

School District Business Resources

Information And Links To Assist With School District Business

Associated Student Body

- Districts should follow procedures and guidelines provided in the ASB Accounting Manual found on the FCMAT web site:
[http://www.fcmat.org/stories/storyReader\\$911](http://www.fcmat.org/stories/storyReader$911)

Attendance

Resources on attendance improvement:

- California Department of Education School Attendance Improvement Site
<http://www.cde.ca.gov/ls/ai/cw/>
- California Department of Education School Attendance Improvement Handbook
<http://www.cde.ca.gov/ls/ai/cw/documents/schoolattendance.pdf>
- San Diego County Office of Education
<http://www.sdcoe.net/attendance.asp>
- Form: J-13A
<http://www.cde.ca.gov/fg/sf/aa/>

Audit

- Districts are required to have an annual audit performed by an independent auditor certified by the State Controller to perform local education audits.
- Refer to the State Controller's Office web site for CPADs accountant listing
<http://www.sco.ca.gov/cpads/main/default.aspx>
- Refer to other audit resources on the CDE web site at:
<http://www.cde.ca.gov/fg/au/ag>

Bank and Investment Accounts

- School districts may have accounts outside of the County Treasury. The accounts allowed by the California Education and Internal Revenue Codes include: Revolving, Associated Student Body, Cafeteria, Section 125 Plans, LAIF Transfer Accounts, and LAIF. Refer to Government Accounting Office *Internal Control Management and Evaluation Tool* for specific guidance.
<http://www.gao.gov/new.items/d011008g.pdf>

Bid Requirements

- Districts entering into contracts for services should insure bid requirements are followed.
- Bid threshold limits are addressed in an annual letter provided by the State Superintendent of Public Instruction at:
<http://www.cde.ca.gov/fg/ac/co>
- Detailed information is also available in the Siskiyou County Warrant Claims Manual (distributed at Inservice on 11/12/08). The original source documentation without modifications for current practices in Siskiyou County is on line at the San Diego County Office of Education:
http://www.sdcoe.net/business2/dfs/cw/com_war_manual.pdf
- See also *Cooperative Purchasing* (below)

Budgeting

- Contracting Districts refer to *Budget Development Information Check List* sent out each year by the SCOE Business Department
- San Diego County Office of Education *Business Services Guide* Budget chapter includes excellent information as well as a list of links to other good resources
<http://www.fcmat.org/bsg>
- EdSource is an independent, nonpartisan, not-for-profit organization whose mission is to clarify complex education issues and to promote thoughtful policy decisions about public school improvement.
<http://www.edsource.org/school-finance.html>

Cafeteria Resources

- School Nutrition Program web site
<http://www.cde.ca.gov/fg/aa/nt>
- See also *Cooperative Purchasing* below

Categorical Funding Resources

- Categorical Program information and links from the SCOE web site
http://www.sisnet.ssku.k12.ca.us/users/fwalker/public_html/index.html
- Templates for School Site Council Agenda and Single Plan for Student Achievement availability
http://www.sisnet.ssku.k12.ca.us/users/fwalker/public_html/Forms.html
- CDE web site information on NCLB Requirements and Single Plan for Student Achievement
<http://www.cde.ca.gov/nclb/sr/le/>
<http://www.cde.ca.gov/nclb/sr/le/singleplan.asp>
- School Services of California has a very good Categorical Program Search Tool, *CAT Wizard*
http://www.sscal.com/tools_resources.cfm

Cooperative Purchasing Resources

An exception to the competitive bidding process is defined in Public Contract Code section 20118, which authorizes governing boards, under specified conditions, to purchase or lease personal property without advertising for bids. Districts may utilize a California Multiple Award Schedule contract (see Warrant Claims Manual) or cooperatively purchase through another public agency's competitively bid contract (a "piggyback" bid). However, because this practice has not been thoroughly reviewed in California courts, strict compliance with the terms of section of 20118 is recommended. (Excerpt from Commercial Warrant Claims Manual).

Established purchasing programs (please notify SCOE of other programs that have not been included). Each program has their own participation guidelines:

- **California Multiple Award Schedule (CMAS)** contracts administered through the California Department of General Services for a wide variety of products and services.

