

RELATIONS WITH VENDORS

No district employee or Governing Board member shall accept personal gifts, commissions or expense-paid trips from individuals or companies selling equipment, materials or services required in the operation of district programs. Gifts include any gift purchased specifically for an employee which is not generally offered to other buyers.

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

District employees who work for or serve as consultants for potential vendors shall not participate in evaluating any equipment, materials or services of that vendor or its competitors.

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 9270 - Conflict of Interest)

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

(cf. 3290 - Gifts, Grants and Bequests)

Legal Reference:

EDUCATION CODE

60071 Prohibited offers to influence adoption or purchase of instructional materials

60072 Acceptance of consideration or inducements by school official

60073 Penalties for violation of article

60074 Supplying sample copies

60075 Receiving sample copies

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

RELATIONS WITH VENDORS

Visalia Unified School District Procurement Code of Conduct

To promote a procurement environment of free and open competition, rooted in fairness and integrity, ALL EMPLOYEES ENGAGED IN PROCUREMENT OF ANY KIND, including Food/Nutrition Services, shall adhere to this Procurement Code of Conduct. This is intended to PROTECT YOU, the District, taxpayers, and our vendors.

The term “Vendor” describes any individual or entity supplying the District with goods or services, and includes, but is not limited to, vendor, supplier, firm, company, contractor, and sub-contractor.

Expectations:

1. Any person employed by the school district who purchases goods and services, or is involved in the purchasing process, shall be bound by this code and shall:
 - a. Avoid the intent and appearance of unethical or compromising practice in relationships, actions, and communications;
 - b. Diligently follow all lawful instructions while using professional judgment, reasonable care, and exercising only the authority granted;
 - c. Conduct all purchasing activities in accordance with applicable law;
 - d. Refrain from any private or professional activity that would create a conflict between personal interests and the interests of Visalia Unified School District;
 - e. Identify and strive to eliminate participation of any individual in operational situations where a conflict of interest may be involved;
 - f. Never solicit or accept money, loans, credits, or prejudicial discounts, and avoid the acceptance of gifts, entertainment, favors, or services from present or potential suppliers which might influence or appear to influence purchasing decisions;
 - g. Promote positive supplier relationships through impartiality in all phases of the purchasing cycle;
 - h. Display the highest ideals of honor and integrity in all public and personal relationships in order to merit the respect and inspire the confidence of the public being served;
 - i. Provide an environment where all business concerns, large or small, majority- or minority-owned, are afforded an equal opportunity to compete; and
 - j. Enhance the proficiency and stature of the purchasing profession by adhering to the highest standards of ethical behavior.
2. No employee, officer, or agent of the District shall participate in, nor attempt to influence, the selection, award, or administration of a contract if any real or apparent conflict of interest exists (reference 2 CFR 200.318 (c) (1)). The term “Contract” includes, but is not limited to, contracts, agreements, and purchase orders.

RELATIONS WITH VENDORS

A conflict of interest arises when any of the following has a financial or other interest in, or receives a tangible personal benefit from, a vendor or vendor's agent considered for a contract:

- a. An employee, officer, or agent of the District;
- b. An immediate family member;
- c. A partner; or
- d. An organization which employs or is about to employ any of the above.

A person who becomes aware of any potential conflict of interest must remove themselves from the decision-making process involved in the selection, award, and administration of the related contract. Additionally, that person must provide a written statement to the Purchasing Department acknowledging a conflict of interest and the related contract.

Anyone who may be unsure about whether or not a conflict of interest exists, should contact for clarification either the Assistant Superintendent of Human Resources Development or the Chief Business Officer.

The District considers certain positions to have a highly influential effect on the selection, award, and administration of contracts. Anyone who occupies such a position, must provide ongoing annual statements (CA form 700, Statement of Economic Interest) disclosing reportable investments, business positions, interests in real property and income. Additionally, upon resignation and within 30 days of receiving notice from the District, that person must file a written statement, signed under the penalty of perjury, stating that he or she did not make, participate in the making, or use their position to influence any decision of the District, or receive, or become entitled to receive, any form of payment by virtue of occupying the position. (CA Govt. Code 87302)

3. No employee, officer, or agent of the District shall participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the agent of the District, designated employee, or other person in a designated position, his/her immediate family, or any financial interest as described in 2 CCR 18700.

An employee, officer, or agent of the District makes a governmental decision under the following circumstances, including but not limited to: acting within the authority of his/her office or position, authorizes or directs any action on any matter, votes or provides information or opinion on it, contacts or appears before a District official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

4. No employee, officer, or agent of the District may solicit nor accept gratuities, favors, or anything of monetary value from vendors, or potential vendors except as permitted by this policy (reference 2 CFR 200.318 (c) (1)). Gratuities include, but are not limited to,

RELATIONS WITH VENDORS

incentives, gifts, prizes, tickets/passes, travel packages, and meals. Additionally, employees must not accept anything from a vendor, or potential vendor, which is beyond any related obligation, and may therefore be viewed as an attempt to unfairly influence.

