



**Fresno County
Superintendent of
Schools**

Accounts Payable Audit Manual

Revised 8/10/17

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PREFACE

The purpose of the **ACCOUNTS PAYABLE AUDIT MANUAL** is to help school districts process and pay commercial claims in proper form and in conformance with current legal requirements and good business practices.

The manual is intended for use by district staff involved in any phase of accounts payable processing. Review the manual carefully. We encourage any suggestions on our service and proposed changes, which could: (1) save time for districts; (2) eliminate any unnecessary activity or duplication of effort; or (3) improve processing procedures.

The format of the manual has been designed for easy insertion and/or deletion of items as revisions occur.

We appreciate your cooperation. If you have any questions or suggestions, please contact one of your District Assistance Team members or the District Financial Services Department at (559) 265-3021.

We would like to thank the San Diego County Office of Education and the Kern County Office of Education for contributing to this manual.

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OVERVIEW

EC 42636 California Education Code (EC) charges the Fresno County Superintendent of Schools (FCSS) with the responsibility of determining the propriety and legality of expenditures/ warrants issued by school districts. The Fresno County Superintendent of Schools takes this responsibility seriously and we attempt to comply with the charge while minimizing any disruption and/or inconvenience to school districts. It is our goal to audit five percent (5%) of district warrants.

The audit procedures outlined in the Accounts Payable Audit Manual are designed to assist school districts with the processing and payment of commercial claims in proper form, in conformance with current legal requirements and good business practices.

Required Contents of District Orders to Pay

EC 42634 Each order drawn against the funds of a school district (Payroll or Accounts Payable) shall be numbered and shall state: (a) the particular fund or funds of the district against which it is drawn, (b) the amount of the payment to be made from each fund, and (c) the rate of salary and the period of service of any employee of the district for whom an order is issued for payment of salary or wages. If drawn for any purpose other than the payment of salaries or wages of the school district employees, **the order (Accounts Payable) shall be accompanied by an itemized bill showing the separate items and the price of each.**

Authorized Signatures on District Orders to Pay

EC 42632 Each order drawn on the funds of a school district shall be signed by at least a majority of the members of the governing board of the district, or by a person or persons authorized by the governing board to sign orders in its name. No person other than an officer or employee of the district shall be authorized to sign orders.

Insufficient Cash to Approve Warrants

EC 42636 In the event that a district does not have sufficient cash to cover the daily expenditures, and the district's fund cash balance becomes negative, no additional warrants will be processed until the fund is replenished.

Reference

AUDITING TIMELINES AND PROCEDURES

Accounts Payable Auditing Timelines

The routine audit process takes **approximately seven work days to complete from the date of the warrant run received by FCSS**, assuming all supporting documentation has been submitted within two business days of its request. The warrant run will be processed in the order of receipt.

All Payment Orders will be Subject to a 5% Random Audit

Due to the methodology employed in selecting payments for audit, the number of items selected may at times be fewer than five percent (5%) of the warrant run. The FCSS reserves the right to identify additional payment items in order to meet the five percent (5%) goal or to adequately audit specific target areas

Accounts Payable Auditing Procedures (General)

EC 42636

To serve districts and maintain adequate control over commercial warrant processing the FCSS's procedures encompass the following:

- District expenditures will be audited on a "post-processing" basis, unless (1) financial oversight status is "qualified" or "negative" and pre-approval is warranted or (2) the District requests a review prior to incurring the expense.
- Commercial warrants will be released once the corresponding invoices are in our office and audited, or will be released not less than one business day from when supporting documentation is received and has been audited.
- The audit will be performed on a random basis for five percent (5%) of district warrants, as well as other specific areas of focus. Those areas are as follows:
 1. Travel/Conference Claims (52000 Object Codes) - \$500 or more, per transaction line.
 2. Consultant/Independent Contractor Services that exceed \$100.
 3. Public works projects of \$15,000 or more.
 4. Expenditures of goods & services over current bid limit of **\$88,300**.
 5. Revolving Cash Fund Replenishments (including ASB, etc.) that exceed \$100.
 6. Payments to individuals that exceed \$100 (reimbursements, expenses, etc. other than object 5200)
 7. Large payments to financial institutions

Reference

- The audit will be conducted in accordance with this Accounts Payable Audit Manual and any superseding bulletins or memoranda. Accounts Payable warrant hold notices will be issued during the audit if documents are required or if supporting documentation is incomplete.
- Contracts will be required when . . .
 1. requested in the audit process via the random selection,
 2. the contract is subject to competitive bidding requirements,
 3. the contract is being let pursuant to California Uniform Public Construction Cost Accounting, or
 4. the contract is being let pursuant to an emergency resolution.
- Response to the hold notice is required within two business days in order to avoid a delay in release of the warrants.
- Responses to any audit selection for which the supporting documentation consists of multiple invoices or items split by calculations must contain all invoices, calculations and a tape or other summary reconciling the documentation back to the audit amount.
- A pre-audit of future expenditures could be implemented and warrants held for required documentation if the audit shows any unsatisfactory trends.

Auditing Warrants

FCSS accounting technicians audit warrants for the following elements:

- Authorized original agent signature on prelists (name on annual resolution)
- Amounts agree to invoice totals
- Payee must agree with all supporting documents (invoices and listing sheets)

Auditing Invoices

FCSS accounting technicians audit invoices for the following:

- *Legality of the expenditure.* Payments made will be subjected to scrutiny for gifts of public funds among other criteria.
- *Allowability - Federal.* Expenditures for federal programs which are not otherwise specifically authorized by Education Code as legal expenditures of school district funds may be approved for payment if the invoices are accompanied by a signed certification that they were approved in an application for funds of a specific federal program.

EC 12010
EC 12220

Reference

- *Itemization.* Invoices must be itemized, quoted in job lot prices or covered by contract. Items purchased must have names/descriptions; stock numbers alone are not sufficient. **Statements are not accepted in lieu of invoices.**
- *Prior balances.* Payments of previous balances are not allowed unless accompanied by a current invoice.
- *Accuracy.* Invoices are checked for mathematical accuracy, including sales tax computations.
- *Applicability of use tax.* Use tax is a purchase of an item for use in California from an out-of-state retailer. Out-of-state retailers who are engaged in business in this state are required to collect use tax, whenever possible, from the consumer at the time of making the sale. If you have been furnished with a receipt indicating that the correct amount of California use tax has been collected on the sale, you do not need to report the purchase on your return. <http://www.boe.ca.gov/>
- *Applicability of sales tax.* Sales tax is not paid on invoices from out-of-state vendors. Exception is if vendor shows its California Permit number on invoice, which allows collection of California sales tax.
- *Compliance.* Labor, supplies, or a combination of labor/supplies exceeding bid limits require certification of advertising for bids.
- *Emergency items.* Emergency repairs exceeding bid limits must be approved by the governing board and the County Superintendent of Schools to be exempt from competitive bidding.
- *Compliance.* Invoices for payment of legal advertising need a Proof of Publication. Advertisements meeting legal requirements for bid purposes must show an opening date for bids not less than 14 days following publication, including therein the first day.
- *Timing.* Payments should be in arrears unless authorized under Advance Payments.
- *Timing.* Rental payment for facilities or equipment in possession of the district for the current month on an itemized invoice is considered to be in arrears.
- *Classification.* Consultant (independent contractor) invoices must be examined to rule out those persons who belong on payroll according to IRS regulations. The district must submit or have on file with the County Superintendent of Schools a completed “Certification of Independent Contractor.” Consultant services of employees and STRS retirees must be paid on payroll.
- *Approval.* Travel claims or invoices for employees must show certification of governing board approval, or if delegated, that of the superintendent or other designee.

Reference

- EC 17540
 - *Contracts.* School services between districts usually require a written agreement. School supplies or personal property may be purchased or sold by one district to another.
 - *Best Practices.* Districts are encouraged to take discounts regardless of time limitations stated on the invoice.

- EC 38110
 EC 17540
 - *Compliance.* Elementary districts under 2,500 ADA must purchase from the Standard School Supply List unless they are a member of a purchasing cooperative with a total membership of 2,500 ADA or over. Any district may purchase from the list with vendor approval. Direct service size districts may purchase from other agencies.
 - *Approval & Compliance.* Contract payments for architects and construction services must have approvals of required agencies. Payments must be in compliance with payment and retention provisions of the contract. Arithmetical accuracy of "completed to date" column and "payment summary" will be verified for each progress payment.
 - *Licensing.* A contractor must be properly licensed from the bid submission through satisfactory completion of the district's project. (Contractor license status may be verified at the Contractors' State License Board website: <http://www.cslb.ca.gov>.)

- EC 42800
 - *Compliance.* Revolving Cash Fund reimbursements must be payable to "Person's Name, Custodian, Revolving Cash Fund." Those established under EC §42800 must be closed to change custodians.

- EC 42820
 EC 42821
 - *Pre-payment.* Only Revolving Cash Funds (RCF) opened under EC §42820 may make pre-payments to vendors. These RCFs are subject to lower imprest limits than those established pursuant to EC §42800. A single expenditure from the revolving fund established under EC §42820 cannot exceed \$1,000 for school districts. Travel must show certification of governing board approval, superintendent or other designee, if delegated.
 - *Internal Controls.* All invoices are required to be approved by a district designee.

Contents of Invoices

- EC 42634

Each commercial order for materials or services (other than contract payments) must be accompanied by an itemized invoice showing the separate items and the price of each. Billing on a flat rate or job price may be made when it is the general practice of a class of vendors to submit an invoice on this basis. Examples of this type of billing might include lubrication of cars or buses, rewinding of electric motors, repair of musical instruments, overhaul of typewriters, printing, and some installation of utility companies. The governing board may also authorize securing estimates for certain small jobs such as repairs or painting. In such cases, the invoice submitted should state that the prices are in accordance with the estimates given.

Reference

Completed invoices should include the following details:

1. Name of firm and address or person and address submitting invoice.
2. Name of school district as addressee (not school).
3. Date of invoice.
4. Number of school district purchase order (if applicable).
5. Special terms, such as discounts.
6. Description of each item, not just a stock number
7. Quantity
8. Unit quantity (dozen, gross, pound, etc.)
9. Unit price for each item.
10. Extended price for each item.
11. Standard list number for each item purchased (if Standard School Supply List).
12. Hours and rates for labor charges.
13. Subtotals of amounts subject to sales tax.
14. Amount of sales tax (if applicable).

E-Commerce Purchases

Payments for reimbursements of online purchases (such as through Amazon.com) fall under [Credit Card payments](#) if purchased using a District issued credit card, or Employee Reimbursement on an expense claim if paid for by the employee.

Rules and Regulations – Best Practices

EC 42632
EC 42633

The governing board should formulate rules and regulations relating to school orders, including, but not limited to, the following list:

1. Designate an employee(s) to authorize school orders (warrants).
2. File with FCSS the verified signature of each person, including members of the governing board authorized to sign orders in its name.
3. Provide a governing board review of school orders (warrants) issued and recording the inclusive numbers of the checks in the official board minutes.
4. Require that school orders (warrants) have complete documentary support indicating that all goods and services paid for have been delivered or rendered in accordance with the purchase agreement.
5. Determine that school orders (warrants) are to be processed expeditiously in order to take advantage of all cash discounts.

FCSS reserves the right to reject the claim if it conflicts with existing statutes, to request additional supporting documentation to justify the claim, and/or return the claim due to arithmetical error(s).

Reference

Submitting Items Selected for Audit

- To facilitate the submission and orderly processing of items selected for audit, FCSS requires that each district comply with the following guidelines.
- Submit copies of invoices selected for audit by the APY date run with all supporting documentation in one envelope if possible. (Multiple selections having significant documentation may require more than one envelope, in which case submissions should be bundled by the APY date run.)
- All items selected for the audit for each APY date run should be submitted at one time. Organize the audit items in the order in which they appear on the accounts payable audit pre-list and the audit selection list.
- Incomplete documentation on audited items will be held and the District staff will be notified via email about the deficient documentation.

Reference

AUDIT REQUIREMENTS

Advance Payments

Payments customarily are not made in advance except when such action will result in a substantial decrease in the cost to the district or when supplies and services cannot be secured without payment in advance. Some typical items for which advance payments are often made are: certain utilities; postage stamps; admission tickets; permits and services provided by other governmental agencies; subscriptions to, or purchases or rentals of newspapers, periodicals, books, films, recordings or other publications; payment on leases of real property and for the maintenance of equipment.

Minimum Documentation Required for Payment

- Fully executed copy of authorizing document, if applicable (e.g. terms of a lease or maintenance agreement.)
- Invoice

Awards

Employees/Pupils

EC 44015

The governing board of a school district may make awards to pupils for excellence. The governing board of a school district may make awards to employees who do any of the following:

- Propose procedures or ideas which thereafter are adopted and effectuated, and that result in eliminating or reducing district expenditures or improving operations.
- Perform special acts or special services in the public interest.
- By their superior accomplishments, make exceptional contributions to the efficiency, economy or other improvement in operations of the school district.

Before any such awards are made pursuant to this section, the governing board shall adopt rules and regulations. The board may appoint one or more merit award committees made up of district officers, district employees or private citizens to consider employee proposals, special acts, special services or superior accomplishments and to act affirmatively or negatively thereon or to provide appropriate recommendations thereon to the board.

Any award granted to an employee that may be made by an awards committee under adopted district rules shall not exceed two hundred dollars (\$200), unless a larger award is expressly approved by the governing board.

Reference

When a district awards program is established, the governing board shall budget funds for this purpose but may authorize awards from funds under its control whether or not budgeted funds have been provided or the funds budgeted are exhausted.

FCSS Guidance

“Awards” or “appreciation functions” to an entire classification of employee or group of students (e.g., gift cards, meals, or other gifts for all teachers, all classified staff, all seniors, etc.) do not meet the criteria established in EC 44015 and generally should not be paid with District funds.

Minimum Documentation Required for Payment

- Copy of governing board policy on file at County Office.
- Copy of specific governing board action/approval if applicable. (The Governing Board must specifically approve in advance expenditures for awards and appreciation that do not specifically meet the criteria established in ED 44015.)
- Invoice

Non-Employees (Plaques of Appreciation, etc.)

EC 35160

School districts may purchase commemorative awards and gifts in recognition of service to the districts by non-employees, organizations, and firms when the purpose of such awards is to promote services to the school district and the cost of such awards is reasonable.

The FCSS recommends that districts adopt policies and regulations for ensuring control of such expenditures. The policies should establish limits on the amounts to be expended, the purposes of such expenditures, and the officials who may approve the expenditures. For example, a policy may state that awards will serve a public purpose by encouraging other private individuals, organizations, or firms to similarly undertake to assist the district. The awards must be of negligible intrinsic value, i.e., their value to the recipient must be limited to their token value as an expression of district appreciation for significant contributions or assistance to the district.

Cash Payments Towards The Cost Of Benefits

GC 53202

In an opinion letter to the Mendocino County District Attorney dated May 3, 2000, the Office of the Attorney General, State of California, provided a

Reference

clarification of Government Code §53202 regarding the payment of cash in lieu of benefits to employees and officers of the district. In that response the Attorney General's Office opined the following:

“Under this statutory authorization, a district may, rather than contracting itself, choose to approve an existing health care arrangement between its officers or employees and insurer or health care provider. If the school district chooses to grant such approval, we see no impediment to the district paying for the benefit by way of reimbursement to its officers or employees instead of making direct payment to the insurer or health care provider. That is not to say that cash payments may be made without approval of an existing plan. **A school district may only make cash payments to its officers or employees as reimbursement for costs of approved health and welfare benefit plans that have been paid for by the officers or employees.** The statutes do not permit simply allocating a sum of money to governing board members instead of providing such benefits. We conclude that a school district may not make cash payments to members of its governing board in lieu of providing them with health insurance benefits.”