<http://www.pd.dgs.ca.gov/cmas/default.htm>

Frequently Asked Questions page:

<http://www.documents.dgs.ca.gov/pd/cmas/CMASFAQs.pdf>

- **CalSAVE** is a *state-wide program of the Monterey County Office of Education and is sponsored by Epylon on behalf of the California County Superintendents Educational Services Association.*

<http://calsave.org/index.html>

- **EdBuy** is a standard school supply purchasing cooperative of the California County Superintendents of Schools Association. *This statewide strategic purchasing cooperative promotes best purchasing practices and provide best prices for California educational agencies.*

<http://www.edbuy.org/index.html>

- **Office Depot's** Business Solutions Division *is proud to serve our nation's educational institutions with specialized solutions, services, people and products that address each school's educational and operational needs.*

<https://bsd.officedepot.com/logineducation.do>

- **Siskiyou County Schools Bulk Purchase** is a standard school supply purchasing cooperative of the Siskiyou County Office of Education. On-line ordering is done from mid January through mid February each year.

http://www.sisnet.ssku.k12.ca.us/~busstftp/SCSS_Bulkpur.html

- **U.S. Communities Government Purchasing Alliance (GPA) (U.S. Communities)** *is a non-profit established by local governments to assist public agencies reduce the cost of purchased goods and finance purchased goods. It provides a national purchasing forum for local and state government agencies, school districts (K-12), higher education and non-profits nationwide by pooling the purchasing power of over 87,000 public agencies.*

<http://www.uscommunities.org/>

- On-line procurement software providers:

Epylon administers an electronic purchasing system

<http://www.epylon.com/home.shtml>

eSchoolMall administers an electronic purchasing system.

Cafeteria/Food Service Program Purchasing.

Please note: *Districts are required to issue bids for any expenditure of federal funds exceeding \$10,000 (CDE Management Bulletin 98-108 and 02-901)(Warrant Claims Manual page 87).*

- CDE web site information regarding Commodities

<http://www.cde.ca.gov/ls/nu/fd/>

- CDE web site link to

<http://teammnutrition.usda.gov/Resources/foodbuyingguide.html>

- Enterprise Elementary has organized a **purchasing co-op**, Mountain View. The food service director can be reached at (530) 224-4213.
- FCMAT Guidance from March 2006 Study
 - ✓ Districts can improve buying power by forming **cooperative buying systems** with other local districts, or perhaps with correctional facilities and or hospitals as far south as Redding. When going out for a quote as a co-op, each district needs to state its projected usage of all items for the year.
 - ✓ Another area of concern involves purchasing without **product guidelines**. Because suppliers are not held to specific purchasing guidelines, product selections are made that are not favorable to the district.
 - ✓ It would also be helpful for the district (or a group of districts) to work up **informal quotes** for groceries and paper products. The vendors should be given estimates of each product's usage, brand and pack size, which will help them to get the best price from manufacturers. Many manufacturers have special pricing just for schools. This quote should be done before school starts and again in January. Vendors should understand that all items substituted to the district will be sold at the original quoted price.

Data and Statistics

CDE web site

- Data Quest: Reports for accountability (e.g. API, AYP), test data, enrollment, graduates, dropouts, course enrollments, staffing, and data regarding English learners.
- Ed-Data: State, county, district, and school level reports covering topics such as students, staffing, finances, and performance rankings.
- CDE web site link to both sources:
<http://www.cde.ca.gov/ds>

Developer Fee Studies, Revenue and Expenditures

Jack Schrader and Associates performed the Developer Fee Studies for Siskiyou County School Districts. He can be of assistance for study updates, consultations and questions regarding the use of funds in his Redding Office: (530) 245-4580

Due Dates and Time Lines

Refer to Siskiyou County Office of Education *Due Dates and Time Lines* updated annually

D-U-N-S Identification Numbers

DUNS stands for "data universal numbering system." DUNS numbers are issued by Dun and Bradstreet (D&B) and consist of nine digits. The D-U-N-S number is a unique nine-character number that identifies your organization for

federal contracts or grants. It is a tool of the Federal government to track how Federal money is distributed. Most large organizations, libraries, colleges and research universities already have DUNS numbers.

E-Rate

From the Universal Service Administrative Company web site:

The Schools and Libraries Program of the Universal Service Fund, commonly known as "E-Rate," is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC), and provides discounts to assist most schools and libraries in the United States to obtain affordable telecommunications and Internet access. It is one of four support programs funded through a Universal Service fee charged to companies that provide interstate and/or international telecommunications services.

