

# LOS RIOS

COMMUNITY COLLEGE DISTRICT



*Revised January 2020*

# Purchasing Department

---

2100 Northrup Ave., Suite 200  
Sacramento, CA 95825  
Phone 916.568.3071 • Fax 916.568.3145  
[lrccdpurchase@losrios.edu](mailto:lrccdpurchase@losrios.edu)

---

## Table of Contents

Introduction .....	6
Los Rios Purchasing Team .....	7
Purchasing Code of Ethics .....	8
Designee Responsibilities .....	9
Board Policy .....	10
<b>Section 1 – Purchasing Process .....</b>	<b>11</b>
Vendors.....	11
Purchase Requisition / Purchase Order.....	11
Limited Purchase Order (LPO) .....	12
Blanket Purchase Orders (BPO).....	12
Confirming Purchase Orders .....	12
Prepayments .....	13
Change Orders.....	13
Sales Tax .....	13
Merchandise Return Memorandum .....	14

Categorical Funds ..... 14

State Object Codes ..... 14

Evolution of a Purchase Order..... 16

Purchasing System Overview..... 17

**Section 2 – Comparative pricing ..... 18**

Comparative Pricing ..... 18

Informal Quotations ..... 18

Formal Quotations..... 18

Advertised Bids ..... 18

Applicable State Legal Code Reference ..... 19

Comparative Pricing Requirements ..... 20

**Section 3 – Types of Purchases..... 21**

Supplies ..... 21

Software ..... 21

Services ..... 21

Services Agreement (SA/Short Form) ..... 22

Professional Services Agreement (PSA/Long Form) ..... 24

Vendor Contracts/Agreement ..... 25

Equipment ..... 25

Computer Equipment ..... 26

Leases and Rentals ..... 26

Furniture ..... 27

Public Works Projects ..... 27

**Section 4 – Equipment Transfer/Disposal ..... 29**

Relocation of Equipment within a Department ..... 29

Transferring Equip. Between Departments / Same Campus... 29

Transferring Equipment Between Colleges / Sites ..... 29

Surplus Equipment ..... 29

Surplus of District Vehicles ..... 30

**Section 5 – Receiving ..... 31**

Receiving Merchandise and Services ..... 31

Fixed Assets ..... 31

Appendix..... 33

Appendix A - Forms..... 34

## Introduction...

**This handbook** is a resource containing information, procedures and forms required for procuring materials, services and equipment through the Los Rios District Purchasing Department. The information that follows is essential to your understanding of the purchasing process and various types of purchases.

The purchasing process not only involves Purchasing, but also impacts Receiving, Accounts Payable and Asset Management. If you have any questions pertaining to purchasing procedures, contact either your College Business Services Office or the District Purchasing Department.

## Los Rios Purchasing Team 2020

NAME	AREA OF RESPONSIBILITY
Paula Gordon	Purchasing Supervisor
Suzy Rouiller – Buyer III	American River College
Jackie Kaldani – Buyer III	District Office/Ethan Way/Cosumnes River College
Brenda Haney – Buyer III	Folsom Lake College/Sacramento City College
Kim Carrillo – Senior Buyer/Contract Specialist	Facility Management/Public Works Bids
Greg Hovious – Senior Buyer/Contract Specialist	Information Technology/District Contracts



## Purchasing Code of Ethics

The Los Rios Community College District subscribes to the following Code of Ethics for the procurement of goods and services as developed by the National Association of Educational Buyers, Inc.

1. Give first consideration to the objectives and policies of our institution.
2. Strive to obtain the maximum value for each dollar of expenditure.
3. Decline personal gifts or gratuities.
4. Grant all competitive suppliers equal consideration insofar as state or federal statute and institutional policy permit.
5. Conduct business with potential and current suppliers in an atmosphere of good faith, devoid of intentional misrepresentation.
6. Demand honesty in sales representation whether offered through the medium of a verbal or written statement, an advertisement, or a sample of the product.
7. Receive consent of originator of proprietary ideas and designee before using them for competitive purchasing purposes.
8. Make every reasonable effort to negotiate an equitable and mutually agreeable settlement of any controversy with a supplier; and/or be willing to submit any major controversies to arbitration or other third party review, insofar as the established policies of the institution permit.
9. Accord a prompt and courteous reception insofar as conditions permit to all who call on legitimate business missions.
10. Cooperate with trade, industrial and professional associations, and with government and private agencies for the purposes of promoting and developing sound business methods.
11. Foster fair, ethical and legal trade practices.
12. Counsel and cooperate with purchasing associates and promote a spirit of unity and a keen interest in professional growth among them.

## Designee Responsibilities

Board of Trustees	Establish purchasing policies and regulations to ensure that goods and services are purchased in a cost-effective and legal manner.
Chancellor	Establishes District purchasing procedure to ensure that all purchases receive the proper review and approval.
Individual Staff Member	Identifies a need, initiates the purchase of goods or services and obtains approval of the area dean/unit supervisor. Follows established purchasing procedures and conflicts of interest.
Program Director/Coordinator	Certifies the purchase is in compliance with the requirements of the Categorical Program Grant or Special Project.
Area Dean/Unit Supervisor	Reviews requisitions for completeness, checks for appropriate budget and availability of funds, authorizes the request and submits requisition to the campus business office for approval.
Vice President of Administration	Reviews requisition for correct budget and adequate funding. Review requisition for overall appropriateness, approve and forward to the District purchasing department.
District Purchasing Department	Has sole authority to prepare and issue District purchase orders for goods and services. May obtain quotes in addition to those supplied by work location.  Ensures legality of all purchases.  Interviews vendors and identifies sources for products and services.  Coordinates comparative quotes and formal bids.  Establishes purchasing standards and specifications.
Director of Accounting Services	Reviews and approves District purchase orders over the bid limit.
Purchasing Supervisor	Reviews and approves District purchase orders under the bid limit.
Receiving Department	Verifies quantity of goods or services received and enters receiving transactions in the District financial system.
District Accounting Department	Pays vendor for materials or services received once appropriate documents are in place.

## Board Policy

Billions of dollars are spent annually by state and local governmental agencies for the purchase of goods and services. As of fiscal year 2019, Los Rios Purchasing Department issued over eight thousand purchase orders annually valued at more than two hundred twenty-one million dollars.

In order to ensure that these expenditures are proper, competitive and without conflict of interest, a variety of State laws and Los Rios Board Policies and Regulations have been enacted.

These laws and policies are too voluminous to be addressed here. Applicable state laws are found in the California Education Code and Public Contract Code (See [Applicable State Legal Codes](#)). A complete list of Los Rios Community College District Board [Policies and Administrative Regulations](#) is available online.

