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Business and Noninstructional Operations

CONCEPTS AND ROLES

The Governing Board recognizes that money and money management comprise the foundational support of the entire school program. To make that support as effective as possible, the Board intends to:

1. Encourage advance planning through the best possible budget procedures.
2. Explore practical sources of dollar income.
3. Guide the expenditure of funds so as to derive the greatest possible educational returns.
4. Expect sound fiscal management from the administration.
5. Within fiscal constraints, maintain a level of per student expenditure sufficient to provide quality education.

The district shall maintain a healthy environment in support of the educational program, with high standards of safety in the operation and maintenance of school facilities, equipment and services.

Role of Governing Board

The Governing Board:

1. Approves and adopts the annual budget and approves budget transfers.
2. Is accountable for all district funds.
3. Adopts written policies governing the purchase of supplies and equipment.
4. Monitors all expenditures by receiving statements and approving payments.
5. Selects an auditor and reviews the annual audit of district accounts and business procedures.
6. Adopts an insurance program which complies with law and reflects prudent financial management.
7. Provides for long-range plans to acquire or dispose of sites and to add, maintain and staff new facilities.
8. Advocates community support for additional financing when necessary.

Business and Noninstructional Operations

CONCEPTS AND ROLES (continued)

The Superintendent or designee:

1. Prepares the detailed annual budget, and presents it to the Board for adoption.
2. Administers the budget and keeps expenditures within approved limits. Gives the Board information and recommendations regarding budget transfers.
3. Enforces requisition and purchase order policies and regulations.
4. Establishes control/inventory systems to account for district funds, supplies and equipment in accordance with law and Board policy.
5. Makes all financial reports required by law or Board policy and prepares reports for public release.
6. Analyzes the district's financial condition and presents the Board with proposals for meeting financial needs.
7. Recommends auditor(s) to prepare annual audit of district accounts and business procedures.
8. Helps the Board to establish an adequate insurance program.
9. Maintains the district's noninstructional operations.

Working Relationships of the Board and Superintendent

The Superintendent or designee shall recommend financial plans in accordance with the district's goals and objectives. The Board desires to be informed whenever district programs may be endangered by a lack of funds or when the continuation of district programs may result in an overexpenditure of district funds.

The Board desires complete information from the Superintendent and staff on all matters relating to the district's financial operations. The Board shall closely scrutinize all district financial operations so that it may fully discharge its legal responsibilities with regard to school finance.

Legal Reference:

Business and Noninstructional Operations

CONCEPTS AND ROLES (continued)

EDUCATION CODE

- 35035 Powers and duties of superintendent
- 35160 Authority of governing boards
- 35160.1 Board authority of school district
- 35161 Powers and duties of governing boards

Policy
adopted: July 5, 1990
Revised: December 20, 1990

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations**BUDGET**

The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, Local Control and Accountability Plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds. The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections. The District budget shall be prepared annually from the best possible estimates provided by the individual schools and the District administrative staff.

The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. Appropriate consolidation shall occur as the budget progresses through the various levels of review. Budget proposals shall be compatible with Board policy and long-range District goals.

A public hearing shall be conducted and the budget adopted in accordance with time frames specified in law. A public hearing on the district's Local Control and Accountability Plan (LCAP) must occur at the same meeting.

The District participates in the state's single budget adoption cycle and will follow timeframes mandated by the state for this program. The Board shall adopt the district budget on or before July 1 of each year.

At a public meeting held on a date after the public hearing on the budget, the Board shall adopt the budget following its adoption of the LCAP, or an annual update to the LCAP at the same meeting. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP.

Budget Criteria and Standards

The Superintendent or designee shall develop a district budget in accordance with state criteria and standards as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves.

In addition, he/she shall provide the supplemental information which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues,

Business and Noninstructional Operations**BUDGET** (continued)

contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures.

LCAP Proportionality Requirement

The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth.

Budget Advisory Committee

In order to receive public input early in the budget preparation process, the Governing Board may appoint a budget advisory committee composed of members of the community, and staff. This committee shall review the proposed budget at regular intervals during its preparation and shall report its findings and recommendations to the Board.

Fund Balance

The District hereby establishes and will maintain reservations of Fund Balance, as defined herein, in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This policy shall only apply to the Districts governmental funds. Fund Balance shall be composed of nonspendable, restricted, committed, assigned, and unassigned amounts.

- Nonspendable Fund Balance consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.
- Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
- Committed Fund Balance consists of funds that are set aside for specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
- Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose. The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent may further delegate the authority to assign funds at his/her discretion. Assigned funds cannot cause a deficit in unassigned fund balance and do not meet the criteria to be classified as restricted or committed.

Business and Noninstructional Operations**BUDGET** (continued)

- Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls. When multiple types of funds are available for an expenditure, the district shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

Minimum Fund Balance Policy

The Board intends to maintain a minimum assigned and unassigned fund balance for the General Fund in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than three percent of General Fund expenditures and other financing uses.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall direct the Superintendent or designee to develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

Authority to Commit Funds

The governing board is the highest level of decision-making authority for the district. Commitments may be established, modified, or rescinded only through budget adoption or resolutions as approved by the governing board.

Assigned Fund Balance

This policy delegates the authority to assign amounts to be used for specific purposes to the Superintendent and Chief Business Official for the purpose of reporting these amounts in the annual financial statements.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the district considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the district considers amounts to have been spent first out of commitment funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise

Business and Noninstructional Operations**BUDGET** (continued)

in its commitment or assignment actions.

Annual Review and Determination of Fund Balance Reserve Amounts

Compliance with the provisions of this policy shall be reviewed, presented and discussed as part of the Unaudited Actuals Financial Reporting process and presentation to the Governing Board. The amounts of nonspendable, restricted, committed, assigned, and unassigned fund balances shall be reported in the Unaudited Actuals Report.

Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of OPEBs, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year.

Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee in coordination with the County Office of Education shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act if that change causes a material change to the budget.

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and

Business and Noninstructional Operations**BUDGET** (continued)

projected revenues and expenditures for the current and two subsequent budget years.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections. These amendments shall be embedded in the first and second interim reports to reflect the current financial situation of the district at that moment.

Legal Reference:

EDUCATION CODE

1240	Duties of county superintendent of schools
33127	Standards and criteria for local budgets and expenditures
42103	Public hearing on proposed budget; requirements for content of proposed budget; publication of notice of hearing
42122-42129	Budget requirements
42130-42134	Financial certifications
42140-42141	Disclosure of fiscal obligations
42238-42251	Apportionments to districts, especially:
42238.01-42238.07	Local control funding formula
42602	Use of unbudgeted funds
42610	Appropriation of excess funds and limitation thereon
45253	Annual budget of personnel commission
52060-52077	Local control and accountability plan

GOVERNMENT CODE

7900-7914	Limitations Appropriations limit
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CODE OF REGULATIONS, TITLE 5

15060	Standardized account code structure
15440-15451	Criteria and standards for school district budgets
15494-15496	Local control funding formula, expenditures

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, September 2006

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund, 2009

Business and Noninstructional Operations

BUDGET (continued)

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, March 2009

Statement 45, Accounting and Financial Reporting by Employers for Post-employment Benefits

Other Than Pensions, June 2004

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

Policy
adopted: July 5, 1990
revised: December 5, 1991
revised: April 17, 1997
revised: June 9, 2011
revised: October 13, 2016

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

TRANSFER OF FUNDS

The Governing Board may authorize transfers from fund balance to expenditure classifications)or transfers within expenditure classifications with the approval of the County Superintendent of Schools and filed with the county auditor.

Temporary Transfers Between Classifications

The Board may also allow temporary borrowing between funds.

Legal Reference:

EDUCATION CODE

41301 Section A state school fund allocation schedule

42125 Designated and unappropriated fund balances

42600 District budget limitation on expenditure

42601 Transfers between funds to permit payment of obligations at close of year

42603 Transfer of monies held in any fund or account to another fund; repayment

42840-42843 Special reserve fund

52616.4 Expenditures from adult education fund

Policy

adopted: July 5, 1990

revised: April 17, 1997

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations

INSTRUCTIONAL IMPROVEMENT AND ACCOUNTABILITY FUNDS

The Governing Board shall expend funds received pursuant to the Classroom Instruction Improvement and Accountability Act in accordance with law and District goals. The Board shall inform the public regarding the amount of funds received and encourages staff and community participation in determining the expenditure of such funds.

The Board may allocate all or a portion of these funds to school sites for use by site administrators within the parameters of law. Any expenditure of these funds shall be made only after receiving input from school staff and site councils or advisory committees. The Board may establish District goals and govern the expenditure of these funds.

(cf. CSEA Negotiated Agreement)

Legal Reference:

EDUCATION CODE

41300.1 Instructional Improvement and Accountability

14022 "Enrollment" defined

41302.5 "School Districts" defined

CALIFORNIA CONSTITUTION

Article XIII B, Section 2, Revenue in Excess of Limitation

Article XVI, Section 8, School Funding Priority

Article XVI, Section 8.5, Allocations to State School Fund

Policy
adopted: July 5, 1990

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

FEES AND CHARGES

The Westminster School District shall not charge a student fee for participation in an educational activity, except as specifically permitted by state law.

All supplies, materials, and equipment needed to participate in educational activities shall be provided to students free of charge.

A fee waiver policy shall not make a student fee permissible.

The Westminster School District shall not offer course credit or privileges related to educational activities in exchange for money or donations of goods or services from a student or a student's parents or guardians, and shall not remove course credit or privileges related to educational activities, or otherwise discriminate against a student, because the student or the student's parents or guardians did not or will not provide money or donations of goods or services to the Westminster School District.

The following definitions shall apply for purposes of this policy:

(a) "Educational activity" means an activity offered by a school, school district, charter school, or county office of education that constitutes an integral fundamental part of elementary and secondary education, including, but not limited to, curricular and extracurricular activities.

(b) "Student fee" means a fee, deposit, or other charge imposed on students, or a student's parents or guardians, in violation of Section 49011 and Section 5 of Article IX of the California Constitution, which require educational activities to be provided free of charge to all students without regard to their families' ability or willingness to pay fees or request special waivers, as provided for in *Hartzell v. Connell* (1984) 35 Cal.3d 899. A student fee includes, but is not limited to, all of the following:

(1) A fee charged to a student as a condition for registering for school or classes, or as a condition for participation in a class or an extracurricular activity, regardless of whether the class or activity is elective or compulsory, or is for credit.

(2) A security deposit, or other payment, that a student is required to make to obtain a lock, locker, book, class apparatus, musical instrument, uniform, or other materials or equipment.

(3) A purchase that a student is required to make to obtain materials, supplies, equipment, or uniforms associated with an educational activity.

Business and Noninstructional Operations

FEES AND CHARGES (continued)

Complaints of non-compliance with this Board Policy shall be filed in accordance with Administrative Regulation 3260 (Fees and Charges).

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

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 6145 - Extracurricular and Curricular Activities)

cf. 3250 - Transportation Fees)

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 5143 - Insurance)

(cf. 9323.2 - Actions by the Board)

Legal Reference:

EDUCATION CODE

8239 Preschool and wraparound child care services

8263 Child care eligibility

8760-8773 Outdoor science and conservation programs

17551 Property fabricated by students

19910-19911 Offenses against libraries

32033 Eye protective devices

32221 Insurance for athletic team member

32390 Fingerprinting program

35330-35332 Excursions and field trips

35335 School camp programs

38080-38085 Cafeteria establishment and use

38120 Use of school band equipment on excursions to foreign countries

39807.5 Payment of transportation costs

39837 Transportation of students to places of summer employment

48050 Residents of adjoining states

48052 Tuition for foreign residents

48904 Liability of parent or guardian

49010-49013 Student fees

49065 Charge for copies

49066 Grades, effect of physical education class apparel

49091.14 Prospectus of school curriculum

51810-51815 Community service classes

52612 Tuition for adult classes

52613 Nonimmigrant aliens

60410 Students in classes for adults

GOVERNMENT CODE

6253 Request for copy; fee

Business and Noninstructional Operations

FEES AND CHARGES (continued)

CALIFORNIA CONSTITUTION

Article 9, Section 5 Common school system

CODE OF REGULATIONS, TITLE 5

350 Fees not permitted

4622 Notice

UNITED STATES CODE, TITLE 8

1184 Foreign students

COURT DECISIONS

Driving School Assn. of CA v. San Mateo Union HSD (1993) 11 Cal. App. 4th 1513

Arcadia Unified School District v. State Department of Education (1992) 2 Cal 4th 251

Steffes v. California Interscholastic Federation (1986) 176 Cal. App. 3d 739

Hartzell v. Connell (1984) 35 Cal. 3d 899

CTA v. Glendale School District Board of Education (1980) 109 Cal. App. 3d 738

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION MANAGEMENT ADVISORIES

1030.97 Fiscal Management Advisory 97-02: Fees, Deposits and Other Charges

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

Policy Adopted: July 5, 1990
Revised: April 17, 1997
Revised: January 24, 2012
Revised: February 14, 2013

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES

The Governing Board recognizes that the District may own personal property which is unusable, obsolete, or no longer needed by the District. The Superintendent or designee shall identify to the Board all items not needed by the District, together with their estimated value and a recommended disposition. The Superintendent or designee shall arrange for the sale or disposal of District personal property in accordance with Board action and the requirements of law.

Instructional materials may be considered obsolete or unusable when they:

1. Contain information rendered inaccurate or incomplete by new discoveries or technologies.
2. Have been replaced by more recent versions or editions of the same material, and they are of no foreseeable value in other instructional areas.
3. Contain demeaning, stereotyping or patronizing references to either sex, to members of racial, ethnic, religious, vocational or cultural groups, or to persons with physical or mental handicaps.
4. Have been inspected and discovered to be damaged beyond use or repair.

The Superintendent or designee shall establish procedures to be used when selling equipment for which the federal government has a right to receive all or part of the proceeds. The procedures shall ensure a reasonable amount of competition so as to result in the highest possible revenue.

Legal Reference:

EDUCATION CODE

17540-17542 Sale or lease of personal property by one district to another

17545-17555 Sale of personal property

42291.5 Temporary school bus designation

42303 School bus sale to another district

60500 Determination of obsolescence

60510-60511 Donation or sale

60520-60521 Disposition of sale proceeds

60530 Methods of destruction

62000.4 Instructional materials program, sunset date

GOVERNMENT CODE

25505 District property; disposition; proceeds

UNITED STATES CODE, TITLE 40

484 Surplus property

Business and Noninstructional Operations

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES (continued)

CODE OF FEDERAL REGULATIONS, TITLE 34
80.32 Equipment acquired under a grant or subgrant

Policy
adopted: July 5, 1990
revised: April 17, 1997

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations**SALE OR LEASE OF DISTRICT OWNED REAL PROPERTY**

The Governing Board believes that the district should utilize its facilities and resources in the most economical and practical manner. The Superintendent or designee shall periodically study the current and projected use of all district facilities to ensure the efficient utilization of space and the effective delivery of instruction.

(cf. 1330 - Use of School Facilities)
(cf. 7110 - Facilities Master Plan)
(cf. 7111 - Evaluating Existing Buildings)
(cf. 7160 - Charter School Facilities)

Upon determination that district property is no longer needed or may not be needed until some future time, the Board shall offer to sell or lease district-owned real property in accordance with priorities and procedures specified in law, including, but not limited to, Education Code 17230, 17464, 17485-17500, and Government Code 54222.

(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 5148.3 - Preschool/Early Childhood Education)

Prior to the sale or lease of any surplus real property, the Board shall appoint a district advisory committee to advise the Board regarding the use or disposition of schools or school building space which is not needed for school purposes. (Education Code 17388)

(cf. 1220 - Citizen Advisory Committees)

Resolution of Intention to Sell or Lease

Before ordering the sale or lease of any real property, the Board shall adopt a resolution by a two-thirds vote of all of its members at a regular, open meeting. The resolution shall describe the property proposed to be sold or leased in such a manner as to identify it, specify the minimum price or rent, describe the terms upon which it will be sold or leased, and specify the commission or rate, if any, which the Board will pay to a licensed real estate broker out of the minimum price or rent. The resolution shall fix a time, not less than three weeks thereafter, for a public meeting, held at the Board's regular meeting place, at which sealed proposals to purchase or lease will be received and considered. (Education Code 17466)

(cf. 9323.2 - Actions by the Board)

The Superintendent or designee shall provide notice of the adoption of the resolution and of the time and place of the meeting that will be held to consider bids by posting copies of the resolution, signed by the Board, in three public places not less than 15 days before the date of the meeting. In

Business and Noninstructional Operations**SALE OR LEASE OF DISTRICT OWNED REAL PROPERTY (continued)**

addition, the notice shall be published at least once a week for three successive weeks before the meeting, in a newspaper of general circulation published in the county in which the district is located, if such a newspaper exists. (Education Code 17469)

The Superintendent or designee shall take reasonable steps to provide notification to the former owners of the property of the district's intent to sell it in accordance with Education Code 17470.

