



Marin County Office of Education Business Services Accounting Procedures

Overview

August 2022

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- Accounting Standards
 - Budget Process
 - Taking Care of Your Staff
 - Purchasing / Providing Goods and Services
 - Insurance
 - Interacting with County Business Office

Accounting Standards

- Standardized Account Code Structure (SACS)
- SACS Layout
- Budget Coding Examples

Standardized Account Code Structure (SACS)

- All California school districts and county offices of education use a standardized coding system called SACS (Standardized Account Code Structure)
- The SACS codes are entered on purchase requisitions, Personnel Action Forms (PAFs), reimbursement forms and all budget forms
- The SACS codes are used to ensure that each expenditure is charged to the correct program
- Marin County Office of Education Business Services uses 10 fields of the account string with a total of 30 digits

SACS Structure

Fund	Resource	Year	Object	Sub-Object	Goal	Function	Location	ACT (D-1)	Group (D-2)
2 digits	4 digits	1 digit	4 digits	2 digits	4 digits	4 digits	3 digits	3 digits	3 digits
01	XXXX	0	XXXX	XX	XXXX	XXXX	XXX	XXX	XXX

General Fund #01 is most often used but can be different

Not currently used. Should always be zero

County Office Use

Budget Dept

County Office Use

01 - General Fund
12 - Child Development Fund

Ask: what is the source of the funds to be used for this expenditure?

Ask: what will be purchased with these funds?

Ask: who will be my target audience?

Ask: How can we describe the activity to be undertaken?

Ask: what site to be charged?

0000 - Unrest. GF
0005 - District LCAP Support
0011 - CCEE
3010 - Title I
.....and many more!

1XXX - Cert. Salaries
2XXX - Class. Salaries
3XXX - Benefits
4300 - Supplies
5200 - Conf & Travel
.....and many more!

0000 - If not directly identifiable to a group of children
8600 - Services to Districts
5XXX - Special Education
.....many more are used

0000 - Undistributed
1100 - Instructional
2110 - Instructional Supervision
7200 - General Adm
.....and many more!

000 - Undefined
800 - MCOE
.....and many more

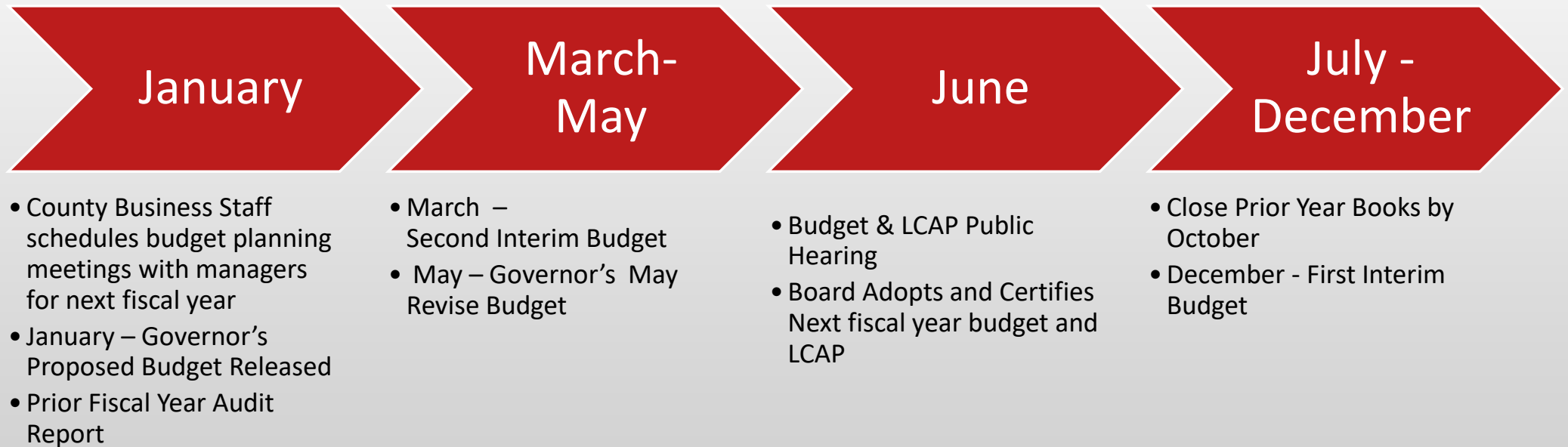
Budget Coding Examples

- Superintendent Legal Fees
 - 01-0000-0-5829.00-0000-7100-800-100-974
- District Business Services Conference Expense
 - 01-0000-0-5210.00-8600-7300-800-400-000
- Educational Services Foster Youth Professional Development
 - 01-7366-0-5840.00-4900-4900-800-321-000
- Regional Occupation Center / Programs – Dues & Memberships
 - 01-0213-0-5300.00-6000-1010-800-301-000
- SELPA Content Lead Independent Contractor
 - 01-6545-0-5840.00-5001-2110-800-205-000
- Walker Creek Ranch Materials and Supplies
 - 64-0132-0-4300.00-9403-6000-000-000-000