### **Procurement Applicable Policies and Regulations**

#### Board Policy

[P-8321: Contracts and Contract Procedures](#)

[P-8323: Bidding and Quotation Procedures](#)

[P-8315: Authorization of Signatories](#)

[P-8335: Service Agreements and Consultant Services](#)

#### Administration Regulations

[R-8321: Contracts and Contract Procedures](#)

[R-8323: Bidding and Quotation Procedures](#)

[R-8315: Authorization of Signatories](#)

[R-8335: Service Agreements and Consultant Services](#)

## Section 1 – Purchasing Process

Authorization to commit District funds is only allowed by individuals that have been given the delegation of authority by the Board of Trustees, [Board Regulation 8315, 3.1](#). Purchases made in the name of the District without an authorized purchase order can be considered the obligation of the person making the purchase and not the obligation of the District. For a list of authorized signers, see [Authorized Signers List](#).

### Vendors

Purchasing maintains an extensive vendor database in PeopleSoft. New vendors that want to do business with Los Rios Community College District can be referred to [Become a Vendor](#) on the Los Rios website.

All new vendors must complete a [vendor application](#) packet. If a vendor is unable to submit the application online, then they can contact Purchasing for a PDF or paper copy.

If you need assistance in locating a vendor, Purchasing has available resources to help with vendor selection.

Purchasing should be notified of any changes in vendor name, address or contact information so that updates can be made to the vendor record in the Financial System.

### Purchase Requisition / Purchase Order

The purchase requisition is the initial document in the Purchasing process. A purchase requisition is required to initiate the purchase of goods and services valued at \$1,000 or greater (inclusive of tax and shipping). Purchases less than \$1,000 may use a Limited Purchase Order. See [Evolution of a Purchase Order](#).

Purchase requisitions are created using the PeopleSoft Financials online application. Each campus has designated individuals that have been trained for input/entry. If you are the designated entry person and need help with the online Requisition, refer to the [User Guide for Requisitions](#). To minimize delays, accurate and complete information should be provided. Include product/services description, stock numbers, color, size, etc. Vendor information should be provided if known. If it is a new Vendor, you may send them the link to complete the Vendor Packet or request that purchasing do so. Once a purchase requisition is entered and approved by an [authorized approver](#), it is electronically batched overnight to the assigned Buyer in the Purchasing Department. Upon Buyer review, the Buyer initiates the purchase order. Refer to [Purchasing System Overview](#).

## Limited Purchase Order (LPO)

A Limited Purchase Order (LPO) is a numbered NCR Form #GS32 and may be used for the purchase of goods or services (with the exception of service agreements) totaling less than \$1,000, including tax and shipping. The LPO is used in place of the online requisition purchase order process. These forms are managed and available through your College Business Services Office and for District Office, through District Purchasing. **LPO's cannot be used for service agreements or for equipment purchases.**

LPO's require the same level of authorization as the online purchase requisition (see [Authorized Signer List](#)). Once approved you may place your order and/or pick up merchandise. When the LPO is approved, the requester provides the vendor with the original copy of the form. If you elect to pick up the merchandise, you are responsible for processing the receiving copy (goldenrod copy) by signing for receipt of goods and forwarding to the College Business Services Office.

See Appendix for detailed instructions and sample [LPO](#) form.

## Blanket Purchase Orders (BPO)

A blanket purchase order (BPO) is used for making multiple purchases (6 or more) from the same vendor throughout the fiscal year; it is an open/standing purchase order. Limited by dollar amount, time period and type of goods and services ordered, it is distinguished from other types of purchase orders by a preceding "B" to the purchase order number.

**Blanket purchase orders cannot be used to purchase furniture or equipment.**

Blanket purchase orders are intended for use with vendors from whom you make frequent supply purchases or use throughout the year for unscheduled service. All BPO's terminate at the end of the fiscal year. The due date on the BPO is the date that the purchase order expires. Most blanket purchase orders are assigned a due date of May 1. Terminating the blanket purchase order in May allows time for the Accounting Department to process the final payment by the end of the fiscal year. Only blanket purchase orders for services or supplies that cannot be ordered in advance, will be given an ending date of June 30.

Areas must submit a new online purchase requisition for blanket purchase orders they wish to renew each year. The online requisitions have the capability to copy from the prior year if you provide the prior year BPO number to your site requisition entry person.

Blanket purchase orders cannot be received online; therefore, a [Blanket Order Release Form #GS 105](#) must be processed to authorize the Accounting Department to make payments for your individual purchases. See Appendix A for detailed instructions and sample [Blanket Order Release Form](#).

## Confirming Purchase Orders

Confirming purchase orders can be used in an emergency situation in which there is an urgent need for services or supplies.

The Vice President of Administration or site manager has the responsibility to make the final determination regarding when it is appropriate to request a confirming purchase order number. The following steps must be used when requesting a confirming purchase order:

1. The requester determines the need for a confirming order and submits request for an online requisition. If the purchase totals \$1,000 or more, comparative pricing requirements apply. You may obtain the required price quotations or request purchasing to do so. The quotes must be attached to the online requisition before a purchase order number can be released.
2. Upon [authorized signer](#) approval of the online requisition, the Business Services Supervisor or designee can contact the Purchasing Department requesting a confirming purchase order number.
3. The Purchasing Department will review the purchase requisition and if approved will respond to the Business Services Supervisor or designee with a purchase order number.

## **Prepayments**

Some vendors do not accept purchase orders and require payments in advance of shipping an order. These purchases are called prepayments because the payment is made prior to receipt of the goods or services, i.e., subscriptions.

Follow the same procedure of submitting an online requisition and submit all required documentation from the vendor stating that prepayment is required and/or invoice for preorder. The documentation from the vendor must state the total cost of the order, including sales tax and shipping and/or handling charges if any. Requisition must clearly state “PREPAYMENT REQUIRED”. After the purchase order is processed, Purchasing gives it and the required back-up documents to the Accounting Department to issue a check and mail it with the vendor copy of the purchase order.

## **Change Orders**

When a change or cancellation of an existing purchase order is required, the Purchasing Department issues a change order to the vendor. Typical changes include a change in quantity, price or description of merchandise, canceling or adding an item to the order.

To initiate a change order, complete a [Change Order Request](#) and submit it to the College Business Services Office. Change Orders require the approval of an Authorized Signer and are then forwarded to Purchasing.