The District recognizes that it may be customary of some vendors to provide tokens of their appreciation for the District's business. Such gifts may only be accepted in limited situations where there is potential appearance of impropriety. Additionally, the District only considers gifts as "acceptable and without influence" if it is less than the gift limit on Schedule D of California Form 700 as follows:

No employee, officer, or agent of the District may accept unsolicited gifts of various kinds as long as the **COMBINED MONETARY TOTAL received from any single vendor IS LESS THAN FIFTY DOLLARS (\$50) within the same District fiscal year**. This is the District's "Gift Limit". If the exact amount of a gift is not known, a good faith estimate of the gift's fair market value must be made, defined as what is believed the gift would be worth if purchased for full price.

NO GIFT OF ANY AMOUNT MAY BE ACCEPTED IF THERE IS ANY VENDOR EXPECTATION TO RECEIVE BUSINESS BASED UPON ACCEPTING THE GIFT OR THE GIFT MAY OTHERWISE INFLUENCE OR APPEAR TO INFLUENCE PURCHASING DECISIONS.

Employees, officers, or agents who receive an authorized gift must do one of the following:

Return the gift to the vendor. Explain to the vendor that the District prohibits accepting the gift, and that the vendor must take it back at their expense.

Donate the gift to the District, making it available to the District, at the discretion of the Associate Superintendent of Business Services. A form will be provided by the Purchasing Department to acknowledge receipt of the donation.

In the event that a gift is received, being meant for nobody in particular (ex. a department or school site), the gift must be made available to the District, at the discretion of the Superintendent.

5. Consequences associated with violating this Procurement Code of Conduct may include, but is not limited to, any or all of the following:
 - a. Reprimand or other disciplinary action by the District;
 - b. Demotion;
 - c. Dismissal; or
 - d. Additional legal action necessary.

RELATIONS WITH VENDORS

Code of Federal Regulations: 2 CFR 200.318 (c) (1)

The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity.

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)

Legal Reference:

EDUCATION CODE

35200 *Liability for debts and contracts*

35202 *Claims against districts; applicability of Government Code*

CODE OF CIVIL PROCEDURE

340.1 *Damages suffered as result of childhood sexual abuse*

GOVERNMENT CODE

800 *Cost in civil actions*

810-996.6 *Claims and actions against public entities*

53051 *Information filed with secretary of state and county clerk*

PENAL CODE

72 *Fraudulent claims*

COURT DECISIONS

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

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

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

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

Management Resources:

WEB SITES

California Secretary of State's Office: <http://www.sos.ca.gov>

Policy
adopted: April 14, 1997
revised: October 18, 2005
revised: June 9, 2009

VISALIA UNIFIED SCHOOL DISTRICT
Visalia, California

CLAIMS AND ACTIONS AGAINST THE DISTRICT

Unless otherwise provided by law, prior to filing a lawsuit against the district for money or damages, a written claim shall be filed in accordance with the following administrative regulation.

Time Limitations

The following time limitations apply to claims against the district:

1. Claims for money or damages relating to ~~childhood sexual abuse~~ or any other cause of action specifically excepted from the Government Claims Act by Government Code 905 and for which a statute or regulation provides a claims presentation procedure shall be filed in accordance with the applicable governing statute or regulation. (Government Code 905, 935)

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. In accordance with the Governing Board's authority pursuant to Government Code 935, claims for money or damages which relate to any cause of action specifically excepted from the Government Claims Act by Government Code 905 and which are not governed by any other claims presentation statute or regulation shall be filed not later than six months after the accrual of the cause of action. (Government Code 905, 935)
3. Claims for money or damages relating to a cause of action for death or for injury to person, personal property, or growing crops shall be presented to the Board not later than six months after the accrual of the cause of action. (Government Code 911.2)
4. Claims for money or damages relating to any other cause of action shall be filed not later than one year after the accrual of the cause of action. (Government Code 911.2)

Receipt of Claims

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

Upon receipt of a claim against the district pursuant to the Government Claims Act, the Superintendent or designee shall promptly provide written notice to the district's joint powers authority or insurance carrier in accordance with the applicable conditions of coverage.