Districts may make payments to retirees, employees and officers as reimbursements to the extent of the benefit offered, with two conditions. First, the plan in which the individual is enrolled must be specifically approved by the district in order to qualify for reimbursement payments. Changes between plans or plan types are considered to be new plans, and must again be specifically approved. Second, payments must be made in arrears. This means that the costs of the benefit plan must first be borne by the individual, and can only be paid to them as reimbursements. Reimbursements are limited by law to the lesser of the district's benefit amount or the individual's payments.

Payments may be made either monthly or annually. The district must provide to the county office evidence of the individual's enrollment in an approved plan along with the first request for reimbursement, and by July 31st for each subsequent year. Monthly accounts payable payments must also be accompanied by proof of the individual's payment for the plan. Annual payments must be made in arrears and must also be accompanied by proof of payments made by the individual. Payments are limited in the aggregate to the lesser of the individual's annual costs or the benefit total.

These payments are considered benefits and not income to the individual, and will be reported only as may be required.

Minimum Documentation Required for Payment

- Copy of governing board policy for benefit value.

Reference

- Copy of governing board minutes or designee certification approving specific plans.
- Proof of annual individual enrollment.
- Proof of individual payment (statement of account, etc.).

District Credit Cards

EC 35160

Credit cards may be obtained in the name of the school district for use by authorized district employees and officers. Individuals are to charge only those items which are legal expenditures and reimbursable from district funds.

Audit requirements for travel-related credit card expenditures are the same as indicated under "[Travel](#)."

In addition, all district credit card statements or invoices must be approved and signed off (initialed), by the district's Chief Business Official (CBO). In doing so, the CBO is acknowledging that each credit card transaction has been audited by the CBO or his/her staff for the appropriate itemized receipts that substantiate each transaction. The only exception to all credit cards would be the CBO's credit card, which would be audited and approved (initialed) by the District Superintendent.

If an employee is seeking reimbursement for supply purchases on the internet, a copy of the packing slip showing receipt of the order is also required. In addition, the slip must have an approval signature as is required with any credit card purchase.

Minimum Documentation Required for Payment

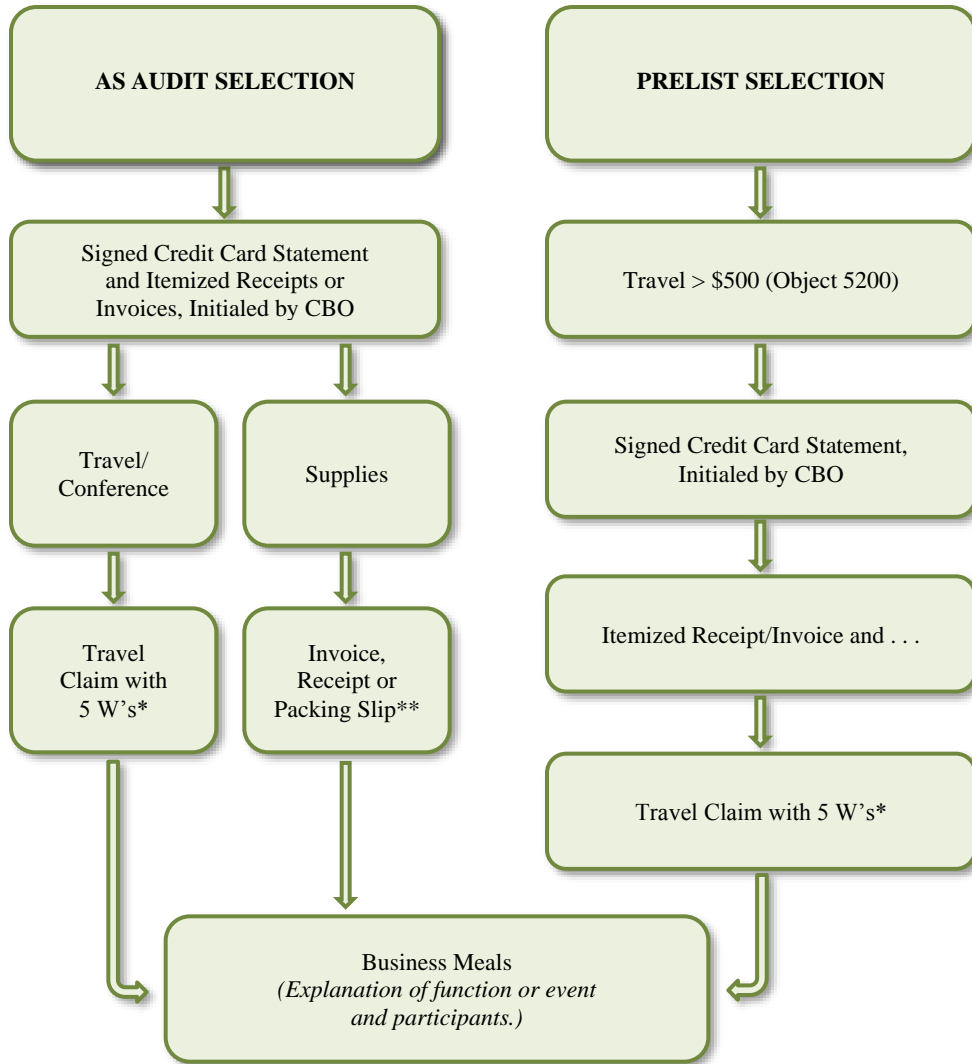
- Credit card statement
- Itemized receipts
- District Expense Claim Form
- Approvals, as necessary, e.g., travel - see "Travel Expenses."

NOTE: If credit card charges involve more than one employee's expenses (e.g., meals/room), approved travel claims for each individual must be included as documentation.

See Figure A for a flow chart related to credit card audit procedures.

Reference

Credit Card Audit Requirements



*Who, What, When, Where and Why?

** For online purchase of supplies with personal credit card.

Reference

District Payments to Associated Student Bodies (ASB)

- Invoice from ASB.
- Proof of payment by ASB, if district payment is a reimbursement.
- Authorized district approval for payment.

Referees and Others Paid from ASB

The IRS requires utilization of the W-9 as a mechanism to identify vendors who are or are not subject to 1099 miscellaneous reporting. Referees, walk-on coaches, DJs, and caterers are examples of vendors who would be subject to receiving a 1099. Accordingly, the District must obtain a W-9 from all vendors, regardless of how they are initially paid. Any vendor paid \$600 or more must receive a 1099 from the District, regardless of the payment source.

Field Trips and Special Activities

EC 35330

The governing board of any school district or the County Superintendent of Schools of any county may:

- Conduct field trips or excursions in connection with courses of instruction or school-related social, educational, cultural, athletic, or school band activities to and from places in the state, any other state, the District of Columbia, or a foreign country for pupils enrolled in elementary or secondary schools.
- Engage such instructors or supervisors and provide equipment and supplies for such field trip or excursion.
- Transport by use of district equipment, contract to provide transportation, or arrange transportation by the use of other equipment, of pupils, instructors, supervisors or other personnel to and from places in the state, any other state, the District of Columbia, or a foreign country where such excursions and field trips are being conducted; provided that, when district equipment is used, the governing board shall secure liability insurance, and if travel is to and from a foreign country, such liability insurance shall be secured from a carrier licensed to transact insurance business in such foreign country.
- Provide supervision of pupils involved in field trips or excursions by certificated employees of the district.

In conducting field trips or other special activities the following **prohibitions** apply:

- No pupil shall be prevented from making the field trip or excursion because of lack of sufficient funds. To this end, the governing board shall coordinate

Reference

efforts of community service groups to supply funds for pupils in need of them.

- No group shall be authorized to take a field trip or excursion authorized by this section if any pupil who is a member of such an identifiable group will be excluded from participation in the field trip or excursion because of lack of sufficient funds.
- No expenses, other than travel, of pupils participating in a field trip or excursion to any other state, the District of Columbia, or a foreign country authorized by this section shall be paid with school district funds.

Expenses of instructors, chaperones, and other personnel participating in a field trip or excursion authorized by this section may be paid from school district funds, and the school district may pay from school district funds all incidental expenses for the use of school district equipment during a field trip or excursion authorized by this section including out of state field trips.

EC 39860

"The governing board of a school district may contract for the transportation of pupils attending schools within the district to and from any exposition or fair, school activities, or other activities that the governing board of the school district determines to be for the benefit of the pupils, in this state, and may pay for the transportation out of any funds of the school district available for the purpose."

Minimum Documentation Required for Payment

- Invoice
- List of participants

[See "Guidance Regarding Use of District Funds for Field Trip Expenses."](#)

Hearings – Certificated Employee Dismissal

EC 44944

In the event of employee dismissal hearings, the district is required to pay certain costs based on the outcome of the hearing. If the Commission on Professional Competence determines that the employee should be dismissed:

1. The district shall pay 50% of the total expenses of the hearing, including the cost of the administrative law judge.
2. The employee and the district shall pay their own attorney's fees.

If the Commission on Professional Competence determines that the employee should not be dismissed:

1. The district shall pay all the expenses of the hearing, including the cost of the administrative law judge.
2. The district shall pay reasonable attorney's fees incurred by the employee.

Reference

Minimum Documentation Required for Payment:

- Invoice(s) - District should indicate on invoice(s) "Paid pursuant to EC 44944."

Lecturers

EC 35161

The governing board may employ special lecturers to speak before classes and assemblies of students of the school without the lecturer being required to hold a teacher's credential or certificate.

The power to employ such individuals can be delegated by the governing board to an officer or employee of the school district.

Honorariums are governed by the Political Reform Act. Public officials, if considered a designated employee under Government Code 82019, may be ineligible to receive honorarium payments that are not actually payments for services.

Minimum Documentation Required for Payment

- Board policy or board approval date or approval of person delegated.
- Invoice

Meals and Beverages at District Functions

EC 35160

School districts may expend reasonable sums of money to purchase food and beverages as refreshments for attendees at district-sponsored events which further the legitimate purposes of the district.

A district can provide meals and refreshments at district-sponsored events for the purpose of encouraging attendance at those events and creating an overall favorable impression of the district and the public schools. As with any other expenditure of district funds, the event must reasonably relate to the function of a district.

It is recommended that school districts adopt regulations which ensure that the expenditures for refreshments are made primarily for a public purpose and are reasonable in amount. The regulations should state the purposes of the expenditures, who may approve the expenditures and the maximum amounts to be expended. The specific nature of these limits is within the discretion of the governing board.

EC 32435

No school district, county board of education, or county superintendent of schools shall expend any public funds on the purchase of alcoholic beverages.

Reference

Minimum Documentation Required for Payment

- Board resolution on file at the County Superintendent of Schools or specific board action/approval of meals/refreshments.
- Invoice

Membership/Dues

EC 35172

There is no specific authority to use district funds to pay for memberships/dues of individuals in organizations.

The governing board of any school district may subscribe for membership for any school under its jurisdiction in any society, association, or organization which has for its purpose the promotion and advancement of public or private education.

To pay for memberships/dues in the name of individuals, the governing board must either:

- 1. Include the item specifically in the individual's contract, e.g., superintendent's contract, or*
- 2. Take specific action and have board policy that states the payment of dues is part of the fringe benefit program for the "entire" group of employees, e.g., assistant superintendent, management, etc.*

Minimum Documentation Required for Payment

- Board approval date
- Invoice
- Contract or board excerpt/policy if dues paid in name of an individual.

Reference

Mileage or Monthly Car Allowance

Employees

EC 44033

Employees may be reimbursed for the use of their own cars when performing services for the district. Each district shall have a board-approved travel policy on file with the County Superintendent of Schools. A statement or claim should be submitted containing the following::

- Employee's name
- Period covered
- Total number of miles (broken-out by date and destination(s))
- Rate per mile
- Amount

Monthly Car Allowance

Governing boards may establish monthly car allowances paid to district employees as stipends (through payroll) rather than the payment of per mile reimbursements. These monthly mileage allowances should not be submitted for payment through Accounts Payable.

A monthly mileage allowance for certificated employees is considered reportable income to STRS. Any payments to employees for travel that do not meet the requirements of an "Accountable Reimbursement Plan" must be reported as taxable income to the employee.

Districts can obtain more information concerning these requirements by obtaining IRS Publication 463 ["Travel, Entertainment, Gifts and Car Expenses."](#)

Board Members

EC 35160

A mileage payment to a board member must be supported by a statement or claim containing the following:

- Board member name
- Dates and type of function attended
- Miles traveled
- Rate of reimbursement

Reference

Minimum Documentation Required for Payment

- Board policy (employees and board members) filed annually if any changes
- Invoice/mileage claim

NOTE: Districts should be aware that there are various IRS requirements relative to mileage/car allowances. Information may have to be reported to IRS as income to the individual. Contact your district payroll department or the payroll unit at the County Superintendent of Schools for details.

EC 39806

In lieu of providing in whole or in part for the transportation of a pupil attending the schools of a district, the governing board may pay to the parents or guardian of the pupil a sum not to exceed the cost of actual and necessary travel incurred in transporting the pupil to and from the regular day schools of the district. A payment may not be made pursuant to this section unless it will be more economical to make the payments than to provide for said transportation.

Minimum Documentation Required for Payment

- Districts should enter into a signed contract with the parent/guardian, which specifies the rate and total amount of reimbursement, including the total number of miles per day. The district should also require proof of car insurance in the agreement.

Personal Property Damages – Employees/Other Persons

EC 35213

The board may, by policy or employee contract, provide for the payment of the cost of repairing/replacing personal property used in the schools of the district, which is damaged or stolen in the line of duty. Approval for the use of the personal property in the schools of the district must be obtained prior to it being brought on-site and an agreed upon value must be determined at that time. Limits may be established for the payment for such damaged or stolen property.

"The governing body of a school district may provide by rule or regulation for the reimbursement of any person or persons for the loss, destruction, or damage by arson, burglary or vandalism of personal property used in the schools of the district. Reimbursement shall be made only when approval for the use of the personal property in the schools was given before the property was brought to school and when the value of the property was agreed upon by the person or persons bringing the property and the school administrator or person appointed by him for this purpose at the time the approval for its use. The governing body may establish a maximum value of reimbursement which will be paid."

Reference

Minimum Documentation Required for Payment

- Invoice/billing for cost of repair, replacement, or reimbursement
- Copy of board policy or excerpt from employee contract

Purchase of School Site

EC 17212

The governing board of a school district, prior to acquiring any site on which it proposes to construct any school building as defined in Section 17283 shall have the site, or sites, under consideration investigated by competent personnel to ensure that the final site selection is determined by an evaluation of all factors affecting the public interest and is not limited to selection on the basis of raw land cost only.

Site acquisition by a school district involves a complex series of approvals from state and local regulatory agencies. Districts must also comply with California Environmental Quality Act (CEQA) requirements prior to purchase of a site. It is strongly recommended that districts work closely with a qualified school facility planner/CEQA consultant when considering possible site acquisition.

Minimum Documentation Required for Payment

- Governing board approval, including authorization for execution of escrow, if proceeding with purchase
- Invoice - if invoice is for geological and/or engineering studies
- Title/escrow documentation

Reference

REVOLVING CASH FUNDS

The Revolving Cash Fund (RCF) is an account used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Practical considerations for all types of revolving cash funds/accounts:

- Disbursements shall be for clearly legal expenditures.
- Reconcile to bank statement monthly and replenish funds annually (by other staff for segregation of duties).
- Each disbursement is a full payment—not a progress payment.
- Current records and receipts should be kept.
- RCF checks should be pre-numbered and contain the district’s information.
- Reimbursement payments to the fund should be made payable to an individual or the school district as payee.
- Dual signatures are advisable but are not legally required.

Establishment

- EC 42800 The governing board of a school district may, with the consent FCSS, establish a revolving cash fund for the use of the chief accounting officer.
- EC 42804 Payments from the RCF shall be only for services or material for which a receipt is obtained setting forth the date, purpose of the expenditure, and amount expended. The governing board may establish an account for the RCF in one or more banks, subject to such regulations for use as the governing board prescribes. A bill shall be submitted at least monthly supported by the receipts required for reimbursement of the RCF. Upon demand of the office of the County Superintendent of Schools or County Auditor, an accounting shall be given of the fund.
- EC 42801 The custodian of the RCF must be covered either by an individual bond not less
 EC 41021 than double the amount of the RCF or by a name schedule bond, schedule position
 EC 42802 bond, or blanket bond. The district may insure against losses caused by an employee or officer of the district if the insurance gives the same or greater protection to the district that a bond would provide. No bond is required for an RCF which does not exceed \$25.
- EC 42803 The RCF shall be established by submitting to FCSS a school order in favor of the officer for whose use the RCF is created, accompanied by the bond or evidence of insurance coverage, and two certified copies of the board resolution.

