

**ACTON-AGUA DULCE**

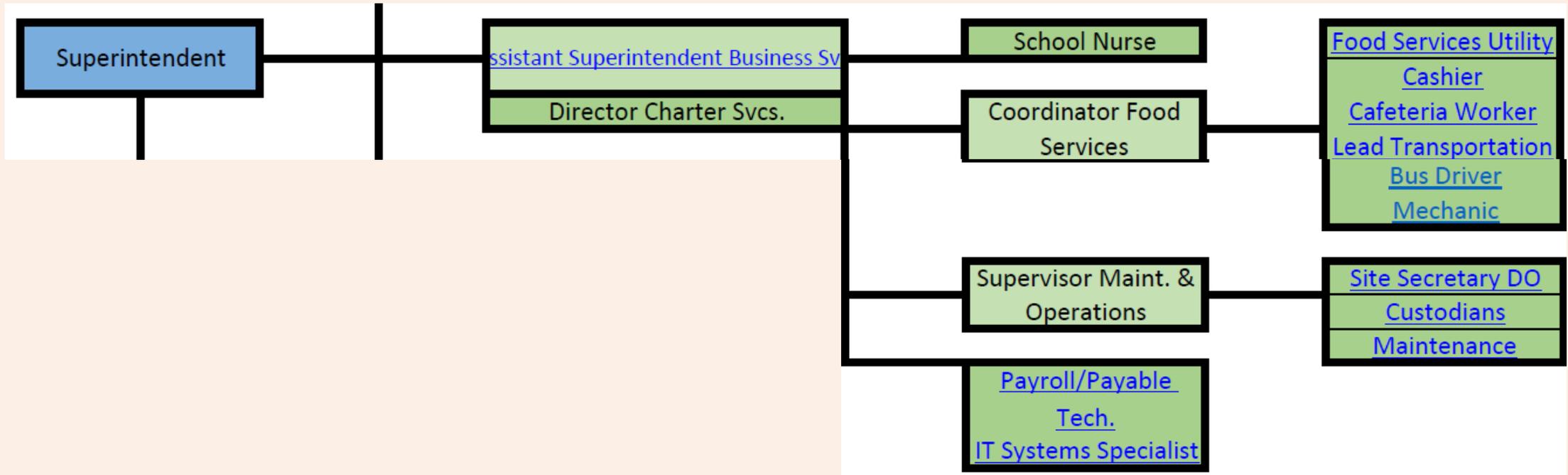
**UNIFIED SCHOOL DISTRICT**

**THE GOLD STANDARD**

*EMPOWERING TODAY'S LEARNERS TO THRIVE IN TOMORROW'S WORLD*

# Business Office Overview

# Org Chart



# Example of Budget Calendar

Month	Activity
October	Budget Development Calendar to the Board 2017-18 Unaudited Actuals to CDE (Districts to COE Sept. 15 - COE to CDE October 15)
November	Prepare/verify new fiscal year position reports/FTEs Meet with Departments to evaluate CY budget vs. actuals
December	First Interim Report to CDE December 15 Audit Report to CDE December 15
January	Meet with Departments to evaluate CY budget vs. actuals Review Governor's Budget Proposal Review staffing, service levels, and enrollment projections with Departments
February	Hold budget and LCAP review meetings with Programs Meet with Departments to evaluate CY budget vs. actuals
March	Meet with Departments to evaluate CY and proposed year budgets Second Interim Report to CDE March 15
April	Meet with Departments to evaluate CY and proceed with budget development Finalize personnel changes/positions for budget development
May	Review Governor's May Revise Prepare final LCAP budget changes Final meeting with Departments to review proposed budget Prepare budget summary documents

June	Board Budget Study Session Public Hearing for LCAP and Budget Approve/Adopt final LCAP and Budget
July	Budget and LCAP submitted to Superintendent of Public Instruction
<b>LCAP Timeline</b>	
July - Oct.	Identify and consult stakeholders; conduct needs assessments Review available data for Annual Report
Nov - Jan	Continue Updating Progress on Annual Report Review LCAP goals, actions and services for needed adjustments
Feb - Mar	Consult Stakeholders; Present draft LCAP to stakeholders Continue modification of LCAP and updating progress on Annual Report
April - June	Consult stakeholders Finalize LCAP and Annual report Public Hearing and Board approval