Acceptance/Rejection of Bids

At the public meeting specified in the resolution of intention to sell or lease property, the Board shall open, examine, and declare all sealed bids. Before accepting any written proposal, the Board shall call for oral bids in accordance with law. (Education Code 17472, 17473)

The Board may reject any and all bids, either written or oral, and withdraw the properties from sale when the Board determines that rejection is in the best public interest. If no proposals are submitted, or the submitted proposals do not conform to all the terms and conditions specified in the resolution of intention to lease, the Board may lease the property in accordance with Education Code 17477. (Education Code 17476, 17477)

Of the proposals submitted by responsible bidders which conform to all terms and conditions specified in the resolution of intention to sell or lease, the Board shall finally accept the highest bid after deducting the commission, if any, to be paid to a licensed real estate broker, unless the Board accepts a higher oral bid or rejects all bids. (Education Code 17472)

The final acceptance of the bid may be made either at the same meeting specified in the resolution or at any adjourned/continued meeting held within 10 days. Upon acceptance of the bid, the Board may adopt a resolution of acceptance that directs the Board president, or any other Board member, to execute the deed or lease and to deliver the document upon performance and compliance by the successful bidder of all of the terms and conditions of the contract. (Education Code 17475-17478)

(cf. 1431 - Waivers)

(cf. 9320 - Meetings and Notices)

Use of Proceeds

The Superintendent or designee shall ensure that proceeds from the sale or lease with an option to purchase of district surplus property are used in accordance with law. (Education Code 17462; 2 CCR 1700)

Business and Noninstructional Operations**SALE OR LEASE OF DISTRICT OWNED REAL PROPERTY (continued)**

(cf. 3100 - Budget)

(cf. 3460 - Financial Reports and Accountability)

Pursuant to the authorization in Education Code 17463.7, the district may expend proceeds from the sale of surplus real property, along with the proceeds from any personal property located on that real property, for any one-time general fund purpose(s). Prior to exercising this authority, the Board shall certify to the State Allocation Board that: (Education Code 17463.7)

1. The district has no major deferred maintenance requirements not covered by existing capital outlay resources.

(cf. 3111 - Deferred Maintenance Funds)

2. The sale of real property pursuant to Education Code 17463.7 does not violate the provisions of a local bond act.

(cf. 7214 - General Obligation Bonds)

3. The real property is not suitable to meet projected school construction needs for the next 10 years.

Prior to exercising this authority, the Superintendent or designee shall present to the Board, at a regularly scheduled meeting, a plan for expending these one-time resources. The plan shall identify the source and use of the funds and shall describe the reasons that the expenditure shall not result in ongoing fiscal obligations for the district. (Education Code 17463.7)

Legal Reference:**EDUCATION CODE**

17219-17224 Acquisition of property not utilized as school site; nonuse payments; exemptions

17230-17234 Surplus property

17385 Conveyances to and from school districts

17387-17391 Advisory committees for use of excess school facilities

17400-17429 Leasing property

17430-17447 Leasing facilities

17453 Lease of surplus district property

17455-17484 Sale or lease of real property, especially:

17463.7 Proceeds for general fund purposes

17485-17500 Surplus school playground (Naylor Act)

17515-17526 Joint occupancy

17527-17535 Joint use of district facilities

Business and Noninstructional Operations

SALE OR LEASE OF DISTRICT OWNED REAL PROPERTY (continued)

33050 Request for waiver

38130-38139 Civic Center Act

GOVERNMENT CODE

54220-54232 Surplus land, especially:

54222 Offer to sell or lease property

54950-54963 Brown Act, especially:

54952 Legislative body, definition

PUBLIC RESOURCES CODE

21000-21177 California Environmental Quality Act

CODE OF REGULATIONS, TITLE 2

1700 Definitions related to surplus property

COURT DECISIONS

San Lorenzo Valley Community Advocates for Responsible Education v. San Lorenzo Valley Unified School District, (2006) 139 Cal.App. 4th 1356

Management Resources:

CSBA PUBLICATIONS

Maximizing Opportunities for Physical Activity Through Joint Use of Facilities, Policy Brief, September 2009

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Closing a School Best Practices Guide

OFFICE OF PUBLIC SCHOOL CONSTRUCTION PUBLICATIONS

Unused Site Program Handbook, May 2008

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, School Facilities Planning Division:
<http://www.cde.ca.gov/ls/fa>

Coalition for Adequate School Housing: <http://www.cashnet.org>

Office of Public School Construction: <http://www.opsc.dgs.ca.gov>

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Policy Adopted: July 5, 1990
Revised: December 20, 1990
Revised: July 19, 1999
Revised: February 14, 2013

Business and Noninstructional Operations

GIFTS, GRANTS AND BEQUESTS

The Governing Board may accept any bequest or gift of money. While greatly appreciating suitable donations, the Board shall reject any gifts which may directly or indirectly impair its authority to make decisions in the best interest of all District students or its ability or commitment to provide equitable educational opportunities.

Before accepting any gift, grant or bequest, the Board shall carefully consider any conditions or restrictions imposed by the donor to ensure their consistency with the District's vision, philosophy, and operations. If the Board believes the District will be unable to fully satisfy the donor's conditions, the gift shall not be accepted.

In addition, the Board shall ensure that acceptance of the gift, grant, or bequest does not:

1. Involve creation of a program which the Board would be unable to sustain when the donation is exhausted.
2. Entail undesirable or excessive costs.
3. Promote the use of violence, drugs, tobacco, or alcohol.
4. Imply endorsement of any business or product or unduly commercialize or politicize the school environment.
5. Be inappropriate or harmful to the best education of students.
6. Conflict with any provision of the school code or public law.

Any gifts of books and instructional materials shall be accepted only if they meet regular District criteria for selection of instructional materials.

All gifts, grants and bequests shall become school District property.

When any gift of money received by the District is not immediately used, it shall be placed in the county treasury in accordance with law.

Appreciation

The Board may show appreciation for any donation to the District in any manner it deems appropriate. Such appreciation may take the form of letters of recognition or Board resolutions; plaques, commendations, or awards; planting of commemorative trees or gardens.

Legal Reference:

EDUCATION CODE

1834 Acquisition of materials and apparatus

35160 Powers and duties

35162 Power to sue, be sued, hold and convey property

41030 School district may invest surplus monies from bequest or gifts

Business and Noninstructional Operations

GIFTS, GRANTS AND BEQUESTS (continued)

- 41031 Special fund or account in county treasury
- 41032 Authority of school board to accept gift or bequest; investments; gift of land requirements
- 41035 Advisory committee
- 41036 Function of advisory committee
- 41037 Rules and regulations
- 41038 Applicability of other provisions of chapter

Management Resources:

WEB SITES

California Consortium of Education Foundations: <http://www.cceflink.org>

Policy
adopted: July 5, 1990
revised: April 17, 1997
revised: March 14, 2013

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations**EXPENDITURES/EXPENDING AUTHORITY**

The Governing Board recognizes its fiduciary responsibility to oversee the prudent expenditure of district funds. In order to best serve district interests, the Superintendent or designee shall develop and maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the district receives maximum value for items purchased. Such purchases shall not exceed the limits imposed by law. All such transactions shall be reviewed by the Board at every regularly scheduled Board meeting.

The Superintendent or designee shall not authorize any proposed expenditure which exceeds the major budget classification allowance against which the expenditure is the proper charge unless he/she obtains Board approval. Such approval may be granted if an amount sufficient to cover the purchase is available in the budget for transfer by the Board.

All purchases shall be made by formal contract or purchase order or shall be accompanied by a receipt. In order to eliminate the processing of numerous small purchase orders, the Superintendent or designee may create a "blanket" or "open" purchase order system for the purchase of minor items as needed from a vendor. He/she shall ensure that the "open" purchase order system details a maximum purchase amount, the types of items that can be purchased under this order, the individuals authorized to approve purchases, and the expiration date of the "open" order.

The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

Legal Reference:

EDUCATION CODE

- 17604 Delegation of powers to agents; approval or ratification of contracts
- 17605 Delegation of authority to purchase supplies and equipment
- 32435 Prohibited use of public funds, alcoholic beverages
- 35010 Control of district; prescription and enforcement of rules
- 35035 Powers and duties of superintendent
- 35160 Authority of governing boards
- 35250 Duty to keep certain records and reports
- 35272 Educational and athletic materials
- 38083 Purchase of perishable foodstuffs and seasonal commodities
- 41010 Accounting system
- 41014 Requirement of budgetary accounting

GOVERNMENT CODE

- 4330-4334 California made materials

Business and Noninstructional Operations

EXPENDITURES/EXPENDING AUTHORITY (continued)

PUBLIC CONTRACT CODE

3410 U.S. produce and processed foods

20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

CSBA PUBLICATIONS

Maximizing School Board Governance: Fiscal Accountability, 2006

Policy
adopted: July 5, 1990
revised: December 20, 1990
revised: April 17, 1997
revised: September 16, 1999
revised: October 13, 2016

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations**PURCHASING PROCEDURES**

The Governing Board recognizes its fiduciary responsibility to oversee the prudent expenditure of district funds. In order to best serve district interests the Superintendent or designee shall maintain effective purchasing procedures that are consistent with sound financial controls and that ensure the district receives maximum value for items purchased. He/she shall ensure that records of expenditures and purchases are maintained in accordance with law.

Goods and services purchased shall meet the needs of the person or department ordering them and be purchased at the lowest price following standard purchasing practice insofar as is possible and practical. Maintenance costs, replacement costs, and trade in values shall be considered when determining the most economical purchase price. When price, fitness, and quality are equal, recycled products shall be preferred when procuring materials for use in district schools and buildings.

The Superintendent or designee may purchase supplies, materials, apparatus, equipment, and services up to the amounts specified in Public Contract Code 20111, beyond which a competitive bidding process is required. The Superintendent or designee may award contracts as a result of the bidding process so long as the contract is subsequently ratified by the Board at the next regularly scheduled meeting. The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

The Superintendent or designee may issue and sign purchase orders and shall submit them for Board approval.

Whenever there is less than one Board meeting per month, the Superintendent or designee is authorized to process purchase orders and sign and release checks in payment of such purchase orders subject to ratification by the Board at the next regularly scheduled meeting.

The Board shall review all transactions entered into by the Superintendent or designee on behalf of the Board every 60 days. (Education Code 17605)

All purchases shall be made by formal contract, purchase orders, or be accompanied by a receipt. In order to eliminate the processing of numerous small purchase orders, the Superintendent or designee may create a "blanket" or "open" purchase order system for the purchase of minor items as needed from a vendor. He/she shall ensure that the "open" purchase order system details a maximum purchase amount, the types of items that can be purchased under this order, the individuals authorized to approve purchases, and the expiration date of the "open" order.

The Superintendent or designee may authorize an expenditure which exceeds the budget classification allowance against which the expenditure is the proper charge only if an amount sufficient to cover the purchase is available in the budget for transfer by the Board.

Business and Noninstructional Operations

PURCHASING PROCEDURES (continued)

District funds shall not be expended for the purchase of alcoholic beverages. (Education Code 32435)

Legal Reference:

EDUCATION CODE

17604 Delegation of powers to agents; approval or ratification of contracts by governing board

17605 Delegation of authority to purchase supplies and equipment

32370-32376 Recycling paper

32435 Prohibited use of public funds, alcoholic beverages

35010 Control of district; prescription and enforcement of rules

35035 Powers and duties of superintendent

35160 Authority of governing boards

35250 Duty to keep certain records and reports

38083 Purchase of perishable foodstuffs and seasonal commodities

41010 Accounting system

41014 Requirement of budgetary accounting

GOVERNMENT CODE

4330-4334 California made materials

PUBLIC CONTRACT CODE

3410 U.S. produce and processed foods

12168 Preference for recycled paper products

12210 Purchase of recycled products

20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

Policy

adopted: July 5, 1990

revised: June 9, 2016

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations**BIDS**

The Governing Board is committed to promoting public accountability and ensuring prudent use of public funds. When leasing, purchasing, or contracting for equipment, materials, supplies, or services for the district, including when contracting for public projects involving district facilities, the Board shall explore lawful opportunities to obtain the greatest possible value for its expenditure of public funds. The district shall purchase equipment, supplies and services using competitive bidding when required by law and in accordance with statutory requirements for bidding and bidding procedures. In addition, formal bids may be required whenever it appears to be in the best interest of the district.

To ensure that good value is received for funds expended, specifications shall be carefully designed and shall describe in detail the quality, delivery and service required.

To assist the district in determining whether bidders are responsible, the Governing Board may require prequalification procedures as allowed by law and specified in administrative regulation. The procedures shall identify a uniform system for rating bidders and shall address the issues covered by the standardized questionnaire and model guidelines developed by the Department of Industrial Relations pursuant to Public Contract Code 20101. A copy of any applicable administrative regulations shall be provided to bidders with all bid specifications. The Superintendent or designee shall establish comprehensive bidding procedures for the district in accordance with law. The procedures shall include a process for advertising bids, instructions and timelines for submitting and opening bids, and other relevant requirements.

No work, project, service or purchase shall be split or separated into smaller work orders or projects for the purpose of evading legal requirements regarding contracting after competitive bidding has been completed. (Public Contract Code 20116, 22033)

When calling for bids, the Superintendent or designee shall ensure that the bid specification clearly describes in appropriate detail the quality, delivery, and service required, and includes all information which the district knows, or has in its possession, that is relevant to the work to be performed or that may impact the cost of performing the work.

Except as authorized by law and specified in the administrative regulation, contracts shall be let to the lowest responsible bidder who shall give such security as the Board requires, or else all bids shall be rejected. (Public Contract Code 20111)

When the Board has determined that it is in the best interest of the district, the district may piggyback onto the contract of another public agency or corporation to lease or purchase equipment or supplies to the extent authorized by law. (Public Contract Code 20118)

Business and Noninstructional Operations

BIDS (continued)

Legal Reference:

EDUCATION CODE

17070.10-17079.30 Leroy F. Greene School Facilities Act

17250.10-17250.55 Design-build contracts

17406 Lease-leaseback contract

17595 Purchases through Department of General Services

17602 Purchase of surplus property from federal agencies

38083 Purchase of perishable foodstuffs and seasonable commodities

38110 Purchase of supplies through county superintendent

38111 Purchases by district governing board

38112 Purchases of necessary supplies

39801.5 Transportation bids and contracts for services

39802 Transportation services

CODE OF CIVIL PROCEDURE

446 Verification of pleadings

GOVERNMENT CODE

4217.10-4217.18 Energy conservation contracts

4330-4334 Preference of California-made materials

6252 Definitions for California Public Records Act

53060 Special services and advice

54201-54205 Purchase of supplies and equipment by local agencies

PUBLIC CONTRACT CODE

1102 Emergencies

2000-20042 Responsive bidders

3000-3010 Roofing projects

3400 Bids, specifications by brand or trade name not permitted

3410 United States produce and processed foods

6610 Bid visits

12161 Definitions, recycled paper products

12168 Preference for purchase of recycled paper products

12169 Bidders to specify percentage of recycled paper product

12200 Definitions, recycled goods, materials and supplies

12210 Purchase of recycled products preferred

12213 Specification by bidder of recycled content

20101-20103.7 Public construction projects, requirements for bidding

20103.8 Award of contracts

20107 Bidder's security

20111-20118.4 Contracting by school districts especially:

20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

Business and Noninstructional Operations

BIDS (continued)

- 20189 Bidder's security, earthquake relief
- 22002 Definition of public project
- 22030-22045 Alternative procedures for public projects (UPCCAA)
- 22050 Alternative emergency procedures
- 22152 Recycled product procurement

COURT DECISIONS

- McGee v. Balfour Beatty Construction, LLC, et al. (4/12/16, No. B262850)
- Davis v. Fresno Unified School District, (2015) 237 Cal.App.4th 261
- Los Angeles Unified School District v. Great American Insurance Co., (2010) 49 Cal.4th 739
- Great West Contractors Inc. v. Irvine Unified School District, (2010) 187 Cal.App.4th 1425
- Marshall v. Pasadena Unified School District, (2004) 119 Cal.App.4th 1241
- Konica Business Machines v. Regents of the University of California, (1988) 206 Cal.App.3d 449
- City of Inglewood-Los Angeles County Civic Center Authority v. Superior Court, (1972) 7 Cal.3d 861

ATTORNEY GENERAL OPINIONS

- 89 Ops.Cal.Atty.Gen. 1 (2006)

Policy
adopted: July 5, 1990
revised: April 17, 1997
revised: June 9, 2016

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations**CONTRACTS**

The Governing Board recognizes its responsibility to enter into contracts on behalf of the district for the acquisition of equipment, supplies, services, and other resources necessary for the achievement of district goals. In exercising this authority to enter into a contract, the Board shall ensure that the district's interest is protected and that the terms of the contract conform to applicable legal standards, including the bidding requirements in Public Contract Code 20111.

All contracts between the district and outside agencies shall conform to standards required by law and shall be prepared under the direction of the Superintendent or designee.

All contracts, where appropriate, shall be submitted to the legal advisor of the district for review and approval.

The district shall not enter into a contract with a person, agency, or organization if it has knowledge that such person, agency or organization discriminates on the basis of race, color, creed, sex, religion, ancestry, national origin, age or nonjob-related handicap or disability, either in employment practices or in the provision of benefits of services to students or employees.

The Superintendent or designee may enter into contracts on behalf of the district. All contracts must be approved or ratified by the Governing Board.

Every contract entered into on behalf of the district shall be made available for public inspection, except when the law prohibits disclosure. No contract shall prohibit a district employee from disparaging the goods or services of any contracting party.