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)

Review of Contents of the Claim

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

1. The name and post office address of the claimant
2. The post office address to which the person presenting the claim desires notices to be sent
3. The date, place, and other circumstances of the occurrence or transaction which gave rise to the claim asserted
4. A general description of the indebtedness, obligation, injury, damage, or loss incurred insofar as it may be known at the time of presentation of the claim
5. The name(s) of the district employee(s) causing the injury, damage, or loss, if known
6. The amount claimed if it totals less than \$10,000, including the estimated amount of any prospective injury, damage, or loss, insofar as it may be known at the time of the claim, together with the basis of computation of the amount claimed. If the amount claimed exceeds \$10,000, the dollar amount shall not be included in the claim and the claimant shall indicate whether the claim is a limited civil case of \$25,000 or less.
7. The signature of the claimant or the person acting on the claimant's behalf

Notice of Claim Insufficiency

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

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

Amendment to Claims

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

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)

Late Claims

For claims under items #2 and #3 in the section "Time Limitations" above, any person who presents a claim later than six months after the accrual of the cause of action shall present, along with the claim, an application to present a late claim. Such claim and the application to present a late claim shall be presented not later than one year after the accrual of the cause of action. (Government Code 905, 911.4)

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

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

The Board shall grant the application to present a late claim where one or more of the following conditions are applicable: (Government Code 911.6)

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

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

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

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)

Action on Claims

Within 45 days after the presentation or amendment of a claim, the Board shall take action on the claim. This time limit may be extended by written agreement between the district and the claimant before the expiration of the 45-day period. If the 45-day period has expired, the time limit may be extended if legal action has not commenced or been barred by legal limitations. (Government Code 912.4)

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

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

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

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

Regulation **VISALIA UNIFIED SCHOOL DISTRICT**

approved: April 14, 1997

revised: September 19, 2005

revised: May 18, 2009

revised: February 13, 2020

Visalia, California

JPA MEMBER DATE STAMP WHEN RECEIVED: _____

VISALIA UNIFIED SCHOOL DISTRICT

1. NAME OF CLAIMANT: _____ AGE: _____

2. RESPONSIBLE PARENT/GUARDIAN: _____

NAME OF OTHER PERSON FOR LEGAL NOTIFICATION: _____

LEGAL MAILING ADDRESS: _____

TELEPHONE NO. () _____

3. RESIDENCE ADDRESS OF CLAIMANT: _____

4. DATE OF ACCIDENT OR LOSS: _____ TIME OF DAY: _____

5. LOCATION OF ACCIDENT: _____

6. PLEASE DESCRIBE WHAT HAPPENED AND WHY YOU FEEL THE SCHOOL IS RESPONSIBLE: _____

(Use additional sheets if necessary)

7. THE NAME(S) OF PERSON(S) CAUSING THE ACCIDENT OR LOSS (IF ANY):

8. AMOUNT YOU ARE CLAIMING:

\$ _____ Medical Expense _____

\$ _____ Property Loss _____

\$ _____ Other _____

\$ _____ TOTAL CLAIM

9. NAMES AND ADDRESSES OF WITNESSES: _____

_____*I declare under penalty of perjury that the above statements are true and correct.*_____
Signature of Claimant or Representative_____
Date**CRIMINAL PENALTY FOR PRESENTING FRAUDULENT CLAIM OR MAKING FALSE STATEMENTS:** Every person who with intent to defraud, presents for allowance or payment any false or fraudulent claim against a public entity may be guilty of a felony. (See California Penal Code 72)
9/19/05

NOTICE OF FAILURE TO USE DISTRICT'S CLAIM FORM
Government Code Section 910.4

***Note: The following form should be modified to reflect district practice. Districts are strongly encouraged to consult district legal counsel in developing this form. ***

TO: [Claimant]
[Address]

RE: Claim Filed [date]

The claim you presented to the Superintendent or designee on [date] is being returned because it was not presented on the district's claim form as required by Government Code Section 910.4 and in accordance with Board policy and administrative regulation. Because the claim was not presented on the district's form, no action was taken on the claim.

You may resubmit your claim using the district's claim form, which may be obtained at the district office. Note that your claim must still comply with the time limits in the Government Code specified for filing of such claims. For further information, call [phone number].

September 19, 2005

NOTICE OF INSUFFICIENCY
Government Code Section 910.8

***Note: The following form should be modified to reflect district practice. Districts are strongly encouraged to consult district legal counsel in developing this form. ***

TO: [Claimant]
[Address]

RE: Claim Filed [date]

The claim presented by you on [date] fails to comply substantially with the requirements of Government Code Sections 910 and 910.2 or with the requirements of the district's claim form provided under Government Code Section 910.4. Specifically, your claim is insufficient because of the following defects or omissions:

Therefore, the claim is being returned to you without further action or consideration. If you wish to pursue this further, you should consult the Government Code or legal counsel.

The Governing Board will not take any action on the claim for a period of fifteen (15) days from the date of this notice.

Dated: _____

Signature

Typed Title of Officer

September 19, 2005

Exhibit 4

NOTICE OF FAILURE TO FILE IN A TIMELY MANNER
Government Code Section 911.3

TO: [Claimant]
[Address]

RE: Claim Filed [date]

***Note: Government Code 911.3 requires the following language. Districts should consult legal counsel before modifying this form. ***

The claim you presented to the Superintendent or designee on [date] is being returned because it was not presented within six months after the event or occurrence as required by law. See Sections 901 and 911.2 of the Government Code. Because the claim was not presented within the time allowed by law, no action was taken on the claim.