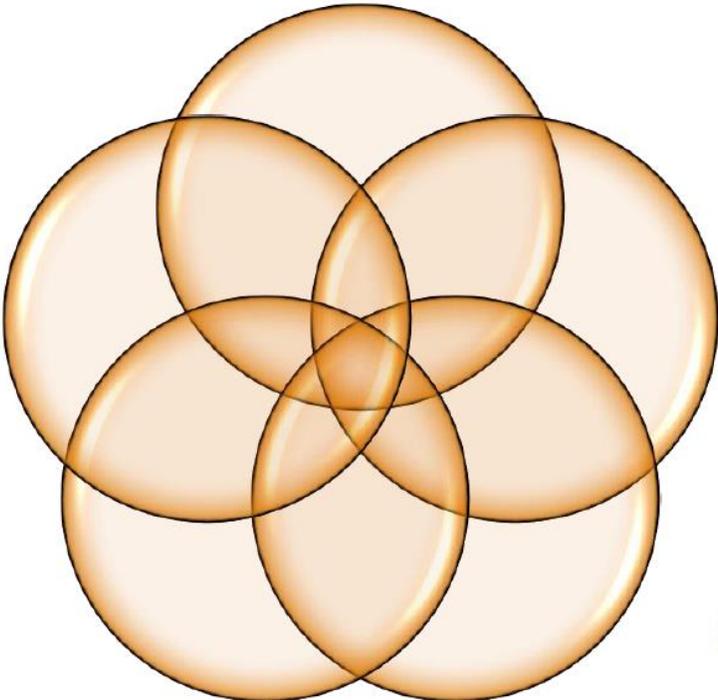
# Budget Development Strategies

Available funds can be used for:

---

Building reserve levels.

Additional compensation increases.



Program development, expansion, or restoration.

Identified LCAP program costs to “**provide more**” and “**achieve more**” for students.

# Payroll

1. **Payroll Administration-** a payroll practitioner for a school district will have federal and state laws along with education and government codes to apply to payroll processing. Fed, State, Local, Ed Code, Tax Laws, Bargaining Unit Agreements
2. **Employee Classification-**  
Classified or Certificated
3. **Salary Computations-** Normal Pay, Retro, Deferred Pay, Work Days, Hourly Rates, Monthly rates, Late hire adjustments, Termination Adjustments, Change of Assignments, Overtime
4. **Retirement**  
CalSTRS  
CalPERS  
Sick Leave Vacation Leaves
5. **Wage & Tax Reporting-** Payroll Reconciliation, W2 reporting
6. **Benefit Plan Management**

# Maintenance and Operations

## What hat are you wearing today?

Learn what your district requires of you, maintenance and operations could be mean...

- ▶ New construction and modernization project management
- ▶ Contract management
- ▶ Employee management
- ▶ Risk Management
- ▶ Custodial management
- ▶ Grounds management
- ▶ Maintenance management
- ▶ Transportation maintenance
- ▶ Security
- ▶ Utilities management
- ▶ Food services and nutrition issues
- ▶ Facility use
- ▶ Warehouse
- ▶ Inventory management
- ▶ Hazardous material compliance and disposal
- ▶ Integrated pest management
- ▶ Interior designer
- ▶ Property and liability claims

# Maintenance quick overview

## Responsibilities:

- ▶ Building systems
- ▶ HVAC
- ▶ Plumbing
- ▶ Electrical
- ▶ Communication systems
- ▶ Carpentry
- ▶ Roofing
- ▶ Building envelope
- ▶ Locksmith
- ▶ Fire alarm
- ▶ Painting

