall be made available to the public on the day of the meeting. (Education Code 1629)

Regulation  
approved:

September 4, 2002

Business and Non-Instructional OperationsOperation and Maintenance of Site

Clean, healthful, safe, businesslike and attractive physical facilities are required if the County Office of Education is to function at peak efficiency. The maintenance and custodial staff is charge with the responsibility of caring for and protecting these facilities. In order for the custodial and maintenance staff to carry out an effective program, the staff must receive the cooperation of all of the County Office employees, and, where appropriate, students.

Each custodian must have a daily or weekly work schedule in order to accomplish his/her part of the overall task. The custodian must be given directions on how to perform the various duties assigned. The Supervisor or Maintenance and Operations must supervise and check to ensure that all custodians and maintenance staff are doing their share of the work to the best of their ability, and the Supervisor of Maintenance and Operations shall do likewise with the maintenance staff.

Regulation  
approved: February 22, 1984

Business and Non-Instructional OperationsSafety

All County Office of Education operations shall be conducted in compliance with federal and state laws and regulations governing safety and health, and periodic inspection shall be made to identify unsafe conditions and ensure that they have been corrected.

Legal Reference: Labor Code

6305 Occupational Safety and health Standards; Special Order

Education Code

32000 et seq. Uniform Fire Signals

32020 Gates to School Grounds

32030 et seq. School Eye Safety

32040 et seq. First Aid Equipment

32200 Fire Drills

Administrative Code

80130(c) Teachers to Protect Health and Safety of Students

## Policy

adopted: February 22, 1984

Business and Non-Instructional OperationsBuildings and GroundsSecurity of Buildings and Grounds

Buildings constitute one of the greatest investments of the Office of the County Office of Education. It is in the best interest of pupils, staff and taxpayers to protect that investment adequately.

Regulations shall be established by the County Superintendent as may be needed to provide for proper security. Security, in addition to an effective lock-and-key system, should include:

1. minimizing fire hazards.
2. reducing the probability of equipment failure.
3. guarding against the possibility of electrical shock.
4. Keeping records and funds in safe places.
5. Protecting against vandalism and burglary.

Legal Reference: Education Code

|             |  |
|-------------|--|
| 1605        | Title to, and Jurisdiction over Fund and Property.   |
| 32030       | Access Gates   |
| 39911       | Legislative Intent (Fitness of Buildings for Occupancy   |
| 39230       | Authority of Governing Board to Take Corrective Measures<br>Relating to Earthquake Safety; Duration of Section |
| 39670-35674 | Security Patrols   |

Policy

adopted: February 22, 1984



## Business and Non-Instructional Operations

### Buildings and Grounds

#### Security of Buildings and Grounds

Incidents of illegal entry, theft of school property, vandalism or damage to school property from other causes will be reported by phone to the County Office of Education as soon after discovery as possible. A written report of the incident will be made within 24 hours of discovery and forwarded to Administrative Services. A police report shall be requested by the respective program administrator for all reportable incidents as mentioned above and shall be forwarded to Administrative Services as soon as possible.

#### Keys

All keys used at a school or classroom shall be the responsibility of the respective program administrator. Requests for permanent issuance of keys shall be made only in those instances where the employee regularly needs a key in order to carry out normal activities necessitated by the position held by the employee. When need for a particular key is of a temporary nature, a key shall be issued on that basis and shall be returned immediately following termination of the need for its use.

All keys shall be issued through the respective program administrator, and a record showing the number of the key and room(s) or building(s) which it opens shall be signed by the person to whom the key is issued. The respective program administrator is responsible for the establishment and maintenance of a key control system as detailed above.

The person issued a key(s) is responsible for its safekeeping and shall pay for the charges of duplicating a replacement key if the issued key is lost. Duplicate keys are obtained by the program administrator through Administrative Services. Duplication of keys other than through the program administrator is prohibited. Keys shall be used only by authorized employees and shall never be loaned.