Your only recourse at this time is to apply without delay to [district name] for leave to present a late claim. See Sections 911.4 to 912.2, inclusive, and Section 946.6 of the Government Code. Under some circumstances, leave to present a late claim will be granted. See Section 911.6 of the Government Code.

You may seek the advice of an attorney of your choice in connection with this matter. If you desire to consult an attorney, you should do so immediately.

September 19, 2005

DENIAL OF APPLICATION TO FILE A LATE CLAIM
Government Code Section 911.8

TO: [Claimant]
[Address]

RE: Claim Filed [date]

Note: The following paragraph should be modified to reflect district practice.

Your application to file a late claim presented on [date] has been denied. The Governing Board has determined that your claim does not satisfy one of the four conditions listed in Government Code Section 911.6.

Note: Government Code 911.8 requires the following language. Districts should consult legal counsel before modifying this language.

WARNING

If you wish to file a court action on this matter, you must first petition the appropriate court for an order relieving you from the provisions of Government Code Section 945.4 (claims presentation requirement). See Government Code Section 945.6. Such petition must be filed with the court within six (6) months from the date your application for leave to present a late claim was denied.

You may seek the advice of an attorney of your choice in connection with this matter. If you desire to consult an attorney, you should do so immediately.

September 19, 2005

Business and Noninstructional Operations

CLAIMS AND ACTIONS AGAINST THE DISTRICT

**NOTICE OF ACTION TAKEN ON CLAIM
Government Code Section 913**

Note: Government Code 913 requires districts to provide written notice of action taken or of inaction deemed rejection on any claim for money or damages against the district. Government Code 913 requires that the following language be used in the notice. Districts should consult legal counsel before modifying this language.

Dear _____:

Notice is hereby given that the claim you presented to the [district name] on [date] was [rejected, allowed, allowed in the amount of \$ _____ and rejected to the balance, rejected by operation of law or other appropriate language, whichever is applicable] on [date of action or rejection by operation of law].

Note: If the claim is rejected either in whole or in part, Government Code 913 requires that the following warning be included.

WARNING

Subject to certain exceptions, you have only six (6) months from the date this letter was personally delivered or deposited in the mail to file a court action on this claim. See Government Code Section 945.6.

You may seek the advice of an attorney of your choice in connection with this matter. If you desire to consult an attorney, you should do so immediately.

Dated: _____

Signature

Printed Name and Title of Officer

Approved: September 19, 2005
Revised: May 18, 2009

Exhibit 7

NOTICE OF REJECTION BY OPERATION OF LAW

(To be forwarded on governmental entity letterhead)

CERTIFIED MAIL RETURN RECEIPT REQUESTED

Date:

To:

Re:

NOTICE IS HEREBY GIVEN that the related claim presented to the _____ was
REJECTED BY OPERATION OF LAW on _____.

WARNING

Subject to certain exceptions, you have only (6) months from the date this notice was
personally delivered or deposited in the mail to file a state court action on this claim.
(See Government Code 945.6).

Please also be advised that, pursuant to Sections 128.5 and 1038 of the California Code of
Civil Procedure, the District will seek to recover all costs of defense in the event an action is
filed in the matter and it is determined that the action was not brought in good faith and with
reasonable cause.

Let it be known that the claim has been turned over

Sincerely,

September 19, 2005

Exhibit 8

NOTICE OF REJECTION OF CLAIM

(To be forwarded on governmental entity letterhead)

CERTIFIED MAIL RETURN RECEIPT REQUESTED

Date: _____, ____, 2005

To:

Re: Claim of

NOTICE IS HEREBY GIVEN that the claim which was presented to the Visalia Unified School District on _____ was REJECTED on _____.

WARNING

Subject to certain exceptions, you have only (6) months from the date this notice was personally delivered or deposited in the mail to file a state court action on this claim. (See Government Code 945.6).

You may seek the advice of an attorney of your choice in connection with this matter. If you desire to consult an attorney, you should do so immediately.

Please also be advised that, pursuant to Sections 128.5 and 1038 of the California Code of Civil Procedure, the District will seek to recover all costs of defense in the event an action is filed in the matter and it is determined that the action was not brought in good faith and with reasonable cause.

Let it be known that the claim has been turned over to the District's claims administrator,

Sincerely,

September 19, 2005

TRAVEL EXPENSES

The Governing Board recognizes that district employees may incur expenses in the course of performing their assigned duties and responsibilities. To ensure the prudent use of public funds, the Superintendent or designee shall establish rules to keep such expenses to a minimum while affording employees a reasonable level of safety and convenience.