Contracts for Non-Nutritious Foods or Beverages

The district or a district school shall not enter into or renew a contract for the sale of foods or beverages that do not meet the nutritional standards specified in Education Code 49431-49431.7, 5 CCR 15500-15501 or 15575-15578, or 7 CFR 210.11 or 220.12, unless the contract specifies that such sales will occur later than one-half hour after the end of the school day and/or off school premises.

Before the district or a district school enters into or renews a contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious food as defined in law, the Board shall ensure that the district has sufficient internal controls in place to protect the integrity of public funds and to ensure that funds raised as a result of the contract benefit public education. Such internal controls may include, but not be limited to, the following:

1. Procedures that produce accurate and reliable financial statements and, at the same time, safeguard the assets, financial resources, and integrity of every employee responsible for

Business and Noninstructional Operations**CONTRACTS** (continued)

handling money or property. Control systems shall be systematically evaluated and revised to keep pace with the changing responsibilities of management.

2. Procedures to ensure that district personnel do not handle cash or product at the school site. The contract shall specify that the vendor stock the machines and shall provide cash accounting, along with a check, for district proceeds directly to the control office.

Any contract for the sale or advertisement of non-nutritious foods or carbonated or non-nutritious beverages shall be entered into on a competitive bid basis pursuant to Public Contract Code 20111 or through the issuance of a Request for Proposal. (Education Code 35182.5)

The Board shall not enter into or renew any contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious foods until parents/guardians, students, and members of the public have had an opportunity to comment on the contract at a public hearing held during a regularly scheduled Board meeting. The Board shall clearly, and in a manner recognizable to the general public, identify in the agenda the contract to be discussed at the meeting. (Education Code 35182.5)

The public hearing shall include, but not be limited to, a discussion of the nutritional value of foods and beverages sold within the district; the availability of fresh fruit, vegetables, and grains in school meals and snacks, including locally grown and organic produce; the amount of fat, sugar, and additives in the foods and beverages discussed; and barriers to student participation in school breakfast and lunch programs. (Education Code 35182.5)

The contract shall be accessible to the public and may not include a confidentiality clause that would prevent the district or a district school from making any part of the contract public. (Education Code 35182.5)

Contracts for Electronic Products or Services

The Board shall not enter into a contract for electronic products or services that requires the dissemination of advertising to students, unless the Board: (Education Code 35182.5)

1. Enters into the contract at a noticed, public hearing of the Board.
2. Makes a finding that the electronic product or service is or would be an integral component of the education of students.
3. Makes a finding that the district cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students.
4. As part of the district's normal, ongoing communication to parents/guardians, provides

Business and Noninstructional Operations**CONTRACTS** (continued)

written notice that the advertising will be used in the classroom or other learning center.

5. Offers parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. A request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

Contracts for Digital Storage and Maintenance of Student Records

The district may enter into or renew a contract with a third party for the purpose of providing services, including cloud-based services, for the digital storage, management, and retrieval of student records and/or to provide digital educational software that authorizes a third-party provider of digital educational software to access, store, and use student records. For these purposes, student records include any information maintained by the district that is directly related to a student and any information acquired directly from the student through the use of instructional software or applications assigned to the student by a teacher or other district employee, and do not include de-identified information. (Education Code 49073.1)

Any such contract shall contain all of the following: (Education Code 49073.1)

1. A statement that student records continue to be the property of and under the control of the district
2. If applicable, a description of the means by which students may retain possession and control of their own student-generated content, as defined in Education Code 49073.1, including options by which a student may transfer student-generated content to a personal account
3. A prohibition against the third party using any information in the student record for any purpose other than those required or specifically permitted by the contract
4. A description of the procedures by which a parent/guardian or a student age 18 years or older may review personally identifiable information in the student's records and correct erroneous information
5. A description of the actions the third party will take, including the designation and training of responsible individuals, to ensure the security and confidentiality of student records
6. A description of the procedures for notifying the affected parent/guardian, or the affected student if age 18 years or older, in the event of an unauthorized disclosure of the student's

Business and Noninstructional Operations**CONTRACTS** (continued)

records

7. A certification that a student's records shall not be retained or available to the third party upon completion of the terms of the contract and a description of how that certification will be enforced, except that these requirements shall not apply to student-generated content if the student chooses to establish or maintain an account with the third party for the purpose of storing that content
8. A description of how the district and the third party will jointly ensure compliance with the federal Family Educational Rights and Privacy Act, 20 USC 1232g
9. A prohibition against the third party using personally identifiable information in student records to engage in targeted advertising

Contracts for Personal Services

In order to achieve cost savings, the district may enter into or renew a contract for any personal service that is currently or customarily performed by classified employees, if the contract does not displace school district employees and meets other conditions specified in Education Code 45103.1. To enter into or renew such a contract, the Board shall ensure that the district meets the numerous conditions specified in Education Code 45103.1.

In addition, the district may enter into or renew any contract for personal service without meeting the conditions described above, if any of the following conditions exists: (Education Code 45103.1)

1. The contract is for new district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors.
2. The services contracted are not available within the district, cannot be performed satisfactorily by district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the district.
3. The services are incidental to a contract for the purchase or lease of real or personal property, including, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented.
4. The district's policy, administrative, or legal goals and purposes cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary district hiring process.

Business and Noninstructional Operations

CONTRACTS (continued)

5. The nature of the work is such that the criteria for emergency appointments, as defined in Education Code 45103.1, apply.
6. The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the district in the location where the services are to be performed.
7. The services are of such an urgent, temporary, or occasional nature that the delay that would result from using the district's regular or ordinary hiring process would frustrate their very purpose.

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

14505 Provisions required in contracts for audits

17250.10-17250.55 Design-build contracts

17595-17606 Contracts

45103.1 Personal services contracts

45103.5 Contracts for management consulting service related to food service

49073.1 Contract requirements for digital storage, maintenance and retrieval of student records

49431-49431.7 Nutritional standards

35182.5 School District Governing Board

CODE OF CIVIL PROCEDURE

685.010 Rate of interest

GOVERNMENT CODE

12990 Nondiscrimination and compliance employment programs

53260 Contract provision re maximum cash settlement

53262 Ratification of contracts with administrative officers

TITLE VII, CIVIL RIGHTS ACT, AS AMENDED BY Title IX, Equal Employment Opportunity Act.

LABOR CODE

1775 Penalties for violations

1810-1813 Working hours

PUBLIC CONTRACT CODE

4100-4114 Subletting and subcontracting fair practices

7104 Contracts for excavations; discovery of hazardous waste

7106 Noncollusion affidavit

20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder

20104.50 Construction Progress Payments

Business and Noninstructional Operations

CONTRACTS (continued)

22300 Performance retentions

CODE OF REGULATIONS, TITLE 5

15500 Food sales by student organizations

15501 Sales in high schools and junior high schools

15575-15578 Food and beverage requirements outside of the federal school meal programs

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

1681-1688 Title IX, discrimination

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program

220.1-220.21 National School Breakfast Program

Policy
adopted
revised:
revised:

July 5, 1990
November 13, 2014
June 9, 2016

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

PAYMENT FOR GOODS AND SERVICES

The Superintendent or designee may authorize payment only for those goods and services that have been approved or ratified by the Board at a regular called meeting.

The Board authorizes the Superintendent or designee to pay in advance for certain materials if a decrease in cost is possible or if the material is unavailable to the district without advance payment.

The Board desires to have invoices paid on time in order that the District may take advantage of available discounts and avoid finance charges. The District shall not be responsible for unauthorized purchase.

Legal Reference:

EDUCATION CODE

42630-42651 General provisions - orders, requisitions and warrants

42800-42806 Revolving cash fund

42810 Revolving cash funds; use; administrators

42820 Prepayment funds

GOVERNMENT CODE

5500 Filing and certification of manual signature; execution of public securities (requires at least one manual signature) and instructions of payment with facsimile signature

5503 Unlawful use of facsimile signatures or seals

CODE OF CIVIL PROCEDURES

685.010 Rate of interest

PUBLIC CONTRACT CODE

7107 Retention proceeds; withholding; disbursement

20104.50 Construction progress payments

Policy

adopted: December 20, 1990

revised: April 17, 1997

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations

DISTRICT REVOLVING FUND

The Governing Board has established by resolution a revolving cash fund for use by the Superintendent or designee in paying for goods, services and other charges determined by the Board, including supplemental payments required to correct any payroll errors. (Education Codes 42800-42806, 45167)

At the request of the Board, the County Auditor or the County Superintendent of Schools, the Superintendent or designee shall give an account of the fund. (Education Code 42804)

The funds shall be deposited in a bank doing business locally, whose deposits are insured by FDIC. The Superintendent or designee shall be responsible for all payments into the account as well as expenditures from the account subject to the restrictions established by the Board.

The Board shall review and revise fund usage as appropriate.

(cf. 3400 - Management of District Assets)

Additional Revolving Funds

The Board also may, by resolution, establish revolving cash funds for use by school principals and other administrative officials to pay for goods and services. The total amount of the funds shall not exceed 3% of the current year's instructional supply budget. (Education Code 42810)

No funds maintained in a revolving fund shall be used in an attempt to influence government decisions, for entertainment purposes, or for any other purpose not related to classroom instruction. (Education Code 42810)

The Board shall name the administrators who will have use and control of the funds. Officials so named shall be responsible for all payments into the accounts as well as expenditures from the accounts, subject to restrictions established by the Board.

The revolving cash fund for supplies shall be subject to the bonding provisions of Education Code 42801.

(cf. 3530 - Insurance Management)

The Board shall provide an audit of revolving funds on a regular basis. (Education Code 42810)

Business and Noninstructional Operations

DISTRICT REVOLVING FUND (continued)

Legal Reference:
EDUCATION CODE

35160 Authority of governing boards after January 1, 1976
41020 Audits of all district funds
42800-42806 Revolving cash fund
42810 Revolving cash funds; use; administrators
45167 Error in salary

Policy
adopted: July 5, 1990
revised: December 5, 1991

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

RELATIONS WITH VENDORS

No district employee or 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 program.

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

Policy
adopted: December 5, 1991

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Services**ETHICAL STANDARDS FOR CONTACT BETWEEN CONTRACTORS, VENDORS AND CONSULTANTS AND BOARD MEMBERS OR EMPLOYEES**

1. Application of "Ethical Standards for Contact between Contractors, Vendors and Consultants and Board members or Employees." These mandated Ethics Standards shall govern the conduct of all contractors/vendors and consultants of the Westminster School District ("WSD") in any relationship with Board members and/or employees. These standards are to be read in conjunction with the latest editions of applicable WSD contracting and procurement policies and procedures. All contractors/vendors shall ensure that their subcontractors comply with these Ethics Standards. Nothing in this policy shall supersede Board Bylaw 9270 or any statutory or common law prohibitions against conflicts of interest by public officers and employees.
2. Purpose. The purpose of these Ethics Standards is:
 - a. To protect the integrity of the procurement process; and
 - b. To provide a comprehensive statement of expectations governing the conduct of contractors/vendors doing business with the WSD so they will be able to compete fairly, and perform their work and services in an ethical manner.
3. Expectations. This document does not address all ethical issues that may arise in the course of doing business with the WSD. Each person and entity is expected to act ethically at all times and in all things. The WSD Business Services Office is responsible for providing education and advice on ethical issues. Contact the Business Services Office with any questions regarding these Ethics Standards.
4. Enforcement. The provisions of these Ethics Standards are enforced by the WSD Superintendent, Assistant Superintendent, Business Services, or designee and other appropriate enforcement authorities. The WSD may reject any bid or other proposal, or impose other sanctions against any person, contractor/vendor, or entity that has not complied with the requirements of these Ethics Standards.
5. Prohibitions. No bidder, proposer, vendor, contractor or subcontractor shall fraudulently deceive or attempt to deceive any District official with regard to any material fact pertinent to any pending or proposed WSD action. Nor shall they do anything with the purpose or intent of placing any District official under personal obligation to the bidder, proposer, vendor, contractor or subcontractor.
6. Avoid the Appearance of Impropriety. All bidders, proposers, vendors, contractors, and subcontractors shall refrain from conduct which they know or reasonably should know is likely to create in the minds of reasonable, objective, fair-minded observers the perception that they are using their relationship with the WSD in an improper manner.

Business and Noninstructional Services**ETHICAL STANDARDS FOR CONTACT BETWEEN CONTRACTORS, VENDORS AND CONSULTANTS AND BOARD MEMBERS OR EMPLOYEES (continued)**

7. Lobbying. Under the WSD Ethics Standards, a "lobbyist" is defined as any person who receives \$4000 or more compensation in any twelve (12) month period other than reimbursement for reasonable travel expenses, to influence any WSD action. All persons classified as a lobbyist under this definition shall register with the WSD prior to the commencement of any lobbying activity. The WSD may disqualify any person or entity that is in violation of this policy from participating in the contracting process. The WSD definition of lobbyist may be different than definitions used by other agencies. Consult with the Assistant Superintendent, Business Services, to determine whether you or others retained by you are lobbyists. Nothing herein shall affect any rights, restrictions, or obligations under the Political Reform Act, Government Code Section 81000, et seq.
8. Zero Tolerance Regarding Gifts. No bidder, proposer, vendor, contractor, or subcontractor shall offer, give, or promise to offer or give, directly or indirectly any money, gift or gratuity to any WSD Board member, employee or consultant at any time.
9. Zero Tolerance Regarding Offers of Employment. No bidder, proposer, vendor, contractor, or subcontractor shall offer, or promise to offer, either directly or indirectly, any future employment or business opportunity to any WSD Board member, employee, or consultant, or such individuals' immediate family, spouse, significant other, or business associates, if such offer of employment is conditioned expressly or implicitly on the awarding of a present or future contract, or preference in the awarding of a contract to anyone at any time by the WSD.
10. Contacts by Staff Prior to the Issuance of a solicitation. While informational and market research contacts with prospective contractors, subcontractors, or vendors are a valuable source of data to the WSD, such contacts can be perceived as improper. All parties shall exercise sound judgment and caution to prevent an actual or implied impression that such contacts will result in preferential treatment of the prospective contractor, subcontractor, or vendor.
11. Receipt of Preliminary Information. No bidder, proposer, vendor, contractor, or subcontractor shall request, attempt to request or accept from any WSD Board member, employee, or consultant, any information regarding present or future contracts, or expectations of such contracts, unless this information is made available at the same time and in the same form to all other bidders, proposers, vendors, contractors, or subcontractors.
12. Dissemination of Information. WSD Board members, employees, and consultants shall not provide or attempt to provide information regarding present or future contract, unless this information is made available at the same time and in the same form to all other bidders, proposers, vendors, contractors, or subcontractors, or is public information under the California Public Records Act.

Business and Noninstructional Services**ETHICAL STANDARDS FOR CONTACT BETWEEN CONTRACTORS, VENDORS AND CONSULTANTS AND BOARD MEMBERS OR EMPLOYEES (continued)**

13. Receipt of Protected Information. No bidder, proposer, vendor, contractor, or subcontractor shall solicit, obtain or accept, directly or indirectly, from any WSD Board member, employee or consultant, any information developed during the course of the contracting process relating to the procurement prior to the contract award unless this information is a public record under the Public Records Act.

14. Influencing Contract Decisions, Negotiations and Protests.

In order to ensure fairness in the contracting process and to prevent even the appearance of impropriety, the District seeks to minimize private contacts between District employees, consultants, and Board members, and bidders, proposers, vendors, contractors, and subcontractors. The intent is to prevent bidders, proposers, vendors, contractors, and subcontractors from obtaining, or appearing to obtain, non-public information about a contract or request for proposal. It is also the intent to prevent even an appearance of bias by District employees, consultants, and Board members.

- a. Commencing with the issuance of a request for proposal, a request for qualifications, or any other document initiating the contracting process, and ending at the time the staff recommendation for award is made public, no bidder, proposer, vendor, contractor, or subcontractor, or representative of such individuals or entities participating in the contracting process shall contact by any means or engage in any discussion concerning the award of the contract with any WSD Board member or consultant until a decision is made on the contract. Any such contact may be grounds for the disqualification of the bidder, proposer, vendor, contractor, or subcontractor. Anyone preparing a bid may contact WSD staff for clarification purposes only.
- b. During price negotiations of non-competitive bid contracts, contractors, vendors, or subcontractors, or their representatives, shall not contact, lobby or otherwise attempt to influence WSD employees or consultants (other than negotiation team members), or Board members relative to any aspect of the contract under negotiation. This provision shall apply from the time of award until the recommendation for execution of the contract is made public. Any concerns relative to any contract under negotiation shall be communicated only to the Assistant Superintendent, Business Services or designee for resolution.
- c. No bidder, proposer, vendor, contractor, or subcontractor or representative thereof, who submitted a proposal or bid in response to a request for proposal, a request for qualifications, or any other document initiating the contracting process shall contact a Board member regarding a protest submitted, regarding the recommended contract award

Business and Noninstructional Services**ETHICAL STANDARDS FOR CONTACT BETWEEN CONTRACTORS, VENDORS AND CONSULTANTS AND BOARD MEMBERS OR EMPLOYEES (continued)**

or any lawsuit or potential lawsuit regarding the recommended contract award, or any dispute, lawsuit or potential lawsuit concerning the contract, except as specified herein. Nothing in this policy shall preclude bidders, proposers, vendors, contractors, or subcontractors, or their representatives, from speaking during public comment portions of Board meetings, or otherwise engaging in protected speech rights under state and federal law. The restrictions on Board contacts set forth herein shall expire upon the awarding of the contract. Any contacts by bidders, proposers, vendors, contractors, and subcontractors, or their representatives, shall be referred to the Assistant Superintendent, Business Services, or designee.