Reference

Fund Limit

EC 42800 An amount not to exceed two percent of the district's estimated expenditures for the current fiscal year, but not exceeding \$75,000* for any elementary or high school district, or \$150,000* for any unified school district.

*Amounts listed are as of the 1990-91 fiscal year. The dollar amount limit for each school district shall, through the 2012–13 fiscal year, be increased annually by the percentage increase in the school district’s revenue limit established by Section 42238, as that section read on January 1, 2013. The dollar amount limit for each school district shall thereafter be increased annually by the percentage increase in the school district’s local control funding formula allocation established pursuant to Section 42238.02, as implemented pursuant to Section 42238.03.

EC 42805 The RCF imprest amount may be increased within the above limitations, or it may be reduced or discontinued. If the custodian of the RCF is to be changed, the RCF shall be considered as discontinued. Upon resolution of the governing board to reduce or discontinue the RCF, the custodian shall redeposit with the County Treasury the amount by which the fund is reduced, or if discontinued, to the total amount of the RCF.

Reimbursement

EC 42804 The fund should be reimbursed at least monthly by drawing a warrant on the General Fund payable to the Revolving Cash Fund in whatever name it was established.

The warrant must be accompanied by a list of RCF payments approved by the governing board.

Minimum Documentation Required for Payment

- Copies of the warrants issued by the RCF (by name) and not exceeding revolving cash fund imprest amount.
- Itemized receipts (with district signature).

Reference

TRAVEL EXPENSES

Overview

EC 44032 All payments for travel expenses or advances that exceed five hundred dollars (\$500) **or** that are randomly-selected will be audited by FCSS. In all cases, a request for payment must be accompanied by a purchase order or a district-approved Advance Authorization Form that has been signed and approved by the appropriate administrator.

Credit card signature receipts should have an itemized bill (i.e. hotel bills, materials, supplies, etc.) attached so that each expense item may be verified. Restaurant bills that might not normally be itemized are a possible exception. In such cases a listing (hand written on the back or front of the signed receipt) that reflects the business purpose of the meal and the name and position of the people in attendance is required. (i.e. Tom Jones, Supt. & Bob Smith, Board Member. Discuss modernization project.)

Employees

EC 44032 The governing board of any school district shall provide for the payment of the actual and necessary expenses, including traveling expenses, of any employee of the district incurred in the course of performing services for the district, whether within or outside the district, under the direction of the governing board.

The board may authorize an advance of funds to cover such necessary expense. Such advance shall be repaid or adjusted upon filing of a regular claim for the actual and necessary expenses incurred. The governing board may direct any employee of the district to attend any convention or conference or to visit schools for the discussion or observation of any school matter pertaining to the duties of the employee or any question of interest to the school district.

Minimum Documentation Required for Payment

- Board approval date, (a current fiscal year date) or approval of any person delegated pursuant to EC §35161 (K- 12 districts).
- Board or designee approval of advance of funds.
- Invoices and expense claims which include name of employee, purpose, location and dates of travel.

NOTE: There is no provision for paying expenses for spouses/guests. Invoices should be for employees only.

Reference

Governing Board Members

EC 35172
EC 35044

The actual expenses of the member or members selected to attend a meeting or convention pursuant to subdivision (f) of Section 35172 may be allowed and paid out of the funds of the district, and the governing board of the district may authorize an advance of funds to cover such expenses, with the advance to be repaid or adjusted upon the filing of a regular claim for the actual expenses incurred. Except as otherwise provided in this section the governing board of any school district may pay out of the same funds the actual and necessary expenses incurred in connection with activities pursuant to subdivisions (a), (b), and (d) of Section 35172.

If any studies are undertaken jointly by two or more school districts pursuant to subdivision (a) of Section 35172, the costs thereof shall be apportioned among the participating districts as determined by the agreement of the governing boards. Expenses, including transportation expenses, incurred in connection with installing, maintaining and returning exhibits provided pursuant to subdivision (b) of Section 35172 may be paid only out of funds of the district not required to be used for other purposes.”

Minimum Documentation Required for Payment

- Board approval date or approval of person delegated pursuant to EC §35161.
- Invoices and expense claims which includes the board member's name, purpose, location and dates of travel.

Representatives of the Board

EC 35044

The governing board of each school district shall provide for the payment of traveling expenses of any representatives of the board when performing services directed by the board.

Minimum Documentation for Payment

- District approval
- Invoices and expense claims which includes name of representative, purpose, location and dates of travel

NOTE: If a credit card is used for any travel, the same approvals and expense claims must accompany the credit card statement for payment – See [CREDIT CARDS](#).

Reference

Personnel Commission

EC 45243 Travel expenses of personnel commissions authorized by EC §45243 are to be supported by submission of the travel policy established by the commission.

Minimum Documentation Required for Payment

- Travel policy on file at County Office
- Invoice/expense claim which includes name of commissioner, purpose, location, and dates of travel.

Employment Candidates

EC 44016 "Whenever any person is requested by a school district to travel to the headquarters of such district for the purpose of being interviewed and examined prior to possible employment, the district may reimburse such candidate for expenses necessarily incurred in traveling from his place of residence to the place of interview or examination."

Minimum Documentation Required for Payment

- Invoice/receipts for reimbursement indicating employment candidate

Students

EC §35044 See "[TRAVEL](#) - Representatives of the Board."

EC §35172

EC §44016 See "[FIELD TRIPS AND SPECIAL ACTIVITIES](#)."

EC §45243

Reference

BIDDING REQUIREMENTS

Formal Bidding

PCC 20111 All contracts that require formal bidding as per Public Contract Code (PCC) §20111 will be audited by the County Superintendent of Schools.

Contract Checklist

GC 6066 Listed below is a recommended checklist for contracts that go out to bid. Due to
 CC 3247 the variability of contracts and services, the following listing is not intended to be comprehensive. When applicable (**), only the items in bold print (3, 7, 9, 10, 11, 12, & 15) will be required to be submitted as part of the County Superintendent of Schools audit of contracts.

1. *Board Minutes noting approval to Proceed to Bid.*
2. *Bid specifications approved by appropriate authority.*
3. ***Affidavit of Publication for two weeks*** - Once a week for two successive weeks, with at least five days intervening between the respective publication dates. Bid opening shall not occur until the end of the 14-day notice period (counting the first advertisement day as day 1 of 14).
4. *When required, list of mandatory job walk attendees.*
5. *Bid opening summary with copy of all bids submitted.*
6. *Board Minutes awarding bid.*
7. ***Signed Contractor's Agreement or purchase order if used in lieu of Contractor's Agreement.***
8. *Faithful Performance Bond (at 100 % of contract).*
9. ***Payment Bond (Labor and Materials Bond at 100% of contract).***
Note: A Payment Bond is required for all public projects exceeding \$25,000.
10. ***Proof of Contractor's General Liability, Automobile Liability, Excess Liability and Workers' Compensation/Employers Liability Certificate of Insurance.***
11. ***Copy of Progress Payment invoices marked with appropriate Purchase Order number.***
12. ***Change Order(s) with P.O. not to exceed 10% of original contract or \$15,000, whichever is greater.***
13. *Copy of Notice of Completion (for construction contracts only).*
14. *Board Minutes accepting completed project.*
15. ***In cases of Lease Purchase Agreements, all Financial Data related to Loan and Annual Payment Schedule.***

Reference

Letting of Contracts to Lowest Bidder

PCC 20111
 PCC 22002

The governing board of any school district shall let any contracts for public projects involving an expenditure of \$15,000 or more for “work to be done” and *\$88,300 or more for equipment, materials, supplies, or services to be furnished or sold or leased to the district to the lowest responsible bidder who shall give such security as the board requires or else reject all bids. This section applies to all materials and supplies whether patented or otherwise. The \$15,000 limit applies to a combination of labor and materials for public projects. Public Contract Code §22002 lists the type of work defined as a public project involving any publicly owned, leased, or operated facility, i.e., building or real property. Also, sales tax must be included in determining these amounts.

Payments for materials or services cannot be processed if the district has not complied with applicable competitive bidding provisions. In order to protect the district from possible litigation from contractors or bidders, and to ensure the district's ability to obtain good bids in the future, competitive bidding must be complied with whenever the total amount to be expended exceeds the limits specified above. The legal requirements of obtaining bids must be observed for purchases of materials such as diesel fuel, propane, oil or gasoline. The cumulative total cost of such material received during a school year cannot exceed *\$88,300 without going to bid.

* Bid thresholds are adjusted annually by the SPI and can be found at <http://www.cde.ca.gov/fg/ac/co/index.asp>

Bid Security

PCC 20107
 PCC 20111
 PCC 3400
 PCC 20106-
 20117

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: cash, a cashier's check, a certified check, or a bidder's bond executed by an admitted surety insurer, each made payable to the district.

Upon an award to the lowest responsible bidder, the security of an unsuccessful bidder shall be returned in a reasonable period of time, but in no event shall that security be held by the district beyond 60 days from the time the award is made.

Notice Calling for Bids

PCC 20112
 GC 6066

The governing board shall publish at least once a week for two weeks (with at least five days between advertisement dates) in a newspaper of general circulation published in the district, or if there is no such paper, then in some newspaper of general circulation, circulated in the county, a notice calling for bids, stating the work to be done or materials or supplies to be furnished and the time when and the place where bids will be opened. Government Code states that while only two notices *must* be published (in subsequent weeks and with five days between them), more *may* be published, and that the notice period is to last two weeks (14 days) from the time of the first publication; only after the

Reference

notice period may bids be opened. Whether or not bids are opened exactly at the time fixed in the public notice for opening bids, a bid shall not be received after that time. The governing board of the district may accept a bid that was submitted either electronically or on paper.

Example 1. (Noncompliant) A district advertises in a publication meeting the requirements of Government Code on Monday the first week, and the following Monday. Bids are opened the day following the second advertisement. *This district is noncompliant as the notice period has not yet been 14 days.*

Example 2. (Noncompliant) A district advertises in an appropriate publication on Monday of the first week, and Friday of that same week. The notice states that the bids will be opened 14 days after the first date of publication. *The district has not met the requirement of the notice period; the advertisements were in the same week.*

Example 3. (Compliant) A district advertises in an appropriate publication on Monday of both the first and second week, and allows the notice period to extend 14 days after the first advertisement date. Bids are opened on Monday of the third week. *This district has met the requirement of advertisements at least five days apart, and has allowed the notice period to extend the full 14 days before opening and awarding bids.*

Unlawful Splitting of Bids

PCC 20116
 PCC 20657 Contracts for public projects involving labor and materials may not be split or separated into smaller work orders with the intent to avoid advertising for bids.

Two or More Identical Bids

PCC 20107
 PCC 20111/
 20651
 PCC
 20651.5
 PCC 22002 "Notwithstanding any other provisions of law, in the event there are two or more identical lowest or highest bids, as the case may be, submitted to a school district for the purchase, sale, or lease of real property, supplies, materials, equipment, services, bonds, or the awarding of any contract, pursuant to a provision requiring competitive bidding, the governing board of any school district may determine by lot which shall be accepted."

Change Orders

PCC
 20118.4 If changes or alterations to the contract are deemed necessary, they shall be specified in writing and the board and the contractor shall agree upon the price. The board may authorize the contractor to proceed with performance of the change or alteration, without the formality of securing bids, if the cost so agreed upon does not exceed the greater of 10% of the original contract or \$15,000.

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Reference

Minimum Documentation Required for Payment

- Written modification to the contract signed by contractor and district.
- Approval of the governing board (minutes etc.)
- Any other required signatures as determined by the type of contract.

Reference

PURCHASES WITHOUT BIDS

PCC 20118.3	<p>The governing board of any school district may purchase supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals in any amount needed for the operation of the schools of the district without taking estimates or advertising for bids</p> <p>.</p> <p>School districts are exempt from competitive bidding with respect to contracts for:</p>
EC 38083 EC 17602 PCC 20118 PCC 20113	<ul style="list-style-type: none"> • Perishable foodstuffs and seasonal commodities; • Surplus federal property; • Purchases through other public agencies and • Emergency repairs
PCC 20114 (a)	<p>In each school district, the governing board may make repairs, alterations, additional, or painting, repainting, or decorating upon school building, repair or build apparatus or equipment, make improvements on the school grounds, erect new building, and perform maintenance as defined in Section 20015 by day labor, or by force account, whenever the total number of hours on the job does not exceed 350 hours. Moreover, in any school district having an average daily attendance of 35,000 or greater, the governing board may, in addition, make repairs to school buildings, grounds, apparatus, or equipment, including painting or repainting, and perform maintenance, as defined in Section 20115, by day labor or by force account whenever the total number of hours on the job does not exceed 750 hours, or when the cost of material does not exceed twenty-one thousand dollars (\$21,000).</p>
(b)	<p>For purposes of this section, day labor shall include the use of maintenance personnel employed on a permanent or temporary basis.</p>

Purchases of Surplus Property

EC 17602	<p>"The governing board of any school district may purchase from the federal government or any agency thereof any surplus property, as defined in the Surplus Property Act of 1944, in any amount needed for the operation of the schools of the district without taking estimates or advertising for bids."</p>
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Emergency Repair Contracts

PCC 20113/ 20654	<p>Districts may award contracts without competitive bidding in specific emergency situations. In an emergency when any repairs, alterations, work, or improvement is necessary to any facility of public schools to permit the continuance of existing school classes, or to avoid danger to life or property, the board may, by unanimous vote, with the approval of the county superintendent of schools, do either of the following:</p>
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Reference

- Make a contract in writing or otherwise on behalf of the district for the performance of labor and furnishing of materials or supplies for the purpose without advertising for or inviting bids.
- Notwithstanding Public Contract Code §20114, authorize the use of day labor or force account for the purpose. (PCC §20113)

Even under an emergency approval, districts must require any bonds and security otherwise required by law.

Procedure for Obtaining Approval of the County Superintendent

- When an “emergency” situation arises, the District should contact the FCSS (District Financial Services Department) for preapproval to enter into a contract without advertising for bids.
- If the FCSS concurs that the situation meets the criteria established in PCC 20113, preapproval (as well as a [sample resolution](#)) will be provided to the District via email.
- The District should prepare a resolution for Board consideration; the resolution must also have a signature line for the County Superintendent.
- Once approved unanimously by the District’s Board, the original resolution must be submitted to the County Superintendent for signature.
- The FCSS will keep the original and return a fully-executed copy to the District.

Minimum Documentation Required for Payment

- Unanimous board approval of emergency condition
- Approval of County Superintendent of Schools
- Fully executed contract (if applicable)
- Invoice
- Payment Bond (required for projects over \$25,000)
- Performance Bond (Recommended, not required)
- Certificate of Insurance

Piggyback Bids

PCC 20118

Public Contract Code §20118 provides for the purchase of products through what is commonly called the *piggyback* process. The piggyback process generally allows school districts, under certain conditions, to utilize the bid documents of another public corporation or agency for their own needs. State contracts and government purchasing alliances function similar to piggyback bids. Items that are routinely purchased through the use of the piggyback process include computers and related peripheral equipment, school supplies, classroom and office furniture, vehicles, and copiers. Depending on the terms and conditions of the original bid, products may be purchased, leased, leased-purchased, or rented.

Reference

Prior to using a piggybackable contract, a district should:

- Review the original bid documents to ensure that (1) the bid process was conducted in accordance with legal requirements and (2) that the contract is still valid for use (in an active term).
- Verify that the pricing quoted to the district can be tied directly to the pricing quoted in the original bid.