Legal Reference: Penal Code

469 (Makes it a misdemeanor for any person to make or have duplicate keys for any public school building without authorization)

Regulation

approved: February 22, 1984

Business and Non-Instructional OperationsEmployee Bonds

The County Superintendent of Schools and all employees of the County Superintendent of Schools who handle funds shall be covered for not less than \$10,000 under a blanket fidelity bond purchased by the County Superintendent.

Legal Reference: Education Code  
41021 Requirement for Employees' Indemnity Bonds.

Policy  
adopted: February 22, 1984

Business and Non-Instructional Operations

Pupil Transportation

The basic purpose of the transportation services of the County Office of Education is to provide safe, reliable, and efficient transportation for pupils in programs operated by the County Superintendent, under laws and regulation of the state and the policies of the County Board of Education.

The County Superintendent shall administer the operation so as to:

1. provide for the maximum safety of pupils and others transported.
2. reinforce desirable pupil behavior patterns and augment students' instructional program where relevant.
3. assist handicapped pupils appropriately.
4. enrich the instructional program through carefully planned field trips as recommended by the staff subject to available funds. For information regarding field trip transportation see Policy and Regulation 6153. For information on the use of private vehicles see Regulation 3711.5. For information on payment in lieu of transportation see 3541.36.

Legal Reference: Education Code

|               |   |
|---------------|---|
| 270           | County Superintendent May Transport Pupils Attending Schools or Classes Operated by the County Superintendent, Including Certain Adults and Certain Employees for Specific Purposes |
| 39800 et seq. | Transportation, especially  |
| 39801         | Contract with County Superintendent of Schools  |
| 82300         | et seq. Transportation (CCDs), especially   |
| 82301         | Contract with County Superintendent of Schools  |

Policy

adopted: February 22, 1984

Business and Non-Instructional OperationsTransportation for Students With Disabilities

The County Board of Education shall ensure appropriate transportation services, when requested by the district of residence for students with disabilities. The County Superintendent of Schools or designee shall provide transportation for students at no cost to parents/guardians in accordance with the federal Individuals with Disabilities Education Act and/or Section 504 of the federal Rehabilitation Act of 1973. See also Policy 3541 titled Pupil Transportation.

The County Superintendent of Schools or designee shall arrange transportation schedules so students with disabilities do not spend an excessive amount of time on buses. Arrivals and departures should not reduce the length of the school day for students except as may be prescribed on an individual basis.

The County Superintendent of Schools or designee shall establish administrative regulations setting forth criteria for determining the most appropriate mode of transportation for an individual student. Students shall not be transported in any mobile seating device that is not compatible with the bus securement system. The County Superintendent of Schools or designee shall provide procedures for ensuring this compatibility before the County Office of Education initiates the student's transportation.

When a student receiving special education or Section 504 services is excluded from school bus transportation, the district of residence shall provide alternative transportation at no cost to the student or parent/guardian.

Legal Reference: Education Code

- 39807.5 Payment of transportation cost
  - 39839 Guide dogs, signal dogs and service dogs on bus
  - 41850-41854 Allowances for transportation
  - 48209-48209.16 Alternative interdistrict attendance program
  - 48915.5 Expulsion of students with exceptional needs
  - 56221 Adoption of policies
  - 56366 Nonpublic nonsectarian schools or agencies
  - 56366.1 Waiver of requirements under section 56365 and 56366
- Code of Regulations, Title 5
- 15050 Transfer of funds to child development fund
  - 15243 Physically handicapped minors
  - 15271 Exclusion from report

Business and Non-Instructional Operations

Transportation for Students With Disabilities

Legal Reference (continued):

United States Code, Title 20

1400 et seq. Individuals with Disabilities Education Act

Code of Federal Regulations. Title 34

104.4 Equal opportunity under the Rehabilitation Act of 1973, Section  
504

CDE Management Advisories

0500.92 Implementation of Sp Ed Transportation Apportionment (#92-02)

Policy

adopted: June 28, 1995

Business and Non-Instructional OperationsTransportation For Students With Disabilities