## **Sales Tax**

Not all vendors located outside of California collect California sales tax. Even though the vendor does not collect the sales tax, the District must pay the tax to the State of California. The purchase order will include the applicable sales or use tax. See [California Sales/Use Tax Rates](#).

## Merchandise Return Memorandum

Whenever merchandise is returned to the vendor, the Merchandise Return Memorandum [Form GS 14](#) must be completed by either the Receiving Department or the requester. Check with your Business Services Office for the specific procedures for your work location. Regardless of who is responsible for filling out the form, you need to inform your Receiving Department of your intent to return merchandise.

Many vendors require a return merchandise authorization number. Check with the vendor prior to any return to inquire about their return procedure.

The Merchandise Return Memorandum identifies the item(s) being returned, the reason for the return and whether the item is to be replaced, repaired or if the District is to receive a credit for the item(s). The form is completed by the person initiating the return.

When returning equipment items, you must remove the LRCCD asset tag from the item and attach it to the Merchandise Return Memorandum. If the asset tag cannot be removed from the item, write the LRCCD asset tag number on the Merchandise Return Memorandum. Fixed asset records must be modified anytime the vendor elects to replace rather than repair equipment. Notify the Purchasing Department if the item is to be replaced and the Purchasing Department will issue a new asset tag for the replacement item.

## Categorical Funds

Categorical funds are monies received from external agencies to be expended for specific purposes. These funds primarily use fund code 12 and are sometimes referred to as restricted, grants or special program funds. The approver is responsible to make sure the Categorical Certification is complete before submitting the requisition to Purchasing. Some of the major categorical programs in the District are Perkins 1C, DSPS, CARE, EOPS, Student Success, Student Equity (SSSP), TANF, CalWORKS, and State Instructional Equipment Fund (SIEF).

\*FEDERAL FUNDS: Purchases made with federal funds are subject to additional guidelines. You may view these guidelines on the purchasing website by selecting this link: [Using Federal Funds](#).

## State Object Codes

In the District's accounting system, expenditures are classified by both activity and object codes using the PeopleSoft program and account chartfields, respectively. In PeopleSoft, these chartfields are called Account Codes. Account Codes are used to distinguish the type of expenditures such as supplies or equipment. The accounts used by Los Rios are in accordance with the [California Community Colleges Budget and Accounting Manual](#) and are an expansion of the basic state object code reporting requirements mandated by the State.

The correct classification of expenditures by account is important since many financial reports are formatted to reflect expenditures or budgets by account.

**PURCHASING HANDBOOK**

The first character of the account represents the major expenditure classification. The succeeding characters represent sub-classifications within the major category. The major expenditure classifications for non-salary and benefit expenditures are:

- 4000 - Supplies and Materials
- 5000 – Other Operating Expenses and Services
- 6000 – Capital Outlay
- 7000 – 9000 Other Outgo

Determining the appropriate account may require consideration of how the goods or services will be used.