The following documents/information must be sent to the FCSS to qualify under Public Contract Code §20118:

- Original bid that was advertised by the school district or agency; the language indicating that it is open to use by other school districts should be highlighted. The contract term and whether or not extensions are allowed should also be highlighted.
- Proof of publication of the original bid.
- Contract between the district that conducted the bid and the vendor that was awarded the bid.
- If the contract has been extended, a copy of the extension letter. (Extensions are only valid if they were authorized in the original bid language.)
- Tie to base bid price. The submitted back-up documentation should clearly demonstrate how the price quoted to the district ties to the pricing quoted in the original bid. For example, District A goes out to bid for computers. The vendor is awarded the bid at \$1,000 per laptop. District B piggybacks on District A's bid and the vendor quotes District B a price other than \$1,000 per laptop, District B must require the vendor to demonstrate how the pricing change (whether an increase or decrease) is authorized in the original bid documents and how the pricing ties to the original bid pricing.

PCC 3400

Sole Source

The competitive bidding laws are intended to prohibit unfair contracting associated with specifying trade names, brands and/or vendors when seeking bids. The exceptions to this are:

- In order that a field test or experiment may be made to determine the product's suitability for future use.
- In order to match other products in use on a particular public improvement either completed or in the course of completion.
- In order to obtain a necessary item that is only available from one source.
- Emergency situation

Reference

Districts should make appropriate findings to support the absence of bidding and to limit award of contracts without competitive bidding to the circumstances expressly permitted by statute. District council's approval/certification, or governing board action will be required to process a commercial check as a "sole source" item not requiring the bidding process.

Reference

CALIFORNIA UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

PCC 22000-22045 | The California Uniform Public Construction Cost Accounting Act (Act), enacted in 1983 under Public Contract Code §22000 et seq., allows local agencies to perform public project work of up to \$45,000 with their own workforces or by negotiated contract, or through purchase order if the agencies elect to follow the cost accounting procedures set forth in the [Cost Accounting Policies & Procedures Manual](#) (Manual) of the California Uniform Construction Cost Accounting Commission. For contracts in excess of \$45,000 and less than \$175,000 the Act allows less restrictive bidding procedures than would normally apply.

Districts must formally elect by resolution to become subject to the Act procedures. A copy of the resolution and board minutes indicating passage must be submitted to Fresno County Superintendent of Schools.

Note: These guidelines are not all-inclusive. Districts that elect to be subject to the Uniform Public Construction Cost Accounting Act should follow the specific procedures outlined in the Cost Account Policies & Procedure Manual.

Public Projects

PCC 22032 | Public projects of \$45,000 or less may be performed without bid by the District's personnel by force account, or through negotiated contract or through a purchase order. Projects of \$175,000 or less are subject to the *Informal Bid* procedures as set forth in the following paragraphs. Contracts over \$175,000 are subject to *Formal Bid* procedures. The District must still comply with other requirements under Public Contract Code such as payment bonds, certificates of insurance or the payment of prevailing wages.

Formal and Informal Bidding

PCC 22036 | The District shall refer to the agency and trade journal list as identified in Manual and shall mail, email or fax a notice to the organizations identified, of all informal or formal construction contracts being bid, no less than ten (10) days before bids are due for informal contracts, and no less than thirty (30) days before bids are due on formal contracts. (In lieu of following the formal bid procedures in this section, the District may use normal formal bid procedures.) Evidence of compliance with the mailing requirements shall be maintained on file for each notification.

PCC 22037 | Formal bids shall also be published at least fourteen (14) calendar days in advance of the date of the opening of bids, in a newspaper of general circulation, printed and published within the District's boundaries, or serving the communities within the District.

Reference

PCC 22034(b) The notice inviting informal bids shall describe the project in general terms and how to obtain more detailed information about the project, and state the time and place for the submission of bids.

PCC 22034 Minimum Documentation Required for Payment

- Copy of the approved resolution electing to become subject to the Act’s provisions on file with FCSS.
- Copy of the enacted Informal Bid Procedure (Ordinance) on file with FCSS

Projects \$45,000 or Less

- Evidence of negotiated contract or approved purchase order

Projects \$175,000 or Less

- Evidence of notice of Informal Construction Contracts to the Trade Journals/Organizations as listed in the manual by approved means of distribution, ten (10) days prior to bid deadline for each distinct contract
- Evidence that the written notice was mailed to all construction trade journals designated for that district under Section 22036, inviting all licensed contractors to submit the name of their firm for inclusion on the district’s list of qualified bidders for the following calendar year.
- District’s list of qualified contractors

Projects Over \$175,000

- Evidence of notice of Formal Construction Contracts to the Trade Journals/Organizations as listed in the manual by approved means of distribution, thirty (30) days prior to bid deadline for each distinct contract
- Affidavit of publication of notice, fourteen (14) days prior to the opening of bids in a newspaper of general circulation

All Projects

- Evidence of compliance with other legal requirements under Public Contract Code such as payment bonds, certificates of insurance, or the payment of prevailing wages as applicable
- Invoice for work performed

See contract checklist in the “Bidding Requirements” section for additional documents as applicable.

Reference

INDEPENDENT CONTRACTORS

When contracting with an individual for services, the district must establish the nature of the employment relationship (i.e., “employee” versus “independent contractor”). Since this relationship determines the legal method of payment, the employment status should be clearly defined prior to any services being performed. Employees are paid through payroll; independent contractors are paid through accounts payable.

An individual’s job title can be irrelevant to the analysis of the employment relationship. The IRS looks at the facts and the relationship on a case-by-case basis. It is extremely important that the proper determination is made from the outset because of the substantial monetary penalties for the employer when an “employee” is paid as an “independent contractor.”

Due to the "gray" area regarding independent contractor status, the determination of an individual’s employment relationship must be made by the district on a case-by-case basis. In its “IRS Revenue Ruling 87-41,” the IRS established common-law factors that are to be used in determining independent contractor status. These factors are defined in the IRS “Publication 15-A,” which can be accessed on the internet at <http://www.irs.gov/publications/p15a/>.

If after reviewing the common-law factors, the individual is determined to be an independent contractor, the district should complete a "Certification of Independent Contractor Status" form or other checklist/certification document that covers the independent contractor criteria. This certification must be signed by the district superintendent and submitted to FCSS with the accounts payable audit run that includes an individual’s first payment of the fiscal year. This form will not be required on subsequent payments for the same contract.

A district should keep records of independent contractors in ways that may help protect the district in the case of an IRS audit. Documentation that should be placed in the vendor file includes copies of contracts, business cards, licenses, insurance policies and correspondence with the contractor's letterhead. Even though these items are not necessarily required, having documentation on file may increase the district’s chances of proving in an audit that an independent contractor relationship existed.

Minimum Documentation Required for Payment

- Fully executed contract, including a description of services, board approval and date
- Federal TIN (Tax Identification Number from IRS Form W-9)
- Verification that services have been satisfactorily completed
- Request for payment (Invoice) from the Independent Contractor (unless otherwise agreed to arrangements specified in the contract)
- Completion of a *Certification of Independent Contractor* form

Reference

State Teachers Retirement System Employees or Retirees

EC 22119.5
EC 22461

Earnings, regardless of how they are paid to a retired member of the State Teachers Retirement System (STRS), who is performing creditable services pursuant to Education Code §22119.5 must be reported to STRS as specified in Education Code §22461. Some examples of jobs that have been researched and deemed to be STRS creditable service include BTSA Support Providers, School Assistance and Intervention Grant Teachers, and any curriculum development if done by a STRS member. Workshop presentations are not STRS creditable service.

Per Education Code §22461(a)(2), it is the district's responsibility to maintain accurate records of retirees' earnings and report those earnings monthly. *In order to comply with EC §22461(a)(2), FCSS currently requires that all payees covered under the STRS retirement system, whether active or inactive (retirees) be placed on payroll so that earnings may be reported through the automated payroll process.*

Positions having sustained contact with students at a school district have generally been held by the IRS to be filled by employees. Independent contractor status should be carefully reviewed for STRS employees or retirees where they are performing job duties that bring them into regular and sustained contact with students.

Reference

WARRANTS

All school district warrants processed through FCSS (APY or PAY) are cleared through a County of Fresno Auditor-Controller/Treasurer-Tax Collector (AC/TTC) bank account. Any cancel, replacement or re-issue requests are submitted to the AC/TTC's office and require such information as they may request in order to proceed.

Duplicate (Replacement of Lost/Stolen/Destroyed Warrant)

When a valid warrant has been lost, stolen, or destroyed, and a duplicate (replacement) is requested, notify the AC/TTC's office of the:

- a. Payee/vendor
- b. Warrant date and warrant number
- c. Fund subclass
- d. Amount

Only after the necessary paperwork has been completed and returned to the AC/TTC's office will a "Notice to Stop Payment" be processed by them.

Six Month Cancels

If a warrant has not been negotiated within six months following the issue date, the AC/TTC's office will cancel the warrant and put monies back into original fund.

Canceling a Warrant

The need to cancel a warrant may result from a district request or arise out of a problem discovered during the audit process, which occurs after the warrant is signed.

The individual at a district who is requesting the cancellation of a warrant will submit a completed cancellation form to the AC/TTC's office for processing. The warrant to be cancelled is normally required to be in the district's possession. "Cancel" or "Void" is to be written or stamped on the warrant and the warrant is to be attached to the form.

If the FCSS is canceling the warrant, the Accounting Technician will complete the cancellation form and stamp the warrant "Void," sending both to the AC/TTC's office for processing. Copies of the form and voided warrant will also be sent to the district.

Reference

Warrant Voided by Age - Issuance of a New Warrant

The payee on a warrant that has been voided because of age may present the warrant to the district governing board and request a new warrant. Replacement warrants should be issued by the district through the regular APY process, and should follow the account coding of the original warrant to the extent possible.

Reference

EC 12010 Whenever by the provisions of any act of Congress the act is to be administered in the state by the Superintendent of Public Instruction, Director of Education, Department of Education, State Board of Education, or any one or more of such officers, or agencies, the officers and agencies designated in the act of the Congress are authorized to administer the act in the state. Such officers and agencies are vested with all necessary power and authority to cooperate with the government of the United States, or any agency or agencies thereof in the administration of the act of Congress and rules and regulations lawfully adopted thereunder.

EC 12220 Whenever by the provisions of any act of Congress the act is to be administered in the state by the Board of Governors of the California Community Colleges, or any one or more of the officers, or agencies, the officers and agencies designated in the act of the Congress are authorized to administer the act in the state. The officers and agencies are vested with all necessary power and authority to cooperate with the government of the United States, or any agency or agencies thereof in the administration of the act of Congress and rules and regulations lawfully adopted thereunder.

EC 17212 The governing board of a school district, prior to acquiring any site on which it proposes to construct any school building as defined in Section 17283 shall have the site, or sites, under consideration investigated by competent personnel to ensure that the final site selection is determined by an evaluation of all factors affecting the public interest and is not limited to selection on the basis of raw land cost only. If the prospective school site is located within the boundaries of any special studies zone or within an area designated as geologically hazardous in the safety element of the local general plan as provided in subdivision (g) of Section 65302 of the Government Code, the investigation shall include any geological and soil engineering studies by competent personnel needed to provide an assessment of the nature of the site and potential for earthquake or other geologic hazard damage.

The geological and soil engineering studies of the site shall be of such a nature as will preclude siting of a school in any location where the geological and site characteristics are such that the construction effort required to make the school building safe for occupancy is economically unfeasible. No studies are required to be made if the site or sites under consideration have been the subject of adequate prior studies. The evaluation shall also include location of the site with respect to population, transportation, water supply, waste disposal facilities, utilities, traffic hazards, surface drainage conditions, and other factors affecting the operating costs, as well as the initial costs, of the total project.

For the purposes of this article, a special studies zone is an area which is identified as a special studies zone on any map, or maps, compiled by the State Geologist pursuant to Chapter 7.5 (commencing with Section 2621) of Division 2 of the Public Resources Code.

Reference

EC 17540 The governing board of any school district may sell any personal property or school supplies belonging to the district to the federal government or its agencies, to the state, to any county, city and county, city or special district, or to any other school district or any agency eligible under the federal surplus property law, (40 U.S.C. Sec. 484(j)(3)) and the governing board of another school district may purchase the property, for an amount equal to the cost thereof plus the estimated cost of purchasing, storing, and handling the property, without advertisement for or receipt of bids or compliance with any other provisions of this code. The governing board of any school district may purchase any personal property or school supplies for the purpose of selling them, pursuant to this section.

This section does not authorize the purchase, for the purpose of resale, of standard school supplies and equipment by any elementary school district governed by school trustees.

EC 17602 The governing board of any school district may purchase from the federal government or any agency thereof any surplus property, as defined in the Surplus Property Act of 1944, in any amount needed for the operation of the schools of the district without taking estimates or advertising for bids.

EC 22119.5 (a) "Creditable service" means any of the activities described in subdivision (b) performed for any of the following employers:

(1) A prekindergarten through grade 12 employer, including the state, in a position requiring certification qualifications as designated in regulations adopted by the Commission on Teacher Credentialing pursuant to Section 44001.

(2) A community college employer by a faculty member, as defined in Section 87003, in an academic position, as defined in subdivision (b) of Section 87001, or by an educational administrator, as defined in subdivision (b) of Section 87002, subject to the appropriate minimum standards adopted by the Board of Governors of the California Community Colleges pursuant to Section 87356, or pursuant to a contract between a community college district and the United States Department of Defense to provide vocational training.

(3) A charter school employer under the provisions of an approved charter for the operation of a charter school for which the charter school is eligible to receive state apportionment.

(b) The types of activities are any of the following:

(1) The work of teachers, instructors, district interns, and academic employees employed in the instructional program for pupils, including special programs such as adult education, regional occupation programs, child care centers, and prekindergarten programs pursuant to Section 22161.

(2) Education or vocational counseling, guidance, and placement services.

(3) The work of employees who plan courses of study to be used in California public schools, or research connected with the evaluation or efficiency of the instructional program.