<http://www.universalservice.org/sl/about/overview-program.aspx>

Envoy

Third party administrator for all tax sheltered annuities (403(b)) for Siskiyou County School Employees. Link can be found on the top right of the Siskiyou County Office of Education home page. Or:

<http://envoyplanservices.com/>

Facilities

Collaborative for High Performing Schools

<http://www.chps.net/>

Fiscal Crisis Management Assistance Team (FCMAT) Resources

<http://www.fcmat.org>

Excellent resources available:

- ✓ *FMCAT Predictors*
- ✓ *ASB Accounting Manual*
- ✓ *Fiscal Oversight Guide*
- ✓ *Business Services Guide*
- ✓ *Professional and Legal Standards*
- ✓ News Headlines links
- ✓ Budget Explorer on-line software

Fiscal Solvency

AB 1200 and subsequent legislation established requirements for reporting and monitoring education agency solvency. The FCMAT *Fiscal Oversight Guide* is available at:

<http://www.fcmat.org>

Funding

School district revenue is complex. The primary funding source is Revenue Limit, with other funding available from the Federal, State, and Local sources. Paul Goldfinger of School Services of California publishes a comprehensive book titled *Revenues and Revenue Limits*. The book can be ordered from School Services and is found under the Books and Publications button.

www.sscal.com

CDE Ed-Data web site resources explaining California school funding under the *Education Issues and Background* link.

<http://www.ed-data.k12.ca.us/welcome.asp>

Grants Administration and Payment System (GAPS)

The system used by the Federal Government for payments. The application requires a DUNS number (see above) assigned by Dun and Bradstreet, a Tax Identification and Employer Identification number. This system is commonly used for Indian Education and REAP draw downs. Additional information can be reviewed at:

<http://www.ed.gov/about/offices/list/ocfo/gaps3-26.html>

Human Resources

SCOE Human Resources information and links (including EdJoin)

<http://www.sisnet.ssku.k12.ca.us/HumanRes.html>

Internal Control and Accounting

The Federal Government has published two good resources on this subject:

- *Standards for Internal Control in the Federal Government*
<http://www.gao.gov/special.pubs/ai00021p>
- *Internal Control Management and Evaluation Tool*
<http://www.gao.gov/new.items/d011008g.pdf>
- American Institute of Certified Public Accountants - Internal control information Understanding Statement on Auditing Standard (SAS) 112 (Internal Control standard effective December 15, 2006)
<http://www.aicpa.org/Professional+Resources/Accounting+and+Auditing/Audit+and+Attest+Standards/Practice+Aids+and+Tools/Understanding+SAS+No+112.htm>
- Governmental Accounting Standards Board
<http://www.gasb.org/>
- Internal Revenue Service
IRS web site for forms, publications and other information
<http://www.irs.gov>

Local Agency Investment Fund (LAIF)

A division of the State Treasurer's Office that invests and manages a pooled money investment fund for local governments and special districts.

<http://www.treasurer.ca.gov/pmia-laif/answerbook.asp>

National Center of Education Statistics (NCES) Identification Number

What is an NCES identification number? It is the number assigned by the National Center of Education Statistics for your district and/or school. These numbers are typically required for applications for federal funding such as Indian Education. You can access your district or school NCES and State identification numbers at the following web site:

<http://nces.ed.gov/ccd/districtsearch>

Office of Public School Construction

- State Allocation Board Programs
<http://www.opsc.dgs.ca.gov/Programs/SABPrograms/default.htm>
- The Office of Public School Construction web site and programs
<http://www.opsc.dgs.ca.gov/Default.htm>
- Deferred Maintenance Program
<http://www.opsc.dgs.ca.gov/Programs/SABPrograms/DMP.htm>
- Emergency Repair Program
<http://www.opsc.dgs.ca.gov/Programs/SABPrograms/ERP.htm>
- Forms
<http://www.opsc.dgs.ca.gov/Forms/default.htm>
- Good Repair Standards
<http://www.opsc.dgs.ca.gov/Programs/SABPrograms/GRS.htm>
- School Facility Needs Assessment Grant Program
<http://www.opsc.dgs.ca.gov/Programs/SABPrograms/SFNAGP.htm>