(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Board shall authorize payment for actual and necessary travel expenses incurred by any employee performing authorized services for the district, whether within or outside district boundaries. (Education Code 44032)

The Superintendent or designee shall establish procedures for the approval of travel requests and the submission and verification of expense claims. He/she also shall establish reimbursement rates in accordance with law and Board policy.

An employee shall obtain approval from the Superintendent or designee prior to traveling. The Superintendent or designee may approve travel requests in accordance with the adopted budget and upon determining that the travel is authorized or assigned by the employee's supervisor, is necessary to attend a conference or other staff development opportunity that will enhance employee performance, and/or is otherwise necessary to the performance of the employee's duties. Travel expenses not previously budgeted may be approved on a case-by-case basis by the Superintendent or designee if he/she determines that the travel is essential and that resources may be obtained or redirected for this purpose.

(cf. 3100 - Budget)

(cf. 3110 - Transfer of Funds)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

All out-of-state travel for which reimbursement will be claimed shall be approved in advance by the Board.

Reimbursable travel expenses may include, but are not limited to, costs of transportation, parking fees, bridge or road tolls, lodging when district business reasonably requires an overnight stay, registration fees for seminars and conferences, telephone and other communication expenses incurred on district business, and other necessary incidental expenses.

The district shall not reimburse personal travel expenses including, but not limited to, alcohol, entertainment, laundry, expenses of any family member who is accompanying the employee on district-related business, personal use of an automobile, and personal losses or traffic violation fees incurred while on district business.

TRAVEL EXPENSES (continued)

Except as otherwise provided, reimbursement of travel expenses shall be based on actual expenses as documented by receipts.

Authorized employees shall be reimbursed for the use of their own private vehicles in the performance of assigned duties, on either a mileage or monthly basis as determined by the Superintendent or designee. (Education Code 44033)

The mileage allowance provided by the district for employees' use of their private vehicles for authorized travel shall be equal to the rate established by the Internal Revenue Service.

Vehicles should be shared whenever possible to minimize travel costs. No employee shall be entitled to reimbursement for automobile travel when he/she is transported free of charge, offered district transportation, or by another employee who is entitled to the expense reimbursement.

Meal costs shall be reimbursed based on documented actual expenses within the maximum amounts established by the Superintendent or designee and based on the time of day that travel for district business begins and ends.

Any expense that exceeds the maximum rate of reimbursement established by the district shall be reimbursed only with the approval of the Superintendent or designee.

All expense reimbursement claims shall be submitted on a district form, within 10 working days following return from travel when possible. The form shall be accompanied by receipts and any explanation necessary to document that the expenses meet district criteria for reimbursement.

The Superintendent or designee shall approve expense claims only upon verifying that all necessary documentation is provided and that all expenses are appropriate and related to district business. If an expense claim is disallowed due to lack of documentation or inappropriate expenses, the employee may be personally responsible for any improper costs incurred.

When approved by the Superintendent or designee, an employee may be issued a district credit card for use while on authorized district business. Receipts documenting the expenses incurred on a district credit card shall be submitted promptly following return from travel. Under no circumstances shall personal expenses be charged on a district credit card, even if the employee intends to subsequently reimburse the district for the personal charges.

When necessary, the Superintendent or designee may approve a cash advance, not to exceed the estimated out-of-pocket reimbursable expenses, to an employee authorized to travel on district business. Within 10 working days following return from travel, the employee shall submit a final accounting with all necessary supporting documentation. He/she shall refund to the district any amount of cash advance exceeding the actual approved reimbursable expenses.

TRAVEL EXPENSES (continued)

Legal Reference:

EDUCATION CODE

42634 *Itemization of expenses*

44016 *Travel expense to employment interview*

44032 *Travel expenses*

44033 *Automobile allowance*

44802 *Student teacher's travel expense*

Management Resources:

INTERNAL REVENUE SERVICE PUBLICATIONS

Per Diem Rates (For Travel Within the Continental United States), Publication 1542

WEB SITES

Internal Revenue Service: <http://www.irs.gov>

U.S. General Services Administration, Per Diem Rates: <http://www.gsa.gov/perdiem>

TRAVEL EXPENSES

The Superintendent or designee may approve an employee request to attend meetings in accordance with the adopted budget. The District shall pay for actual and necessary expenses incurred by any employee performing authorized services for the District.

Prior to Travel

1. Prior to travel, a Request to Attend Conference form should be properly completed. The Estimated Costs column and Request/Approval to Attend Conference signature sections of the request form should be completed. A copy of the form is to be submitted to the Finance Department.
2. Separate requisition forms are required for registration, lodging, transportation, or other costs that are to be pre-paid and should be submitted to the Purchasing Department with a copy of the signed Request to Attend Conference form.
3. District Credit Cards may also be utilized to pre-pay registration, lodging, transportation, or other expenses in lieu of requisitions. A copy of the Request to Attend Conference form should be maintained and submitted when District Credit Card statements are being processed. If the funding source for the travel is from a categorical budget, authorization from the Compensatory Education Department must be obtained prior to placing the charge on the District Card. Compensatory Education authorization is to be documented on the Request to Attend Conference form.