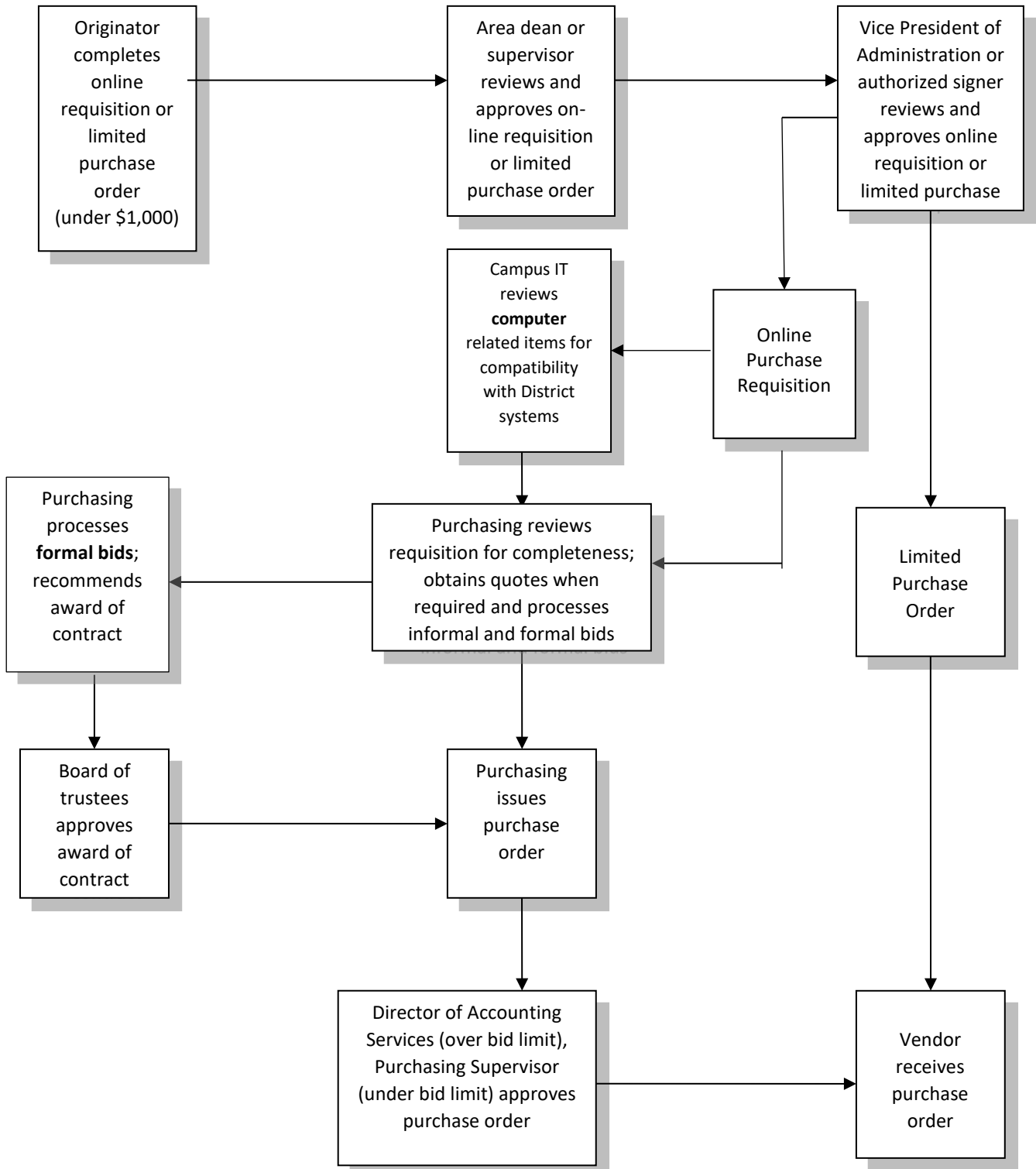
**Summary of Common Account Codes**

4100 Textbooks (Training Src Only)	5100 Contracts – Personal Service	6100 Land and Site Acquisition Cost
4300 Instructional/Media Materials	5200 Travel & Conference	6120 Site Improvements
4301 Instructional - Printing Costs	5201 Mileage – In District	6200 Buildings
4302 Instructional – Automotive Tec	5300 Dues and Membership	6210 BLDG – Leasehold Improvements
4303 Instructional – Software	5400 Insurance	6300 Library Books and Other Media
4304 Instructional Books/Periodical	5415 Insurance Deduct	6350 Collectibles
4500 Non-instr Supplies & Materials	5500 Utilities & Housekeeping Svcs	6410 Film Capitalized
4501 Non-instr Printing Costs	5600 Repairs/Software Maintenance	6480 Equipment/Replacement
4502 Tools	5601 Rents/Leases/Software Licensing	6490 Equipment/Capitalized Software
4503 Non-instr Software	5603 Instructional Software License	6493 Instructional Software
4504 Non-instr Books and Periodicals	5700 Legal, Election & Audit	6495 Lease Purchase Agreements
4507 Uniforms – PERS Reporting	5800 Other Costs – Special Programs	9220 Prepaid expense
4509 Non-Instr-Supplies-Contra	5808 Admin Cost – Special Programs	
4790 Food Purchases	5810 Postage	
	5890 Other Operational Expense	

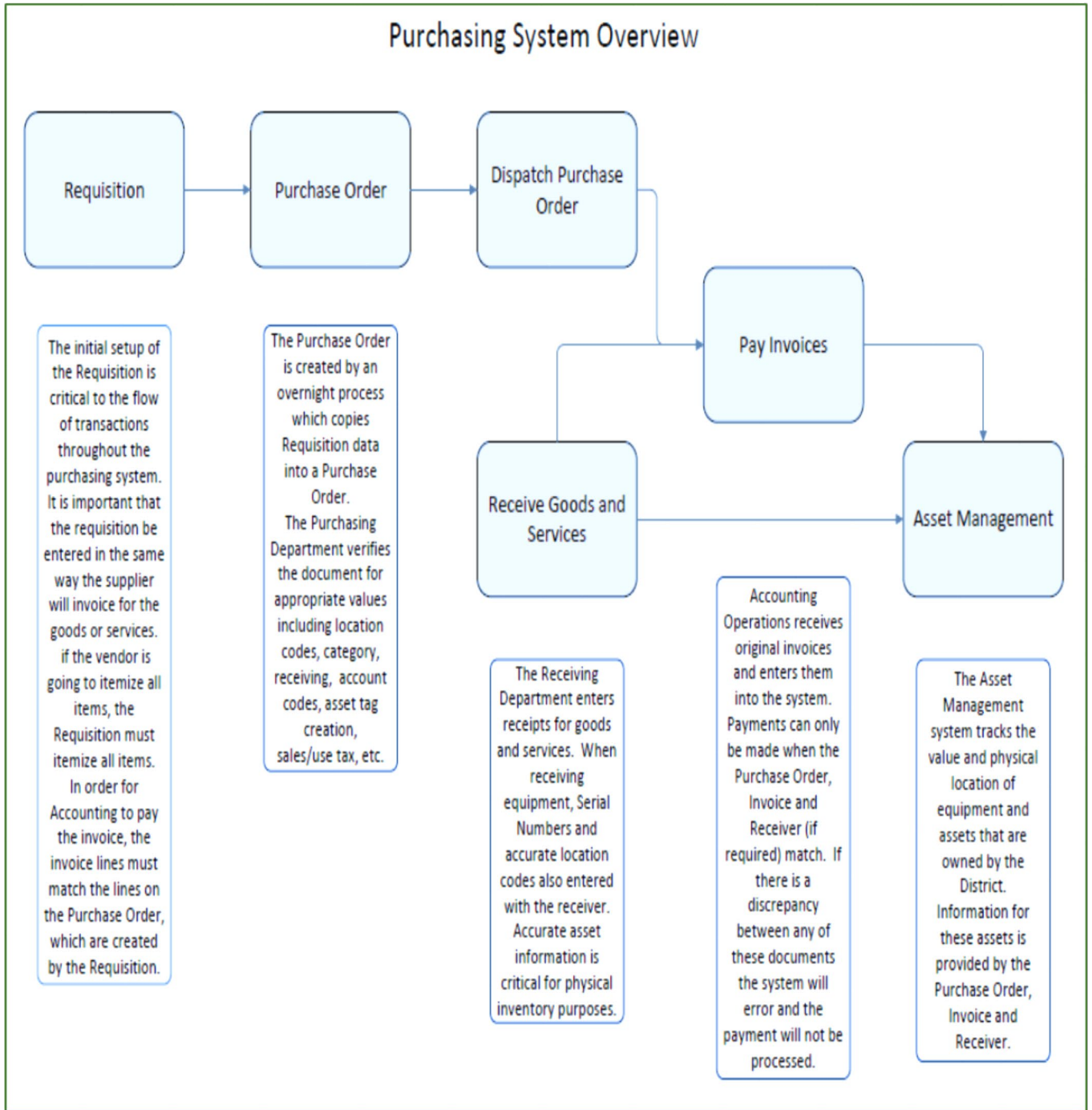
Go to [State Object Codes](#) for a detailed explanation of the above.



## Evolution of a Purchase Order



# Purchasing System Overview



## Section 2 – Comparative Pricing

### Comparative Pricing

To ensure purchase of materials and services at the most advantageous price, District procedures require comparative shopping prior to making purchases. Combining the purchase of goods and services and standardizing whenever possible can prove to be cost effective. See [Comparative Pricing Requirements](#) chart.

### Informal Quotations

Purchases with a unit cost ranging in value from \$1,000 to \$4,999 require documentation of informal written, telephone or internet quotations from three separate sources. The requester should obtain the quotations prior to submitting the purchase requisition. The purchasing staff can assist with this process when needed. If price quotations have been obtained by the requester, this information needs to be forwarded with the purchase requisition to prevent delays in processing the order and duplication of efforts by the purchasing staff. Purchasing staff may require quotes for items under \$1,000 when appropriate.

### Formal Quotations

Purchases priced from \$5,000 to \$94,199 for materials and services or \$5,000 to \$59,999 for public works projects (construction/renovation/erection/alteration/improvement/demolition/maintenance other than routine, recurring work) require three written quotations. Public works projects \$25,000 and greater require payment and performance bonds from the contractor.