Reference

- (4) The selection, collection, preparation, classification, demonstration, or evaluation of instructional materials of any course of study for use in the development of the instructional program in California public schools, or other services related to California public school curriculum.
 - (5) The examination, selection, in-service training, mentoring, or assignment of teachers, principals, or other similar personnel involved in the instructional program.
 - (6) The work of nurses, physicians, speech therapists, psychologists, audiometrists, audiologists, and other California public school health professionals.
 - (7) Services as a California public school librarian.
 - (8) Activities connected with the enforcement of the laws relating to compulsory education, coordination of child welfare activities involving the school and the home, and the school adjustment of pupils.
 - (9) The work of employees who are responsible for the supervision of persons or administration of the duties described in this subdivision.
 - (c) "Creditable service" also means any of the activities described in subdivision (b) when they are performed for an employer by:
 - (1) Superintendents of California public schools, and presidents and chancellors of community college employers.
 - (2) Consulting teachers employed by an employer to participate in the California Peer Assistance and Review Program for Teachers pursuant to Article 4.5 (commencing with Section 44500) of Chapter 3 of Part 25 of Division 3 of Title 2.
 - (d) "Creditable service" also means the performance of California public school activities related to, and an outgrowth of, the instructional and guidance program of the California public school when performed for the same employer for which the member is performing any of the activities described in subdivision (b) or (c).
 - (e) The board shall have final authority for determining creditable service to cover any activities not already specified.
- EC 22461
- (a) Upon retaining the services of a retired member under Section 24114, 24116, 24214, 24214.5, or 24215, the school district, community college district, county superintendent of schools, California State University, or other employing agency shall do both of the following regardless of whether the retired member performs the services as an employee of the employer, an employee of a third party, or an independent contractor:
 - (1) Advise the retired member of the earnings limitation or employment restriction set forth in Sections 22714, 24114, 24116, 24214, 24214.5, and 24215.
 - (2) Maintain accurate records of the retired member's earnings and report those earnings monthly to the system and the retired member regardless of the method of payment or the fund from which the payments were made.
 - (b) This section shall not be construed to make any school district, community college district, county superintendent of schools, the California State University, or other employing agency liable for any amount paid to the retired member in excess of the earnings limitation under any

Reference

	circumstance, including the failure to inform the retired member that continuation of service would exceed the limitations.
EC 32435	(a) No school district, county board of education, or county superintendent of schools shall expend any public funds on the purchase of alcoholic beverages. (b) If an employee of a school district or county educational agency requests and is erroneously granted a reimbursement for the purchase of alcoholic beverages in violation of subdivision (a) of this section, the employee may refund the reimbursement.
EC 35044	The governing board of each school district shall provide for the payment of the traveling expenses of any representatives of the board when performing services directed by the board.
EC 35160	On and after January 1, 1976, the governing board of any school district may initiate and carry on any program, activity, or may otherwise act in any manner which is not in conflict with or inconsistent with, or preempted by, any law and which is not in conflict with the purposes for which school districts are established.
EC 35161	The governing board of any school district may execute any powers delegated by law to it or to the district of which it is the governing board, and shall discharge any duty imposed by law upon it or upon the district of which it is the governing board, and may delegate to an officer or employee of the district any of those powers or duties. The governing board, however, retains ultimate responsibility over the performance of those powers or duties so delegated.
EC 35172	The governing board of any school district may: (a) Conduct studies through research and investigation as are determined by it to be required in connection with the present and future management, conditions, needs, and financial support of the schools; or join with other school district governing boards in the conduct of such studies. (b) Install and maintain exhibits of educational programs and activities of the school district at any county fair held in the county in which the district is located in whole or in part, or at any agricultural district fair held in the county in which the school district is located in whole or in part. (c) Inform and make known to the citizens of the district, the educational programs and activities of the schools therein. (d) Subscribe for membership for any school under its jurisdiction in any society, association, or organization which has for its purpose the promotion and advancement of public or private education. (e) Subscribe for membership in, or otherwise become a member of, any national, state or local organization of governing boards of school districts or members thereof which has for its purposes the promotion and advancement of public education through research and investigation, and the cooperation

Reference

	<p>with persons and associations whose interests and purposes are the betterment of the educational opportunities of the children of the state.</p> <p>(f) Select a member or members of the board to attend meetings of any society, association, or organization for which the school district has subscribed for membership, or any convention to which it may pay the expenses of any employee.</p>
EC 35213	<p>The governing body of a school district may provide by rule or regulation for the reimbursement of any person or persons for the loss, destruction, or damage by arson, burglary or vandalism of personal property used in the schools of the district. Reimbursement shall be made only when approval for the use of the personal property in the schools was given before the property was brought to school and when the value of the property was agreed upon by the person or persons bringing the property and the school administrator or person appointed by him for this purpose at the time the approval for its use was given. The governing body may establish a maximum value of reimbursement which will be paid.</p>
EC 35330	<p>(a) The governing board of a school district or the county superintendent of schools of a county may:</p> <p>(1) Conduct field trips or excursions in connection with courses of instruction or school-related social, educational, cultural, athletic, or school band activities to and from places in the state, any other state, the District of Columbia, or a foreign country for pupils enrolled in elementary or secondary schools. A field trip or excursion to and from a foreign country may be permitted to familiarize students with the language, history, geography, natural sciences, and other studies relative to the district's course of study for pupils.</p> <p>(2) Engage instructors, supervisors, and other personnel to contribute their services over and above the normal period for which they are employed by the district, if necessary, and provide equipment and supplies for the field trip or excursion.</p> <p>(3) Transport by use of district equipment, contract to provide transportation, or arrange transportation by the use of other equipment, of pupils, instructors, supervisors or other personnel to and from places in the state, another state, the District of Columbia, or a foreign country where those excursions and field trips are being conducted, provided that, when district equipment is used, the governing board shall secure liability insurance, and if travel is to and from a foreign country, liability insurance shall be secured from a carrier licensed to transact insurance business in the foreign country.</p> <p>(4) Provide supervision of pupils involved in field trips or excursions by certificated employees of the district.</p> <p>(b) (1) No pupil shall be prevented from making the field trip or excursion because of lack of sufficient funds. To this end, the governing board shall coordinate efforts of community service groups to supply funds for pupils in need.</p>

Reference

(2) No group shall be authorized to take a field trip or excursion authorized by this section if a pupil who is a member of an identifiable group will be excluded from participation in the field trip or excursion because of lack of sufficient funds.

(3) No expenses of pupils participating in a field trip or excursion to other state, the District of Columbia, or a foreign country authorized by this section shall be paid with school district funds. Expenses of instructors, chaperones, and other personnel participating in a field trip or excursion authorized by this section may be paid from school district funds, and the school district may pay from school district funds all incidental expenses for the use of school district equipment during a field trip or excursion authorized by this section.

(c) (1) The attendance or participation of a pupil in a field trip or excursion authorized by this section shall be considered attendance for the purpose of crediting attendance for apportionments from the State School Fund in the fiscal year. Credited attendance resulting from a field trip or excursion shall be limited to the amount of attendance that would have accrued had the pupils not been engaged in the field trip or excursion.

(2) Credited attendance shall not exceed 10 schooldays except in the case of pupils participating in a field trip or excursion in connection with courses of instruction, or school-related educational activities, and which are not social, cultural, athletic, or school band activities.

(d) All persons making the field trip or excursion shall be deemed to have waived all claims against the district, a charter school, or the State of California for injury, accident, illness, or death occurring during or by reason of the field trip or excursion. All adults taking out-of-state field trips or excursions and all parents or guardians of pupils taking out-of-state field trips or excursions shall sign a statement waiving all claims.

No transportation allowances shall be made by the Superintendent for expenses incurred with respect to field trips or excursions that have an out-of-state destination. A school district that transports pupils, teachers, or other employees of the district in school buses within the state and to destinations within the state, pursuant to the provisions of this section, shall report to the Superintendent on forms prescribed by him or her the total mileage of school buses used in connection with educational excursions. In computing the allowance to a school district for regular transportation there shall be deducted from that allowance an amount equal to the depreciation of school buses used for the transportation in accordance with rules and regulations adopted by the Superintendent.

EC 38083

Perishable foodstuffs and seasonal commodities needed in the operation of cafeterias may be purchased by the school district in accordance with rules and regulations for such purchase adopted by the governing board of said district notwithstanding any provisions of this code in conflict with such rules and regulations.

Reference

- EC 38110 The county board of education shall on or before the first day of February of each year establish rules and regulations under which any school district in the county shall, except as provided in Section 40002, purchase standard school supplies and equipment through the county superintendent of schools, or when so directed by him or her, through a county purchasing agent.
- When the county superintendent of schools purchases standard school supplies without directing their purchase through the county purchasing agent or other county, city, or school district agent or agency, he or she shall make such purchase from the lowest responsible bidder who shall give such security as the county superintendent of schools requires, or else reject all bids. For the purpose of securing bids, the county superintendent of schools shall publish at least once a week for two weeks in a newspaper of general circulation published in the county, a notice calling for bids stating where the list and specifications of standard school supplies and equipment to be furnished may be obtained and the time when, and the place where bids will be opened.
- The county board of education shall list as standard school supplies and equipment such supplies and equipment as can be advantageously purchased in quantity. The list of standard school supplies shall be accompanied by a table of specifications giving the minimum grade, quality, substance, or other standard required for the purchase of each item listed.
- The cost of advertising for bids and the cost of preparation of a table of specifications shall be paid from the county general fund.
The provisions of this section shall not apply to counties of the first or second class containing no more than three districts with an average daily attendance of less than 2,500.
- EC 39806 In lieu of providing in whole or in part for the transportation of a pupil attending the schools of a district, the governing board may pay to the parents or guardian of the pupil a sum not to exceed the cost of actual and necessary travel incurred in transporting the pupil to and from the regular day schools of the district. A payment may not be made pursuant to this section unless it will be more economical to make the payments than to provide for said transportation.
- EC 39860 (a) The governing board of a school district may contract for the transportation of pupils attending schools within the district to and from any exposition or fair, school activities, or other activities that the governing board of the school district determines to be for the benefit of the pupils, in this state, and may pay for the transportation out of any funds of the school district available for the purpose.
(b) The governing board of a school district shall require that any contract for the transportation of pupils under this section shall include the requirement that a pupil shall not be left unattended on a schoolbus, school

Reference

	<p>pupil activity bus, or youth bus in accordance with paragraph (4) of subdivision (a) of Section 39831.3.</p>
EC 41021	<p>The governing board of every school district shall require each employee of the district, whose duty it is to handle funds of the district, and may, in its discretion, require employees of the district, whose duty it is to handle property of the district, to be bonded under a suitable bond indemnifying the district against loss. Such bond may be a name schedule bond, schedule position bond or blanket bond, and shall be in such amount and type as the board shall consider necessary and desirable. The boards shall pay from the funds of the district the cost of the premium necessary to provide the bond.</p>
EC 42632	<p>Each order drawn on the funds of a school district shall be signed by at least a majority of the members of the governing board of the district, or by a person or persons authorized by the governing board to sign orders in its name. No person other than an officer or employee of the district shall be authorized to sign orders.</p>
EC 42633	<p>The governing board of each school district shall be responsible for filing or causing to be filed with the county superintendent of schools the verified signature of each person, including members of the governing board, authorized to sign orders in its name. Except for districts determined to be fiscally accountable pursuant to Section 42650, no order on the funds of any school district shall be approved by the county superintendent of schools unless the signatures are on file in his office and he is satisfied that the signatures on the order are those of persons authorized to sign the order.</p>
EC 42634	<p>Each order drawn against the funds of a school district shall be numbered and shall state: (a) the particular fund or funds of the district against which it is drawn, (b) the amount of the payment to be made from each fund, and (c) the rate of salary and the period of service of any employee of the district for whom an order is issued for payment of salary or wages.</p> <p>If drawn for any purpose other than the payment of salaries or wages of school district employees, the order shall be accompanied by an itemized bill showing the separate items and the price of each. Notwithstanding that requirement, if the county superintendent of schools determines that including an itemized bill with the order is impractical under the system of payment utilized, the itemized bill showing the separate items and the price of each shall instead be retained by the school district and shall be available for audit as directed by the county auditor.</p>
EC 42636	<p>(a) The county superintendent of schools may examine each order on school district funds transmitted to him or her, in the order in which it is received in his or her office. If it appears that the order is properly drawn for the payment of legally authorized expenses against the proper funds of the district, and that there are sufficient moneys in the fund or funds against which the order is drawn to pay it, the county superintendent shall endorse upon it "examined and approved," and shall, in attestation thereof, affix his</p>

Reference

	<p>or her signature and number and date the requisition and transmit it directly to the county auditor, in the order in which the order is received in his or her office. The county superintendent may prescribe alternative methods for districts determined to be fiscally accountable pursuant to Section 42650.</p> <p>(b) Notwithstanding subdivision (a), the county superintendent may allow electronic transfers, upon approval of the county auditor.</p>
EC 42800	<p>(a) The governing board of a school district may, with the consent of the county superintendent of schools, establish a revolving cash fund for the use of the chief accounting officer of the school district, by adopting a resolution setting forth the necessity for the revolving cash fund, the officer for whom and the purposes for which the revolving cash fund shall be available, and the amount of the fund. The purposes for which the revolving cash fund shall be available shall include the purposes specified in Section 45167. Three certified copies of the resolution shall be transmitted to the county superintendent of schools. If he or she approves the establishment of the fund, the county superintendent of schools shall endorse his or her consent on the resolution and return one copy to the governing board of the school district, and transmit one copy to the county auditor.</p> <p>(b) The maximum amount allowed for revolving cash funds established pursuant to subdivision (a) shall be the lesser of:</p> <p>(1) Two percent of the school district's estimated expenditures for the current fiscal year, or</p> <p>(2) A dollar amount limit of seventy-five thousand dollars (\$75,000) for any elementary school or high school district and one hundred fifty thousand dollars (\$150,000) for any unified school district for fiscal year 1990–91. The dollar amount limit for each school district shall, through the 2012–13 fiscal year, be increased annually by the percentage increase in the school district's revenue limit established by Section 42238, as that section read on January 1, 2013. The dollar amount limit for each school district shall thereafter be increased annually by the percentage increase in the school district's local control funding formula allocation established pursuant to Section 42238.02, as implemented pursuant to Section 42238.03.</p>
EC 42801	<p>(a) Except as otherwise provided in subdivision (b) of this section, the officer for whose use the revolving cash fund is created shall file with the governing body of the district a bond in favor of the district, executed by him as principal and by a surety company authorized under the laws of the state to execute bonds as surety, in an amount not less than double the amount of the revolving cash fund. The bond shall be conditioned upon the faithful administration of the revolving cash fund and upon the willingness and ability of the principal to account for and pay over the revolving cash fund at any time upon the demand of the governing board of the district. The premium on the bond shall be a legal charge against the district, payable from the funds of the district.</p> <p>(b) In lieu of the bond required by subdivision (a) of this section, an officer may be bonded as provided by Section 41021.</p>

Reference

EC 42802	No bond shall be required when the revolving cash fund does not at any time exceed twenty-five dollars (\$25).
EC 42803	The governing board of the district shall draw an order, on the form and in the manner required by law for order, requisition, and warrant for the payment of school moneys, payable from the county or special fund of the district, in favor of the officer for whose use the revolving cash fund is created, for the amount of the revolving cash fund, and transmit the order to the county superintendent of schools accompanied by the bond and a certified copy of the resolution. Upon his approving the order, the county superintendent of schools shall detach and retain the bond. Upon his allowing and signing the warrant, the county auditor shall detach and retain the certified copy of the resolution and the county treasurer shall pay the warrant.
EC 42804	The person entrusted with the revolving fund shall not be authorized to expend any portion of the fund except for services or material, the securing or purchasing of which is a legal charge against the district, and no expenditure shall be made unless a receipt is obtained therefor setting forth the date and the purpose of the expenditure and the amount expended. The governing board of any school district may establish and account for the revolving fund in one or more banks. The account shall be known as "The Revolving Fund Account of (insert name of district) District" and shall be established in the custody of the officer for whose use the revolving cash fund is created who shall be responsible for the payment into the account or accounts of all moneys required to be reimbursed into the account or accounts, and for all expenditures therefrom, subject to such regulations as the governing board prescribes. A bill shall be presented to the district monthly, or oftener if necessary, for the reimbursement of the fund in the same manner as other bills are presented. Bills shall be supported by the receipts required. All sums received in payment of the bills shall be returned to the revolving cash fund or bank account or accounts and each person entrusted with the revolving cash fund shall, upon demand of the county superintendent of schools or the county auditor or of the governing board of the district, give an account of the fund.
EC 42805	The governing board of the district may at any time reduce or discontinue any revolving cash fund established by its order. Whenever the fund is ordered reduced the person using it shall immediately return to the county treasury the amount necessary to reduce the fund, as ordered by the board. If the fund is discontinued, the person using it shall immediately refund the amount thereof to the county treasurer. In either event a reasonable time shall be allowed the person to reimburse himself by bills presented to the school district for expenditures legally made from the fund.
EC 42820	The governing board of any school district may establish a revolving cash fund in any bank or other institution whose deposits are federally insured, for the purpose of paying bills as prescribed in Section 42821. Article 1

Reference

(commencing with Section 42800) of this chapter shall not apply to the revolving cash fund established pursuant to this article.

The governing board may appropriate money from the county or joint school district fund in the county treasury belonging to the school district to establish the revolving cash fund.

The maximum amount in the revolving cash fund shall be as follows:

- (a) In a school district with 20,000 or more units of average daily attendance, ten thousand dollars (\$10,000).
- (b) In a school district with 5,000 or more, but less than 20,000, units of average daily attendance, five thousand dollars (\$5,000).
- (c) In a school district with 500 or more, but less than 5,000, units of average daily attendance, two thousand five hundred dollars (\$2,500).
- (d) In a school district with less than 500 units of average daily attendance, one thousand dollars (\$1,000).