IEP teams or Section 504 committees shall authorize appropriate special transportation to and from school for students who have:

1. An orthopedic or other physical disability or handicap that significantly impairs mobility.
2. A severe sensory impairment, such as full or partial blindness or deafness, which puts their safety and well being at risk
3. A significant delay in social, emotional or cognitive development, as documented by appropriate assessment data, which puts their safety and well being at risk.

When authorizing this transportation, the IEP team or Section 504 committee shall consider all of the following:

1. The student's safety and health needs.
2. The extent to which transportation arrangements may help the student develop independent mobility skills.
3. The coordination of regular transportation and special needs transportation.

Students eligible for special needs transportation may receive such transportation to and/or from a childcare provider located within the county. The County Office of Education shall provide special needs transportation to and from alternative sites or clinics where the student is scheduled to receive a related service included in the student's IEP, when requested by the district of residence.

Special education students who do not meet any of the above criteria may use regular home-to-school transportation. A student who would otherwise not be eligible for special needs transportation may receive such transportation if assigned to a site other than his/her neighborhood school for the purpose of receiving special education.

Students admitted to a special education program in the County on an interdistrict transfer agreement must, as a condition of attendance, arrange for the district or SELPA of residence to provide any necessary transportation.

Regulation

approved: June 28, 1995

## Business and Non-Instructional Operations

### School Bus Drivers

#### **Authority**

Students transported in a school 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. (Code of Regulations, Title 5, Section 14103)

Bus drivers shall have the authority to discontinue the operation of school buses whenever the bus driver determines that it is unsafe to continue.

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

#### **Qualifications and Training**

All school bus drivers employed by the contractor for the transportation of students shall possess, at a minimum:

1. A valid class B license, issued by the State Department of Motor Vehicles. (Vehicle Code 12517)
2. Certified completion of the first aid test given by the California Highway Patrol, or a current first aid certificate issued by the American Red Cross or by an organization whose first aid training program is at least equivalent, as determined by the Emergency Medical Services Authority. (Vehicle Code 12522)
3. A current medical certificate as required by law. (Vehicle Code 12517.2)
4. A California special driver certificate valid for driving a school bus. (Vehicle Code 12517)

All school bus drivers shall receive training and testing as mandated by law. They also shall be familiar with and adhere to office policies and regulations relating to student transportation. School bus drivers shall receive instruction in the proper securement of mobile seating devices in the bus. (Education Code 56221) See also Policy and Regulation 3541.2 titled Transportation for Students With Disabilities.

## Business and Non-Instructional Operations

### School Bus Drivers

#### **Qualifications and Training (continued)**

School bus drivers shall be subject to health examinations in accordance with Policy 4112.4 and the requirements of federal law. They are prohibited from using tobacco products as outlined in Policy and Regulation 4112.95 titled Non-Use of Tobacco Products.

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

(cf.4112.42/4212.42/4312.42 - Drug and Alcohol Testing for School Bus Drivers)

The 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 major responsibility is to safely transport students to and from school and school activities. Except in an emergency, drivers shall not require any student to leave the bus en route between home and school or other destinations.