15. Contractor Qualification. The WSD will accept bids and proposals for contracts and procurement of goods or services having a value to be determined by the WSD, only from firms or entities that are complying with the WSD contracting and procurement policies and procedures, including this policy.
16. Disclosure of Former WSD Employees. To prevent former WSD employees and Board members from using their relationships with the WSD, a WSD department or school, or current WSD employees to improperly influence procurement decision-making, all bidders, proposers, vendors, contractors, and subcontractors are required to disclose whether any of their employees, subcontractors or consultants, within the last three years, have been or are employees of the WSD. The disclosure will be in accordance with current WSD contracting/procurement guidelines, but will include, at a minimum, the name of the former WSD employee, a list of the WSD positions the person held in the last three years, and the dates the person held those positions.

WSD will not contract with any bidder, proposer, vendor, contractor, or subcontractor that compensates any former WSD employee, Board member, or consultant to influence any action on a matter pending with WSD if that former employee, Board member, or consultant, within the last twelve (12) months, held a WSD position in which he/she personally participated in that matter or obtained confidential information relating to that matter.

WSD will not contract with any bidder, proposer, vendor, contractor, or subcontractor that employs a former WSD employee, Board member, or consultant who, while serving in a WSD position within the last two (2) years, substantially participated in the development of the contract's RFP, requirements, specifications or in any part of the contract's contracting process.

The WSD Assistant Superintendent, Business Services, or designee, upon a showing of good cause, may waive this prohibition in writing with notification to the Board prior to awarding the contract.

Business and Noninstructional Services**ETHICAL STANDARDS FOR CONTACT BETWEEN CONTRACTORS, VENDORS AND CONSULTANTS AND BOARD MEMBERS OR EMPLOYEES (continued)**

17. Submitting Proposals After Developing Specifications. A contractor or consultant that has participated in the development of a scope of work, solicitation document, contractual instrument or technical specification for public works on behalf of the District, may not bid or submit a proposal on the project, except as permitted by law.
18. Conflicts of Interest. A conflict of interest may exist when a WSD Board member, employee, or consultant has a financial interest in or towards a person or entity, which results in a real or apparent advantage to that person or entity. The existence of a financial relationship between a bidder, proposer, vendor, contractor, or subcontractor, and any WSD Board member, employee, or consultant, or a member of that employee's immediate family, who has participated in a WSD action or in the making of a WSD decision concerning that bidder, proposer, vendor, contractor, or subcontractor, constitutes a conflict of interest. A conflict of interest may also exist if the bidder, proposer, vendor, contractor, or subcontractor has previously employed, or is currently offering employment to, or considering the employment application of, any WSD staff or his or her immediate family. Nothing herein shall supersede provisions of state law barring conflicts of interest, including but not limited to Government Code Section 1090, et seq., and the Political Reform Act, Government Code Section 87100, et seq.

If the bidder, proposer, vendor, contractor, or subcontractor has a financial relationship with any WSD Board member, employee, or consultant, the bidder, proposer, vendor, contractor, or subcontractor shall disclose this fact in writing to the Assistant Superintendent, Business Services or designee as soon as this potential conflict of interest is known. The bidder, proposer, vendor, contractor, or subcontractor is under a continuing duty to advise the WSD of any conflicts of interest that arise during the term of the contract.

While not all conflicts will cause a bidder, proposer, vendor, contractor, or subcontractor to be disqualified, failure to disclose a known conflict may justify disqualification and/or sanctions. Be safe -- disclose.

The Assistant Superintendent, Business Services, or designee, in consultation with legal counsel, shall determine whether a conflict of interest exists and recommend appropriate action for resolution. If it is determined that an actual or apparent conflict of interest exists, the WSD Assistant Superintendent or designee shall notify the bidder, proposer, vendor, contractor, or subcontractor in writing of this finding and the action that the WSD shall take to resolve this conflict of interest. If the Assistant Superintendent, Business Services, is the individual with the alleged or potential conflict, the Superintendent or designee shall act in his/her place

Business and Noninstructional Services**ETHICAL STANDARDS FOR CONTACT BETWEEN CONTRACTORS, VENDORS AND CONSULTANTS AND BOARD MEMBERS OR EMPLOYEES (continued)**

19. No Retaliation. The WSD encourages good faith reporting of all suspected violations of these Ethics Standards. There shall be no adverse employment actions taken against anyone making a good faith report of a suspected violation nor shall there be any adverse employment actions taken against anyone accused of violating these standards and subsequently found not to have violated these Ethics Standards. The identity of any persons reporting violations of these standards shall be kept confidential to the extent permitted by law.
20. Sanctions. All suspected violations shall be reported immediately to the Office of the Assistant Superintendent, Business Services, for investigation. If the suspected violations involve the Assistant Superintendent, Business Services, the report may be made to the Superintendent, who shall be responsible for following the procedures set forth herein. If the Assistant Superintendent determines that the allegations have merit, the matter will be referred to the appropriate authorities. The WSD may take one or more of the following actions
- a. Meeting with the bidder, proposer, vendor, contractor, or subcontractor to discuss the violation;
 - b. Suspending the contract or subcontract involving the offending bidder, proposer, vendor, contractor, or subcontractor;
 - c. Directing the prime contractor to remove the offending subcontractor from the project;
 - d. Rescinding, voiding or terminating the contract; and/or
 - e. Any other reasonable sanction deemed appropriate.

The Assistant Superintendent, Business Services, or designee shall state in writing to the bidder, proposer, vendor, contractor, or subcontractor his/her findings regarding the violation and, if appropriate, recommend sanctions. The bidder, proposer, vendor, contractor, or subcontractor may request an informal hearing with the Assistant Superintendent, Business Services, or designee to explain the bidder's, proposer's, vendor's, contractor's, or subcontractor's position regarding the alleged violation and/or sanctions prior to the Assistant Superintendent, Business Services, or designee taking action. This request must be made in writing and received by the Assistant Superintendent, Business Services, or designee within ten (10) working days of the recommendation for sanctions. If no request is received within the ten (10) working day period the recommended action shall be taken.

If a timely request for a hearing is received, the informal hearing shall take place within ten (10) days after the Assistant Superintendent, Business Services, or designee receives the request. The bidder, proposer, vendor, contractor, or subcontractor may be represented by legal counsel at the bidder's, proposer's, vendor's, contractor's, or subcontractor's own expense at the hearing. Within ten (10) working days after the informal hearing, the Assistant Superintendent, Business Services,

Business and Noninstructional Services

**ETHICAL STANDARDS FOR CONTACT BETWEEN CONTRACTORS, VENDORS
AND CONSULTANTS AND BOARD MEMBERS OR EMPLOYEES (continued)**

or designee shall advise the bidder, proposer, vendor, contractor, or subcontractor in writing the outcome of the hearing, at which time the decision becomes final.

If the sanctions imposed by the Assistant Superintendent, Business Services, or designee are anything more than a conference with the offending contractor, the offending bidder, proposer, vendor, contractor, or subcontractor may file an appeal to the Governing Board, which reserves the right to determine whether to hear the appeal. The Governing Board's decision to hear an appeal is within its sole discretion.

In the case of a procurement in which a contract has not yet been awarded, the WSD shall determine whether to terminate the procurement or take other appropriate action.

Business and Noninstructional Operations

CLAIMS AND ACTIONS AGAINST THE DISTRICT

The Governing Board desires to ensure that the district's operations are conducted in a manner that minimizes risk, protects district resources, and promotes the health and safety of students, staff, and the public. Any and all claims for money or damages against the district shall be presented to and acted upon in accordance with law, Board policy, and administrative regulation as well as the district's Joint Powers Authority (JPA) agreement or insurance coverage. Compliance with these regulations is a prerequisite to any court action, unless the claim is governed by statutes or regulations which expressly free the claimant from the obligation to comply with this policy and the claims procedures set forth in Government Code 900 et seq.

Any claim for money or damages not governed by the Government Claims Act (Government Code 810-996.6) or excepted by Government Code 905 shall be presented consistent with the manner and time limitations in the Government Claims Act, unless a procedure for processing such claims is otherwise provided by state or federal law.

Upon notice to the district of a claim, the Superintendent or designee shall take all necessary steps to protect the district's rights under any applicable contractual agreements, including the right to indemnification from its insurance or other coverage provider.

The Governing Board delegates to the Superintendent or designee the authority to allow, compromise, or settle claims of \$50,000 or less pursuant to any conditions of coverage in the district's JPA agreement or insurance. (Government Code 935.4)

This policy is intended to apply retroactively to any existing causes of action and/or claims for money and/or damages.

Roster of Public Agencies

The Superintendent or designee shall file the information required for the Roster of Public Agencies with the Secretary of State and the County Clerk. This information shall include the name of the school district, the mailing address of the Board, and the names and addresses of the Board presiding officer, the Board clerk or secretary, and other members of the Board. (Government Code 53051)

Any changes to such information shall be filed within 10 days after the change has occurred. (Government Code 53051)

Legal Reference:

EDUCATION CODE

35200 Liability for debts and contracts

35202 Claims against districts; applicability of Government Code

Business and Noninstructional Operations (continued)

CLAIMS AND ACTIONS AGAINST THE DISTRICT

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

6500-6536 Joint exercise of powers

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>

Business and Noninstructional Operations

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.

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.

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.

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, tips or gratuities, 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.

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

Business and Noninstructional Operations**TRAVEL EXPENSES (continued)**

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. Management employees are not authorized reimbursement for use of a personal vehicle for in-district travel.

The mileage allowance provided by the district for employees' use of their private vehicles 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 or by another employee who is entitled to the expense reimbursement.

The Superintendent or designee shall establish a per diem allowance for meal costs incurred while traveling on district business based on the location and hours of travel. The per diem allowance shall not exceed the maximum amounts established by the Superintendent or designee. The Superintendent or designee shall define conferences as local or out-of-district based upon start and end time and miles driven to reach the conference.

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 itemized 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.

Business and Noninstructional Operations

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>

Policy

adopted:

December 14, 2017

WESTMINSTER SCHOOL DISTRICT

Westminster, California

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 the law.

The District's accounting system shall provide ongoing internal controls and a means of ascertaining that the District's income and expenditures are in keeping with the adopted budget.

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 assets with a useful life of more than one year and an initial acquisition cost of \$5,000 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:

EDUCATION CODE

14500 – 14508 Financial and compliance audits

35035 Powers and duties of superintendent

35250 Duty to keep certain records and reports (accurate account of expenditures and receipts)

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

Policy

adopted: July 5, 1990

revised: September 4, 2003

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations

DEBT MANAGEMENT

The Governing Board recognizes the importance of adopting a sound, transparent and comprehensive debt policy in order to support its strategic plan, priorities and objectives. This debt policy shall guide decisions and actions related to issuing and managing debt and shall serve as a tool for ensuring that the District maintains ready access to debt capital and that the proceeds of any debt issuance will be directed to the intended use. These policies may be amended by subsequent action of the Governing Board.

I. Authorization

A. Purposes for Which the Debt May Be Issued

The laws of the State of California authorize the issuance of debt by District and confer upon it the power and authority to make lease payments, contract debt, borrow money, and issue bonds for public improvement projects. Under these provisions, the District may issue debt to pay for the cost of acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and equipping such projects; to refund existing debt or to provide for cash flow needs.

B. Goals and Objectives

1. The District shall endeavor to attain the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements.
2. The District shall take all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues.
3. The District shall remain mindful of its statutory debt limit in relation to assessed value within the school district and the tax burden needed to meet long-term capital requirements.
4. The District shall consider market conditions and District cash flows when timing the issuance of debt.

II. Types of Debt that May Be Issued

A. Short Term Debt

Temporary Transfers - County Pool. The District may request a temporary transfer from the Orange County Educational Investment Pool pursuant to California Constitution Article XVI, Section 6 and subject to approval from the Orange County Board of Supervisors. A temporary transfer must be requested prior to the last Monday in April and shall be repaid from the first revenues accruing to the District before any other obligation of the District is

Business and Noninstructional Operations**DEBT MANAGEMENT (continued)**

met from such revenue. The aggregate amount of temporary transfers requested in a given year shall not exceed 85% of the anticipated revenues accruing to the District.

Notes and Other Borrowings. The District may issue fixed-rate and/or variable rate short-term debt, which may include tax and revenue anticipation notes (“TRANS”) when such instruments allow the District to meet its cash flow requirements. However, the District’s general objective is to manage its cash position in a manner so that internally generated cash flow is sufficient to meet expenditures. Bond anticipation notes and/or grant anticipation notes may be authorized as needed as interim financing methods.

B. Long Term Debt

Long-term debt may be issued to finance the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities. Long-term debt financing shall not be used to fund operating costs or operating deficits. The principal types of debt instruments to finance long-term capital projects are general obligation (GO) bonds, lease revenue bonds, certificates of participation (COPs) and capital leases. Such instruments may be refunded by the issuance of refunding obligations for economic savings and/or restricting considerations.

1. General Obligation (GO) Bonds

General obligation bonds will be used to finance the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities.

2. Lease Revenue Bonds

Lease revenue bonds will be used to finance the acquisition, improvement, and/or construction of real property; acquisition of capital equipment; and other capital projects.

3. Certificates of Participation (COPs)

COPs will be used for acquisition or improvement of existing facilities and/or construction of new facilities that result in immediate or future savings in payments currently made or to be made by the District’s General Fund, or for other lawful purposes presented to the District Board in connection with the approval of COPs.

Business and Noninstructional Operations**DEBT MANAGEMENT (continued)**

For example, COPs may be used to provide funds to execute a lease purchase option for a facility whereby future savings accrue to the General Fund during the period for which the COPs and the lease would be outstanding. COPs also are appropriate for projects which will be matched with grant and other additional moneys, reduce operating costs to the District, address critical and urgent seismic and other public safety hazards for which no other sources are practically available, or provide for the delivery of services mandated by law.

4. Capital Leases

Capital equipment and personal property may be eligible for capital lease financing.

5. Refunding Obligations

Refunding Bonds will be issued typically to achieve debt service savings, although other non-economic factors may support the issuance of such obligations.

Absent any significant non-economic factors which may be described to the Board in connection with approval of a refunding, a refunding should produce minimum net debt service savings (net of reserve fund earnings and other offsets) of at least 3% of the par value of the refunded bonds on a net present value basis, using the refunding issue's True Interest Cost ("TIC") as the discount rate. The TIC is the annual discount rate (yield) which, when used to discount all debt service payments to the date of issuance, results in the aggregate present value of such debt service payments being equal to the original purchase price of the issue.

III. Debt Limits- Summary of Applicable Legal Provisions

The District considers its debt portfolio holistically, that is, it optimizes the portfolio of debt for the entire local educational agency rather than on a project-by-project basis. Therefore, management makes decisions regarding project prioritization, debt portfolio optimization, and financing structures within the context of the overall needs and circumstances of the District.

A. State Constitution

Section 18 of Article XVI of the State Constitution contains the basic "debt limitation" formula applicable to the District. Sections 1(b)(2) and 1(b)(3) of Article XIII A of the State Constitution allow the District to issue traditional general obligation bonds and Proposition 39 bonds, respectively. The statutory authority for issuing general obligation

Business and Noninstructional Operations**DEBT MANAGEMENT (continued)**

bonds is contained in Section 15000 et seq. of the Education Code. Additional provisions applicable only to Proposition 39 general obligation bonds are contained in Section 15264 et seq. of the Education Code. An alternative procedure for issuing general obligation bonds is also available in Section 53506 et seq. of the Government Code. Government Code section 8855 requires local government agencies to adopt local debt policies.

B. State Laws

The statutory authority for issuing TRANs is contained in Section 53850 et seq. of the Government Code. Authority for lease financings is found in Section 17455 et seq. of the Education Code and additional authority is contained in Sections 17400 et seq., 17430 et seq. and 17450 et seq. of the Education Code. The District may also issue Mello-Roos bonds pursuant to Section 53311 et seq. of the Government Code.

Education Code section 15102 and 15268 limits an elementary or high school district's total outstanding bonded debt (i.e., the principal portion only) to not exceed 1.25 percent of the taxable property of the school district or community college district, as shown by the last equalized assessment of the county in which the district is located. Additionally, Education Code section 15268 states that the levied bond tax rate for elementary and high school districts may not exceed \$30 per year per \$100,000 of assessed valuation.

Education Code section 15106 and 15270 limits a unified school district or community college district total outstanding bonded debt (i.e., the principal portion only) to not exceed 2.5 percent of the taxable property of the school district or community college district, as shown by the last equalized assessment of the county in which the district is located. Additionally, Education Code section 15270 states that the levied bond tax rate for a unified school district may not exceed \$60 per year per \$100,000 of assessed valuation and that the levied bond tax rate for a community college district may not exceed \$25 per year per \$100,000 of assessed valuation.

The foregoing summary of applicable legal provisions is subject to change, due to future enactments, amendments or other events. It shall be the District's policy to adhere to legal requirements which apply to existing debt or debt to be issued. This Debt Policy does not require amendment each time a change in law occurs which may add to or change the above legal provisions.