Budget Process

- Budget Cycle
- Grants Management
- Budget Monitoring
- Responsibility by Resource

Budget Cycle



Grants Management

- All Grant Applications should be coordinated with County Business Services
- All Official Grant Records are maintained by the County Business Services
- Please forward all program reporting associated with Grants to County Business Services
- County Business Services prepares and files all grant financial reports

Budget Monitoring

- Budget Monitoring is the process of comparing expenditures and encumbrances as of a certain date to the budget
- Goal of budget monitoring is to ensure that:
 - Only authorized expenditures are charged to the budget
 - Expenditures charged do not exceed the budgeted amounts
 - Maximum program services are provided to the County or students through effective use of the budget
 - There are sufficient funds available in the budget to cover spending through the end of the year
- Program/Department managers should monitor their budget monthly to ensure actual amounts charged plus encumbrances are valid and do not exceed the budget
 - Salary Accounts (Object Codes 1000 to 2000)
 - All Other Expenditure Accounts (Object Codes 4000 to 7000)
 - Indirect Costs (Object Code 7310)

Responsibility by Department

- Marin County Office of Education breaks its budget down into responsibility areas by department
- Program / Department Managers are responsible for:
 - Developing the budget for their program(s)
 - Monitoring their budgets on a monthly basis
 - Preparing budget adjustments and transfers (Form 130) as necessary
 - Preparing Personnel Action Forms (PAFs) for people who are charged to the program
 - Approving purchase requisitions for items or services and reimbursements purchased from the program funds

Taking Care of Your Staff

- Personal Action Form (PAF)
- Employees
 - Work Calendars
 - Timesheets
 - Employee Self Service (ESS) Portal
- Professional Experts

Personal Action Form (PAF)

PAF is available online and used to:

- Obtain approval on a new position
- Fill an existing position
- Request an extra hire or limited term position
- Notification that a staff person is retiring, taking a leave of absence, maternity leave, medical leave or workers' compensation
- Change hours of person works
- Change the number of days per week the person will work
- Change the full time equivalent (FTE) of the person
- Change the budget code or location for a person

Employees

- Work Calendars and Contracts
 - Administrative / Support
 - Confidential / Classified Management
 - CSEA Classified (Para-Educators)
 - Certificated Teaching Calendar
 - Walker Creek Classified Management
 - Walker Creek CSEA
- Timesheets
 - Classified Timesheet (Online)
 - Classified Management Absence Report (Online)
 - Leave Requests (Online)
 - Overtime Requests (Online)
 - Timesheet for Classified Substitute and Extra Hire Employees (Form 51)
 - Certificated Employee Report of Absence and Substitute Teaching Time Record (Form 41)
 - Timesheet for Certificated Hourly and Extra Hire Employees (Form 81)
 - Timesheet and Daily Log (Form 156)
- Employee Self Services (ESS) Portal for Payroll Related Information

Professional Experts

- Professional Expert is an employee of the county who is not working in a regular position, but is hired for a period of one year or less
- Professional Expert Agreement (PEA) – Form 60 - should describe detail of the service to be performed, daily or hourly rate, total amount to be paid and budget code
- PEAs are paid through payroll; Timesheets should be approved and submitted monthly (Form 51 for Classified, Form 81 for Certificated or Form 153 Timesheet and Daily Log)

Purchasing and Providing Goods and Services

- Levels of Authorization
- Purchase Requisitions
- Employee Reimbursements
- Travel and Expense Reimbursements
- Accounts Receivables
- Levels of Authorization

Levels of Authorization

Purchase requisitions and fully executed contracts are required for all goods and services provided to MCOE with the following review /approvals:

- All expenditures submitted should be reviewed by program management and director levels for review and approval
- Expenditures in excess of \$1,000 require Cabinet level approval
- Expenditures in excess of \$5,000 require approval by the County Superintendent of Schools

Contracts providing services and goods to MCOE can only be signed by County Superintendent of Schools or the Senior Deputy Superintendent.

Purchase Requisitions

Purchase requisitions are required for the purchase of all goods and services, including:

- Materials and supplies from any vendor
- Materials and supplies reimbursable to any employee in excess of \$300
- All contracts and services (including legal services)
- Additional procedures are required for any contracts that exceed the bid limit and public works

Purchase requisitions are not required for:

- Professional Expert Agreements (PEAs)
- Purchases of materials and supplies under \$300 by MCOE employees

Employee Reimbursements

The Request for Approval (Form 151) was designed as an easy method for MCOE employees to receive reimbursement for expenditures that cannot be purchased through our normal purchasing system.