EC 44015

- (a) The governing board of a school district may make awards to employees who do any of the following:
 - (1) Propose procedures or ideas that thereafter are adopted and effectuated, and that result in eliminating or reducing district expenditures or improving operations.
 - (2) Perform special acts or special services in the public interest.
 - (3) By their superior accomplishments, make exceptional contributions to the efficiency, economy, or other improvement in operations of the school district.
- (b) The governing board of a school district may make awards to pupils for excellence.

Before any awards are made pursuant to this section, the governing board shall adopt rules and regulations. The board may appoint one or more merit award committees made up of district officers, district employees, or private citizens to consider employee proposals, special acts, special services, or superior accomplishments and to act affirmatively or negatively thereon or to provide appropriate recommendations thereon to the board.

Any award granted under the provisions of this section that may be made by an awards committee under appropriate district rules, shall not exceed two hundred dollars (\$200), unless a larger award is expressly approved by the governing board.

When an awards program is established in a school district pursuant to this section, the governing board shall budget funds for this purpose but may authorize awards from funds under its control whether or not budgeted funds have been provided or the funds budgeted are exhausted.

EC 44016

Whenever any person is requested by a school district to travel to the headquarters of such district for the purpose of being interviewed and

Reference

	<p>examined prior to possible employment, the district may reimburse such candidate for expenses necessarily incurred in traveling from his place of residence to the place of interview or examination.</p>
EC 44032	<p>The governing board of any school district shall provide for the payment of the actual and necessary expenses, including traveling expenses, of any employee of the district incurred in the course of performing services for the district, whether within or outside the district, under the direction of the governing board.</p>
EC 44033	<p>The governing board of any school district may provide for the reimbursement of employees of the district for the use of automobiles owned by the employees and used in the performance of regularly assigned duties, by establishing an allowance for such use on a mileage or monthly basis.</p>
EC 45243	<p>In any district that has adopted this article there shall be appointed a personnel commission composed of three members. If two or more districts are under the jurisdiction of governing boards of identical personnel, only one commission shall be appointed. In those cases this article shall apply alike to all of the districts, and the expenses of the commission shall be paid out of the general funds of all of the districts in proportion to the benefits derived therefrom as determined by the governing board.</p>
EC 44944	<p>(a) This section applies only to dismissal or suspension proceedings initiated pursuant to Section 44934.</p> <p>(b) (1) (A) In a dismissal or suspension proceeding initiated pursuant to Section 44934, if a hearing is requested by the employee, the hearing shall be commenced within six months from the date of the employee's demand for a hearing. A continuance shall not extend the date for the commencement of the hearing more than six months from the date of the employee's request for a hearing, except for extraordinary circumstances, as determined by the administrative law judge. If extraordinary circumstances are found that extend the date for the commencement of the hearing, the deadline for concluding the hearing and closing the record pursuant to this subdivision shall be extended for a period of time equal to the continuance. The hearing date shall be established after consultation with the employee and the governing board of the school district, or their representatives, except that if the parties are not able to reach an agreement on a date, the Office of Administrative Hearings shall unilaterally set a date in compliance with this section. The hearing shall be completed by a closing of the record within seven months of the date of the employee's demand for a hearing. A continuance shall not extend the date for the close of the record more than seven months from the date of the employee's request for a hearing, except for good cause, as determined by the administrative law judge.</p> <p>(B) If substantial progress has been made in completing the previously scheduled days of the hearing within the seven-month period but the hearing cannot be completed, for good cause shown, within the seven-month period, the period for completing the hearing may be extended by the presiding</p>

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administrative law judge. If the administrative law judge grants a continuance under this subparagraph, he or she shall establish a reasonable timetable for the completion of the hearing and the closing of the record. The hearing shall be initiated and conducted, and a decision made, in accordance with Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code, and the Commission on Professional Competence shall have all of the power granted to an agency pursuant to that chapter, except as described in this article.

(2) (A) A witness shall not be permitted to testify at the hearing except upon oath or affirmation. Testimony shall not be given or evidence shall not be introduced relating to matters that occurred more than four years before the date of the filing of the notice, except allegations of an act described in Section 44010 of this code or Sections 11165.2 to 11165.6, inclusive, of the Penal Code.

(B) Evidence of records regularly kept by the governing board of the school district concerning the employee may be introduced, but no decision relating to the dismissal or suspension of an employee shall be made based on charges or evidence of any nature relating to matters occurring more than four years before the filing of the notice, except allegations of an act described in Section 44010 of this code or Sections 11165.2 to 11165.6, inclusive, of the Penal Code.

(c) (1) The hearing provided for in this section shall be conducted by a Commission on Professional Competence, unless the parties submit a statement in writing to the Office of Administrative Hearings, indicating that both parties waive the right to convene a Commission on Professional Competence and stipulate to having the hearing conducted by a single administrative law judge. If the parties elect to waive a hearing before the Commission on Professional Competence, the hearing shall be initiated and conducted, and a decision made, in accordance with Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code, and the administrative law judge conducting the hearing shall have all the powers granted to a Commission on Professional Competence pursuant to that chapter, except as described in this article.

(2) If the parties elect not to waive a hearing before a Commission on Professional Competence, one member of the commission shall be selected by the employee, one member shall be selected by the governing board of the school district, and one member shall be an administrative law judge of the Office of Administrative Hearings who shall be chairperson and a voting member of the commission and shall be responsible for assuring that the legal rights of the parties are protected at the hearing.

(3) The governing board of the school district and the employee shall select Commission on Professional Competence members no later than 45 days before the date set for hearing, and shall serve notice of their selection upon all other parties and upon the Office of Administrative Hearings. Failure to meet this deadline shall constitute a waiver of the right to selection, and the county board of education or its specific designee shall immediately make the selection. If the county board of education is also the governing board of the school district or has by statute been granted the powers of a governing

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board, the selection shall be made by the Superintendent, who shall be reimbursed by the school district for all costs incident to the selection.

(4) Any party who believes that a selected Commission on Professional Competence member is not qualified may file an objection, including a statement describing the basis for the objection, with the Office of Administrative Hearings and serve the objection and statement upon all other parties within 10 days of the date that the notice of selection is filed. Within seven days after the filing of any objection, the administrative law judge assigned to the matter shall rule on the objection or convene a teleconference with the parties for argument.

(5) (A) The member selected by the governing board of the school district and the member selected by the employee shall not be related to the employee and shall not be employees of the school district initiating the dismissal or suspension. Each member shall hold a currently valid credential and have at least three years' experience within the past 10 years in the discipline of the employee.

(B) For purposes of this paragraph, the following terms have the following meanings:

(i) For an employee subject to dismissal whose most recent teaching assignment is in kindergarten or any of the grades 1 to 6, inclusive, "discipline" means a teaching assignment in kindergarten or any of the grades 1 to 6, inclusive.

(ii) For an employee subject to dismissal whose most recent assignment requires an education specialist credential or a services credential, "discipline" means an assignment that requires an education specialist credential or a services credential, respectively.

(iii) For an employee subject to dismissal whose most recent teaching assignment is in any of the grades 7 to 12, inclusive, "discipline" means a teaching assignment in any of grades 7 to 12, inclusive, in the same area of study, as that term is used in Section 51220, as the most recent teaching assignment of the employee subject to dismissal.

(d) (1) The decision of the Commission on Professional Competence shall be made by a majority vote, and the commission shall prepare a written decision containing findings of fact, determinations of issues, and a disposition that shall be, solely, one of the following:

(A) That the employee should be dismissed.

(B) That the employee should be suspended for a specific period of time without pay.

(C) That the employee should not be dismissed or suspended.

(2) The decision of the Commission on Professional Competence that the employee should not be dismissed or suspended shall not be based on nonsubstantive procedural errors committed by the school district or governing board of the school district unless the errors are prejudicial errors.

(3) The Commission on Professional Competence shall not have the power to dispose of the charge of dismissal by imposing probation or other alternative sanctions. The imposition of suspension pursuant to subparagraph (B) of paragraph (1) shall be available only in a suspension

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proceeding authorized pursuant to subdivision (b) of Section 44932 or Section 44933.

(4) The decision of the Commission on Professional Competence shall be deemed to be the final decision of the governing board of the school district.

(5) The governing board of the school district may adopt from time to time rules and procedures not inconsistent with this section as may be necessary to effectuate this section.

(6) The governing board of the school district and the employee shall have the right to be represented by counsel.

(e) (1) If the member selected by the governing board of the school district or the member selected by the employee is employed by any school district in this state, the member shall, during any service on a Commission on Professional Competence, continue to receive salary, fringe benefits, accumulated sick leave, and other leaves and benefits from the school district in which the member is employed, but shall not receive additional compensation or honorariums for service on the commission.

(2) If the member selected is a retired employee, the member shall receive pay at the daily substitute teacher rate in the school district that is a party to the hearing. Service on a Commission on Professional Competence shall not be credited toward retirement benefits.

(3) If service on a Commission on Professional Competence occurs during summer recess or vacation periods, the member shall receive compensation proportionate to that received during the current or immediately preceding contract period from the member's employing school district, whichever amount is greater.

(f) (1) If the Commission on Professional Competence determines that the employee should be dismissed or suspended, the governing board of the school district and the state shall share equally the expenses of the hearing, including the cost of the administrative law judge. The state shall pay any costs incurred under paragraphs (2) and (3) of subdivision (e), the reasonable expenses, as determined by the administrative law judge, of the member selected by the governing board of the school district and the member selected by the employee, including, but not limited to, payments or obligations incurred for travel, meals, and lodging, and the cost of the substitute or substitutes, if any, for the member selected by the governing board of the school district and the member selected by the employee. The Controller shall pay all claims submitted pursuant to this paragraph from the General Fund, and may prescribe reasonable rules, regulations, and forms for the submission of the claims. The employee and the governing board of the school district shall pay their own attorney's fees.

(2) If the Commission on Professional Competence determines that the employee should not be dismissed or suspended, the governing board of the school district shall pay the expenses of the hearing, including the cost of the administrative law judge, any costs incurred under paragraphs (2) and (3) of subdivision (e), the reasonable expenses, as determined by the administrative law judge, of the member selected by the governing board of the school district and the member selected by the employee, including, but not limited to, payments or obligations incurred for travel, meals, and

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	<p>lodging, the cost of the substitute or substitutes, if any, for the member selected by the governing board of the school district and the member selected by the employee, and reasonable attorney's fees incurred by the employee.</p> <p>(3) As used in this section, "reasonable expenses" shall not be deemed "compensation" within the meaning of subdivision (e).</p> <p>(4) If either the governing board of the school district or the employee petitions a court of competent jurisdiction for review of the decision of the Commission on Professional Competence, the payment of expenses to members of the commission required by this subdivision shall not be stayed.</p> <p>(5) If the decision of the Commission on Professional Competence is reversed or vacated by a court of competent jurisdiction, either the state, having paid the commission members' expenses, shall be entitled to reimbursement from the governing board of the school district for those expenses, or the governing board of the school district, having paid the expenses, shall be entitled to reimbursement from the state. If either the governing board of the school district or the employee petitions a court of competent jurisdiction for review of the decision to overturn the administrative law judge's decision, the payment of the expenses of the hearing, including the cost of the administrative law judge required by this paragraph, shall be stayed until no further appeal is sought, or all appeals are exhausted.</p> <p>(g) The hearing provided for in this section shall be conducted in a place selected by agreement among the members of the Commission on Professional Competence. In the absence of agreement, the place shall be selected by the administrative law judge.</p>
GC 6066	<p>Publication of notice pursuant to this section shall be once a week for two successive weeks. Two publications in a newspaper published once a week or oftener, with at least five days intervening between the respective publication dates not counting such publication dates, are sufficient. The period of notice commences upon the first day of publication and terminates at the end of the fourteenth day, including therein the first day.</p>
GC 53202	<p>In providing health and welfare benefits the local agency may approve plans of their officers and employees or may contract with one or more admitted insurers, health service organizations, or legal service organizations for such plan or plans of health and welfare benefits as the local agency shall determine to be in the best interests of the local agency and the officers and employees electing to accept the benefits. Approval of or application for such benefits may be made by the local agency upon its own motion or with the consent of the legislative body after considering the preference of the employees of the agency, and two or more alternative plans of health and welfare benefits may be offered to the employees if the local agency determines that such action is desirable.</p>
PCC 3400	<p>(a) The Legislature finds and declares that it is the intent of this section to encourage contractors and manufacturers to develop and implement new and</p>

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ingenious materials, products, and services that function as well, in all essential respects, as materials, products, and services that are required by a contract, but at a lower cost to taxpayers.

(b) No agency of the state, nor any political subdivision, municipal corporation, or district, nor any public officer or person charged with the letting of contracts for the construction, alteration, or repair of public works, shall draft or cause to be drafted specifications for bids, in connection with the construction, alteration, or repair of public works, (1) in a manner that limits the bidding, directly or indirectly, to any one specific concern, or (2) calling for a designated material, product, thing, or service by specific brand or trade name unless the specification is followed by the words "or equal" so that bidders may furnish any equal material, product, thing, or service. In applying this section, the specifying agency shall, if aware of an equal product manufactured in this state, name that product in the specification. Specifications shall provide a period of time prior to or after, or prior to and after, the award of the contract for submission of data substantiating a request for a substitution of "an equal" item. If no time period is specified, data may be submitted any time within 35 days after the award of the contract.

(c) Subdivision (b) is not applicable if the awarding authority, or its designee, makes a finding that is described in the invitation for bids or request for proposals that a particular material, product, thing, or service is designated by specific brand or trade name for any of the following purposes:

(1) In order that a field test or experiment may be made to determine the product's suitability for future use.

(2) In order to match other products in use on a particular public improvement either completed or in the course of completion.

(3) In order to obtain a necessary item that is only available from one source.

(4) (A) In order to respond to an emergency declared by a local agency, but only if the declaration is approved by a four-fifths vote of the governing board of the local agency issuing the invitation for bid or request for proposals.

(B) In order to respond to an emergency declared by the state, a state agency, or political subdivision of the state, but only if the facts setting forth the reasons for the finding of the emergency are contained in the public records of the authority issuing the invitation for bid or request for proposals.

PCC 20106 A school district shall not expend money apportioned under the State School Building Aid Law unless the contracts under which the funds are expended have been let after competitive bids pursuant to the Education Code.

PCC 20107 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:

(a) Cash.

(b) A cashier's check made payable to the school district.