Business and Noninstructional Operations**DEBT MANAGEMENT** (continued)**IV. Structural Features****A. Maturity of Debt**

The weighted average maturity of a debt issue shall be consistent, to the extent possible, with the average economic or useful life of the improvements or assets that the issue is financing. As required by federal tax law, the weighted average maturity of the debt (or the portion of the debt allocated to the financed projects) will not exceed the average useful life of the project to be financed by more than 20%.

1. General Obligation Bonds
 - a. The final maturity of General Obligation Bonds issued under the Education Code shall not exceed 25 years pursuant to Education Code section 15144.
 - b. The final maturity of General Obligation Bonds issued under the Government Code shall not exceed 40 years. Per Section 53508.6 of the Government Code, the final maturity of bonds issued as capital appreciation bonds shall not exceed 25 years.
2. Lease-Purchase Options: The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed. The final maturity of real property obligations will also consider the size of the financing. Notwithstanding the foregoing, for lease obligations undertaken on a tax-exempt basis, the requirements of federal tax law relating to useful life and average weighted maturity shall apply.
3. Mello-Roos Obligations and Revenue Bonds: These obligations, although repaid through additional taxes levied on a discrete group of taxpayers or from pledged developer fees, constitute overlapping indebtedness of the District and have an impact on the overall level of debt in the District. The District will develop separate guidelines for the issuance of such obligations if the need arises.

B. Debt Service Structure

The District shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, provide flexibility, and, as practical, to recapture or maximize its debt capacity for future use. Annual debt service payments will generally be structured on a level basis per component financed; however, principal amortization may occur more quickly or slowly where permissible, to meet debt repayment, tax rate, and flexibility goals.

Business and Noninstructional Operations**DEBT MANAGEMENT** (continued)**C. Capitalized Interest**

Unless required for structuring purposes (e.g. first interest payment due before tax levy dollars are available) or other market conditions, the District will avoid the use of capitalized interest in order to avoid unnecessarily increasing the bond size and interest expense.

D. Targets and Ceilings for Debt Affordability

One of the factors contributing to the District's high credit ratings is its moderate General Fund- supported debt level relative to other issuers and as compared to the resources available to repay the debt. The issuance of debt to be repaid from the General Fund and other internal District resources (typically, the District's certificates of participation) must be carefully monitored to maintain a balance between debt and said resources.

V. Related Issues - Internal Controls**A. Financial Disclosure**

The District shall prepare or cause to be prepared appropriate disclosures as required by Securities and Exchange Commission Rule 15c2-12, the federal government, the State of California, rating agencies, bond insurers, underwriters, bond counsel, investors, taxpayers, and other persons or entities entitled to disclosure to ensure compliance with applicable laws and regulations and agreements to provide ongoing disclosure.

B. Review of Financing Proposals

All capital financing proposals involving a pledge of the District's credit through the sale of securities, execution of lease or purchase agreements, or otherwise directly or indirectly lending or pledging of the District's revenues initially shall be referred to the Chief Business Official (CBO) who shall determine the financial feasibility of such proposal and make recommendations accordingly to the Board.

C. Establishing Financing Priorities

The Chief Business Official shall administer and coordinate this Policy and the District's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue, and marketing strategies. The Chief Business Official shall, as appropriate, report to the Superintendent and the Board regarding the status of the current and future year programs and make specific recommendations.

Business and Noninstructional Operations**DEBT MANAGEMENT (continued)****D. Rating Agencies and Credit Enhancement Providers**

The District shall endeavor to maintain effective relations with rating agencies and credit enhancement providers such as bond insurers. The Chief Business Official along with the District's General Financial Advisor shall meet with, make presentations to, or otherwise communicate with the rating agencies on a consistent and as appropriate basis in order to keep the agencies informed about the District's capital plans, debt issuance program, and other appropriate financial information. The Chief Business Official with the District's General Financial Advisor shall communicate with credit enhancement providers as appropriate to determine if a cost effective product for the District is commercially available with reasonable terms and conditions.

E. Sale of Securities

There are three methods of sale authorized by law: competitive, negotiated, and private placement.

Factors bearing on the method of sale include the best method of obtaining the lowest borrowing cost for the type of debt proposed, timing the sale in the bond market, market volatility, refunding sensitivity or the use of an unusual or complex financing or security structure resulting in a concern with regard to marketability, and other factors. The rationale for the proposed manner of sale shall be presented to the District Board in connection with the approval of each debt issuance.

F. Refunding and Restructuring Policy

Whenever deemed to be in the best interest of the District, the District shall consider refunding or restructuring outstanding debt when financially advantageous or beneficial for debt repayment and structuring flexibility. Any savings achieved from such restructuring shall be applied in accordance with all applicable laws.

G. Variable Rate Debt

To maintain a predictable debt service burden, the District gives preference to debt that carries a fixed interest rate. The District, however, may consider variable rate debt to diversify its debt portfolio, reduce interest costs, increase repayment flexibility and match the durations of assets and liabilities, or other considerations. Prior to issuing variable rate instruments, District staff and the financial advisor will analyze the savings available in comparison to fixed rate instruments and evaluate and quantify the risks associated with the variable rate debt.

Business and Noninstructional Operations**DEBT MANAGEMENT (continued)**

The most recent ten-year average of the BMA Index may be used as a benchmark for determining the variable rate debt cost. Ancillary costs for remarketing, liquidity, or broker-deal and tender agent fees should also be reflected in the analysis.

1. As long as variable rate debt is outstanding, the District will actively monitor and evaluate market conditions and will determine if it is appropriate and cost efficient to convert the variable rate debt to fixed interest rates.
2. Consistent with rating agency guidelines, the percentage of unhedged variable rate debt outstanding at the time of any debt issuance shall not exceed the upper limit for such debt specified by the rating agencies. Unhedged variable rate debt representing 15 percent of District's total outstanding debt is an acceptable upper limit.
3. For purposes of this limitation, variable rate debt is considered hedged if it is subject to an interest cap, has been synthetically converted to a fixed rate, or if short-term investments offset variable rate debt exposure. Short-term District investments for purposes of this limitation shall include monies invested and maintained for working capital and liquidity purposes.

H. Transaction Records

The Chief Business Official or designee shall maintain complete records of decisions made in connection with each financing, including the selection of the financing team members, the structuring of the financing, and selection of investment products. The Chief Business Official shall timely provide a summary of each financing to the Board.

I. Financing Team

1. Members

The District may use the services of professional service providers, such as Bond Counsel, Legal Counsel, Independent Financial Advisors, Bond Rating Analysts, or other debt management advisors in order to assist the District with the effective management of its debt.

2. Disclosure

All financing team members will be required to provide full and complete disclosure,

Business and Noninstructional Operations**DEBT MANAGEMENT** (continued)

under penalty of perjury, relative to any and all agreements with other financing team members and outside parties. The extent of the disclosure may vary depending on the nature of the transaction. However, in general term, no agreements will be permitted which would compromise a firm's ability to provide independent advice which is solely in the best interests of the District, or which could reasonably be perceived as a conflict of interest.

VI. Report After Sale of Debt Issue

Within twenty (20) days after the sale of debt, the District shall submit a report of final sale to the California Debt and Investment Advisory Commission (Commission). A copy of the final official statement for the issuance shall accompany the report of final sale. If there is no official statement, the issuer shall provide each of the following documents, along with the report of final sale:

1. Other disclosure document;
2. Indenture;
3. Installment sales agreement;
4. Loan Agreement;
5. Promissory note;
6. Bond purchase contract;
7. Resolution authorizing the issue; and,
8. Bond specimen.¹

¹ Government Code section 8855(j)

VII. Annual Report of Debt Issue

Pursuant to California Government Code Section 8855(k)(1), the District shall submit an annual report to the California Debt and Investment Advisory Commission (CDIAC) for any issue of debt for which it has submitted a report of final sale on or after January 21, 2017. The annual report shall cover a reporting period from July 1 to June 30, inclusive, and shall be submitted no later than seven (7) months after the end of the reporting period by any method approved by the Commission. Before approving any annual method of reporting, the Commission shall consult with appropriate state and local debt issuers and organizations representing debt issuers for purposes that shall include, but not be limited to, making a proposed reporting method more efficient unless burdensome for issuers. The annual report shall consist of the following information:

1. Debt authorized during the reporting period, which shall include the debt authorized

Business and Noninstructional Operations**DEBT MANAGEMENT (continued)**

- at the beginning of the reporting period, the debt authorized and issued during the reporting period, debt authorized but not issued at the end of the reporting period, and debt authority that has lapsed during the reporting period.
2. Debt outstanding during the reporting report shall include principal balance at the beginning of the reporting period, principal paid during the reporting period, and principal outstanding at the end of the reporting period.
 3. The use of proceeds of issued debt during the reporting period, which shall include the debt proceeds available at the beginning of the reporting period, proceeds spent during the reporting period and the purposes for which it was spent, and debt proceeds remaining at the end of the reporting period.

Legal Reference:

EDUCATION CODE

15100-15111	Purposes for Issuing Bonds
15140-15150	Issuance and Sale of Bonds
15180-15182	Required Form of Bonds
15190-15194	Registration of Bonds
15230-15235	Method of Bond Payment
15250-15254	Tax for Payment of Bonds
15264-15276	Strict Accountability in Local School Construction Bonds Act of 2000
17400-17429	Leasing Property
17450-17453.1	Leasing of Equipment
17455-17484	Sale or Lease of Real Property

GOVERNMENT CODE

8855	California Debt and Investment Advisory Commission
53506-53509.5	Issuances of Bonds
53311-53317.5	Mello-Roos Community Facilities Act of 1982
53850-53858	Tax Revenue Anticipatory Notes (TRANS)

CALIFORNIA CONSTITUTION

Article XIII – Tax Limitation, Section 1
 Article XVI – Public Finance, Section 6 - 18

SECURITIES AND EXCHANGE COMMISSION RULE

17 CFR 240.15c2-12 Municipal securities disclosure

WEB SITES

California State Treasurer's Office, California Debt and Investment Advisory Commission: Local Agency Investment Guidelines <http://www.treasurer.ca.gov/cdiac/laig/guideline.pdf>

Business and Noninstructional Operations

DEBT MANAGEMENT (continued)

California State Treasurer's Office, California Debt and Investment Advisory Commission: Debt Issuance Primer <http://www.treasurer.ca.gov/cdiac/debtpubs/primer.pdf>

Policy
adopted: December 8, 2016

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

INVESTING

I. Objectives

The objective of the District's investment policy is to maintain safety and liquidity while attempting to achieve an optimum rate of return. The following are the criteria for selecting investments in priority order.

- A. Safety. The safety and risk associated with an investment refers to the potential loss of principal, interest, or a combination of these amounts. Safety of the principal is paramount. The District will participate only in those investments considered safe. Funds will be diversified and maturity terms varied to offset the impact of the failure of any one issuer and fluctuating market rates.
- B. Liquidity. This refers to the ability to "cash in" at any time with minimal risk of loss of either principal or interest. The District will maintain the degree of liquidity necessary to meet the ongoing cash flow needs.
- C. Yield. This refers to the potential dollar earnings an investment can provide and is often described as the rate of return. The District shall seek to optimize yield within risk limitations at or above the market average rate of return.

II. Legal Constraints

Pursuant to California Education Code Section 41001, the District shall deposit all funds received or collected from any source into the Orange County Treasury, to be placed to the credit of the proper Fund of the District.

Pursuant to Education Code Section 41015, the District may invest any monies it has in a Special Reserve Fund, as well as any surplus monies not required for immediate necessities, in any of the investments specified in Section 16430 or Section 53601 of the Government Code.

III. Authorized Investments

The District shall make investments in the context of the "Prudent Investor Rule" (Civil Code Section 2261 et. seq.), which in substance states that:

"Investment shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence, exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

- A. The District shall deposit all funds received or collected from any source into the Orange County Treasury; except as provided for through the California Education Code. Those

Business and Noninstructional Operations

INVESTING (continued)

funds maintained in a Special Reserve Fund or any surplus funds not required for the immediate necessities of the District shall be available for investment under the conditions set forth in Government Code Sections 16430 and 53601.

- B. Other than the Special Reserve Fund, and any other surplus monies in other funds, the District shall limit its authorized investments to the following:
 - 1. The Orange County Investment Pool established by the Orange County Treasurer for the benefit of local school districts.
 - 2. The Local Agency Investment Fund established by the California State Treasury.
- C. For investments of the monies in the Special Reserve Fund and other surplus monies, the District may retain an investment counselor to establish and operate with Board and staff direction and review, an investment plan, or invest as provided in paragraph B, above.
- D. Monies received from the sources, or for the purposes listed below may be deposited in a bank or other financial institution. Monies so deposited shall be in an account or accounts fully covered by federal insurance. Bank accounts maintained outside of the County Treasury shall be limited to the following purposes:

Cafeteria	Petty Cash
Revolving Cash	Insurance Clearing
Student Body Organizations	Child Care

IV. Investment of proceeds from the issuance of debt

The District shall not issue debt for the sole purpose of generating funds for investment. The District shall limit the issuance of debt for the purposes of meeting short term cash flow needs and to fund capital projects.

When investing proceeds from the issuance of debt, the District shall limit such investments to those authorized investments identified in this policy.

Legal Reference:

EDUCATION CODE

41001 Monies received

41015 Authorization of and limitation investment of district funds

41017 Deposit of miscellaneous receipts

41018 Disposition of money received

Business and Noninstructional Operations

INVESTING (continued)

42840-42843 Special reserve fund

GOVERNMENT CODE

16430 Eligible securities for investment of surplus moneys

53600-53609 Investment of surplus

53646 Treasurer reports and statements of investment policy

CIVIL CODE

2261 Obligation of Trustees

Policy
adopted: October 5, 1995
(REPLACES BP 3430 adopted July 5, 1990)

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

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
2. All equipment items purchased with state and/or federal categorical funds that have a useful life of more than one year and an acquisition cost of \$500 or more per unit.

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:

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

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

Business and Noninstructional Operations**INVENTORIES (continued)**

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.

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:**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

Business and Noninstructional Operations

INVENTORIES (continued)

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: July 5, 1990

Revised: December 14, 2017

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations**STUDENT ACTIVITY FUNDS**

1. 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.
2. Basic Principles
 - a. Student Body funds must be used for worthwhile cocurricular activities beyond those provided by the district.
 - b. Fund raising must contribute to sound educational principles.
 - c. The Student Body governing body must approve all fundraising activities and expenditures prior to occurrence.
 - d. Student Body funds must be spent for the benefit of those students currently enrolled in the school who have contributed to the accumulation of such funds. Therefore, carry-overs in funds from one fiscal year to another must not exceed \$1,000.
 - e. Any exceptions to the \$1,000 maximum carry-over provision must follow the guidelines delineated in Administrative Rule and Regulation 3452.
 - f. Funds must be managed in adherence to accepted budget procedures as outlined by the California State Department of Education publication, Accounting Procedures for Student Organizations.
 - g. Fundraising must be conducted so that competition with local business firms is kept to a minimum.
 - h. The school principal is responsible for the proper conduct of all Student Body financial activities.
 - i. No personnel may be employed by Student Body organizations except to perform work for the organization. Such employees must be approved by the Governing Board and paid for by district funds which must then be reimbursed from the Student Body funds.
3. Income Collections
 - a. All money collected from any source must be substantiated by prenumbered receipts or tickets, or cash register tapes with cumulative readings.
 - b. Whenever possible, money must be collected in a central site office.
 - c. Collections must be transmitted weekly to the district office and must never be left at the school over weekends or holidays.

Business and Noninstructional Operations

STUDENT ACTIVITY FUNDS (continued)

4. Fund Raising Activities
 - a. Each activity must be preapproved by the student council governing body and the site principal.
 - b. Revenue potential must be documented for each activity and the actual amount of funds raised on the Student Body Organization's Fund Raising Report form (see E(1) 3452).
 - c. Fundraising should not interfere with school's educational program.
5. Purchase of Merchandise or Services
 - a. Requisitions for the purchase of goods or services must be submitted to the Student Body for prior approval.
 - b. All equipment purchases must be approved by the Board.
 - c. The student body is responsible for the repair and upkeep of all equipment purchased with its funds.
6. Approvals
 - a. Student funds shall be disbursed only according to procedures established by the district. All disbursements must be approved by the principal, the business department, the certificated employee who is the student organization advisor, and a student body representative.
 - b. The principal shall be responsible for the proper conduct of all student organization financial activities. The business department 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.

Legal Reference:

EDUCATION CODE

41020 Requirement for annual audit

48930-49938 Student body organization

Policy

adopted: July 5, 1990

revised: November 19, 1998

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Non-Instructional Operations

CREDIT CARDS

Authorized employees and Board members may use District credit cards while attending to District business. Under no circumstances may personal or other unauthorized expenses be charged on District credit cards. Improper use of District credit cards shall be grounds for discipline and/or appropriate legal action.

The superintendent or designee shall adopt rules and regulations regarding the appropriate use of District credit cards.