Drivers shall load and unload students only at the student's designated school bus stop or designated school activity trips. (Vehicle Code 22112)

Drivers shall activate the flashing amber light warning system, if the bus is so equipped, beginning 200 feet before any bus stop where students are loading or unloading. They shall operate the flashing red signal lights and stop signal arm at all times when the bus is stopped to load or unload students. The flashing amber warning lights, flashing red signal lights and stop signal arm shall not be operated at any other time, or at any place where traffic is controlled by a traffic officer. (Vehicle Code 22112)

The flashing red signal lights and stop signal arm requirements shall not apply to locations identified by the Superintendent or designee, in consultation with the California Highway Patrol, as presenting a unique traffic hazard due to roadway design or proximity to an intersection. In addition, these requirements shall not apply when special education students are loading or unloading, or for students that may require assistance to load or unload. (Vehicle Code 22112)



Business and Non-Instructional OperationsSchool Bus Drivers**Responsibilities (continued)**

When the bus is stopped on a highway or private road to load or unload students, and traffic is not controlled by a traffic officer or official traffic control signal, the driver shall:(Vehicle Code 22112)

1. Check for approaching traffic in all directions and activate the flashing red light signal system and, if the bus is so equipped, the stop signal arm.
2. Before opening the door, ensure that the flashing red signal lights and stop signal arms are activated and that it is safe to exit the bus.
3. Escort all students in grades prekindergarten through 8 who need to cross the highway or private road, using an approved hand-held “STOP” sign while so doing.
4. Require all students to walk in front of the bus as they cross the road or highway.
5. Ensure that all students who need to cross the road or highway have crossed safely and that all other unloaded students and pedestrians are a safe distance from the bus before setting the bus in motion.

School bus drivers shall report to the County Transportation Department the following:

1. Recurring and serious student misbehavior.
2. Parental and student complaints.
3. All accidents involving students or school vehicles.
4. All traffic violations which endanger students.
5. Consistently late school dismissals which cause transportation delays. (Such occurrences must also be brought to the attention of the program administrators.)
6. Overload runs.

Drivers shall report all school bus accidents immediately to the California Highway Patrol, the County Office and the driver's employer if other than the County Office as outlined in Regulation 3713.1. (Code of Regulations, Title 13, 1219)

Business and Non-Instructional OperationsSchool Bus Drivers (continued)

## Legal Reference:

Education Code

- 38046 Drivers of school pupil activity buses
- 38047 Training in proper actions in event of hijacking
- 38050 Operating bus in violation of order or regulation or without operator's qualification
- 38155-38168 Training required to obtain or renew bus driver certificate
- 38931.3 Transportation safety plan
- 45125.1 Criminal background checks for contractors
- 56221 Adoption of policies

Vehicle Code

- 1808.8 Dismissal for safety-related cause
- 2570-2575 Transportation of students
- 12517 School bus and pupil activity bus driver qualifications; certificates; fees
- 12517.2 Medical report; physical examination
- 12522 First aid training for school bus drivers
- 13376 Driver certificates; revocation or suspension; sex offense prosecution
- 22112 School bus signal
- 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

Code of Regulations, Title 13

- 1202 General provisions
- 1219 School bus regulations
- 1227 School bus stops

Code Federal Regulations, Title 49

- 571.222 Federal motor vehicle safety standard #222

## Regulation

approved: June 28, 1995

## Regulation

amended: February 11, 1998

## Business and Non-Instructional Operations

### Transportation Safety and Emergencies

#### **Adverse Driving Conditions**

The Superintendent or designee may consult with the California Highway Patrol or appropriate weather service for information about road conditions and visibility. He/she shall suspend home-to-school contract transportation service whenever precipitation or atmospheric conditions reduce visibility on the roadway to 200 feet or less.

#### **Student Instruction**

Students who are transported in a school bus or school student activity bus shall receive instruction in school bus emergency procedure and passenger safety as follows: (Education Code 39831.5)

1. Before departing on a school activity trip, all students riding on a school bus or school student activity bus shall receive safety instruction which includes, but is not limited to:
  - a. Location of emergency exits.
  - b. Location and use of emergency equipment.

This instruction also may include responsibilities of passengers seated next to an emergency exit.

2. At least once each year, all students who receive home-to-school transportation shall receive safety instruction which includes, but is not limited to:
  - a. Proper loading and unloading procedures.
  - b. Proper passenger conduct.
  - c. Bus evacuation.
  - d. Location of emergency equipment.