The requester should obtain formal written quotations from vendors or purchasing will obtain them. All quotations must be on a quote form or company letterhead and must be provided by an authorized representative of that vendor. If price quotations have been obtained by the requester, forward the information with the purchase requisition to prevent delays from purchasing staff obtaining the same quotes. **All public works projects must be coordinated with the Facilities Management Department.**

### Advertised Bids

All purchases that equal or exceed the current legal bid limit (\$95,200 for equipment, services and materials, or \$200,000 for public works projects) must go through the legally required formal bid process. Contract award must then be approved by the Board of Trustees. All formal bids are coordinated by the Purchasing Department. The Purchasing Department will work with the requester to develop specifications to assure the desired standard of quality and conformance with District policies and procedures. The formal bid

**PURCHASING HANDBOOK**

process takes six to eight weeks from the date your request is received by the District Purchasing Department to contract award.

Contact the Purchasing Supervisor for direction on bids/requests for proposals for equipment, services and materials. To assist with the bidding guidelines for public works (CUPCCAA) a Public Works [Bidding Procedure Matrix](#) is located on the Purchasing website.

**Applicable State Legal Code Reference**

**Education Code (EDC)**

EDC [81550 Authority to Lease Equipment](#)

EDC [81551 Provisions Applicable to Contracts](#)

EDC [81152 Terms of Leases](#)

EDC [81644 Duration of Continuing Contracts for Services and Supplies](#)

EDC [81645 Acquisition, Procurement, or Maintenance of Electronic Systems and Materials, Goods and Services](#)

EDC [81651 Purchase without Estimates or Bids](#)

EDC [81450 Sale of Personal Property \(Surplus\)](#)

**Public Contract Code (PCC)**

PCC [1101 Public Works Contract](#)

PCC [22030 Public Projects: CUPCCAA Alternative Procedure](#)

PCC [22032 Public Projects: CUPCCAA Alternative Procedure](#)

PCC [22034 Public Projects: CUPCCAA Alternative Procedure](#)

PCC [20651 Letting Contracts; Necessity of Bids](#)

PCC [20652 Purchase through Public Corporations without Advertising for Bids](#)

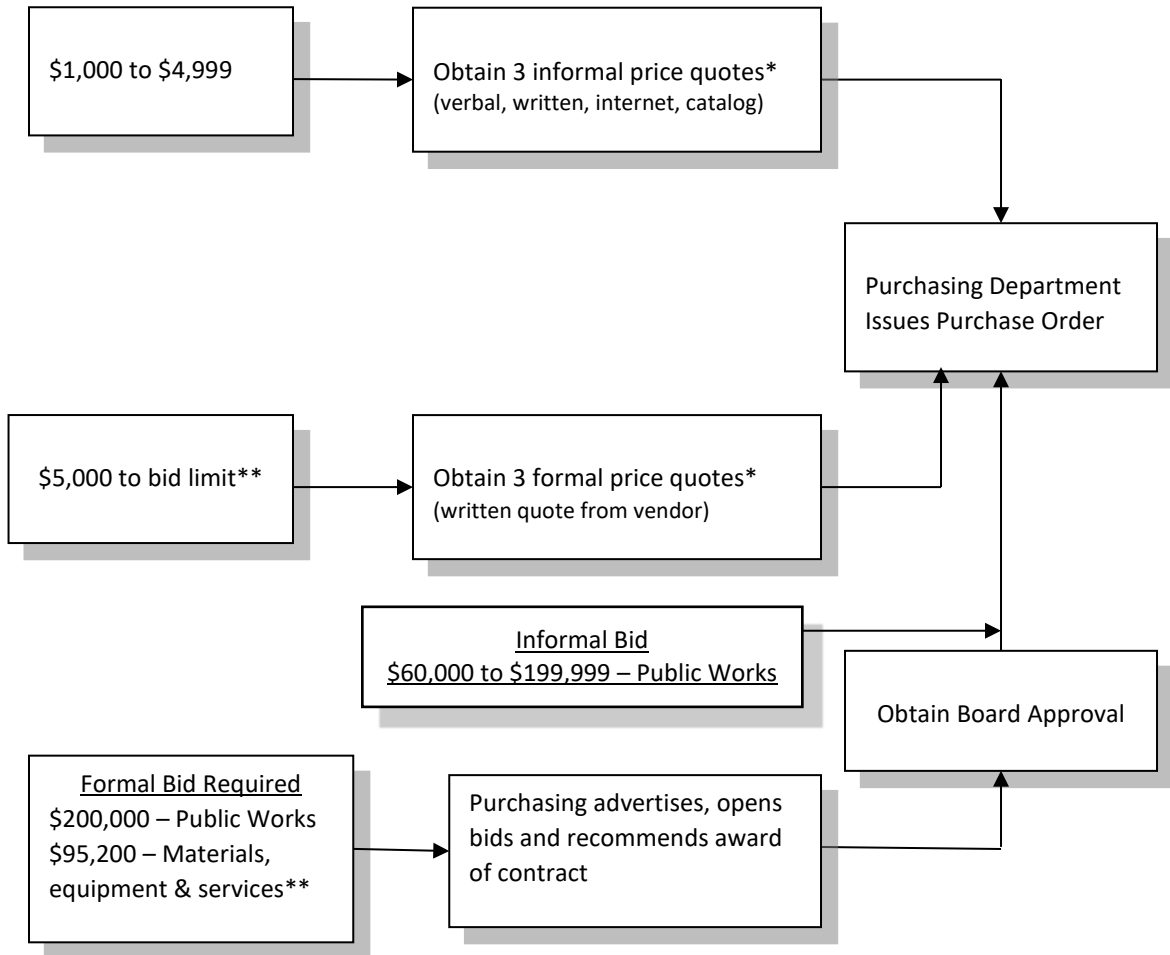
PCC [20654 Emergency Work; Contracts without Bids](#)

PCC [20657 Unlawful to Split Work Orders or Projects](#)

PCC [20118.2 Technology Related Equipment, Software, and Services](#)

## Comparative Pricing Requirements

Individual Unit Price of Item	Quote Requirements	Purchase Authority
----------------------------------	-----------------------	-----------------------



\*Additional quotes are not required when purchasing from contracts, which have been publicly bid (i.e. CMAS, WSCA, FCCC, E&I, etc.). **It is the discretion of the Purchasing Department to obtain quotes in addition to those provided by the requesting department.**

\*\*Cumulative orders

## Section 3 – Types of Purchases

### Supplies

Supply purchases are the most common type of purchases and range from individual items purchased on an as-needed basis to large combined, one-time purchases. Supplies are items that are expendable and quickly consumed or easily broken or damaged with a typical lifetime of less than one year. A supply purchase \$1,000 or greater, including sales tax and shipping charges, requires an online purchase requisition to be submitted. Supply purchases less than \$1,000, including sales tax and shipping charges, can use a Limited Purchase Order.