Upon Return

1. Upon return, the traveler is to complete the Actual Costs column of the original Request to Attend Conference form. The original with signatures is to be submitted to the Finance Department, along with all receipts for travel, lodging, meals, parking, and toll fees. If meal expenses exceed Board limits, all receipts and justification for the overage are to be attached. If Actual Costs are greater than Estimated Costs in any expense category, the form must include an authorized signature in the Request for Reimbursement section.

Special Circumstances

1. If the timing or location of the event is such that requires the employee to travel the day prior to the event, it is the policy of the Board to reimburse the employee for lodging and one-half the meal limit rate described herein, if travel begins after noon, or the full rate if the trip begins before noon.

TRAVEL EXPENSES (continued)

2. Costs incurred that will not be reimbursed by the District include alcoholic beverages, recreation fees, dry cleaning, auto repairs, gifts, etc., and all expenses related to an employee bringing guests along on the trip. These expenses shall not be considered necessary and will not be reimbursed.
3. Personal credit cards may be used for travel; however, finance charges incurred will not be reimbursed.

Business and Noninstructional Operations

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

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

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

(cf. 3100 - Budget)

(cf. 3300 - Expenditures/Expending Authority)

(cf. 3460 - Financial Reports and Accountability)

The Board recognizes the importance of accurately identifying and valuing district assets in order to help ensure financial accountability and to minimize the risk of loss or misuse. District furniture and equipment with a useful life of more than one year and an initial unit acquisition cost of \$5,000 or more, and improvements that extend life of sites or buildings and have an initial cost of \$15,000 or more shall be considered capital assets.

(cf. 3440 - Inventories)

The Superintendent or designee shall determine the estimated useful life of each capital asset and shall calculate and report the estimated loss of value, or depreciation, during each accounting period for all capital assets.

(Legal Reference: see next page)

Business and Noninstructional Operations

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS (continued)

Legal Reference:

EDUCATION CODE

14500-14508 Financial and compliance audits

35035 Powers and duties of superintendent

35250 Duty to keep certain records and reports

41010-41023 Accounting regulations, budget controls and audits

41344 Repayment of apportionment significant audit exceptions

41609 Legislative intent, attendance accounting audit

42600-42604 Control of expenditures

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

GOVERNMENT CODE

53995-53997 Obligation of contract

Management Resources:

GOVERNMENTAL STANDARDS ACCOUNTING BOARD

Statement 34, Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments, June 1999

CDE COMMUNICATIONS

1208.00 Audit Resolution Process: Repayment Plans

WEB SITES

Governmental Accounting Standards Board: <http://www.gasb.org>

CDE: <http://www.cde.ca.gov>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

State Controller's Office: <http://www.sco.ca.gov/>

Policy

adopted: April 14, 1997

Revised: March 26, 2002

VISALIA UNIFIED SCHOOL DISTRICT

Visalia, California

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

Accounts

The district's accounting system shall fully comply with the definitions, instructions and procedures set forth in the California Department of Education School Accounting Manual. (Education Code 41010)

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

(cf. 3110 - Transfer of Funds)

Audit

By April 1 of each year, the Governing Board shall provide for an audit of all district accounts, any other funds which are administered pursuant to a joint powers agreement, and attendance procedures. To conduct this audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy. The Superintendent or designee shall establish a timetable for the completion and review of the audit within the deadlines established by law.

The audit shall be conducted in accordance with General Accounting Office standards for financial and compliance audits. (Education Code 14503)

(cf. 3451 - Petty Cash Funds)

(cf. 3452 - Student Activity Funds)

(cf. 3551 - Food Service Operation/Cafeteria Funds)

The audit shall identify all expenditures by source of funds and shall contain: (Education Code 41020)

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

The Superintendent or designee shall file the report of the audit with the County Superintendent of Schools, the Department of Education, and the State Controller no later than December 15. (Education Code 41020)

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS (continued)

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

(cf. 9322 - Agenda/Meeting Materials)

Quality Control Reviews

The independent auditor shall complete a quality control review every three years in accordance with General Accounting Office standards. (Education Code 14503)

Assets

The following guidelines will be followed in the recording of capital assets.