As part of this instruction, students shall evacuate the school bus through emergency exit doors. Instruction also may include responsibilities of passengers seated next to an emergency exit.

Business and Non-Instructional OperationsTransportation Safety and Emergencies**Student Instruction (continued)**

Each time the above instruction is given, the following information shall be documented:

- a. District name.
- b. School name and location.
- c. Date of instruction.
- d. Names of supervising adults
- e. Number of students participating.
- f. Grade levels of students.
- g. Subjects covered in instruction.
- h. Amount of time taken for instruction.
- i. Bus driver's name.
- j. Bus number.
- k. Additional remarks.

This documentation shall be kept on file for one year and shall be available for inspection by the Department of the California Highway Patrol.

Regulation  
approved:

June 28, 1995

Business and Non Instructional OperationsUse of Private Automobiles

Rules governing the transporting of pupils by private automobile and expense reimbursement are as follows:

1. Each vehicle owner and driver must furnish evidence in writing of the following insurance coverage: \$100,000/\$300,000 Liability, \$100,000 Property Damage or \$300,000 (CSL), Uninsured Motorists, and Medical Payment of not less than \$2,000. An endorsement covering the County Superintendent of Schools must be added to each staff member's policy.
2. Each car owner is required to fill out the Auto Check List and have it on file with the Supervisor of Transportation before his/her car can be used to transport students. A copy of the Auto Check List is attached. This form is available through the Transportation Department.
3. Drivers will be reimbursed at the current mileage rate for the actual and necessary miles driven.
4. The County Superintendent shall, upon written request of a County Office of Education employee, make reimbursement for the additional cost not to exceed \$75.00 per year for securing the insurance coverage specified in 1. above. This section does not apply to volunteer vehicle owners and drivers.

Regulation  
approved: July 8, 1983

Regulation  
amended: May 9, 1991  
March 12, 1997

CHECK LIST FOR  
USE OF PRIVATE AUTOMOBILES FOR OFF-CAMPUS ACTIVITIES

This checklist is to be used in conjunction with Administrative Regulation 3711.5 on the use of privately owned automobiles. Employees using their private automobile for transporting students for off-campus activities understand that their private vehicle liability coverage is primary and the County Office of Education's is secondary. The County Office of Education does not provide comprehensive or collision coverage for their private vehicle.

One copy is required to be on file in the transportation office. Check each item to indicate compliance. One copy is to be retained by the driver and one copy to supervisor.

1. Adult Driver's Name \_\_\_\_\_

Description of Vehicle: Year \_\_\_\_\_ Model \_\_\_\_\_ License # \_\_\_\_\_

School Activities \_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_

2. Insurance

a. Insurance Carrier

b. Policy Number

c. Amounts of Coverage \_\_\_\_\_

d. Endorsement adding the County Superintendent of Schools \_\_\_\_\_

\_\_\_\_\_  
Signature of Employee Date

\_\_\_\_\_  
Signature of Authorized Transportation Officer Date

Business and Non Instructional OperationsVehicle Operation

All County Office of Education vehicles shall be driven and parked in accordance with state and municipal laws. The following regulations shall apply in connection with the operation of vehicles for County Office business.

1. County Office employees shall use, or permit the use of, County Office vehicles only for the conduct of County Office business. (Violation of this regulation shall result in disciplinary action.)
2. Employees must have on file in the County Office Transportation Department a copy of their driving record issued by the Department of Motor Vehicles.
3. Employees are prohibited from carrying unauthorized passengers, such as members of their families, in County Office vehicles.
4. Employees and all passengers are prohibited from smoking in County Office vehicles.
5. Private firearms, weapons, containers of inflammable liquids, or animals shall not be transported in County Office vehicles except for registered Guide Dogs for the Blind and Canine Companions being transported to meet special student program needs.
6. Employees on County Office business shall observe traffic rules and regulations at all times. Fines or punitive measures imposed by a court are the personal responsibility of employees.
7. In the event of mechanical failure, the driver shall communicate immediately to his/her site administrator or, if no answer, the County Office Transportation Department.
8. In cases of a vehicle accident, the employee driver shall adhere to the following procedures:
  - Call the California Highway Patrol or appropriate police agency at #911 and request an emergency vehicle if there are injuries.
  - \* Call program administrator
  - \* Call the City of Concord Garage (671-3147) if vehicle needs to be towed.
  - Arrange for all passengers (including yourself, students, assistants and teachers) to go to a doctor for a check-up.