### Software

Coding of expenditures for software can vary depending on the specifics of the purchase. For a more detailed list, see [Software Account Codes](#).

1. Purchases below \$5,000 use account code:
  - 4303 - instructional software
  - 4503 - non-instructional software
2. Capital outlay initial cost of \$5,000 or more:
  - 6490 – license, maintenance, implementation
  - 6493 – instructional software
  - 6303 – online access for student library books
3. For maintenance and licensing:
  - 5600 – maintenance or maintenance and licensing combined
  - 5601 – non-instructional licensing only
  - 5603 – instructional licensing only
  - 5890 – online access, no actual software or license is purchased

### Services

Contracting for services include routine services, rentals, leases, equipment, maintenance, personnel and professional services. The purchase of services over \$1,000 requires an online requisition to be submitted. Include on the requisition the details of the type of service and frequency. State how often the service will be provided and the cost for each occurrence. If the service to be provided is on an as-needed basis, a Blanket Purchase Order can be issued for a maximum dollar amount to be used throughout the fiscal year.

A limited purchase order can be used for routine services less than \$1,000.

## Service Agreement (SA/Short Form)

Professional services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. These services are unique, specialized and/or technical and are of a specific project nature. Such services are paid on a fee basis and usually considered temporary or short-term. Professional services do not include routine services/activities necessary for the function of District programs. The Service Agreement is typically used for short term, non-complex, easily identifiable services under \$15,000. [Service Agreement \(short form GS 78\)](#).

The IRS has established criteria to determine whether a person should be an employee or independent contractor. The District has developed a checklist that must be used when independent contractor status is chosen. See [Independent Contractor vs. Employee Checklist, Form GS 79](#).

**Characteristics of an employee** – some degree of control by Los Rios.

- Services which are a major part of the Los Rios District's mission are strongly viewed as being done by employees. Therefore, any individual that is teaching, training, counseling, developing curriculum, coordinating workshops or seminars or any related instructional or professional expert activity will be deemed to be an employee. All individuals teaching community services classes are employees.
- An individual who is an employee of the District cannot be an independent contractor for other services.
- Employees are typically paid hourly rates.
- Employees are paid from Employee Service Agreements (ESA) for certain types of academic (instructional) assignments that are not part of their regular load, adjunct or overload work. Learn more about [ESA/PEX](#).
- Certificated faculty are paid from professional expert agreements (PEX) for non-academic services wherein professional expertise and/or specialized knowledge are required. Learn more about [ESA/PEX](#).
- Reference Board Policy [P-8631: Conflict of Interest Rules](#).

**Characteristics of an independent contractor** – little or no control by Los Rios.

- Independent contractors generally have control over the processes and methods they use, and are accountable to the District only for the final product or results of their efforts.
- Generally, an independent contractor has a separate business, providing to the public the same services that we have contracted with them for, and Los Rios is a relatively small portion of their business.
- Independent contractors may hire or subcontract with someone else to perform the services promised to the District.
- All risk of profit or loss is typically assumed by the independent contractor; if the District promises payment for services, and must take the risk of collection or reimbursement from another party, the individual has not assumed the full risk of profit or loss.
- Independent contractors are often paid a fixed fee, but may occasionally be paid an hourly rate.
- An independent contractor cannot quit or be terminated except for a breach of contract.

## PURCHASING HANDBOOK

- Independent contractors are typically hired for short-term projects and do not have a long-term relationship with the District.
- Independent contractors typically pay for their own business expenses (supplies, equipment, travel expenses, mileage, etc.). If they require the District to reimburse them for expenses, those expenses must be specified in detail on the Service Agreement form.
- Reference Board Policy [P-8631: Conflict of Interest Rules](#).

**How to process an independent contractor** – If you believe that an individual can be classified as an independent contractor, the following actions need to be taken:

1. The requestor completes the [Independent Contractor vs. Employee Checklist Form GS 79](#). If the requestor believes that the individual meets the criteria, attach any necessary supporting documentation and sign the checklist.
2. To obtain independent contractor services, complete an online purchase requisition, the [Service Agreement Form GS 78](#) (available at Campus Business Services Office; at District Office from the Print Shop), [Service Agreement Certification Form GS 154](#) and [Conflict of Interest Form GS 152](#). The use of these forms ensures that all required conditions of the contract are communicated and agreed upon by the independent contractor and the District. The forms are processed along with the online purchase requisition/purchase order process.
3. **Filling out the service agreement form** – Payment terms must be clearly stated on the service agreement form or an attached vendor agreement document. The service provider cannot change the terms of the service or add additional terms unless the changes are approved by Los Rios General Counsel. Boilerplate contracts submitted by service providers are generally unacceptable.
4. The checklist, attachments, service agreement, and purchase requisition are forwarded through the usual approval process to the Vice President of Administration (VPA) for approval. If the documentation is complete and acceptable (including the proposal to contract with an independent contractor) the VPA approves the online requisition and forwards all documentation to District Purchasing for review and processing.
5. District Purchasing will review the online requisition and all supporting documents. If the documentation is complete and acceptable, a purchase order is prepared.
6. The Director of Accounting Services or Purchasing Supervisor reviews the documentation for appropriateness. If there are any questions about the nature of the independent contractor relationship, additional information will be requested from the requester or VPA. If there is still uncertainty about whether the individual should be an independent contractor or employee, the transaction will be referred to General Counsel for final determination. When the documentation is determined to be complete and the transaction appropriate, the Director of Accounting Services or Purchasing Supervisor signs the purchase order.
7. Approved copies of the service agreement and purchase order are distributed by the Purchasing Department. When the contractor receives the approved copy of the purchase order, a contractual relationship exists and the contractor may begin work.