## Key points for success

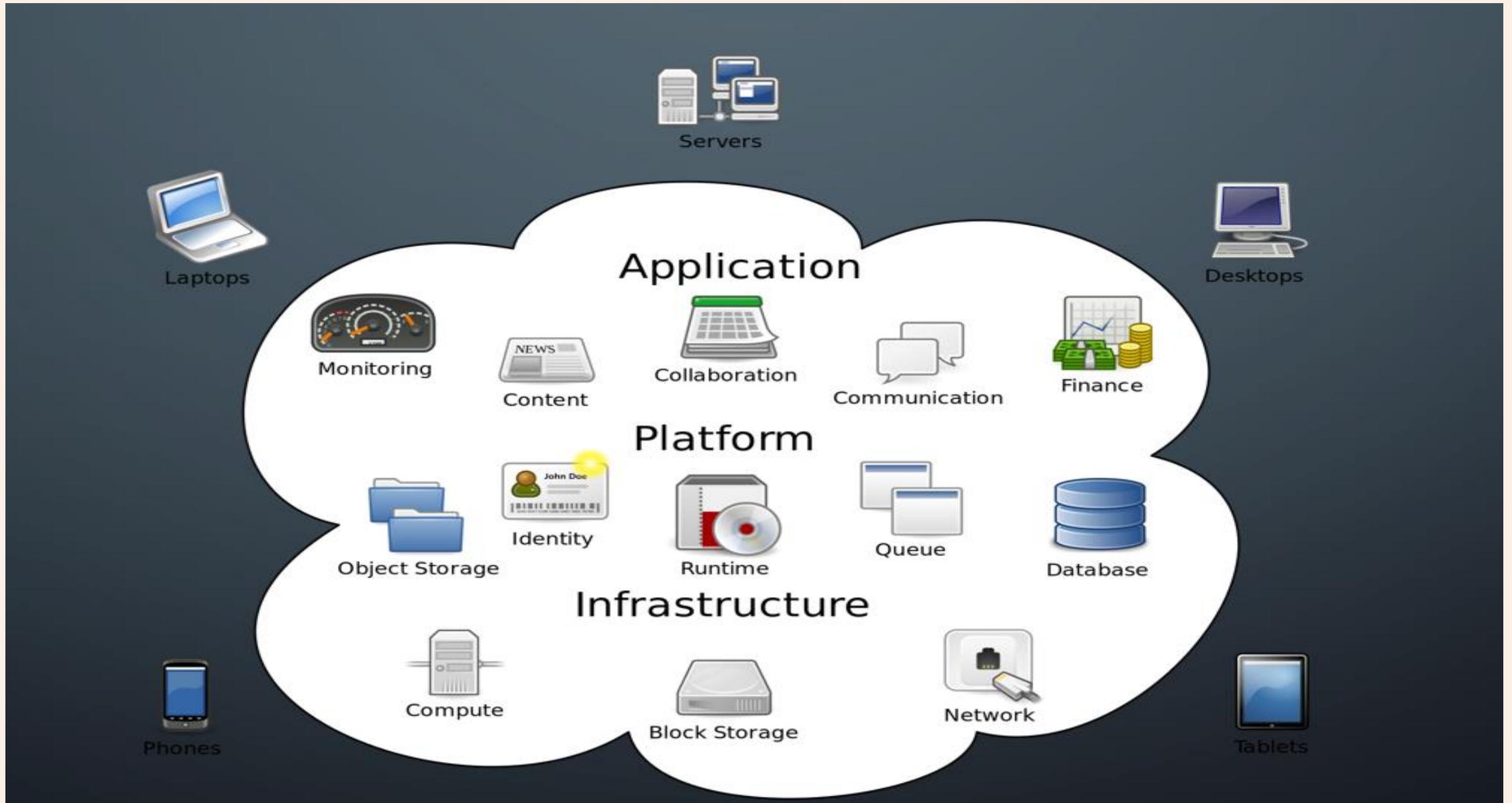
- ▶ Staff development and training
- ▶ Maintenance scheduling
- ▶ Knowing the needs of the sites
- ▶ Well functioning and proper equipment is essential

# Charter Schools

## Oversight Responsibility

- The charter school's authorizing agency is responsible for adequate and appropriate oversight, including determining if a charter school is following prudent business practices and generally accepted accounting principles when accounting for revenues and expenditures and preparing financial reports.
- Remember to assess the fiscal condition of charter schools, the chartering authority can request any financial information in addition to the aforementioned reports.
- Much of this can be documented in an MOU.

# Technology



# Transportation

- Dispatch
  - Routing and Scheduling (computerized vs. manual, walking distances, bell times, in-lieu payments, elimination of HTS transportation).
  - Two way radio or cell phone (hands-free for school bus drivers).
  - GPS Systems: Student tracking.
- Emergency Procedures.
- Accident Procedures.
- Field Trip Booking and Billing.
- Van use.
  - Driver training, van maintenance, DMV Pull Notice, Drug and Alcohol Testing.