Useful Life

The Useful Life table recommended by the Association of School Business Officials International will be used, as follows:

AR 3400(c)

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS (continued)

Asset Class	Examples	Est. Useful Life in Years
Land		N/A
Site Improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School Buildings		50
Portable Classrooms		25
HVAC Systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior Construction		25
Carpet Replacement		7
Electrical/Plumbing		30
Sprinkler/Fire System	Fire suppression systems	25
Outdoor Equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery & Tools	Shop & maintenance equipment, tools	15
Kitchen Equipment	Appliances	15
Custodial Equipment	Floor scrubbers, vacuums, other	15
Science & Engineering	Lab equipment, scientific apparatus	10
Furniture & Accessories	Classroom and office furniture	20
Business Machines	Fax, duplicating & printing equipment	10
Copiers		5
Communications Equip.	Mobile, portable radios, non-computerized	10
Computer Hardware	PCs, printers, network hardware	5
Computer Software	Instructional, other short-term	5 to 10
Computer Software	Administrative or long-term	10 to 20
Audio Visual Equip.	Projectors, cameras (still & digital)	10
Athletic Equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical Instruments	Pianos, string, brass, percussion	10
Library Books	Collections	5 to 7
Licensed Vehicles	Buses, other on-road vehicles	8
Contractors Equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds Equipment	Mowers, tractors, attachments	15

AR 3400(d)

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS (continued)

Asset Record

Each capital asset record will include: description, year of acquisition, method of acquisition (e.g. purchase or donation), funding source, cost or estimated cost, and estimated useful life. The record will also identify the function(s) that uses the asset.

Furniture and Equipment

Acquisition cost includes shipping, set-up, and installation. Other costs, such as plumbing or electrical, incurred to place a new asset in service should be included in the asset's acquisition cost. Further, construction-period interest cost is to be capitalized as a component of historical cost.

Donated items will be capitalized at fair-market value on the donation date.

Site Improvements

Site Improvements include items such as excavation, utility installation, driveways, sidewalks, parking lots, flagpoles, retaining walls, fencing, outdoor lighting, and other non-building improvements. Depreciation of site improvements is necessary if the improvement is exhaustible.

Buildings

Buildings should be recorded at either their acquisition cost or construction cost.

Building Improvements

Building Improvements that extend the useful life should be capitalized. Examples of Building Improvements include roofing projects, major energy conservation projects, or remodeling and replacing major building components.

AR 3400(e)

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS (continued)

Depreciation

Depreciation is the process of allocating the cost of tangible property over a period of time, rather than deducting the cost as an expense in the year of acquisition. Generally, at the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal cost less salvage value.

The District will use the straight-line depreciation method. Under the straight-line depreciation method, the basis of the asset is written off evenly over the useful life of the asset. The same amount of depreciation is taken each year. In general, the amount of annual depreciation is determined by dividing an asset's depreciable cost by its estimated life.

Regulation
approved: April 14, 1997
Revised: March 26, 2002

VISALIA UNIFIED SCHOOL DISTRICT
Visalia, California

Business and Noninstructional Operations

BP 3430(a)

INVESTING

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

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

The Board recognizes the importance of overseeing investments made with district funds, including investments by the county treasurer. The Board president shall participate with Board presidents of all school districts and community college districts in the county to select a representative to the county treasury oversight committee. The Superintendent or designee shall maintain ongoing communication with this representative and shall keep the Board well informed about the policies that guide the investment of these funds.

The Superintendent or designee shall annually provide to the Board and any oversight committee a statement of the district's investment policy. At a public meeting, the Board shall review this policy and discuss any changes to be made. In accordance with law and administrative regulations, the Superintendent or designee shall also provide the Board quarterly reports with specified components, including a statement of how the district portfolio compares with the district's investment policy. (Government Code 53646)

(cf. 3020 - Fiscal Policy Team)

(cf. 3460 - Financial Reports and Accountability)

Legal Reference: (see next page)

BP 3430(b)

INVESTING (continued)

Legal Reference:

EDUCATION CODE

41001 Deposit of money in county treasury

41002 General fund deposits and exceptions

41002.5 Deposit of certain funds in insured institutions

41003 Funds received from rental of real property

41015 Authorization of and limitation investment of district funds

41017 Deposit of miscellaneous receipts

41018 Disposition of money received

42840-42843 Special reserve fund

GOVERNMENT CODE

16430 Eligible securities for investment of surplus moneys

27130-27137 County treasury oversight committees

53600-53609 Investment of surplus

53630-53684 Deposit of funds, especially

53635 Local agency funds; deposit or investment

53646 Treasurer reports and statements of investment policy

53852.5 Investment term for funds designated for repayment of notes

53859.02 Borrowing by local agency

CIVIL CODE

2261-2262 Obligations of trustees; investments

Policy
adopted: February 24, 1997

VISALIA UNIFIED SCHOOL DISTRICT
Visalia, California

INVENTORIES

In order to provide for the proper tracking and control of district property, the Superintendent or designee shall maintain an inventory of equipment in accordance with law for the following:

1. All equipment items currently valued in excess of \$500 (Education Code 35168)
2. All equipment items purchased with state and/or federal categorical funds that have a useful life of more than one year with an acquisition cost of \$500 or more per unit

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 3400 - Management of District Assets/Accounts)

(cf. 3512 - Equipment)