Initiating a service agreement for professional services requires standard District purchasing documentation as listed below:

- Purchase Requisition (submitted online in PeopleSoft)



## PURCHASING HANDBOOK

- Conflict of Interest Statement [Form GS 152](#)
- LRCCD Service Agreement [Form GS 78](#) (see Appendix A). Available at Campus Business Services Office and at District Office Print Shop.
- Service Agreement Certification [Form GS 154](#)
- Independent Contractor vs Employee Checklist [Form GS 79](#)
- [Vendor Application Packet](#) (if applicable)

### Professional Services Agreement (PSA/Long Form)

A PSA is required as follows:

1. The term of service is over a duration of time in excess of one year
2. The dollar amount is greater than \$15,000
3. It is for more extensive/complex project requirements
4. The Professional Service Agreement is drafted by Los Rios General Counsel

If you are not sure which type of agreement is appropriate, contact the Purchasing Department for clarification.

The following documentation is needed prior to obtaining a PSA:

- Vendor proposal/[scope of work](#), fee schedule, start and end date/terms of services
- Online Requisition
- [Form GS 113](#) Contract Approval Sheet and Routing Form (CAS)
- [Vendor Application Packet](#) if a new vendor (*this can be submitted to purchasing prior to the Requisition so that the vendor may be added to PeopleSoft*).

Steps to obtain the PSA once documentation is complete:

- Complete the CAS ([GS 113](#)) and route to:
  - Area Manager/Dean for approval/signature
  - College VPA/Director for approval/signature
  - District Office, Purchasing
- If it is a 3<sup>rd</sup> party contract, Contract Specialist reviews and submits the request to General Counsel for review and approval.
- If the PSA is a District standard contract, Contract Specialist attaches the scope of work and forwards to the requestor or vendor for signature.
- Contract Specialist emails a scanned copy of the PSA to the vendor for signature and requests insurance certificates and endorsements when needed.
- Contract Specialist reviews and routes for authorized signature.
- Once the contract is complete, the Contract Specialist sends it to all parties involved.

## Vendor Contracts/Agreement

Contracts or vendor agreements submitted by a vendor must be routed for approval using Contract Approval Sheet and Routing Form (CAS) [Form GS 113](#). Once campus approvals have been obtained, the CAS, with all supporting documents must be sent to District Office, Purchasing for further approvals.

**District employees should never, under any circumstances, accept or sign a contract submitted by a service provider. The authority to sign contracts is limited to the Chancellor, Deputy Chancellor and Vice Chancellor Finance & Administration.**

## Equipment

Equipment, also referred to as “fixed assets” and “assets”, is defined as tangible property which can be used for more than one year without material change in form or appreciable deterioration of its physical condition **and** purchase price total cost of \$5,000 or more. An item’s total cost is determined by its purchase price, including sales tax, shipping/freight and other applicable fees (i.e. installations, e-waste, etc.).

The District maintains an inventory of fixed assets, which contain the description, model, serial number, cost, date of purchase and location processed under a 64xx account code.

Items that meet the above definition with a cost of \$5,000 or more will be issued a fixed asset tag. This tag captures information used to identify and track the item for inventory purposes and is affixed to the asset. The tag ID number is twelve characters long and populated as follows:

- Example – tag ID #106629600101
- First seven characters are the purchase order number without the leading zeros (1066296),
- the next three are the line number on the purchase order (001),
- and the last two represent the quantity number (01).

In some instances, computer components and equipment will be considered a kit and tagged accordingly.

A fixed asset tag should be placed in a conspicuous place on the item, not on the back or underneath where it is difficult to access. Examples of placement for asset tags are:

- Bookcases, desk and file cabinets – any one of the front corners of the asset.
- CPU’S, printers, monitors – near/next to the power button.

The more consistent, specific and uniform the placement, the easier it will be to locate the tag.

Vehicles are not tagged. However, the District’s fixed asset system will contain the VIN number and location of the vehicle.

Fixed asset records contain location information (site, building and room). If equipment is moved to a different room, department or building an [Equipment Transfer Record Form GS 104](#) must be completed.

## Computer Equipment

Standards for computer equipment have been established to maintain levels of quality and functionality throughout the District. Request for computer hardware, software and related items require approval of the computer specialist at your work location. In addition, all computer server equipment must be approved by the Information Technology Department at the District Office before being processed by the Purchasing Department.

## Electronic Waste Recycling Fee

The purchase of covered electronic devices (CED) is subject to an electronic waste recycling fee. These devices include computer monitors, laptop computers, tablets, OLED and LCD TV's and portable DVD players. When submitting your purchase requisition for any of the covered electronic devices you will need to add the Electronic Waste Recycling Fee (updated January 2017) for each device as a separate line item. The fee varies depending on the size of the screen measured diagonally as follows:

- \$5.00 when the screen is larger than 4", but smaller than 15"
- \$6.00 when the screen is larger than 15", but smaller than 35"
- \$7.00 when the screen is larger than 35" or larger

## Leases and Rentals

Leases fall into two categories:

1. **Operating lease** - typically a monthly rental of equipment or facilities. Monthly payments are paid as rent expense (account #5601).
2. **Capital lease** - is essentially a contract to purchase, one in which the District/college takes title to the asset at the end of the lease term for little or no cost. An asset obtained through a capital lease must be tagged and recorded in the fixed asset inventory. One of the following criteria must be met for the transaction to be classified as a capital lease:
  - a. At the end of the lease, the lessee owns the property being leased.
  - b. At the end of the lease, the lessee can purchase the property for a bargain purchase option.
  - c. The lease term exceeds 75% of the estimated economic life of the leased property.
  - d. The present value of all lease payments is equal to 90% or more of the value of the asset.

If the transaction is determined to be a capital lease, it must be accounted for as though the asset was purchased (capital outlay) and a debt was incurred to finance the purchase. Contact General Accounting for specific information on how to budget these types of transactions.

## Furniture

The District has standardized furniture that includes panel systems, modular desk systems and conventional furniture in order to maintain consistency in appearance and interchangeability of parts. Contact the College Business Services Office or District Purchasing for the preferred product line, contract, vendor and pricing information.

## Public Works Projects

On April 11, 2019, the Los Rios Community College District Board of Trustees adopted the California Uniform Public Construction Cost Accounting Act (CUPCCAA) (Public Contract Code, Section 22030).

In accordance with CUPCCAA, the District maintains a list of qualified contractors identified according to specific categories of work. All general and prime contractors must be qualified to bid on public works projects. Projects from \$60,000 to \$200,000 will be bid by an informal process. Qualified contractors will be notified of public projects for which they are licensed to perform. Public works projects \$200,000 and greater will be bid through the formal bidding procedure.

A public works project is defined as the erection, construction, alteration, repair or improvement of any public structure, building, road or other public improvement of any kind and must be paid prevailing wage. All public works projects are initiated by completing a purchase requisition or Facilities Management Work Order.