- Allows employees to purchase items with a total value up to \$300 and receive reimbursement
- Designed for one-time purchases
- Approval by Program Manager / Director before any purchase and before reimbursement can be made

Travel and Expense Reimbursement ~ Overview

Title 5 - California Administrative Code, Sections 17430-17436, and Education Code 44032-44033 detail the authorization for determining per diem and travel allowances for employees of the Marin County Office of Education

- Prior approval is required for all overnight travel and all travel outside of the County when reimbursement for such travel is requested.
- Receipts or vouchers will be submitted for:
 - Lodging
 - Airline travel
 - Parking in excess of \$5.00
 - Car Rental
 - Railroad, bus, ferry, and taxi fares
- Refer to the County Business Services Expense Reimbursement Claims with Rules and Regulations Governing Travel Expense annual memo.

Travel Expense Reimbursement Forms

- Travel Request (Form 53)
- Travel Advance (Form 54)
- Travel Reimbursement
 - Conference/ In Service Reimbursement (Form 56)
 - Mileage Request

Accounts Receivables

- County Business Services is responsible for invoicing customers on behalf of Marin County Office of Education (MCOE).
- Services that will be provided and invoiced to an outside agency must be initiated with a fully executed agreement.
- Request for Invoice (Form 46) needs to be completed and submitted.
- All invoice payments received at MCOE should be delivered to County Business Services staff.

Insurance

- Overview
- Property and Liability Claims
- Auto Accident Report Form
- School Accidents

Insurance - Overview

- A government tort claim must be filed against a public entity for any monetary claims for personal injury or death or for damages to personal property or crops, Government Code, Section 911.2. Public entities are now required to provide claim forms when requested, Government Code Section 910.4.
- All insurance related incidents involving Marin County Office of Education employees and property should be reported to County Business Services.
- Time Limit for Filing Claims:
 - Six (6) months from the accrual of a cause of action for personal injury, death or property damage (typically the date of loss)
 - One year for minors
 - One year for breach of contract
- Each claim will be reviewed to verify that it is timely and sufficient.

Insurance ~ Property and Liability Claims

- Any incident involving Marin County Office of Education employees and property resulting in death, injury to person or to personal property should be reported to your supervisor and the County Business Services Department attention Senior Administrative Secretary.
- If the loss is a result of burglary/vandalism/arson, immediately contact the police and make a police report.
 - Take photographs of the loss to immediately capture information/evidence
 - Gather name, address, phone number and email address of persons involved in the incident
 - Identify any witnesses, or provide information on perpetrators of the loss (if known) to the police/your Claims administrator
- Appropriate claim forms (Claim Tort Form and/or Property Claim Form) will be sent to persons involved in the incident for completion.
- Completed claim forms with related documentation should be sent to County Business Services attention Senior Administrative Secretary for processing.

Insurance – Automobile / Vehicle Accidents

Any staff that are provided a vehicle stipend or who use their own vehicle on behalf of Marin County Office of Education should have an Accident Report Form in their vehicle.

Should an incident occur:

- Do not admit fault to the incident
- Complete the Auto Accident Report form
- Take photographs of the vehicle(s) involved in the incident to immediately capture information/evidence
- Gather name, address, phone number and email address of persons involved in the incident
- Identify any witnesses, or provide information to the police/your third party administrator's representative
- Submit all information to supervisor and County Business Services attention: Business Services Senior Administrative Secretary for processing

Insurance ~ School Incident

When an incident occurs at a school:

- Contact the parent of child injured
- Ensure injured has been properly attended
- Complete School Accident form (located on <https://www.marinschools.org/Page/415> then select Incident Report Form)
- The completed School Accident form should be reviewed and approved by teacher, principal and if special education student - Special Education coordinators
- Submit reviewed and approved School Accident original form to the County Business Services Department attention: Business Services Senior Administrative Secretary for processing

Interacting with the County Business Office

Who's Who and Does...

- Michael Ghebregziabher, Senior Director: Overall responsibility for County Office Business Operations
- Pam Smith, Business Manager: Oversees Payroll, Purchasing, Accounts Payable/Receivable
- Ling Reilly: Budget/Position Control, Contract Services, PAFs, Independent Contractor Agreements
- Andy Gramajo: Budget Code Assistance, Journal Entries, General Ledger, Deposits
- Michele Waggoner: Payroll, Absence Tracking, Work Calendars
- Open Accounting Asst: Benefits, Deposits, Payroll
- Grisel Martinez Brennan: Accounts Receivables, Invoicing, Supplies Requisition, and Attendance Input
- Angel Chau: Accounts Payables, Contracts
- Grizelle Puente: Purchasing
- Kyle Adamiec: Senior Administrative Secretary

Interacting with the County Business Office

Next Steps

- Check Out What's New Online
 - Online Mileage
 - Budget Transfer
 - Work Calendars
 - with more to come
- Updated Business Services Procedures Manual forthcoming