Public Disclosure

Purpose: Compliance with Government Code section 3547-3547.5. To publicly disclose the provisions of all collective bargaining/salary and benefit agreements before they enter into a written agreement. After the public has had the opportunity to express itself, the public school employer shall, at a meeting which is open to the public, adopt its initial proposal. The disclosure must include the following components: salaries, benefits, other compensation, other non-compensation costs, the percent increase of the total compensation for the average employee, the approximate cost to the LEA, the proposed source(s) of funding and any other major provisions not directly affecting costs, such as binding arbitration, grievance procedures, etc. A blank form that can be used is sent to each district with each budget or interim review letter for which the status of negotiations is listed as "not settled."

http://www.cde.ca.gov/fiscal/financial/ma_9201.htm

Resources That Should be in Every Siskiyou County School District Office:

- California School Accounting Manual (CSAM)
- CASBO Library
- On line:
 - ✓ California Association of School Business Officials

Financial Publications

<http://www.casbo.org/storeindex.cfm>

- ✓ California Department of Education
www.cde.ca.gov
- ✓ Fact Book
- ✓ <http://www.cde.ca.gov/re/pn/fb>
- ✓ Allocations and Apportionments
<http://www.cde.ca.gov/fg/aa>
- ✓ Other Funding
<http://www.cde.ca.gov/fg/fo>
- ✓ CDE Publications
<http://www.cde.ca.gov/re/pn/rc>
- Fiscal Crisis Management Assistance Team www.fcmat.org
- San Diego County Office of Education
Business Services Guide: <http://www.fcmat.org/bsg>
- School Services of California (password needed) www.sscal.com
- Siskiyou County Office of Education *Educational Terms and Acronyms*
updated annually
- Siskiyou County Office of Education Forms
 - ✓ Budget Transfer Approval Form
 - ✓ Cash Transfer
 - ✓ Contracting District Request Form
 - ✓ Payroll Coding Correction Transfer Request
 - ✓ Public Disclosure of Collective Bargaining Unit Tentative Agreement
 - ✓ Request for Budget Revisions

Retirement Resources

- CalPERS
<http://www.calpers.ca.gov>
Forms: <https://www.calpers.ca.gov/mss-pub/>
- CalSTRS
<http://www.calstrs.com/>
Forms: <http://www.calstrs.com/CGI-BIN/formrequest.aspx>

Revenue Limit Exhibits

- CDE Web Site
<http://www.cde.ca.gov/fg/aa/pa/index.asp>

Safe School Plans

- Jack O'Connell's letter reminding schools of their obligation to maintain a Safe School Plan and links to all the related resources and funding sources:
<http://www.cde.ca.gov/nr/el/le/yr07ltr0419.asp>

School Accountability Report Card

- From the CDE web site, *California public schools annually provide*

information about themselves to the community allowing the public to evaluate and compare schools for student achievement, environment, resources and demographics.

<http://www.cde.ca.gov/ta/ac/sa/>

Single Plan for Student Achievement

- See Categorical Programs (above)

Siskiyou After School for Everyone (SAFE)

- SCOE web site information, resources and links for the After School Program
<http://www.sisnet.ssku.k12.ca.us/menuci/SAFE.html>

Special Education Maintenance of Effort Requirements

Refer to State Superintendent of Public Instruction (August 20, 2003) letter at:

<http://www.cde.ca.gov/fg/ac/co>

Technology Plans

- SCOE web site and links to assist in the development of Technology Plans
http://www.sisnet.ssku.k12.ca.us/users/newtech/public_html/technologyresources.htm
- CDE web site and links to assist in the development of Technology Plans
<http://www.cde.ca.gov/ls/et/rs/techplan.asp>

Terms and Acronyms

- Siskiyou County Office of Education *Educational Terms and Acronyms* updated annually

Wellness Policy

- CDE web site and links to assist in development of a Wellness policy
<http://www.cde.ca.gov/ls/nu/he/wellness.asp>

Year End Closing

- Primary responsibility lies with district business personnel (and County Office Budget Technician if contracting for service)
- Year End Closing Check List
- The County Office provides an updated check list to all districts each May
- Refer to *Year End Closing Check List* distributed at Year End Closing Workshop as well as emailed to districts

(Links validated 2.5.10, dp)