Legal Reference:

CALIFORNIA CONSTITUTION

Article 16, Section 6 Gift of Public Funds

EDUCATION CODE

17604 Delegation of powers to agents; approval or ratification of contracts by governing board

17605 Delegation of authority to purchase supplies and equipment

32435 Prohibited use of public funds, alcoholic beverages

35010 Control of district; prescription and enforcement of rules

35160 Authority of governing boards

Policy

Adopted: April 19, 2007

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations**FINANCIAL REPORTS AND ACCOUNTABILITY**

The Governing Board is committed to ensuring accountability to the public for the fiscal health of the District. The Board shall adopt sound fiscal policies and oversee the District's financial condition. The Superintendent or designee shall regularly keep the Board informed about the District's finances and shall submit timely reports so that the Board can take appropriate action to ensure the District's financial stability which support the district's goals for student achievement.

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education. The district's goal is to properly account for the financial and economic resources of the district and to enhance the understandability and usefulness of external financial reports for the community. The Superintendent or designee shall establish a system of ongoing internal controls to ensure the reliability of financial reporting. If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.

The Superintendent or designee shall ensure that all financial reports, including a Management Discussion and Analysis, are prepared in accordance with law and in conformity with generally accepted accounting principles stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE).

Unaudited Actual Receipts and Expenditures

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the district's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI).

Gann Appropriations Limit Resolution

On or before September 15, the Board shall adopt a resolution identifying the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting.

Interim Reports/Certification of Ability to Meet Fiscal Obligations

The Superintendent or designee shall submit two interim fiscal reports to the Board, the first report

Business and Noninstructional Operations**FINANCIAL REPORTS AND ACCOUNTABILITY**

covering the district's financial and budgetary status for the period ending October 31 and the second report covering the period ending January 31. The reports and supporting data shall be made available by the district for public review.

Within 45 days after the close of the period reported, the Board shall approve the interim report and certify, on the basis of the interim report and any additional financial information known by the Board, whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following:

1. "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years
2. "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
3. "Negative certification" indicating that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The Superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the SPI.

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the district's fund and cash balances through June 30.

At any time during the year when the County Superintendent conducts a comprehensive review of the district's financial and budgetary conditions after he/she has determined that the district's budget does not comply with state criteria and standards for fiscal stability, the Board shall review the County Superintendent's recommendations at a public Board meeting. Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of its proposed actions on the recommendation.

Audit Report

By April 1 of each year, the Board shall provide for an annual audit of the district's books and accounts. To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller.

Business and Noninstructional Operations**FINANCIAL REPORTS AND ACCOUNTABILITY**

The Board shall not select any public accounting firm to provide audit services if the lead or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for the district in each of the six previous fiscal years. The District may continue to use the same public accounting firm if the coordinating audit partner changes after meeting this requirement.

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, the CDE, and the State Controller. Prior to December 15 whenever possible, but in no case later than January 31, 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. The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

Legal Reference:

EDUCATION CODE

1240	Duties of county superintendent of schools
14500-14508	Financial and compliance audits
17150-17150.1	Public disclosure of nonvoter-approved debt
17170-17199.5	California School Finance Authority
33127	Standards and criteria for local budgets and expenditures
33128	Standards and criteria; inclusions
33129	Standards and criteria; use by local agencies
35014	Certification of ability to meet fiscal year financial obligations; qualified or negative
35015	Certification; meeting of financial obligations for remaining fiscal year
35035	Powers and duties of superintendent
41010-41023	Accounting system
41326	Emergency apportionment
41344	Repayment of apportionment significant audit exceptions
41344.1	Appeal of audit findings
41455	Examination of financial problems of local districts
42100-42105	Requirement to prepare and file annual statement
42120-42129	Budget requirements
42130-42134	Financial reports and certifications
42140-42142	Public disclosure and fiscal obligations

Business and Noninstructional Operations

FINANCIAL REPORTS AND ACCOUNTABILITY

42637 County superintendent review of district's financial and budgetary conditions
42652 Revocation or suspension of warrant authority
48300-48316 Student attendance alternatives
52060-52077 Local control and accountability plan

GOVERNMENT CODE

3540.2 School district; qualified or negative certification; proposed agreement review and comment
7900-7914 Appropriations limit
16429.1 Local agency investment fund
53646 Reports of investment policy and compliance

CODE OF REGULATIONS, TITLE 5

15060 Standardized account code structure
15070 Submission of reports using standardized account code structure
15440-15451 Criteria and standards for school district budgets
15453-15464 Criteria and standards for school district interim reports

CODE OF REGULATIONS, TITLE 5

19810-19816.1 Audits

UNITED STATES CODE, TITLE 31

7501- 7507 Single audits of federal program funds

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: Fiscal Accountability, 2006

CALIFORNIA DEPARTMENT OF EDUCATION COMMUNICATIONS

New Financial Reporting Requirements for Postemployment Benefits Other than Pensions, February 26, 2007

Audit Resolution Process: Repayment Plans, December 8, 2000

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, September 2006

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, March 2009

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

Business and Noninstructional Operations

FINANCIAL REPORTS AND ACCOUNTABILITY

Statement 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, June 2004

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

STATE CONTROLLER PUBLICATIONS

Standards and Procedures for Audits of California K-12 Local Educational Agencies (annual publication)

U.S. GOVERNMENT ACCOUNTABILITY OFFICE AND PRESIDENT'S COUNCIL ON INTEGRITY AND EFFICIENCY (PCIE) PUBLICATIONS

Government Auditing Standards, 2011

Financial Audit Manual, revised 2008

U.S. OFFICE OF MANAGEMENT AND BUDGET CIRCULARS

A-133 Audits of States, Local Governments, and Non-Profit Organizations

Policy

adopted: July 5, 1990
revised: April 17, 1997
revised: October 2, 2003
revised: September 8, 2016

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations**EQUIPMENT**

School equipment may be used by staff members and or students only for school-related tasks. District equipment may not be used for personal reasons. The Superintendent or designee shall ensure that all employees understand that personal use of district property is prohibited and that violation may be cause for disciplinary action.

When school equipment is not being used by students or staff, the Superintendent or designee may grant school-connected organizations reasonable use of the equipment for school-related matters. Actual costs of services such as copying shall be paid by the group rather than by the district.

The consent of the Superintendent or designee is required if district-owned equipment is removed from district property.

Any and all programs written during/from the use of a district computer shall become district property. The Governing Board shall be informed when computer equipment is loaned.

When any equipment is taken off-site, the borrower is responsible for its safe return and shall be fully liable for any loss or damage.

(cf. 1230 - School-Connected Organizations)

(cf. 1330 - Use of School Facilities)

(cf. 3440 - Inventories)

(cf. CTA Collective Bargaining Agreement)

(cf. CSEA Collective Bargaining Agreement)

Legal Reference:

EDUCATION CODE

35160 Authority of governing boards

UNITED STATES CODE, TITLE 20

6321 Fiscal requirements

Policy
adopted: July 5, 1990

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

TOBACCO-FREE SCHOOLS

The Governing Board recognizes that the health hazards associated with smoking and the use of tobacco products, including the breathing of second-hand smoke, are inconsistent with its goal to provide a healthy environment for students and staff.

The Board prohibits the use of tobacco products at any time in district-owned or leased buildings, on district property, and in district vehicles. (Health and Safety Code 104420; Labor Code 6404.5; 20 USC 6083)

This prohibition applies to all employees, students, and visitors at any school-sponsored instructional program, activity, or athletic event held on or off district property. Any written joint use agreement governing community use of district facilities or grounds shall include notice of the district's tobacco-free schools policy and consequences for violations of the policy.

The products prohibited include any product containing tobacco or nicotine, including, but not limited to, cigarettes, cigars, miniature cigars, smokeless tobacco, snuff, chew, clove cigarettes, betel, and nicotine delivery devices such as electronic cigarettes, electronic hookahs, and other vapor emitting devices, with or without nicotine content, that mimic the use of tobacco products anytime.

This policy does not prohibit the use or possession of prescription products and other cessation aids that have been approved by the U.S. Department of Health and Human Services, Food and Drug Administration, such as nicotine patch or gum.

Smoking or use of any tobacco-related products or disposal of any tobacco-related waste is prohibited within 25 feet of any playground, except on a public sidewalk located within 25 feet of the playground. In addition, any form of intimidation, threat, or retaliation against a person for attempting to enforce this policy is prohibited. (Health and Safety Code 104495)

Legal Reference:

EDUCATION CODE

48900 Grounds for suspension/expulsion

48901 Prohibition against tobacco use by students

HEALTH AND SAFETY CODE

39002 Control of air pollution from nonvehicular sources

104350-104495 Tobacco use prevention, especially:

104495 Prohibition of smoking and tobacco waste on playgrounds

119405 Unlawful to sell or furnish electronic cigarettes to minors

Business and Noninstructional Operations

TOBACCO-FREE SCHOOLS (continued)

LABOR CODE

3300 Employer, definition

6304 Safe and healthful workplace

6404.5 Occupational safety and health; use of tobacco products

UNITED STATES CODE, TITLE 20

6083 Nonsmoking policy for children's services

7100-7117 Safe and Drug Free Schools and Communities Act

CODE OF FEDERAL REGULATIONS, TITLE 21

1140.1-1140.34 Unlawful sale of cigarettes and smokeless tobacco to minors

PERB RULINGS

Eureka Teachers Assn. v. Eureka City School District (1992) PERB Order #955 (16 PERC 23168)

CSEA #506 and Associated Teachers of Metropolitan Riverside v. Riverside Unified School District (1989) PERB Order #750 (13 PERC 20147)

Policy adopted: July 6, 1991
Revised: December 17, 1992
Revised: July 31, 2014

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

ENVIRONMENTAL SAFETY

The Governing Board believes that students and employees have the right to learn and work in a safe, clean and healthful environment. The Superintendent or designee shall enforce precautionary measures to guard against environmental hazards. Students and staff are encouraged to report any unsafe conditions they may observe.

Appropriate signage should be used to post prohibited activities or other matters to support environmentally safe campuses.

The Board recognizes the importance of air quality and desires to provide adequate ventilation in classrooms and offices.

The district shall make every effort to select and use products which are less likely to pollute the environment. Sanitary measures shall be enforced and buildings regularly cleaned and repaired in order to prevent infestations, minimize the use of pesticides, and eliminate routine spraying. When pests reach a level that requires control, staff shall ensure that the pest and the site of infestation are properly identified so as to use the most appropriate and least toxic method of control.

Legal Reference:

EDUCATION CODE

32020 Access gates

32240-32245 Lead-Safe Schools Protection Act

39211 Legislative intent (fitness of buildings for occupancy)

39618 Deferred maintenance fund; use for determining presence and encapsulation or removal of asbestos-containing materials

39619.9 Asbestos abatement fund

49410-49410.7 Asbestos materials containment or removal

GOVERNMENT CODE

3543.2 Scope of representation - right to negotiate safety conditions

CODE OF REGULATIONS, TITLE 8

340-340.3 Employer's obligation to provide safety information

5142 Heating, ventilating and air conditioning systems; minimum ventilation

5143 Mechanical ventilating systems; inspection and maintenance

UNITED STATES CODE, TITLE 15

2641-2656 Asbestos Hazard Emergency Response Act

Policy

adopted: July 5, 1990

revised: December 20, 1990

revised: January 4, 1996

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations

HAZARDOUS SUBSTANCES

The Governing Board recognizes that the daily operations of our schools entail the use of many potentially hazardous substances.

The Superintendent or designee shall ensure that hazardous substances are inventoried, used, stored and regularly disposed of in a safe and legal manner.

Teachers shall instruct students as to the importance of proper handling, storage, disposal and protection with regard to all potentially hazardous substances.

(cf. 6161.3 - Toxic Art Supplies)

Insofar as possible, the Superintendent or designee shall minimize the quantities of hazardous substances stored on school property. The Board encourages staff to substitute less dangerous materials for hazardous ones whenever feasible.

The Superintendent or designee shall ensure that the schools are regularly inspected to identify potential sources of risk. When new environmental risks are discovered, the Superintendent or designee shall inform the Board and the community.

Hazard Communication Program

To ensure that employees are fully informed about the properties and potential hazards of substances to which they may be exposed, the Superintendent or designee shall develop, implement and monitor a written hazard communication program in accordance with state law.

Legal Reference:

EDUCATION CODE

49341 Legislative findings

49401.5 Legislative intent; consultation services

49411 Chemical listing; compounds used in school programs; determination of shelf life; disposal

HEALTH AND SAFETY CODE

25163 Registration; exemptions; inspection (regarding transportation of hazardous wastes)

25500-25520 Hazardous materials: Release response plans: inventory

Business and Noninstructional Operations

HAZARDOUS SUBSTANCES (continued)

LABOR CODE

6360-6363 Hazardous Substances Information and Training Act

CODE OF REGULATIONS, Title 8

5194 Hazard Communication

Policy

adopted: July 5, 1990

revised: December 20, 1990

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations**SCHOOL SAFETY AND SECURITY**

The Governing Board is fully committed to preventing violence and crime on school grounds. The Superintendent and staff shall strictly enforce all Board policies related to crime, campus disturbances, campus intruders, student safety, student conduct and student discipline.

(cf. 3515.2 - Disruptions)
(cf. 4158/4258/4358 - Employee Security)
(cf. 5119 - Student Expelled from Other Districts)
(cf. 5131 - Student Conduct)
(cf. 5131.4 - Campus Disturbances)
(cf. 5131.5 - Vandalism)
(cf. 5131.6 - Alcohol and Other Drugs)
(cf. 5131.7 - Weapons and Dangerous Instruments)
(cf. 5136 - Gangs)
(cf. 5141.4 - Child Abuse and Neglect)
(cf. 5142 - Student Safety)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 6114 - Emergencies and Disaster Preparedness Plan)

The Superintendent or designee shall establish procedures for securing records and funds and for protecting buildings against vandalism and burglary during nonbusiness hours. The Superintendent or designee also shall investigate ways that school grounds can be made more secure.

The principal of each school shall ensure that his/her school has a comprehensive school safety plan which includes strategies for preventing crime and violence on school premises. The Board encourages principals to solicit the participation of local law enforcement agencies, staff, parents/guardians and students in the development of these plans.

For purposes of school safety and security, the principal or designee may design a visible means of identification for staff members on school premises.

Legal Reference:

EDUCATION CODE

32020 Access gates

32211 Threatened disruption or interference with classes

35294-35294.5 School safety plans

38000-38005 Security patrols

Business and Noninstructional Operations

SCHOOL SAFETY AND SECURITY (continued)

PENAL CODE

469 Unauthorized making, duplicating or possession of key to public building

626-626.10 Crimes on school grounds

CALIFORNIA STATE CONSTITUTION

"Right to Safe Schools" Article 1, Section 28(c)

Policy

adopted: July 5, 1990

revised: December 20, 1990

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations

INTRUDERS ON CAMPUS

The Governing Board is committed to keeping the schools safe from intruders and requires all visitors to register upon coming on campus.

The principal or designee shall promptly expel from school premises any individual he/she thinks might disrupt normal school operations, threaten the health and safety of students or staff, or cause property damage.

The principal or designee shall ensure that all staff members know what action to take when they observe strangers on school grounds and when and how to get help from law enforcement authorities.

- (cf. 1250 - Visits to the Schools)*
- (cf. 3514 - Environmental Safety)*
- (cf. 3515 - School Safety and Security)*
- (cf. 4158 - Employee Security)*
- (cf. 5131.4 - Campus Disturbances)*
- (cf. 5131.7 - Weapons and Dangerous Instruments)*

Legal Reference:

EDUCATION CODE

- 32210 Willful disturbance of public school or meeting: misdemeanor
- 32211 Threatened disruption or interference with classes; misdemeanor
- 44810 Willful interference with classroom conduct
- 44811 Disruption of classwork or extracurricular activities
- 49334 Injurious objects - notice to law enforcement agency

PENAL CODE

- 243.5 Assault or battery on school property
- 415.5 Disturbance of peace of school
- 626 Definitions
- 626.4 Notice of withdrawal or consent; report; action on report; reinstatement of consent; hearing; unlawful entry upon campus or facility; punishment
- 626.6 Committing act, or entry upon campus or facility to commit act, likely to interfere with peaceful activities
- 626.8 Disruptive presence at schools
- 626.9-626.10 Bringing or possessing firearms or weapons on school grounds
- 627-627.3 Access to school premises

Business and Noninstructional Operations

INTRUDERS ON CAMPUS (continued)

- 627.4 Refusal or revocation of registration
- 627.7 Misdemeanors; punishment
- 653g Loitering about schools or public places

Policy
adopted: December 20, 1990

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

RECOVERY FOR PROPERTY LOSS OR DAMAGE

The Governing Board shall seek reimbursement of damages and rewards from any individual or from the custodial parent/guardian of any minor who commits any act of theft or vandalism.

The parent/guardian of a minor who commits an act of theft or vandalism may be held liable for damages and rewards in accordance with law.

Rewards

If the Superintendent or designee or law enforcement officials are unable to fix responsibility for the vandalism, the Board may direct the Superintendent or designee to offer a reward in any amount it deems appropriate for information leading to the identification and apprehension of the guilty party.

A reward shall be paid only when criminal conviction or other appropriate judicial procedures have established the guilt of the person(s) responsible for the crime.