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	<p>(c) A certified check made payable to the school district.</p> <p>(d) A bidder's bond executed by an admitted surety insurer, made payable to the school district.</p> <p>Upon an award to the lowest bidder, the security of an unsuccessful bidder shall be returned in a reasonable period of time, but in no event shall that security be held by the school district beyond 60 days from the time the award is made.</p>
PCC 20110	<p>The provisions of this part shall apply to contracts awarded by school districts subject to Part 21 (commencing with Section 35000) of Division 3 of Title 2 of the Education Code.</p>
PCC 20111	<p>(a) The governing board of any school district, in accordance with any requirement established by that governing board pursuant to subdivision (a) of Section 2000, shall let any contracts involving an expenditure of more than fifty thousand dollars (\$50,000) for any of the following:</p> <ol style="list-style-type: none">(1) The purchase of equipment, materials, or supplies to be furnished, sold, or leased to the district.(2) Services, except construction services.(3) Repairs, including maintenance as defined in Section 20115, that are not a public project as defined in subdivision (c) of Section 22002. <p>The contract shall be let to the lowest responsible bidder who shall give security as the board requires, or else reject all bids.</p> <p>(b) The governing board shall let any contract for a public project, as defined in subdivision (c) of Section 22002, involving an expenditure of fifteen thousand dollars (\$15,000) or more, to the lowest responsible bidder who shall give security as the board requires, or else reject all bids. 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:</p> <ol style="list-style-type: none">(1) Cash(2) A cashier's check made payable to the school district.(3) A certified check made payable to the school district.(4) A bidder's bond executed by an admitted surety insurer, made payable to the school district. <p>Upon an award to the lowest bidder, the security of an unsuccessful bidder shall be returned in a reasonable period of time, but in no event shall that security be held by the school district beyond 60 days from the time the award is made.</p> <p>(c) This section applies to all equipment, materials, or supplies, whether patented or otherwise, and to contracts awarded pursuant to subdivision (a) of Section 2000. This section shall not apply to professional services or advice, insurance services, or any other purchase or service otherwise exempt from this section, or to any work done by day labor or by force account pursuant to Section 20114.</p> <p>(d) Commencing January 1, 1997, the Superintendent of Public Instruction shall annually adjust the dollar amounts specified in subdivision (a) to reflect the percentage change in the annual average value of the Implicit</p>

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	<p>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. The annual adjustments shall be rounded to the nearest one hundred dollars (\$100).</p>
PCC 20111.5	<p>(a) The governing board of the district may require that each prospective bidder for a contract, as described under Section 20111, complete and submit to the district a standardized questionnaire and financial statement in a form specified by the district, including a complete statement of the prospective bidder's financial ability and experience in performing public works. The questionnaire and financial statement shall be verified under oath by the bidder in the manner in which civil pleadings in civil actions are verified. The questionnaires and financial statements shall not be public records and shall not be open to public inspection.</p> <p>(b) Any school district requiring prospective bidders to complete and submit questionnaires and financial statements, as described in subdivision (a), shall adopt and apply a uniform system of rating bidders on the basis of the completed questionnaires and financial statements, in order to determine the size of the contracts upon which each bidder shall be deemed qualified to bid.</p> <p>(c) Each prospective bidder on any contract described under Section 20111 shall be furnished by the school district letting the contract with a standardized proposal form that, when completed and executed, shall be submitted as his or her bid. Bids not presented on the forms so furnished shall be disregarded.</p> <p>(d) A proposal form required pursuant to subdivision (c) shall not be accepted from any person or other entity who is required to submit a completed questionnaire and financial statement for prequalification pursuant to subdivision (a), but has not done so at least five days prior to the date fixed for the public opening of sealed bids or has not been prequalified, pursuant to subdivision (b), for at least one day prior to that date.</p> <p>(e) Notwithstanding subdivision (d), any school district may establish a process for prequalifying prospective bidders pursuant to this section on a quarterly basis and may authorize that prequalification to be considered valid for up to one calendar year following the date of initial prequalification.</p>
PCC 20112	<p>For the purpose of securing bids the governing board of a school district shall publish at least once a week for two weeks in some newspaper of general circulation published in the district, or if there is no such paper, then in some newspaper of general circulation, circulated in the county, and may post on the district's Web site or through an electronic portal, a notice calling for bids, stating the work to be done or materials or supplies to be furnished and the time when and the place and the Web site where bids will be opened. Whether or not bids are opened exactly at the time fixed in the public notice for opening bids, a bid shall not be received after that time. The governing</p>

Reference

	<p>board of the district may accept a bid that was submitted either electronically or on paper.</p> <p><i>Note: Further information on placing notices and the notice period are found in GC §6066</i></p>
PCC 20113	<p>(a) In an emergency when any repairs, alterations, work, or improvement is necessary to any facility of public schools to permit the continuance of existing school classes, or to avoid danger to life or property, the board may, by unanimous vote, with the approval of the county superintendent of schools, do either of the following:</p> <p>(1) Make a contract in writing or otherwise on behalf of the district for the performance of labor and furnishing of materials or supplies for the purpose without advertising for or inviting bids.</p> <p>(2) Notwithstanding Section 20114, authorize the use of day labor or force account for the purpose.</p> <p>(b) Nothing in this section shall eliminate the need for any bonds or security otherwise required by law.</p>
PCC 20114	<p>(a) In each school district, the governing board may make repairs, alterations, additions, or painting, repainting, or decorating upon school buildings, repair or build apparatus or equipment, make improvements on the school grounds, erect new buildings, and perform maintenance as defined in Section 20115 by day labor, or by force account, whenever the total number of hours on the job does not exceed 350 hours. Moreover, in any school district having an average daily attendance of 35,000 or greater, the governing board may, in addition, make repairs to school buildings, grounds, apparatus, or equipment, including painting or repainting, and perform maintenance, as defined in Section 20115, by day labor or by force account whenever the total number of hours on the job does not exceed 750 hours, or when the cost of material does not exceed twenty-one thousand dollars (\$21,000).</p> <p>(b) For purposes of this section, day labor shall include the use of maintenance personnel employed on a permanent or temporary basis.</p>
PCC 20115	<p>For purposes of Section 20114, "maintenance" means routine, recurring, and usual work for the preservation, protection, and keeping of any publicly owned or publicly operated facility for its intended purposes in a safe and continually usable condition for which it was designed, improved, constructed, altered, or repaired. "Facility" means any plant, building, structure, ground facility, utility system, or real property.</p> <p>This definition of "maintenance" expressly includes, but is not limited to: carpentry, electrical, plumbing, glazing, and other craftwork designed consistent with the definition set forth above to preserve the facility in a safe, efficient, and continually usable condition for which it was intended, including repairs, cleaning, and other operations on machinery and other equipment permanently attached to the building or realty as fixtures.</p>

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	<p>This definition does not include, among other types of work, janitorial or custodial services and protection of the sort provided by guards or other security forces.</p> <p>It is the intent of the Legislature that this definition does not include painting, repainting, or decorating other than touchup, but instead it is the intent of the Legislature that such activities be controlled directly by the provisions of Section 20114.</p>
PCC 20116	<p>It shall be unlawful to split or separate into smaller work orders or projects any work, project, service, or purchase for the purpose of evading the provisions of this article requiring contracting after competitive bidding.</p> <p>The district shall maintain job orders or similar records indicating the total cost expended on each project in accordance with the procedures established in the most recent edition of the California School Accounting Manual for a period of not less than three years after completion of the project.</p> <p>Informal bidding may be used on work, projects, services, or purchases that cost up to the limits set forth in this article. For the purpose of securing informal bids, the board shall publish annually in a newspaper of general circulation published in the district, or if there is no such newspaper, then in some newspaper in general circulation in the county, a notice inviting contractors to register to be notified of future informal bidding projects. All contractors included on the informal bidding list shall be given notice of all informal bid projects in any manner as the district deems appropriate.</p>
PCC 20117	<p>Notwithstanding any other provision of law, in the event there are two or more identical lowest or highest bids, as the case may be, submitted to a school district for the purchase, sale, or lease of real property, supplies, materials, equipment, services, bonds, or the awarding of any contract, pursuant to a provision requiring competitive bidding, the governing board of any school district may determine by lot which bid shall be accepted.</p>
PCC 20118	<p>Notwithstanding Sections 20111 and 20112, the governing board of any school district, without advertising for bids, if the board has determined it to be in the best interests of the district, may authorize by contract, lease, requisition, or purchase order, any public corporation or agency, including any county, city, town, or district, to lease data-processing equipment, purchase materials, supplies, equipment, automotive vehicles, tractors, and other personal property for the district in the manner in which the public corporation or agency is authorized by law to make the leases or purchases from a vendor. Upon receipt of the personal property, if the property complies with the specifications set forth in the contract, lease, requisition, or purchase order, the school district may draw a warrant in favor of the public corporation or agency for the amount of the approved invoice, including the reasonable costs to the public corporation or agency for</p>

Reference

	<p>furnishing the services incidental to the lease or purchase of the personal property, or the school district may make payment directly to the vendor. Alternatively, if there is an existing contract between a public corporation or agency and a vendor for the lease or purchase of the personal property, a school district may authorize the lease or purchase of personal property directly from the vendor by contract, lease, requisition, or purchase order and make payment to the vendor under the same terms that are available to the public corporation or agency under the contract.</p>
PCC 20118.3	<p>The governing board of any school district may purchase supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals in any amount needed for the operation of the schools of the district without taking estimates or advertising for bids.</p> <p>This section shall become operative January 1, 1989, and is declaratory of existing law and practice.</p>
PCC 20118.4	<p>(a) If any change or alteration of a contract governed by Article 3 (commencing with Section 17595) of Chapter 5 of Part 10.5 of the Education Code is ordered by the governing board of the district, the change or alteration shall be specified in writing and the cost agreed upon between the governing board and the contractor. The board may authorize the contractor to proceed with performance of the change or alteration, without the formality of securing bids, if the cost so agreed upon does not exceed the greater of the following:</p> <ul style="list-style-type: none">(1) The amount specified in Section 20111 or 20114, whichever is applicable to the original contract.(2) Ten percent of the original contract price. <p>(b) The governing board of any school district, or of two or more school districts governed by governing boards of identical personnel, having an average daily attendance of 400,000 or more as shown by the annual report of the county superintendent of schools for the preceding year, may also authorize any change or alteration of a contract for reconstruction or rehabilitation work, other than for the construction of new buildings or other new structures, if the cost of the change or alteration is in excess of the limitations in paragraphs (1) and (2) of subdivision (a) but does not exceed 25 percent of the original contract price, without the formality of securing bids, and the change or alteration is a necessary and integral part of the work under the contract and the taking of bids would delay the completion of the contract. Changes exceeding 15 percent of the original contract price shall be approved by an affirmative vote of not less than 75 percent of the members of the governing board.</p>
PCC 20651	<p>(a) The governing board of any community college district shall let any contracts involving an expenditure of more than fifty thousand dollars (\$50,000) for any of the following:</p>

Reference

(1) The purchase of equipment, materials, or supplies to be furnished, sold, or leased to the district.

(2) Services, except construction services.

(3) Repairs, including maintenance as defined in Section 20656, that are not a public project as defined in subdivision (c) of Section 22002.

The contract shall be let to the lowest responsible bidder who shall give security as the board requires, or else reject all bids.

(b) The governing board shall let any contract for a public project, as defined in subdivision (c) of Section 22002, involving an expenditure of fifteen thousand dollars (\$15,000) or more to the lowest responsible bidder who shall give security as the board requires, or else reject all bids. 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:

(1) Cash.

(2) A cashier's check made payable to the community college district.

(3) A certified check made payable to the community college district.

(4) A bidder's bond executed by an admitted surety insurer, made payable to the community college district.

Upon an award to the lowest bidder, the security of an unsuccessful bidder shall be returned in a reasonable period of time, but in no event shall that security be held by the district beyond 60 days from the time the award is made.

(c) This section applies to all equipment, materials, or supplies, whether patented or otherwise. This section shall not apply to professional services or advice, insurance services, or any other purchase or service otherwise exempt from this section, or to any works done by day labor or by force account pursuant to Section 20655.

(d) Commencing January 1, 1997, the Board of Governors of the California Community Colleges shall annually adjust the dollar amounts specified in subdivision (a) 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. The annual adjustments shall be rounded to the nearest one hundred dollars (\$100).

PCC
20651.5

(a) The governing board of any community college district may require each prospective bidder for a contract, as described under Section 20651, to complete and submit to the district a standardized questionnaire and financial statement in a form specified by the district, including a complete statement of the prospective bidder's financial ability and experience in performing public works. The questionnaire and financial statement shall be verified under oath by the bidder in the manner in which civil pleadings in civil actions are verified. The questionnaire responses of prospective bidders and their financial statements shall not be deemed public records and shall not be open to public inspection.

(b) Any community college district requiring prospective bidders to complete and submit questionnaires and financial statements, as described in

Reference

	<p>subdivision (a), shall adopt and apply a uniform system of rating bidders on the basis of the completed questionnaires and financial statements, in order to determine the size of the contracts upon which each bidder shall be deemed financially qualified to bid. The prequalification of a prospective bidder shall neither limit nor preclude a district's subsequent consideration of a prequalified bidder's responsibility on factors other than the prospective bidder's financial qualifications.</p> <p>(c) Each prospective bidder on any contract described under Section 20651 that is subject to this section shall be furnished, by the community college district letting the contract, with a standardized proposal form that, when completed and executed, shall be submitted as his or her bid. Bids not presented on the forms so furnished shall be deemed nonresponsive and shall be rejected. A proposal form shall not be accepted from any person who, or other entity which, is required to submit a completed questionnaire and financial statement for prequalification pursuant to subdivision (a), but who or which has not done so at least five days prior to the date fixed for the public opening of sealed bids and has not been prequalified, pursuant to subdivision (b), at least one day prior to that date.</p>
PCC 20654	<p>(a) In an emergency when any repairs, alterations, work, or improvement is necessary to any facility of the college, or to permit the continuance of existing college classes, or to avoid danger to life or property, the board may by unanimous vote, with the approval of the county superintendent of schools, do either of the following:</p> <p>(1) Make a contract in writing or otherwise on behalf of the district for the performance of labor and furnishing of materials or supplies for the purpose without advertising for or inviting bids.</p> <p>(2) Notwithstanding Section 20655, authorize the use of day labor or force account for the purpose.</p> <p>(b) Nothing in this section shall eliminate the need for any bonds or security otherwise required by law.</p>
PCC 20657	<p>It shall be unlawful to split or separate into smaller work orders or projects any work, project, service, or purchase for the purpose of evading the provisions of this article requiring contracting after competitive bidding.</p> <p>The district shall maintain job orders or similar records indicating the total cost expended on each project in accordance with the procedures established in the most recent edition of the California Community College Budget and Accounting Manual for a period of not less than three years after completion of the project.</p> <p>Informal bidding may be used on work, projects, services, or purchases that cost up to the limits set forth in this article. For the purpose of securing informal bids, the board shall publish annually in a newspaper of general circulation published in the district, or if there is no such newspaper, then in some newspaper in general circulation in the county, a notice inviting contractors to register to be notified of future informal bidding projects. All</p>

Reference

	contractors included on the informal bidding list shall be given notice of all informal bid projects, in any manner as the district deems appropriate.
PCC 22000	This chapter shall be known and may be cited as the "Uniform Public Construction Cost Accounting Act."
PCC 22001	The Legislature finds and declares that there is a statewide need to promote uniformity of the cost accounting standards and bidding procedures on construction work performed or contracted by public entities in the state. This chapter provides for the development of cost accounting standards and an alternative method for the bidding of public works projects by public entities.
PCC 22001.5	On or before January 1, 2009, the Controller shall send a notice to all public agencies describing the provisions of this chapter and the benefits of using its provisions. This notice shall also be included in any notification issued by the Controller pursuant to Section 22020.
PCC 22002	(a) "Public agency," for purposes of this chapter, means a city, county, city and county, including chartered cities and chartered counties, any special district, and any other agency of the state for the local performance of governmental or proprietary functions within limited boundaries. "Public agency" also includes a nonprofit transit corporation wholly owned by a public agency and formed to carry out the purposes of the public agency. (b) "Representatives of the construction industry" for purposes of this chapter, means a general contractor, subcontractor, or labor representative with experience in the field of public works construction. (c) "Public project" means any of the following: (1) Construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operated facility. (2) Painting or repainting of any publicly owned, leased, or operated facility. (3) In the case of a publicly owned utility system, "public project" shall include only the construction, erection, improvement, or repair of dams, reservoirs, powerplants, and electrical transmission lines of 230,000 volts and higher. (d) "Public project" does not include maintenance work. For purposes of this section, "maintenance work" includes all of the following: (1) Routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purposes. (2) Minor repainting. (3) Resurfacing of streets and highways at less than one inch. (4) Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems. (5) Work performed to keep, operate, and maintain publicly owned water, power, or waste disposal systems, including, but not limited to, dams,