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

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

1. Name and description of the property
2. Identification number
3. Original cost of the item of equipment or a reasonable estimate if the original cost is unknown
4. Date of acquisition
5. Location of use
6. The date and method of disposal

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

In addition to the information specified in items #1-6 above, the following information shall be recorded for equipment acquired with state and/or federal categorical funds unless otherwise specified in law: (5 CCR 3946; 2 CFR 200.313)

1. Source of the property (funding source)
2. Titleholder
3. Percentage of federal participation in the cost of the property
4. Use and condition of property

INVENTORIES (continued)

5. Sale price of the property upon disposition and method used to determine current fair market value

(cf. 3230 - Federal Grant Funds)

At the time of purchase, the Superintendent or designee shall affix a label to the equipment containing the identification number and the district name. Equipment items purchased with categorical program funds shall also be labeled with the name of the project in accordance with 5 CCR 3946.

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

A copy of the inventory shall be kept at the district office and at the appropriate school site.

(cf. 3580 - District Records)

The Superintendent or designee shall annually submit an inventory listing of federally owned property in its custody to the federal agency that granted the award. (2 CFR 200.312)

Physical Inventory

At least once every two years, a physical inventory of equipment shall be conducted and the results reconciled with the property records. (2 CFR 200.313)

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

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

Legal Reference: (see next page)

INVENTORIES (continued)

Legal Reference:

EDUCATION CODE

35168 *Inventory of equipment*

CODE OF REGULATIONS, TITLE 5

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

16022-16023 *Classification of records*

16035 *Historical inventory of equipment*

UNITED STATES CODE, TITLE 20

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

CODE OF FEDERAL REGULATIONS, TITLE 2

200.0-200.521 *Federal uniform grant guidance*

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual, 2008

WEB SITES

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

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

Office of Management and Budget: <https://www.whitehouse.gov/omb>

Policy
adopted: April 14, 1997
revised: September 12, 2000
revised: March 26, 2002
revised: May 4, 2017

VISALIA UNIFIED SCHOOL DISTRICT
Visalia, California

PETTY CASH FUNDS

The purpose of a petty cash fund is to have cash available in the office of the principal or other administrative officer for express charges, postage due and other unforeseen small expenses which cannot conveniently be charged and handled in the usual manner.

1. The amount of cash funds at any school site shall not exceed \$200.
2. The principal or administrative official in whose name the fund is created will be responsible for all expenditures made from it.
3. Each disbursement will be supported by a cash register tape, a sales slip or other evidence of the expenditure. Such evidence will be summarized monthly, or earlier if the fund needs replenishment.
4. The documents and the summary will be forwarded to the business office where a check will be issued to replenish the fund.
5. The amount on deposit plus receipts of disbursement must always equal the original amount of the fund.
6. Funds will be regularly audited by the business office.
7. Funds are subject to audit by the district's auditor.
8. Money left overnight in schools shall be kept in a safe or secured place.

(cf. 3314.2 - Revolving Funds)

(cf. 3400 - Management of District Assets/Accounts)

Legal Reference:

EDUCATION CODE

35160 Authority of governing boards

35250 Duty to keep certain records

41020 Requirement for annual audit

42800-42810 Revolving funds

Regulation

approved: April 14, 1997

VISALIA UNIFIED SCHOOL DISTRICT

Visalia, California

STUDENT ACTIVITY FUNDS

Student organizations may raise and spend money in order to promote the general welfare, morale and educational experiences of the students. Student funds shall finance worthwhile activities which go beyond those provided by the district. Minutes shall be kept of student organization meetings and shall properly reflect all financial activities.

(cf. 1321 - Solicitation of Funds from and by Students)

(cf. 3554 - Other Food Sales)

Student funds shall be managed in accordance with sound business procedures designed to encourage the largest possible educational return to students without sacrificing the safety of funds or exposing students to undue responsibility or unnecessary routine. Additionally, the funds will be managed with the procedures established in July, 2000 for high schools and middle schools, and for elementaries as detailed in the procedures for unorganized student body funds.

With Governing Board approval, student funds shall be held or invested in one of the ways allowed by law. (Education Codes 48933, 48936)

Student funds shall be disbursed according to procedures established by the student organization. All disbursements must be approved by a Board-designated official, the certificated employee who is the student organization advisor, and a student organization representative. (Education Code 48933)

The principal or designee shall be responsible for the proper conduct of all student organization financial activities. The Superintendent or designee shall periodically review the organizations' general financial structures and accounting procedures.

The Board shall provide an annual audit of student accounts by a certified public accountant or licensed public accountant. Auditing cost shall be paid from district funds. (Education Code 41020)

Legal Reference:

EDUCATION CODE

41020 Requirement for annual audit

48930-48938 Student body organization

Policy

adopted: April 14, 1997

Revised: January 23, 2001

VISALIA UNIFIED SCHOOL DISTRICT

Visalia, California