State certification process.

Classroom and Behind the Wheel, DMV and CHP Testing.

Instructor Certification Process.

Recruiting and Screening.

DMV H-6 Printout.

Fingerprinting (twice).

Drug and Alcohol Testing.

How many drivers or staff do you need?

What concerns get to your office? Parent or staff?

Collective Bargaining Agreement

Route bidding

Bus bidding

Field trip assignments

Special language.

- Specifying and Ordering Buses.
- Mechanic Certifications.
- CHP Inspections, Required Records, Terminal Grade. CCR Title 13.
- Purchasing: Fuel (fuel storage and safety).
  - Federal excise tax exempt for gas and diesel.
  - State excise tax exempt for diesel.
- Purchasing tires (Federal excise tax exempt) and parts.
- Bus replacement: Grants, establishing a replacement schedule.
- Alternative fuels: grants, excise tax, credits,
  - Propane, CNG, Electric, Hybrid.

# Food Service

- Employee Management
- Claim Filing for State and Federal Revenue
- Bank Deposits
- Inventory Management
- Yearly Program Audits- State and Federal Compliance
- Program Management- Provision 2
- Training for Staff
- Purchasing Ordering Equipment and Supplies
- Grant Applications
- Meal Applications

# Accounts Payable and Purchasing

- Processing to payment of all billing and invoicing District wide, mileage reimbursements, conference request expenditure reimbursements
- -Processing of all Special Education invoicing and excess costs for outside District Services
- Processing of a biweekly warrant registered for the board meetings, with detailed hand-entered information, to define what the payments are, and what the warrant (check) was for.
- -Input all vendor's s W9 information into FIN system for an approved vendor.
- -Assist site employees with vendor information, vendor contact, and researching new vendors.
- -Annual 1099 input in FIN and reporting (mailings) to all vendors
- -Place all orders for the districts
- -Vendor calls and vendor contact/dispute/invoicing
- -Process developer fees received along with the creation of a certificate for building and safety for the developer.
- -Processing of all deposits, along with receipts and updating the deposit spreadsheet
- -Document (POs, Warrants, Contracts, Deposits) scanning, labeling, Drive input.
- -Processing of in Lieu of Payments via Account trackers for all Charters.
- -Updating of Charter in Lieu of Trackers, mailing of quarterly Charter letters
- -Processing and update of health and welfare payments for eligible employees for monthly reconciliation and payment.
- -Filing and archiving of all payables and contract hardcopy documents.
- -Processing of warrants from reports received from LACOE regarding Employee payroll deductions, such as: Schools First, Union Dues, MetLife, Standard Insurance, etc.
- -Contact the insurance provider for AADUSD Liability Certificate needs (Events, Sports, outside venues held for Athletics)

## End of year closing:

Reconciliation of outstanding PO's

Preparation of Open PO's for the new fiscal year

Processing of upcoming Annual Contracts information for Board

Archiving of yearly documents

## PO's:

1. Received daily the LACOE approved site PO's that have been input by site secretaries and received back approved from LACOE for signature and processing.
2. Process of PO with purchase recs and backup document.
3. Scan all PO documentation individually to add to the Business Drive.
4. Distribution of PO scans to secretaries on sites with LACOE attached.
5. Contacting vendors to place orders, scanning, or faxing documents to vendors regarding each individual PO Requisition/order.
6. Order confirmation from Vendor to process with PO.

# Specific Types of Contracts

---

- Collective Bargaining Agreements
- Employee Terminations
- Charter – MOU and Facility Use Agreements
- Settlement Agreements
- Consultant/Expert Agreements
- Project Labor Agreements
- Fee Mitigation Agreements
- Lease Leaseback Agreements
- Maintenance Agreements



# Primary Considerations

---

- Q: In a public school environment what does a contract require?
- A: Same as any other contract:
  - 2 parties, both with ability/authority to contract.
  - Offer and acceptance.
  - Consideration (a benefit) for each.