Reference

	<p>reservoirs, power plants, and electrical transmission lines of 230,000 volts and higher.</p> <p>(e) For purposes of this chapter, "facility" means any plant, building, structure, ground facility, utility system, subject to the limitation found in paragraph (3) of subdivision (c), real property, streets and highways, or other public work improvement.</p>
PCC 22003	<p>A public agency which has, by resolution, elected to become subject to the uniform construction cost accounting procedures set forth in Article 2 (commencing with Section 22010), may utilize the bidding procedures set forth in Article 3 (commencing with Section 22030) when contracting for "maintenance work," as defined in Section 22002, or when contracting for any other work which does not fall within the definition of "public project," as defined in Section 22002.</p>
PCC 22010-22018	<p><i>Note: This section has been omitted as it strictly relates to the formation of the committee and its statutory responsibilities under the act.</i></p>
PCC 22019	<p>Upon determining that the recommended uniform construction cost accounting procedures will serve the best interests of the state and public agencies, and upon formal adoption by the Controller, the Controller shall promulgate the uniform procedure for all public agencies electing to participate, together with instructions for their adoption and implementation by any public agency.</p>
PCC 22020	<p>In accordance with procedures and standards adopted pursuant to Section 22017, every five years the commission shall consider whether there have been material changes in public construction costs and make recommendations to the Controller regarding adjustments in the monetary limits prescribed by Section 22032, but in no case shall the amount, as adjusted, be less than fifteen thousand dollars (\$15,000). Any adjustment shall be effective beginning with the fiscal year which commences not less than 60 days following the Controller's notification to all public agencies of the adjustment. That notification shall also describe the provisions of this chapter and the benefits of using its provisions.</p>
PCC 22030	<p>(a) This article applies only to a public agency whose governing board has by resolution elected to become subject to the uniform construction cost accounting procedures set forth in Article 2 (commencing with Section 22010) and which has notified the Controller of that election. In the event of a conflict with any other provision of law relative to bidding procedures, this article shall apply to any public agency which has adopted a resolution and so notified the Controller.</p> <p>(b) A county, whether general law or charter, containing a population of less than 500,000 may award individual annual contracts as provided in Section 20128.5.</p>

Reference

PCC 22031	Note: Not applicable to districts.
PCC 22032	(a) Public projects of forty-five thousand dollars (\$45,000) or less may be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order. (b) Public projects of one hundred seventy-five thousand dollars (\$175,000) or less may be let to contract by informal procedures as set forth in this article. (c) Public projects of more than one hundred seventy-five thousand dollars (\$175,000) shall, except as otherwise provided in this article, be let to contract by formal bidding procedure.
PCC 22033	It shall be unlawful to split or separate into smaller work orders or projects any project for the purpose of evading the provisions of this article requiring work to be done by contract after competitive bidding.
PCC 22034	Each public agency that elects to become subject to the uniform construction accounting procedures set forth in Article 2 (commencing with Section 22010) shall enact an informal bidding ordinance to govern the selection of contractors to perform public projects pursuant to subdivision (b) of Section 22032. The ordinance shall include all of the following: (a) Notice to contractors shall be provided in accordance with either paragraph (1) or (2), or both. (1) The public agency shall maintain a list of qualified contractors, identified according to categories of work. Minimum criteria for development and maintenance of the contractors list shall be determined by the commission. All contractors on the list for the category of work being bid shall be mailed, faxed, or emailed a notice inviting informal bids unless the product or service is proprietary. All mailing of notices to contractors pursuant to this subdivision shall be completed not less than 10 calendar days before bids are due. (2) The public agency may elect to mail, fax, or email a notice inviting informal bids to all construction trade journals specified in Section 22036. (b) The notice inviting informal bids shall describe the project in general terms and how to obtain more detailed information about the project, and state the time and place for the submission of bids. (c) The governing body of the public agency may delegate the authority to award informal contracts to the public works director, general manager, purchasing agent, or other appropriate person. (d) If all bids received are in excess of one hundred seventy-five thousand dollars (\$175,000), the governing body of the public agency may, by adoption of a resolution by a four-fifths vote, award the contract, at one hundred eighty-seven thousand five hundred dollars (\$187,500) or less, to the lowest responsible bidder, if it determines the cost estimate of the public agency was reasonable.
PCC 22035	(a) In cases of emergency when repair or replacements are necessary, the governing body may proceed at once to replace or repair any public facility without adopting plans, specifications, strain sheets, or working details, or

Reference

	<p>giving notice for bids to let contracts. The work may be done by day labor under the direction of the governing body, by contractor, or by a combination of the two.</p> <p>(b) In case of an emergency, if notice for bids to let contracts will not be given, the public agency shall comply with Chapter 2.5 (commencing with Section 22050).</p>
PCC 22035.5	<p>In counties that are under court order to relieve justice facility overcrowding, the procedures and restrictions specified in Section 20134 shall apply to all contracts issued under this chapter.</p>
PCC 22036	<p>The commission shall determine, on a county-by-county basis, the appropriate construction trade journals which shall receive mailed, faxed, or emailed notice of all informal and formal construction contracts being bid for work within the specified county.</p>
PCC 22037	<p>Notice inviting formal bids shall state the time and place for the receiving and opening of sealed bids and distinctly describe the project. The notice shall be published at least 14 calendar days before the date of opening the bids in a newspaper of general circulation, printed and published in the jurisdiction of the public agency; or, if there is no newspaper printed and published within the jurisdiction of the public agency, in a newspaper of general circulation which is circulated within the jurisdiction of the public agency, or, if there is no newspaper which is circulated within the jurisdiction of the public agency, publication shall be by posting the notice in at least three places within the jurisdiction of the public agency as have been designated by ordinance or regulation of the public agency as places for the posting of its notices. The notice inviting formal bids shall also be sent electronically, if available, by either facsimile or electronic mail and mailed to all construction trade journals specified in Section 22036. The notice shall be sent at least 15 calendar days before the date of opening the bids. In addition to notice required by this section, the public agency may give such other notice as it deems proper.</p>
PCC 22038	<p>(a) In its discretion, the public agency may reject any bids presented, if the agency, prior to rejecting all bids and declaring that the project can be more economically performed by employees of the agency, furnishes a written notice to an apparent low bidder. The notice shall inform the bidder of the agency's intention to reject the bid and shall be mailed at least two business days prior to the hearing at which the agency intends to reject the bid. If after the first invitation of bids all bids are rejected, after reevaluating its cost estimates of the project, the public agency shall have the option of either of the following:</p> <ol style="list-style-type: none">(1) Abandoning the project or re-advertising for bids in the manner described by this article.(2) By passage of a resolution by a four-fifths vote of its governing body declaring that the project can be performed more economically by the

Reference

	<p>employees of the public agency, may have the project done by force account without further complying with this article.</p> <p>(b) If a contract is awarded, it shall be awarded to the lowest responsible bidder. If two or more bids are the same and the lowest, the public agency may accept the one it chooses.</p> <p>(c) If no bids are received through the formal or informal procedure, the project may be performed by the employees of the public agency by force account, or negotiated contract without further complying with this article.</p>
PCC 22039	<p>The governing body of the participating public agency or its designated representative shall adopt plans, specifications, and working details for all public projects exceeding the amount specified in subdivision (c) of Section 22032.</p>
PCC 22040	<p>Any person may examine the plans, specifications, or working details, or all of these, adopted by the public agency for any project.</p>
PCC 22041	<p>This article does not apply to the construction of any public building used for facilities of juvenile forestry camps or juvenile homes, ranches, or camps established under Article 15 (commencing with Section 880) of Chapter 2 of Part 1 of Division 2 of the Welfare and Institutions Code, if a major portion of the construction work is to be performed by wards of the juvenile court assigned to those camps, ranches, or homes.</p>
PCC 22042	<p>The commission shall review the accounting procedures of any participating public agency where an interested party presents evidence that the work undertaken by the public agency falls within any of the following categories:</p> <ul style="list-style-type: none">(a) Is to be performed by a public agency after rejection of all bids, claiming work can be done less expensively by the public agency.(b) Exceeded the force account limits.(c) Has been improperly classified as maintenance.
PCC 22043	<p>(a) In those circumstances set forth in subdivision (a) of Section 22042, a request for commission review shall be in writing, sent by certified or registered mail received by the commission postmarked not later than eight business days from the date the public agency has rejected all bids.</p> <p>(b) In those circumstances set forth in subdivision (b) or (c) of Section 22042, a request for commission review shall be by letter received by the commission not later than eight days from the date an interested party formally complains to the public agency.</p> <p>(c) The commission review shall commence immediately and conclude within the following number of days from the receipt of the request for commission review:</p> <ul style="list-style-type: none">(1) Forty-five days for a review that falls within subdivision (a) of Section 22042.(2) Ninety days for a review that falls within subdivision (b) or (c) of Section 22042.

Reference

	<p>(d) During the review of a project that falls within subdivision (a) of Section 22042, the agency shall not proceed on the project until a final decision is received by the commission.</p> <p>(e) A request for commission review pursuant to Section 22042.5 shall be in writing, sent by certified or registered mail, and received by the commission no later than eight days from the day an interested party formally complains to the public agency. The commission review shall commence immediately and conclude within 90 days from the receipt of the request for commission review.</p>
PCC 22044	<p>The commission shall prepare written findings, which shall be presented to the public agency within 30 calendar days of formal commission review. Should the commission find that the provisions of this chapter or of the uniform cost accounting procedures provided for in this chapter were not complied with by the public agency, the following steps shall be implemented by that agency:</p> <p>(a) On those projects set forth in subdivision (a) of Section 22042, the public agency has the option of either (1) abandoning the project, or (2) awarding the project to the lowest responsible bidder.</p> <p>(b) On those projects set forth in subdivision (b) or (c) of Section 22042, the public agency shall present the commission's findings to its governing body within 30 calendar days of receipt of written notice of the findings and that governing body shall conduct a public hearing with regard to the commission's findings within 60 calendar days of receipt of the findings.</p> <p>(c) (1) On findings of noncompliance pursuant to Section 22042.5, the public agency shall notify its governing body of the commission's findings within 60 calendar days of receipt of written notice of the findings from the commission.</p> <p>(2) The public agency shall notify the commission in writing, within 90 days of receipt of written notice of the findings, of the public agency's best efforts to comply.</p>
PCC 22044.5	<p>If the commission makes a finding, in accordance with Section 22043, on three separate occasions within a 10-year period, that the work undertaken by a public agency falls within any of the categories described in Section 22042, the commission shall notify the public agency of that finding in writing by certified mail and the public agency shall not use the bidding procedures provided by this article for five years from the date of the commission's findings.</p>
PCC 22045	<p>(a) No later than January 1, 1985, the commission shall recommend, for adoption by the Controller, written procedures implementing the accounting procedures review provided for in this article.</p> <p>(b) The Controller shall, upon receipt of the commission's recommendation, review and evaluate the recommended procedures and either formally adopt or reject the recommended procedures within 90 days of submission of the commission.</p>

Reference

Guidance Regarding Use of District Funds for Field Trip Expenses

The following guidelines address the general rule regarding use of district funds for costs associated with field trips. There are particular grants and programs that may be contrary to these general rules.

Use of District Funds for:	In State Travel	Out of State Foreign Travel	Note
Staff salaries, expenses related to trip	Yes	Yes	
Expenses for students	Qualified Yes	No	District is not obligated to pay for in-state student expenses, but if District authorizes a trip, no student may be denied involvement due to insufficient funds; District has the duty in this case to “work” with community groups to fund such students. And , any District-authorized trip, whether in-state, out-of-state, or to a foreign country, cannot be authorized by District if any student is in a protected class is excluded due to lack of funds.
Staff/Chaperone expenses, including transportation costs	Yes	Yes	
Incidental expenses related to field trip/travel (e.g., phone calls to London, mailing costs) for staff/chaperones and students	Yes	Yes	
Transportation of staff/chaperones by district equipment, chartered/contracted transportation, reimbursement for transportation (e.g., parents provide transport)	Yes	Yes	This is different from the way student transportation costs are handled (see below).

Conservative Interpretation:

Transportation of students by district equipment, chartered/contracted transportation, reimbursement for transportation (e.g., parents provide transport)	Yes	No	Education Code § 35330 prohibits use of district funds for “student expenses.” District interprets “expenses” to mean “food, lodging, and transportation.” Therefore, if destination is out-of state, no district funds may be used for student travel (food, lodging, or transportation) absent a waiver.
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Less Conservative Interpretation:

Transportation of students by district equipment chartered/contracted transportation, reimbursement for transportation (e.g., parents provide transport)	Yes	Yes	Education Code § 35330 prohibits use of district funds for “student expenses.” District limits definition of “expenses” to food and lodging costs and does not include “transportation.” So, district funds can cover out-of-state student transportation costs.
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Note: Due to the recent lawsuit (Pay-to-Play) wherein the ACLU is alleging districts that charge fees (e.g., AP exams, lab fees, cheer fees) are in violation of the California Constitution, there may be a change in the way costs involving field trips and excursions, whether academic or extracurricular in nature, are applied.

The language contained within the brackets and italicized is for example purposes only. Please customize according to your specific emergency needs. You can utilize as many, or as few, “WHEREAS” points as necessary.

**BEFORE THE BOARD OF TRUSTEES
OF THE
_____ SCHOOL DISTRICT
FRESNO COUNTY, CALIFORNIA**

In the Matter of Emergency Contract)
Without Bidding)
_____)

RESOLUTION _____
[Public Contract Code 20113]

WHEREAS, Public Contract Code section 20113 authorizes a school district to let contracts for repairs, alterations, work or improvements necessary to any facility to permit the continuance of school classes and/or to avoid danger to life or property upon the adoption of a resolution by unanimous vote of the governing board declaring the need to bypass bidding procedures required by Public Contract Code section 20110, *et seq.*; and

WHEREAS, the _____ facility [e.g. *is served by a single HVAC (Heating, Ventilation, Air Conditioning) unit. The unit is a large DX/gas-fired split system manufactured by a company called Air Fan, which is no longer in business. The unit as a whole is not functioning in a manner that is safe or healthful. In particular, a gas-fired heat exchanger (furnace) and a DX compressor have failed. The gas-fired heat exchanger, an integral component of the unit, has eroded and is leaking carbon monoxide exhaust into the supply air stream, which may be reaching students and staff. This is unacceptable and dangerous for an education and work environment;*] and

WHEREAS, [*the ventilation system was not designed to meet current air transfer standards. In fact, ventilation dampers are inoperable, providing insufficient air ventilation to the facility. This situation, especially when combined with the above condition, contributes to the unsafe and unhealthy educational and work environment;*] and

WHEREAS, *[the facility's failing system is unable to produce cooling and heating functions adequate to provide healthy educational and work environments;]* and

WHEREAS, *[it is standard in the industry that a new HVAC system which meets current equipment standards and the needs of the school involves several weeks of lead time to develop the design and to complete the manufacturing process;]* and

WHEREAS, *[employing the competitive bidding process of Public Contract Code section 20110 et seq. would most likely result in the repairs not being completed before the commencement of the next school year]* and

WHEREAS, the conditions described above create an emergency situation that will have a dramatic impact on the health and safety of students and staff, in addition to impeding the continuance of classes.

NOW THEREFORE, BE IT RESOLVED, that based on the foregoing the Board of Trustees of _____, by unanimous vote, declares that an emergency exists under Public Contract Code section 20113 and hereby requests approval of the Fresno County Superintendent of Schools to enter into contract for the performance of labor and the furnishing of materials and supplies for the purpose of the _____ *[Insert project title]* at the _____ *[insert site and facility]* without advertising for or inviting bids.

IT IS FURTHER RESOLVED, that, upon approval by the County Superintendent of Schools, the Board of Trustees authorizes District administration to take whatever steps are necessary to fulfill the purpose and intent of this resolution.

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This foregoing Resolution was adopted by the Board of Trustees of the _____ School District of Fresno County, California, at a regular meeting to the Board held on the ___ day of _____, by the following unanimous vote:

AYES _____

NOES _____

ABSENT _____

President, Board of Trustees
_____ School District

Attest:

Clerk, Board of Trustees
_____ School District

**BEFORE THE BOARD OF TRUSTEES
OF THE
_____ SCHOOL DISTRICT
FRESNO COUNTY, CALIFORNIA**

In the Matter of Emergency Contract) **APPROVAL**
Without Bidding)
_____)

The approval of an expenditure in excess of the statutory minimum is hereby granted pursuant to Public Contract Code section 20113 for the purpose of *[replacing the HVAC system]* at the _____ facility of the _____ School District.

Date: _____

Superintendent of Schools
Fresno County, California