



DISTRICT FINANCIAL SERVICES INSIGHTS

Board Approval

When is Board Approval Required?

Occasionally inquiries are received asking why the audit clerks require evidence of board approval if the authority to sign purchase orders, p-card purchases, contracts, etc. has been delegated to a specific official.

The May 2015 Edition of DFS Insights outlined the power of the governing board to delegate authority pursuant to EC 17604 and EC 17605.

It is important to note that ALL transactions under the delegation of authority must be approved or ratified within sixty (60) days of the action. Because the language in the code says 'shall', governing boards may not set alternative limits that would be in conflict with the authority granted in Education Code.

Official minutes are preferred but not required. The audit unit will accept a board excerpt for contracts at or above the bid limits or a signed contract that includes the board approval date near the signature line. For transaction below the bid limits, a notation of the ratification date will suffice.

Best practice would be to take a monthly listing before the Governing Board for purchase orders, P-Card transactions, and contracts under the bid limit (if POs are not issued).

Do You Know the Advantages of Being a CUPCAA District?

Public Contract Code 22000 et seq. also known as the California Uniform Public Construction Cost Account Act (CUPCAA) provides alternative public works bidding limits for public entities such as cities, counties, special districts and school districts.

The standard code, PCC 20111, limits the value of a public works project to not more than \$15,000. CUPCAA raises those limits as follows:

\$1-45,000:	No bidding required Work may be done using district forces (force account)
\$45,001 - \$175,000	Informal 10-day minimum bid
>\$175,000	Formal Bid (similar provisions to PCC 20111)

Districts may include maintenance in the limit, or exclude it when adopting informal bidding limits. District with high maintenance costs that is contracted out may wish to opt in since the higher formal limit of \$175,000 would apply. Districts with lower costs may choose to remain with the current bid limit (\$88,300 - 2017).

IMPORTANT / UPCOMING DATES AND DEADLINES

IMPORTANT DATES

Mar. 15, 2017 2nd Interim Report Due to SDCOE

WORKSHOPS

Feb. 7, 2017 Corrected W-2 Workshop

FUTURE DEADLINES - PROP 39:

June 30, 2018 LEA's final encumbrance

August 1, 2018 Final Expenditure Plan Submission

June 30, 2020 Final date all projects must be complete

Misconceptions:

Accounting for CUPCAA is not complicated. Districts need to track cost for project done with in-house labor. This can be done on a spreadsheet, using project tracking software, or using the worksheet provided on the State Controllers website : http://www.sco.ca.gov/ard_cuccac.html

Contracted work does not have to be tracked if the bid(s) received are all inclusive. District furnished/contractor installed equipment would be the only exception and tracking the equipment purchase and the bid price should be fairly easy to do.

If you are interested into opting into CUPCAA, please call Guiselle Carreon at 858-292-3602.

SB 1072 - "Paul Lee School Bus Safety Law"

Reminder – Effective January 1, 2017

Requires school buses in California to be equipped with child-check reminder alarm systems to ensure that children are not left on buses unattended and in potentially hazardous circumstances. It would also require bus drivers, upon a renewal of their annual school bus driver safety certificate, to receive training in child safety check procedures.

See complete text of this bill at: https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201520160SB1072 (Does not create a mandate)

Retirement Reporting

Who to Call for What

The Retirement Unit in District Financial Services is led by:

Tammy Britt
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However, individual staff are assigned a specialty and can assist you with specific questions. Please call the individuals on the list for the category of work related to your inquiry:

Rose Linzaga Retirement Technician (CalSTRS) 858-292-3629	CalSTRS Defined Benefit Accounting; CalSTRS Cash Balance Accounting; CalSTRS Service Credit Repurchase Accounting; CalSTRS Year to Date Salary Subject Figures; Certificated Calendar Days (CDAYS); Certificated Reduced Workload Program (RWP) Contracts; CalSTRS Address File; CalSTRS Penalties and Interests.
Carolyn Squeo Retirement Technician (CalPERS) 858-569-5309	CalPERS Defined Benefit Accounting; Typed Warrants; Salary Overpayments (EXPAY 90); No Retirement Reports; PERS Summer School Reporting; CalPERS Year to Date Salary Subject Figures; W-2 Retirement Balancing.
Amy Baldwin-Granger Retirement Technician Charter Schools 858-569-5315	CalSTRS Charter School Independent Reporting; CalPERS Charter School Independent Reporting; Charter School Fees.
Sheila Henderson Account Clerk III (Social Security, Medicare) 858-292-3708 Vacant Account Clerk III (Social Security, Medicare) 858-569-5308	Social Security and Medicare Tax Reporting and Deposits; Payroll Adjustments; Retirement Incentives (RNCTV); Non-Resident Aliens; Student Workers; Social Security Cards for Number Changes; Salary Overpayments (Prior Year); Quarterly 941 form filing; Corrected W-2s, W-3c and 941X; W-2 Retirement Reportable Items.
Renée Evans Account Clerk II (CalSTRS 1-45, 50, 52) 858-292-3675 Alex Aragon Account Clerk II (CalSTRS 46-189, 60) 858-292-3692	CalSTRS Payroll Reporting; Retirement Membership Enrollments; Permissive Elections; Right of Elections; Payroll Adjustments; 60 Hours and 100 Days Reports; Salary Computations Worksheets; Refund Applications; Retirements (Express Benefit or MS 554 forms); Certificated Retiree I-30s; Service Credit Repurchases (RDUCT); Service Credit Discrepancy Inquiries.
Clarissa De Los Santos Account Clerk II (CalPERS 1-179, 50, 52, 60) 858-292-3693 Frank Perry Account Clerk II (CalPERS 1-179, 50, 52, 60) 858-569-5438	CalPERS Payroll Reporting; Retirement Membership Enrollments, Right of Elections; Payroll Adjustments; 1,000 Hours Reports; AESD-1 Forms: Memberships, Separations, Name Changes, and Address Changes; Refunds; Retirements; Service Credit Repurchases (RDUCT); Service Credit Discrepancy Inquiries. Social Security Cards for Name Changes

This information is available on their website at this direct link:

<http://www.sdcoe.net/business-services/financial-services/Pages/staff-assignments.aspx>