# Authority To Enter Into Contracts

---

- The Board Approval Process:
  - The Board must approve or ratify all contracts.
  - Agenda items and backup must be submitted by the District's scheduled deadline. The backup includes the contract, unless the Director of Purchasing approves an alternative.
  - If findings are needed, a form of resolution must be provided to the Board.
  - Noncontroversial items can be on the consent calendar.
- Can the Board Delegate the Authority to Contract?
  - The Board may delegate the authority to contract to the Superintendent or the Superintendent's designee(s).
- What Is the Scope of Delegation?
  - Limited as to time, money, or subject matter; or
  - Unlimited
- The Board must approve or ratify every District contract for it to be binding after delegation. (Ed. Code, § 17604.)

- What if a Contract is Not Approved or Ratified by the Board?
  - Contract may be void;
  - Contractor may not get paid;
    - All payments made to Contractor may have to be returned to District;
  - The District's community relations may suffer; AND
  - Employee may have individual liability.

**NOT APPROVED**

# Authority To Enter Into Contracts

---

- What is an Employee's Liability for Contracting Without Authority?
  - If malfeasance by an employee, the employee is personally liable for all monies paid. (Ed. Code, §§ 17604 and 17605.)
- Malfeasance is defined as:
  - Wrongdoing
  - An act in violation of a public trust
  - Intentionally doing something either legally or morally wrong

# Special Types of Contracts

---

- Business and Construction-Related:
  - Contracts for Construction-Related Services
    - Professional Services
    - Special Services
    - Construction Services
  - Contracts for Purchase of Equipment, Materials, or Supplies and Non-Construction Services



# What Are Professional Services?

---

- Government Code Section 4525:
  - Architectural
  - Landscape Architectural
  - Engineering
  - Environmental
  - Land Surveying
  - Construction Project Management



# Professional Services: Procurement

---

- Selection must be based on demonstrated competence and professional qualifications necessary for the satisfactory performance of the services at fair and reasonable prices required . (Gov. Code, § 4525, et seq.)
- NO BID THRESHOLD
- Note: **Competitive selection** of architects, structural engineers, or other design professionals is required to qualify for State funding from the State Allocation Board. (Ed. Code, § 17070.50.)

# What Are Special Services?

---

- Government Code Section 53060:
  - Accounting or Financial
  - Economic
  - Engineering
  - Legal
  - Administrative Matters
  - Insurance Services



# Special Services: Procurement

- Providers of special services can be selected if they are specially trained, experienced, and competent to perform the special services required. (Gov. Code, § 53060.)
  - If you are not sure it is a special service, use default/bid threshold.
- No bid or competition required
  - More than the statutory minimum: RFP for transparency/competition?
  - Key features of an RFP for legal services.



# What Are Construction Services?

---

- Construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operated facility. (Pub. Contract Code, § 22002(c).)
  - Includes painting and repainting.
  - Excludes maintenance.
- Not to be confused with definition of “Public Works” under Labor Code, § 1720, et seq., which determines whether prevailing wage applies.
  - Includes maintenance.



# Construction Services

- Selection through a public, competitive bidding process for contracts exceeding bid threshold. (Pub. Contract Code, § 20111, et seq.)
  - Bid Threshold - \$15,000
  - CUPCAA Thresholds - \$60,000/informal bid; \$200,000/formal bid
- Exceptions:
  - Lease-Leaseback
  - Design-Build
  - Energy Service Contracts
  - Job Order Contracts

# Purchase of Equipment, Materials or Supplies

**SUBJECT: COMPETITIVE BID LIMIT INCREASE TO \$109,300**

Public Contract Code (PCC) Section 20111(a) for school districts and Section 20651(a) for community college districts, respectively, require district governing boards to competitively bid before awarding any contract involving an expenditure of more than \$50,000 for:

1. Purchase of equipment, materials, or supplies to be furnished, sold, or leased to the school district.
2. Services that are not construction services.
3. Repairs, including maintenance as defined in PCC Section 20115, that are not public projects as defined in PCC Section 22002(c).

The State Superintendent of Public Instruction (SSPI) is required to annually adjust the \$50,000 amount 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. The inflation amount is rounded to the nearest one hundred dollars (\$100).