Legal Reference:

EDUCATION CODE

19910 Libraries, malicious cutting, tearing, defacing, breaking or injuring

19911 Libraries, willful detention of property

44810 Willful interference with classroom conduct

48904 Liability of parent or guardian for willful misconduct; withholding of grades, diplomas and transcripts

CIVIL CODE

1714.1 Liability of parent or guardian for act of willful misconduct by a minor

GOVERNMENT CODE

53069.5 Reward for information concerning person causing death, injury, or property damage; liability for reward

53069.6 Actions to recover damages

54951 Local agency, definition

61601.1 Graffiti abatement district

Business and Noninstructional Operations

RECOVERY FOR PROPERTY LOSS OR DAMAGE (continued)

PENAL CODE

484 Theft defined

594 Vandalism

594.1 Aerosol paint and etching cream

640.5 Graffiti; facilities or vehicles of governmental entity

640.6 Graffiti

Policy
adopted: December 17, 1992
revised: April 17, 1997

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

EMERGENCIES AND DISASTER PREPAREDNESS PLAN

All District staff and students must be prepared to respond quickly and responsibly to emergencies, disasters, and events which threaten to result in a disaster.

The Superintendent or designee shall develop and maintain a disaster preparedness plan which details provisions for handling all foreseeable emergencies and disasters. This plan shall be reviewed annually and updated as needed.

Principals shall augment the District plan with working plans and procedures specific to each school site. All students and employees shall receive instruction regarding these plans.

The Superintendent or designee shall consult with city and/or county agencies so that District and site plans may provide the best possible way of handling each situation and also provide for emergency communications systems between these agencies and each District school.

District and site plans shall address the following situations:

1. Fire on or off school grounds which endangers students.
2. Bomb threat or actual detonation.
3. Natural disasters or man-made disasters.
4. Attack or disturbance by individuals or groups.

The Superintendent or designee should ensure that the plan includes:

1. Procedures for personal safety and security.
2. Ways to ensure smooth administrative control of operations during a crisis.
3. Procedures to establish a clear, effective communications system.
4. Guidelines for law enforcement involvement, including specific steps for law enforcement intervention depending upon the intensity of the crisis.

The Superintendent or designee shall use state-approved Standard Emergency Management System guidelines when updating District and site-level emergency and disaster preparedness plans.

The Superintendent or designee shall consult with city and/or county agencies so that District and site plans may provide the best possible way of handling each situation and also provide for emergency communications systems between these agencies and each District school.

Business and Noninstructional Operations**EMERGENCIES AND DISASTER PREPAREDNESS PLAN (continued)**

The Superintendent or designee may provide a plan which allows bus seating capacity limits to be exceeded when a disaster or hazard requires students to be moved immediately to ensure their safety.

The Governing Board shall grant the use of school buildings, grounds and equipment to public agencies, including the American Red Cross, for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare.

Disaster preparedness exercises shall be held regularly at each school site and shall demonstrate how safety procedures may be applied to various types of emergencies.

The Board encourages all employees to become proficient in first aid and cardiopulmonary resuscitation (CPR) and triage. The Superintendent or designee shall ascertain that at least one staff member at each school holds a valid certificate in these areas. The Superintendent or designee shall provide for CPR inservice training to be offered at least once a year for District staff.

Legal Reference:

EDUCATION CODE

32000-32004 Uniform fire signals (with requirement that every school building with capacity of 50 or more students be provided with a fire warning system)

32040 Duty to equip school with first aid kit

35295-35297 Earthquake emergency procedures

38132 Mass care and welfare shelters

39834 Operating overloaded bus

46390-46392 Emergency average daily attendance in case of disaster

49505 Natural disaster; meals for homeless students; reimbursement

GOVERNMENT CODE

3100 Public employees as disaster service workers

8607 Standard emergency management system

CODE OF REGULATIONS, TITLE 5

550 Fire drills

560 Civil defense and disaster preparedness plans

CODE OF REGULATIONS, TITLE 19

2400 et seq. Standardized Emergency Management System Regulations

Policy

adopted: July 5, 1990

revised as (BP 3516): April 17, 1997

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations

RISK MANAGEMENT/INSURANCE

The Governing Board strongly supports a risk management program that protects district resources and promotes the safety of students, staff, and the public.

The Superintendent or designee shall establish a risk management program that uses effective safety and loss control practices. The district shall strive to keep its liability at a minimum and its insurance premiums as low as possible while maintaining adequate protection. To determine the most economical means of insuring the district consistent with required services, the Superintendent or designee shall annually review the district's options for obtaining coverage, including qualified insurance agents, a joint powers agency, self-insurance or a combination of these means.

The Board reserves the right to remove an insurance agent-of-record or a participating agent whenever, in the judgment of the Board such action becomes desirable for the best interests of the district.

To attempt to minimize the district's exposure to liability, the Board shall adopt clear policies related to discrimination, harassment, safety procedures, and the timely handling of claims. The Superintendent or designee shall ensure that these policies and related procedures are enforced fairly and consistently.

Legal Reference:

EDUCATION CODE

17565-17592 Board duties re property maintenance control

17729.5 Contract funding; board liability

32350 Liability on equipment loaned to district

35162 Power to sue, be sued, hold and convey property

35200-35214 Liabilities, especially:

35208 Liability insurance

35211 Driver training civil liability insurance

35213 Reimbursement for loss, destruction or damage of personal property

35214 Liability self-insurance

35331 Medical or hospital service for students on field trip

39837 Transportation of pupils to places of summer employment

41021 Requirement for employees' indemnity bonds

44873 Qualifications for physician (liability coverage)

49470-49474 District medical services and insurance

Business and Noninstructional Operations

RISK MANAGEMENT/INSURANCE (continued)

GOVERNMENT CODE

820.9 Board members not vicariously liable for injuries caused by district

989-991.2 Local public entity insurance

LABOR CODE

3200-4855 Workers' compensation

Policy
adopted: July 5, 1990
revised: April 17, 1997

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

TRANSPORTATION

The Governing Board provides transportation for eligible students in accordance with state and federal law. Transportation services shall depend upon student needs and a continuing assessment of financial resources, including district funds and state reimbursements.

The goals of district transportation service are:

1. To provide maximum safety for students between home and school and on school-sponsored trips.
2. To promote desirable student behavior and respect for traffic safety.
3. To provide assistance and transportation for handicapped students.
4. To provide transportation for field trips.

All schoolbuses shall comply with inspection requirements specified in the Vehicle Code and administered by the California Highway Patrol.

The district may contract with a private carrier for transportation services whenever such an arrangement may be more economical.

Legal Reference:

EDUCATION CODE

35330 Excursions and field trips

35350 Authority to transport pupils

39800-39860 Transportation, especially:

39800 Powers of governing board to provide transportation for pupils to and from school; definition of "municipally owned transit system"

39801 Contract with County Superintendent of Schools to provide transportation

39802-39803 Bids and contracts for transportation services

39806 Payments to parents in lieu of transportation

39807 Food and lodging payments in lieu of transportation

39807.5 Transportation fees

39808 District transportation of private school students

41850-41854 Allowances for transportation

41860-41862 Supplemental allowances for transportation

45125.1 Criminal background checks for contractors

Business and Noninstructional Operations

TRANSPORTATION (continued)

GOVERNMENT CODE

3540-3549.3 Educational Employment Relations Act

CODE OF REGULATIONS, TITLE 5

14100-14103 Use of school buses and school pupil activity buses

15240-15343 Allowances for student transportation, especially:

15253-15272 District records related to transportation

VEHICLE CODE

2807 School bus inspection

COURT DECISIONS

Arcadia Unified School District et. al. v. State Department of Education, 2 Cal. 4th 251 (1992)

Policy
adopted: July 5, 1990
revised: December 5, 1991

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

TRANSPORTATION ROUTES AND SERVICES

Transportation to and from school shall be provided for elementary school students if the Governing Board determines that hazardous or dangerous conditions exist between home and school or the distance between home and school is excessive.

Transportation will not be provided for students attending a middle school or an intermediate school. The Board may modify district transportation services when hazardous or dangerous conditions exist between home and school.

All students who regularly ride the bus to school shall ride the bus home at the close of school unless they have written permission from parents/guardians to do otherwise.

Legal Reference:

EDUCATION CODE

35350-35351 Authority to transport pupils

39800-39860 Transportation

41850-41854 Allowances for transportation

Policy
adopted: July 5, 1990

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations**SCHOOL-RELATED TRIPS****Trips by School Vehicles**

Besides taking students to and from school, school vehicles may provide transportation for field trips and for special activities. Such trips may be taken in buses or other school transportation vehicles owned, leased, or rented by the district. All vehicles shall meet federal and state standards.

School buses may be made available to schools for field trips and excursion purposes after approval by the district. Transportation for field trips and excursions not contained in the Master List of Approved Field Trips shall require Governing Board approval.

The Superintendent or designee shall maintain procedures to regulate the use of the vehicles for approved school-related activities. Activity trips occurring outside of school hours shall be subject to the rules and policies regulating educational field trips. Student councils, parent-teacher associations, and any other organizations requesting transportation shall be fully responsible for the costs of the trip. To the extent that funding has been approved by the Board, such costs may be charged to the district.

Transportation by Private Automobile

Private automobiles shall not be used to transport students on any school-related trips.

Legal Reference:**EDUCATION CODE**

35330 Excursions and field trips

39830 School Bus

39835 Use for community recreation

39837 Transportation of pupils to places of summer employment

39860 Transportation to special activities by district

Policy

Adopted: July 5, 1990

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations**TRANSPORTATION FOR SPECIAL EDUCATION STUDENTS**

The Governing Board recognizes its responsibility to provide appropriate transportation services for students with disabilities. The Superintendent or designee shall make transportation available for these students in accordance with needs specified in their Individualized Education Program (IEP) and at no cost to parents/guardians.

(cf. 0430 - Comprehensive Local Plan for Special Education)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 4112.23 - Special Education Staff)

(cf. 5144.2 - Suspension and Expulsion/Due Process [Individuals with Exceptional Needs])

(cf. 6146.4 - Differential Graduation and Competency Standards for Individuals with Exceptional Needs)

(cf. 6159 - Individualized Education Program [LEP])

(cf. 6159.1 - Procedural Safeguards and Complaints)

(cf. 6159.2 - Nonpublic Nonsectarian School and Agency Services for Special Education)

(cf. 6164.4 - Identification of Individuals with Exceptional Needs)

The Board believes that transportation schedules should not result in students with disabilities spending an excessive amount of time on buses compared to other students. The Superintendent or designee shall ensure that arrivals and departures are timed so that they do not reduce the length of the school day for students with disabilities except as may be prescribed on an individual basis in a student's IEP.

IEP teams shall authorize the provision of transportation in accordance with criteria set forth in administrative regulations. In selecting the most appropriate mode of transportation for an individual student, the IEP team shall consider the student's unique safety and health needs and the extent to which transportation arrangements may help the student develop independent mobility skills.

(cf. 3540 - Transportation)

(cf. 3541.5 - Alternative Transportation Arrangements)

Legal Reference:

EDUCATION CODE

39807.5 Payment of Transportation cost

41850-41854 Allowance for transportation

56221 Adoption of policies

Business and Noninstructional Operations

TRANSPORTATION FOR SPECIAL EDUCATION STUDENTS (continued)

CODE OF REGULATIONS, TITLE 5

15050 Transfer of funds to child development fund and development center for handicapped pupils fund

CODE OF FEDERAL REGULATIONS, TITLE 34

104.4 Equal opportunity under the Rehabilitation Act of 1973, Section 504

Management Resources:

CDE MANAGEMENT ADVISORY

0500.92 Implementation of Special Education Transportation Apportionment (#92-02)

Business and Noninstructional Operations

TRANSPORTATION FOR OUTSIDE GROUPS

With the Governing Board's authorization, the Superintendent or designee may approve the use of school buses for nonschool purposes within the limits specified by law. The district may require the payment of a fee. (Education Code 10913)

Legal Reference:

EDUCATION CODE

10900-10914.5 Community recreation programs, esp. 10900.5, 10901, 10913

35160 Authority of governing boards

35160.1 Board authority of school districts

39835 Use of buses for community recreation

39836 Harvest transportation of pupils during national emergency

39837 Transportation of pupils to places of summer employment

39840 Lease of school buses to government agencies

39841 School bus requirements for use as public transportation

Policy
adopted: July 5, 1990

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations

ALTERNATIVE TRANSPORTATION ARRANGEMENTS

Transportation by private carrier may be provided whenever such practice is more economical than using school district-owned vehicles.

Legal Reference:

EDUCATION CODE

39800 Powers of governing board to provide transportation for pupils to and from school;
definition of "municipally owned transit system"

39806 Payments to parents in lieu of transportation

39807 Food and lodging payments in lieu of transportation

39807.5 Payment of transportation cost

41850 et seq. Allowances for transportation

Policy
adopted: July 5, 1990

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations**ROLES AND DUTIES OF EMPLOYEES**

Authority of School Bus Drivers

Students transported in a school bus shall be under the authority of, and responsible directly to, the driver of the bus. The driver shall be held responsible for the orderly conduct of the students while they are on the bus or being escorted across a street, highway, or road. A bus driver shall not require any student to leave the bus en route between home and school or other destinations.

(cf. 5131.1 - Bus Conduct)

School Bus Drivers

The Superintendent or designee shall ensure that all school bus drivers employed by the district comply, at a minimum, with the following requirements for the transportation of students:

1. Possession of a proper license issued by the State Department of Motor Vehicles.
2. Possession of a current Red Cross First Aid Certificate or certified completion of the first aid test given by the California Highway Patrol.
3. Possession of a current medical certificate as required by law.

All bus drivers shall also be required to attend driver training programs mandated by law and shall be familiar with and adhere to district policies and regulations relating to the transportation of students.

All school bus accidents shall be reported immediately to the California Highway Patrol, the district, and the driver's employer (if other than district). (Code of Regulations, Title 13, 1219)

Legal Reference:

EDUCATION CODE

38050 Operating bus in violation of order or regulation or without operator's qualification

CODE OF REGULATIONS, TITLE 5

14103 Authority of the driver

14104 School bus driver instructor

CODE OF REGULATIONS, TITLE 13

1202 General provisions

1219(a) School bus regulations

1227 School bus stops

Policy

adopted: July 5, 1990

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations

FOOD SERVICE/CHILD NUTRITION PROGRAM

The Governing Board recognizes the important connection between a healthy diet and student's ability to learn effectively and achieve high standards in school. The Board also acknowledges that schools play a vital role in childhood nutrition and fitness, and as part of the larger community, schools have a responsibility to promote family health and provide a strong foundation for children's future health and well being. To reinforce the district's nutrition education program, foods provided on school premises shall be:

1. Carefully selected so as to contribute to students' nutritional well-being and the prevention of disease.
2. Prepared in healthy and appealing ways that retain nutritive quality and foster lifelong healthful eating habits.
3. Served in age-appropriate quantities and at reasonable prices.

Students shall be provided adequate space in pleasant surroundings as well as adequate time to eat, relax, and socialize.

The Superintendent or designee shall ensure that the meals, snacks, and beverages offered by the District's food service program meet the nutritional standards and dietary guidelines required for participation in the National School Lunch, National School Breakfast, Child and Adult Care Food Program, and USDA Smart Snack Program.

The Superintendent or designee shall establish procedures whereby students and parents/guardians may participate in the selection of foods of good nutritional quality for school menus.

Parents/guardians are asked to consider nutritional quality and to follow the District's wellness policy when selecting snacks and/or beverages to donate for class parties. We also ask that all donated food be purchased from a commercial food company and not be homemade.

To the extent permitted under the National School Lunch and School Breakfast Programs, students in all grades shall be allowed to decline parts of their meal which they do not intend to consume.

The Board shall establish and sustain a Wellness Committee to discuss nutrition and physical activity related topics of concern in the school community and to develop school district policies on nutrition and physical activity for recommendation to and approval by the Governing Board. (Education Code 49433)

Business and Noninstructional Operations

FOOD SERVICE/CHILD NUTRITION PROGRAM (continued)

Legal Reference:

EDUCATION CODE

- [38080-38103](#) Cafeterias - establishment and use
- [45103.5](#) Contracts for management consulting services; restrictions
- [49490-49493](#) School breakfast and lunch programs
- [49500-49505](#) School meals
- [49510-49520](#) Nutrition
- [49530-49536](#) Child Nutrition Act of 1974
- [49540](#) - 49546 Child care food program
- [49547-49548.3](#) Comprehensive nutrition services
- [49550-49560](#) Meals for needy students

CODE OF REGULATIONS, TITLE 5

- [15500-15501](#) Food sales by student organizations
- [15510](#) Mandatory meals for needy students
- [15530-15535](#) Nutrition education
- [15550-15565](#) School lunch and breakfast programs

CODE OF FEDERAL REGULATIONS, TITLE 7

- [210.1-210.31](#) National School Lunch Program
- [220.1-220.21](#) National School Breakfast Program

Policy
adopted: July 5, 1990
revised: April 17, 1997
revised: June 15, 2006
revised: August 21, 2014
revised: December 10, 2015

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations**FOOD SERVICE OPERATIONS/CAFETERIA FUND**

The Governing Board intends that, insofar as possible, the school food services program shall be self-supporting, nonprofit program. The Board shall approve menu prices. To ensure program quality and increase cost effectiveness, the Superintendent or designee shall centralize and direct the purchasing of foods and supplies, the planning of menus, and the auditing of all food service accounts for the district. Financial reports shall be presented regularly for Board review.

The Superintendent or designee shall ensure that all food service personnel possess appropriate qualifications and receive ongoing professional development related to the effective management and implementation of the district's food service program. At least once each year, food service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other food service personnel shall receive training provided by the California Department of Education (CDE).