Business and Non Instructional OperationsVehicle Operation (continued)

- If children were in the vehicle, parents are to be notified immediately.
- Submit Vehicle Accident Report form to the program administrator. Copies of the report form are located in the glove compartment of each vehicle owned by the County Office of Education (see attached).

After the program administrator has been informed of the accident, he/she will call the appropriate program director and the Director, Internal Business Services, with information regarding the accident (where, when, who was in the vehicle at the time of accident, time of day, etc.). A copy of the Vehicle Accident Report form will also be forwarded to the appropriate program director and the Director, Internal Business Services, as soon as it becomes available.

Regulation  
approved: March 4, 1981

Regulation  
effective: March 4, 1981

Regulation  
amended: August 15, 1991  
June 28, 1995



## Business and Non Instructional Operations

### Inventory Control

All furniture and equipment designated as Fixed Assets shall be labeled as property of Contra Costa County Superintendent of Schools or County School Service Fund, numbered, and recorded in a permanent inventory file maintained by the Deputy Superintendent. Fixed Assets purchased with federal funds shall also be appropriately inventoried, labeled, and identified as purchased with funds from the respective federal agency.

As of July 1, 1993, each piece of furniture or equipment costing \$500 or more is defined as a Fixed Asset. In addition, all items which are assigned a serial number by the manufacturer and cost \$250 or more are also classified as Fixed Assets. Examples of serialized equipment include:

- Televisions
- Refrigerators
- Calculators
- Cameras

No Fixed Asset shall be removed from its assigned location without approval of the supervisor responsible for custody of the equipment. For all Fixed Assets used in student programs, the respective program administrator is the designated supervisor responsible for custody of the furniture or equipment. If the customary location of a Fixed Asset is permanently changed, the supervisor shall promptly complete a Fixed Asset Transfer Form and transmit it to Facilities and Support Services. Whenever a Fixed Asset is purchased, the receiving supervisor is responsible for completing an Acquisition of New Fixed Asset Form and forwarding it to Purchasing Services.

Legal Reference: Education Code  
35168 Inventory of Equipment

Regulation  
approved: May 7, 1980

Regulation  
amended: September 10, 1987  
September 14, 1994

CONTRA COSTA COUNTY OFFICE OF EDUCATION

REQUEST FOR CHANGE OR RELEASE OF CUSTODY OF FIXED ASSETS

Location From \_\_\_\_\_

Date \_\_\_\_\_

Location To \_\_\_\_\_

| CO. TAG NO. | DESCRIPTION | SERIAL NUMBER | DATE ACQ. | ORIG. COST |
|-------------|-------------|---------------|-----------|------------|
|-------------|-------------|---------------|-----------|------------|

Action Requested:

Delete from inventory                       Transfer of equipment                       Permanently

Reason for request for Release of Custody                       Temporarily

Lost    Stolen  Damaged                       No longer needed

If Lost, Stolen, or Damaged, attach explanation including copy of police report if applicable.

Add to inventory

Date \_\_\_\_\_

Signed \_\_\_\_\_

Authorized Signature

Approved               Disapproved

Date \_\_\_\_\_ Signed \_\_\_\_\_

For the County Superintendent

This action completed \_\_\_\_\_yes \_\_\_\_\_no

Date completed \_\_\_\_\_