Pursuant to the above calculation, effective January 1, 2023, the SSPI has determined that the inflation adjusted bid threshold will increase by \$10,200 from \$99,100 to \$109,300. Shown below are the inflation adjusted bid thresholds for the current and two prior years:

<u>Calendar Year</u>	<u>Bid Threshold</u>	<u>Percent Change in Implicit Price Deflator</u>
January 1, 2021	\$96,700	1.57%
January 1, 2022	\$99,100	2.48%
<b>January 1, 2023</b>	<b>\$109,300</b>	10.32%

# Procurement Guide: Bidding

		TYPE OF CONTRACT	APPLICABLE LAW
<b>BIDDING REQUIRED</b>	<b>FORMAL PUBLIC BIDDING</b>		
	<ul style="list-style-type: none"> <li>• Non-Construction Services over the Bid Limit, including Maintenance</li> <li>• Equipment, Materials and Supplies over the Bid Limit</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, § 20111(a) for school districts</li> <li>• Pub. Contract Code, § 20651(a) for CCDs</li> </ul>	
	<ul style="list-style-type: none"> <li>• Construction Services of \$15,000 or More</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, § 20111(b) for school districts</li> <li>• Pub. Contract Code, § 20651(b) for CCDs</li> </ul>	
	<ul style="list-style-type: none"> <li>• Change Orders on Contracts If More Than Bid Limit or 10% of Original Contract Price, Whichever Is Greater</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, § 20118.4 for school districts</li> <li>• Pub. Contract Code, § 20659 for CCDs</li> </ul>	
	<ul style="list-style-type: none"> <li>• If Adopted UPCCAA, Construction Services of more than \$200,000</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, §§ 22032(c), 22036-22038</li> </ul>	
	<ul style="list-style-type: none"> <li>• Lease-Purchase Agreements</li> </ul>	<ul style="list-style-type: none"> <li>• Ed. Code, §§ 17407, 17407.5 for school districts</li> <li>• Ed. Code, §§ 17407.7, 17407 and 17407.5 for COEs</li> <li>• Ed. Code, § 81336 for CCDs</li> </ul>	
	<b>1 of 3 LOWEST BIDDERS AFTER FORMAL PUBLIC BIDDING</b>		
	<ul style="list-style-type: none"> <li>• Electronic Data-Processing Systems and Supporting Software</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, § 20118.1 for school districts</li> <li>• Ed. Code, § 81645 for CCDs</li> </ul>	
	<b>MOST QUALIFIED RESPONSIVE BIDS</b>		
	<ul style="list-style-type: none"> <li>• Job Order Contracts for Public Works or Maintenance</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, §§ 20919-20919.33 for school districts</li> </ul>	
<b>INFORMAL BIDDING</b>			
<ul style="list-style-type: none"> <li>• If Adopted UPCCAA, Construction Services of More Than \$60,000 Through \$200,000, Inclusive</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, §§ 22032(b) &amp; 22034</li> </ul>		

# No Bidding

NEGOTIATE CONTRACT		
<b>NO BIDDING REQUIRED</b>	<ul style="list-style-type: none"> <li>• Special Services: Financial, Economic, Accounting, Legal or Administrative Services</li> </ul>	<ul style="list-style-type: none"> <li>• Gov. Code, § 53060</li> </ul>
	<ul style="list-style-type: none"> <li>• Insurance Services</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, § 20111(c) for school districts</li> <li>• Pub. Contract Code, § 20651(c) for CCDs</li> </ul>
	<ul style="list-style-type: none"> <li>• Non-Construction Services up to the Bid Limit</li> <li>• Equipment, Materials, Supplies up to the Bid Limit</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, § 20111(a) for school districts</li> <li>• Pub. Contract Code, § 20651(a) for CCDs</li> </ul>
	<ul style="list-style-type: none"> <li>• Construction Services up to \$15,000</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, § 20111(b) for school districts</li> <li>• Pub. Contract Code, § 20651(b) for CCDs</li> </ul>
	<ul style="list-style-type: none"> <li>• Change Orders on Contracts, Less Than Bid Limit or 10% of Original Contract Price, Whichever Is Greater</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, § 20118.4 for school districts</li> <li>• Pub. Contract Code, § 20659 for CCDs</li> </ul>
	<ul style="list-style-type: none"> <li>• If Adopted UPCCAA, Construction Services of \$60,000 or less</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, § 22032(a)</li> </ul>
	<ul style="list-style-type: none"> <li>• Educational Materials</li> </ul>	<ul style="list-style-type: none"> <li>• Pub. Contract Code, § 20118.3 for school districts</li> <li>• Ed. Code, § 81651 for CCDs</li> </ul>
	<ul style="list-style-type: none"> <li>• Energy Conservation, Cogeneration and Alternate Energy Supply Sources</li> </ul>	<ul style="list-style-type: none"> <li>• Gov. Code, § 4217.10 <i>et seq.</i></li> </ul>