Meal Sales

Meals may be sold to students, district employees, Board members, and employees. Meal prices, as recommended by the Superintendent or designee and approved by the Board, shall be based on the costs of providing food services. Meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, who are on campus for a legitimate purpose. Any meals served to nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) foods.

Students who are enrolled in the free or reduced-price meal program shall receive meals free of charge or at a reduced price in accordance with law, Board policy, and administrative regulation.

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law.

Cafeteria Fund

The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund. The wages, salaries and benefits of food service employees shall be paid from the cafeteria fund as legally allowable. The Superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of food services and reasonable and necessary indirect program costs as allowed by law.

Business and Noninstructional Operations

FOOD SERVICE OPERATIONS/CAFETERIA FUND (continued)

Program Monitoring and Evaluation

The Superintendent or designee shall provide all necessary documentation required for the Administrative Review conducted by the CDE to ensure compliance of the district's food service program with federal requirements related to maintenance of the nonprofit school food service account, paid lunch equity, revenue from nonprogram goods, indirect costs, and USDA foods.

Legal Reference:

EDUCATION CODE

- 38080-38086 Cafeteria, establishment and use
- 38090-38095 Cafeterias, funds and accounts
- 38100-38103 Cafeterias, allocation of charges
- 42646 Alternate payroll procedure
- 45103.5 Contracts for management consulting services; restrictions
- 49490-49493 School breakfast and lunch programs
- 49500-49505 School meals
- 85260 Alternate payroll procedure

HEALTH AND SAFETY CODE

- 113700-114437 California Retail Food Code

CODE OF FEDERAL REGULATIONS, TITLE 2

- 225 Cost Principles for State, Local, and Indian Tribal Governments

CODE OF REGULATIONS, TITLE 5

- 15550-15565 School lunch and breakfast programs

CODE OF FEDERAL REGULATIONS, TITLE 7

- 210.1-210.31 National School Lunch Program
- 220.1-220.21 National School Breakfast Program

- 250.1-250.70 USDA foods

UNITED STATES CODE, TITLE 42

- 1751-1769j School lunch programs
- 1771-1791 Child nutrition
- 1773 School breakfast program

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Food Distribution Program Administrative Manual

Cafeteria Funds--Allowable Uses, Management Bulletin NSD-SNP-07-2013, May 2013

Paid Lunch Equity Requirement, Management Bulletin USDA-SNP-16-2012, October 2012

Business and Noninstructional Operations

FOOD SERVICE OPERATIONS/CAFETERIA FUND (continued)

Storage and Inventory Management of United States Department of Agriculture (USDA)
Donated Foods, Management Bulletin USDA-FDP-02-2010, August 2010
Clarification for the Use of Alternate Meals in the National School Lunch and School Breakfast
Programs; and the Handling of Unpaid Meal Charges, Management Bulletin USDA-SNP-01-
2008, February 2008
Adult and Sibling Meals in the National School Lunch and School Breakfast Programs,
Management Bulletin 00-111, July 2000

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

Financial Management of the School Meal Programs, Correspondence, August 30, 2013
Indirect Costs: Guidance for State Agencies and School Food Authorities, 2011

U.S. DEPARTMENT OF EDUCATION GUIDANCE

FAQs About School Meals

Policy
adopted: July 5, 1990
revised: April 17, 1997
revised: October 13, 2016

WESTMINSTER SCHOOL DISTRICT
Westminster, California

Business and Noninstructional Operations**FREE AND REDUCED-PRICE MEALS**

The Governing Board recognizes that adequate nutrition is essential to the development, health, and learning of all students. The Superintendent or designee shall facilitate and encourage the participation of students from low-income families in the district's food service program.

The district shall provide at least one nutritionally adequate meal each school day, free of charge or at a reduced price, for students whose families meet federal eligibility criteria. When authorized by law, participants in other federal or state programs may be directly certified for enrollment in the free and reduced-price meal program.

The Superintendent or designee shall ensure that meals provided through the free and reduced-price meal program meet applicable state and/or federal nutritional standards in accordance with law, Board policy, and administrative regulation.

Schools participating in the Special Milk Program shall provide milk at no charge to students who meet federal eligibility criteria for free or reduced-price meals.

The Board shall approve, and shall submit to the California Department of Education for approval, a plan that ensures that students eligible to receive free or reduced-price meals and milk are not treated differently from other students.

Confidentiality/Release of Records

All applications and records related to eligibility for the free and reduced-price meal program shall be confidential and may not be released except as provided by law and authorized by the Board or pursuant to a court order.

The Board authorizes designated employees to use individual records pertaining to student eligibility for any free and reduced-price meal program for the purposes of:

1. Disaggregation of academic achievement data
2. Identification of students eligible for alternative supports in any school identified as a Title I program improvement school

If a student transfers from the district to another district, charter school, county office of education program, or private school, the Superintendent or designee may share the student's meal eligibility information to the other educational agency to assist in the continuation of the student's meal benefits

Business and Noninstructional Operations**FREE AND REDUCED-PRICE MEALS** (continued)

The Superintendent or designee may release the name and eligibility status of a student participating in the free or reduced-price meal program to another school district, charter school, or county office of education that is serving a student living in the same household for purposes related to program eligibility and data used in local control funding formula calculations.

The Superintendent or designee may release the name and eligibility status of a student participating in the free or reduced-price meal program to the Superintendent of Public Instruction for purposes of determining allocations under the local control funding formula and for assessing accountability of that funding.

The Board further authorizes the release of information on the school lunch program application to the local agency that determines Medi-Cal program eligibility, provided that the student is approved for free meals and the parent/guardian consents to the sharing of information. He/she also may release information on the school lunch application to the local agency that determines eligibility for CalFresh or another nutrition assistance program if the student has been approved for free or reduced-price meals.

Applications

Free and reduced-price meals shall be provided for eligible students. Parents/guardians shall be informed of the district policy concerning free or reduced-price meals. A letter and application form shall be distributed to all parents/guardians at the beginning of each school year. The letter shall contain information on eligibility standards, application procedures and appeal procedures. This information and an application form shall be provided whenever a new student is enrolled.

Applications for free or reduced-price meal programs shall be available to students at all times during the regular school day. Such applications shall contain the following statements:

1. Applications for free and reduced-price meals may be submitted at any time during a school day.
2. Children participating in the National School Lunch Program will not be overtly identified by the use of special tokens, special tickets, special serving lines, separate entrances, separate dining areas, or by any other means.

Dissemination of Information About Program

A public news release containing information and eligibility standards for free or reduced-price meals shall be made available to local news media early in the school year. Copies of this public release shall be made available upon request to any interested party. Subsequent changes in the

Business and Noninstructional Operations

FREE AND REDUCED-PRICE MEALS (continued)

district eligibility standards during the school year, which are approved by the state agency, shall also be announced publicly.

Legal Reference:

EDUCATION CODE

48980 Notice at beginning of term
49430-49436 Pupil Nutrition, Health, and Achievement Act of 2001
49490-49494 School breakfast and lunch programs
49500-49505 School meals
49510-49520 Nutrition
49530-49536 Child Nutrition Act of 1974
49547-49548.3 Comprehensive nutrition service
49550-49561 Meals for needy students

CODE OF REGULATIONS, TITLE 5

15510 Mandatory meals for needy students
15530-15535 Nutrition education
15550-15565 School lunch and breakfast programs

UNITED STATES CODE, TITLE 20

1232g Federal Educational Rights and Privacy Act
6301-6514 Title I programs

UNITED STATES CODE, TITLE 42

1751-1769h School lunch program
1771-1791 Child nutrition, especially:
1773 School breakfast program

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program
220.10-220.21 National School Breakfast Program
245.1-245.13 Determination of eligibility for free and reduced-price meals and free milk

WELFARE AND INSTITUTIONS CODE

14005.41 Basic health care

Business and Noninstructional Operations

FREE AND REDUCED-PRICE MEALS (continued)

Management Resources:

CSBA PUBLICATIONS

Monitoring for Success: A Guide for Assessing and Strengthening Student Wellness Policies, 2012

Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, 2012

CALIFORNIA DEPARTMENT OF EDUCATION MANAGEMENT BULLETINS

NSD SNP-12-2015 Updated Guidance on Sharing of School Meal Applications and the Passing of Assembly Bill 1599, July 2015

USDA-SNP-07-2010 Change in Free and Reduced-Price Meal Application Approval Process, September 2010

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Feed More Kids, Improve Program Participation

Direct Certification Implementation Checklist, May 2008

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

Eligibility Manual for School Meals: Determining and Verifying Eligibility, July 2015

Provision 2 Guidance: National School Lunch and School Breakfast Programs, Summer 2002

Policy

adopted: July 5, 1990
revised: February 12, 2009
revised: April 9, 2009
revised: October 13, 2016

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations**OTHER FOOD SALES**

The Governing Board believes that sales of foods and beverages at school during the school day should be aligned with the district's goals to promote student wellness and that all food available at school for student access should contribute to the development of sound nutritional habits. Any food sales conducted outside the district's food service program shall meet nutritional standards specified in state and federal law and regulation, Board policy, and administrative regulation, so as to promote student wellness and ensure optimum student participation in the school food service program. All foods offered by student or adult entities or groups should reflect concern for the health and well-being of our students. Such food sales shall not impair the food service's ability to be financially sound and shall not reduce student participation in the district's food service program.

The Board authorizes the Superintendent or designee to approve the sale of foods and beverages outside the district's food service program, including sales by student or school-connected organizations, sales through vending machines, and/or sales at secondary school student stores for fundraising purposes. All such sales must have prior approval.

(cf. 1230 - School-Connected Organizations)

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

All foods made available for sale to students shall be prepared, stored, and served under sanitation and safety procedures in compliance with the requirements of the California Uniform Retail Food Facilities Law as set forth in Health and Safety Code [113700-114455](#), and all other federal state, and local laws and regulations.

No foods of minimal nutritional value shall be sold on school premises for student access during the school day (defined as one half hour before the official school day begins until one half hour after the official school day ends). All foods sold on school premises for student access during the school day shall meet the nutritional requirements specified in Board Policy and Administrative Regulation 3550 and state and federal law and regulations.

Use of Outside Food Vendors

Under the direction of the Superintendent, the principal or designee at each school shall ensure that foods sold on school premises by outside commercial food vendors comply with the requirements of this policy.

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 3551 - Food Service Operations/Cafeteria Fund)

(cf. 3553 - Free and Reduced Price Meals)

Business and Noninstructional Operations

OTHER FOOD SALES (continued)

When vending machines are sponsored by the district or a student or adult organization, the Superintendent or designee shall determine how and where vending machines may be placed at school sites, district offices, or other school facilities.

(cf. 3312 - Contracts)

Legal Reference:

EDUCATION CODE

35182.5 Contracts, non-nutritious beverages

48931 Authorization and sale of food

49430-49436 Pupil Nutrition, Health, and Achievement Act of 2001

51520 School premises; prohibited solicitations

CODE OF REGULATIONS, TITLE 5

15500 Food sales in elementary schools

15501 Sales in high schools and junior high schools

HEALTH AND SAFETY CODE

113700-114437 California Retail Food Code

UNITED STATES CODE, TITLE 42

1751-1769h National School Lunch Act, including:

1751 Note Local wellness policy

1771-1791 Child nutrition, School Breakfast Program

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program

220.1-220.21 National School Breakfast Program

Management Resources:

CSBA PUBLICATIONS

Nutrition Standards for Schools: Implications for Student Wellness, Policy Brief, rev. October 2007

Monitoring for Success: Student Wellness Policy Implementation Monitoring Report and Guide, 2007

Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

CALIFORNIA DEPARTMENT OF EDUCATION MANAGEMENT BULLETINS

06-110 Restrictions on Food and Beverage Sales Outside of the School Meal Program, August 2006

Business and Noninstructional Operations

OTHER FOOD SALES (continued)

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Associated Student Body Accounting Manual and Desk Reference, 2002

NATIONAL ASSOCIATION OF STATE BOARDS OF EDUCATION PUBLICATIONS

Fit, Healthy and Ready to Learn, 2000

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>

California Department of Public Health: <http://www.cdph.ca.gov>

California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

California Project LEAN (Leaders Encouraging Activity and Nutrition):

<http://www.californiaprojectlean.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

National Association of State Boards of Education (NASBE): <http://www.nasbe.org>

U.S. Dept. of Agriculture, Food and Nutrition Information Center:

<http://www.nal.usda.gov/fnic>

Policy

adopted: July 5, 1990

revised: February 12, 2009

revised: April 9, 2009

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional**DISTRICT RECORDS**

The Governing Board recognizes the importance of securing and retaining district documents. The Superintendent or designee shall ensure that district records are developed, maintained, and disposed of in accordance with law, Board policy, and administrative regulation.

The Superintendent or designee shall consult with district legal counsel, site administrators, district information technology staff, personnel department staff, and others as necessary to develop a secure document management system that provides for the storage, retrieval, archiving, and destruction of district documents, including electronically stored information such as email. This document management system shall be designed to comply with state and federal laws regarding security of records, record retention and destruction, response to "litigation hold" discovery requests, and the recovery of records in the event of a disaster or emergency.

The Superintendent or designee shall establish appropriate regulations so that district personnel will know which documents are records and which are not; which records are permanent, optional, or disposable; and how each type of record is to be maintained or destroyed. The Superintendent or designee shall ensure the confidentiality of records as required by law and shall establish regulations to safeguard data against damage, loss, or theft.

The Superintendent or designee shall ensure that employees receive information about the district's document management system, including retention and confidentiality requirements and an employee's obligations in the event of a litigation hold established on the advice of legal counsel.

If the district discovers or is notified that a breach of security of district records containing unencrypted personal information has occurred, the Superintendent or designee shall notify every individual whose personal information was, or is reasonably believed to have been, acquired by an unauthorized person. Personal information includes, but is not limited to, a social security number, driver's license or identification card number, medical information, health insurance information, or an account number in combination with an access code or password that would permit access to a financial account.

The Superintendent or designee shall provide the notice in a timely manner either in writing or electronically, unless otherwise provided in law. The notice shall include the material specified in Civil Code 1798.29, be formatted as required, and be distributed in a timely manner, consistent with the legitimate needs of law enforcement to conduct an uncompromised investigation or any measures necessary to determine the scope of the breach and restore reasonable integrity of the data system.

Business and Noninstructional**DISTRICT RECORDS (continued)**

Safe at Home Program

District public records shall not include the actual addresses of students, parents/guardians, or employees when a substitute address is designated by the Secretary of State pursuant to the Safe at Home program.

When a substitute address card is provided pursuant to this program, the confidential, actual address may be used only to establish district residency requirements for enrollment and for school emergency purposes.

Legal Reference:

EDUCATION CODE

35145	Public meetings
35163	Official actions, minutes and journal
35250-35255	Records and reports
44031	Personnel file contents and inspection
49065	Reasonable charge for transcripts
49069	Absolute right to access

CIVIL CODE

1798.29	Breach of security involving personal information
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CODE OF CIVIL PROCEDURE

1985.8	Electronic Discovery Act
2031.010-2031.060	Civil Discovery Act, scope of discovery demand
2031.210-2031.320	Civil Discovery Act, response to inspection demand

CODE OF REGULATIONS, TITLE 5

430	Individual student records; definition
432	Varieties of student records
16020-16022	Records-general provisions
16023-16027	Retention of records

GOVERNMENT CODE

6205-6210	Confidentiality of addresses for victims of domestic violence, sexual assault or stalking
6252-6265	Inspection of public records Policy
12946	Retention of employment applications and records for two years

PENAL CODE

11170	Retention of child abuse reports
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UNITED STATES CODE, TITLE 20

1232g	Family Educational Rights and Privacy Act
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CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.8	Family Educational Rights and Privacy Act
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Business and Noninstructional

DISTRICT RECORDS (continued)

Management Resources:

WEB SITES

California Secretary of State: <http://www.sos.ca.gov/safeathome>

Policy

Adopted: July 5, 1990

Revised: December 14, 2017

WESTMINSTER SCHOOL DISTRICT

Westminster, California

Business and Noninstructional Operations

ENERGY MANAGEMENT CONSERVATION

The Governing Board is committed to ensuring that every effort is made to conserve energy and natural resources while exercising sound financial management.

The implementation of this policy is the joint responsibility of the Board members, administrators, teachers, students, and support personnel and its success is based on cooperation at all levels.

The District will maintain accurate records of energy consumption and cost of energy and will provide information on the goals and progress of the energy conservation program.

The Energy Manager will work with the Principal and Senior Custodian to ensure judicious use of the various energy systems at each school site. Guidelines will be adopted that will be the “rules of the game” in implementing our energy program designed to promote efficient energy usage.

To ensure the overall success of the energy management program, the following specific areas of emphasis will be adopted:

1. Every student and employee will be expected to contribute to energy efficiency in our District. Every person will be expected to be an “energy saver” as well as an “energy consumer”.
2. Effective immediately, all unnecessary lighting in unoccupied areas will be turned off. All lights will be turned off when students and teaches leave school. Custodians will turn on lights only in the areas in which they are working.
3. Energy management on his/her campus will be reviewed with the Principal on a regular basis.
4. The night custodian at each school will be responsible for a complete and total shutdown of the facility when closed each evening.

Policy
Adopted: June 3, 2004

WESTMINSTER SCHOOL DISTRICT
Westminster, California