# No Bidding

NO BIDDING REQUIRED	TYPE OF CONTRACT	APPLICABLE LAW	
	NEGOTIATE A CONTRACT OR USE DISTRICT'S OWN FORCES		
	<ul style="list-style-type: none"> <li>Construction and Maintenance Work Not Exceeding 350 Hours of Work</li> </ul>	<ul style="list-style-type: none"> <li>Pub. Contract Code, § 20114(a) for school districts</li> <li>Pub. Contract Code, § 20655 for CCDs</li> </ul>	
	<ul style="list-style-type: none"> <li>Emergencies</li> </ul>	<ul style="list-style-type: none"> <li>Pub. Contract Code, § 20113(a) for school districts</li> <li>Pub. Contract Code, § 20654 for CCDs</li> <li>Pub. Contract Code, § 22035 for UPCCAA</li> </ul>	
	BIDDING BY ANOTHER PUBLIC ENTITY		
	<ul style="list-style-type: none"> <li>Piggyback Contracts for Equipment, Materials, Supplies, Vehicles, Personal Property (Cannot Piggyback for Services)</li> </ul>	<ul style="list-style-type: none"> <li>Pub. Contract Code, § 20118 for school districts</li> <li>Pub. Contract Code, § 20652 for CCDs</li> </ul>	
	<ul style="list-style-type: none"> <li>Materials, Equipment, Supplies, or Services Awarded by Auxiliary Organizations</li> </ul>	<ul style="list-style-type: none"> <li>Ed. Code, § 72670.5 for CCDs</li> </ul>	
	<ul style="list-style-type: none"> <li>Materials, Equipment, Supplies, or Services Awarded by University of California or California State University</li> </ul>	<ul style="list-style-type: none"> <li>Ed. Code, § 81646 for CCDs</li> </ul>	
	<ul style="list-style-type: none"> <li>Goods, Information Technology, and Services Pursuant to a California Multiple Award Schedule (CMAS) Contract</li> </ul>	<ul style="list-style-type: none"> <li>Pub. Contract Code, §§ 10298 &amp; 10299 for school districts</li> <li>Pub. Contract Code, §§ 10298 &amp; 20653 for CCDs</li> </ul>	
	<ul style="list-style-type: none"> <li>Joint Exercise of Powers Act</li> </ul>	<ul style="list-style-type: none"> <li>Gov. Code, § 6500 <i>et seq.</i></li> </ul>	
"RFP" and/or "RFQ" PROCESS			
<ul style="list-style-type: none"> <li>Architecture</li> <li>Landscape Architecture</li> <li>Engineering</li> <li>Environmental Services</li> <li>Land Surveying</li> <li>Construction Management</li> </ul>	<ul style="list-style-type: none"> <li>Gov. Code, § 4525 <i>et seq.</i></li> </ul>		
<ul style="list-style-type: none"> <li>Computers, Software, Telecommunications Equipment, Microwave Equipment, and Other Related Electronic Equipment and Apparatus</li> </ul>	<ul style="list-style-type: none"> <li>Pub. Contract Code, § 20118.2 for school districts</li> </ul>		
<ul style="list-style-type: none"> <li>Equipment, Services, Supplies, and Materials Where Expect Long-term Savings Through the Use of Life-cycle Cost Methodology, the Use of More Sustainable Goods and Materials, and Reduced Administrative Costs ("Best Value")</li> </ul>	<ul style="list-style-type: none"> <li>Pub. Contract Code, § 20651.7 for CCDs</li> </ul>		
<ul style="list-style-type: none"> <li>Lease-leaseback Agreements</li> </ul>	<ul style="list-style-type: none"> <li>Ed. Code, §§ 17406, 17407.5 for school districts</li> <li>Ed. Code, §§ 17407.7, 17406 and 17407.5 for COEs</li> <li>Ed. Code, § 81335 for CCDs*</li> </ul>		

Questions?