Follow these steps to process public works requests:

1. **All public works projects including the development of specifications must be coordinated through Facilities Management. (State law regulates the bidding process, refer to Los Rios Board Policy [P-8323: Bidding and Quotation Procedures](#) and Regulation [R-8323: Bidding and Quotation Procedures](#)).**
2. **Projects under \$60,000:**  
Public works projects under \$60,000 may be performed by Facilities Management staff or through a negotiated contract and purchase order. The District may make repairs and perform maintenance by day labor or force account whenever the total number of hours on the job does not exceed seven hundred fifty (750) hours or when the cost of materials is twenty-one thousand dollars (\$21,000.00) or less. Projects to be performed by an outside contractor costing between \$5,000 and \$59,999 require three written quotations obtained from contractors on the District's Contractors List (refer to [Comparative Price Requirements](#)). These quotes may be obtained by campus personnel or by District Purchasing, **at the direction of Facilities Management**. If quotes are obtained by campus personnel, the respective quotes must be submitted with the purchase requisition to prevent duplication of effort.

**PURCHASING HANDBOOK**

**3. Projects \$60,000 to \$199,999:**

Public works projects of \$60,000 to \$199,999 will require an invitation to informal bids using the District's established Contractors List. Additional advertising in trade journals is optional as desired.

**4. Projects \$200,000 and above:**

Public works projects costing \$200,000 or more must be processed according to legal bidding requirements (see [Comparative Price Requirements](#)). Formal bids for public works are handled by the Purchasing Department in compliance with [Applicable State Legal Codes](#). When developing specifications, the Purchasing Department will work with the requester and Facilities Management to assure the desired standard of quality. The bidding process may take six to eight weeks from the time the request is received in the Purchasing Department to the final approval of contract award by the Board of Trustees.

**5. Small Business Exception (\$5,000 to \$249,999)**

Small business exception may be utilized for goods and services (equipment, materials and services) with an estimated value greater than \$5,000 up to \$249,999. Obtain two or more written quotes from certified small business or disabled veteran business enterprises.

## Section 4 – Equipment Transfer/Disposal

When equipment items are moved to a different location, the inventory record must be updated. When moving equipment, complete the [Equipment Transfer Record Form GS 104](#).

### Relocation of Equipment within a Department

The Department Manager should authorize the relocation of the equipment and forward the Equipment Transfer Record to the Vice President of Administration or designee for final approval. The form should be sent to the designated campus department with the responsibility to update the equipment profile in the PeopleSoft Asset Management System (AMS). Once the system is updated, follow the instructions for the distribution of copies.

### Transferring Equipment Between Departments / Same Campus

The Department Managers releasing and acquiring the transfer equipment should authorize the transfer and forward the Equipment Transfer Record to the Vice President of Administration or designee for final approval. The form should be sent to the designated campus department with the responsibility to update the equipment profile in the Asset Management System (AMS). Once the system is updated, follow the instructions for the distribution of copies.

### Transferring Equipment Between Colleges / Sites

The releasing Department Manager should authorize the equipment transfer and forward the Equipment Transfer Record to their Vice President of Administration or designee for release approval. The acquiring Department Manager should authorize the transfer and forward the form to their Vice President of Administration or designee for final approval. The form should be sent to the acquirer's designated campus department with the responsibility to update the equipment profile in the AMS. Once the system is updated, follow the instructions for the distribution of copies.

### Surplus Equipment

In accordance with Ed. Code 81450, equipment may be declared surplus property when it is no longer needed for program purposes, becomes obsolete, broken or is unsafe to use. Contact your College Business Services Office or site manager for the procedures used for disposal of surplus equipment at your work site. If replacement equipment is being purchased, consideration should always be given to trading the item for credit on the replacement equipment purchased.

The [Declaration of Surplus Equipment Form GS 1](#) is completed by the area responsible for the equipment. The form requires approval from the Vice President of Administration or designee. Once approved, copies

**PURCHASING HANDBOOK**

are forwarded to the Purchasing Department and the General Accounting Department at District Office. General Accounting will use its copy to delete the equipment from the Asset Management System.

Purchasing reviews the surplus list in preparation of a Board Agenda item to officially declare the equipment surplus. Once the Board of Trustees approves the list, the Purchasing Department will make arrangements with an approved surplus vendor or auctioneer for pick up and removal of the items.

**Surplus of District Vehicles**

Vehicles and trailers are listed on [Form GS 1](#) Declaration of Surplus Equipment and require the same approval authorizations and distribution process as listed above.

## Section 5 – Receiving

### Receiving Merchandise and Services

The Receiving Department at each college or work location has the responsibility of receiving all merchandise, checking it for damage and delivering to the area that requested the merchandise. Receiving staff marks specific line items as “received” in the PeopleSoft Financial System, which is verification to Accounting that the merchandise has been received or services have been rendered and payment can be released to the vendor. The requester may be contacted to confirm receipt of all or partial items by the Business Services Office or Receiving Department.

Original invoices should be sent to District Office Accounts Payable Department for payment if the original invoice is included with the package or arrives at the requester’s location. Payments are delayed when Accounting does not receive the original invoice. If encumbrance has not been cleared, contact Accounts Payable.

### Fixed Assets

The identification and tracking of fixed assets is a collaborative effort between the Receiving Department, Purchasing Department and General Accounting. Purchasing produces one (1) tag for each asset and satisfies the fixed asset classification outlined in **Section 3**. Receiving will apply the asset tag in an easily accessible place on the fixed asset. Responsibility for identifying and tracking fixed assets is described below:

#### Purchasing Responsibilities:

1. Asset Tag Generation: Generate asset tags for all items meeting the District’s fixed asset requirements.
2. Asset Tag Delivery: Deliver the asset tags to the appropriate receiving department.

#### Receiving Responsibilities:

1. Recording: (see Receiving Manual for details)
  - a. Asset Tag Number: Enter asset tag ID numbers into PeopleSoft Financials for all items that meet the tagging requirements. If an item cannot be tagged, enter “NA” as the item’s tag number.
  - b. Serial Numbers: Enter serial numbers into PeopleSoft Financials for all items that meet the tagging requirements. If the item cannot be tagged, but has a serial number, enter the serial number. If an item does not have a serial number, enter “NA”.
  - c. Location Codes: Confirm the item was delivered to the location indicated on the purchase order. If the location code is incorrect, it is receiving staff’s responsibility to update the location code (e.g., if the PO states the item is to be delivered to the IT building, but was delivered to the English building, the location code should be changed to the English building).



## PURCHASING HANDBOOK

It is not the Receiving staff's responsibility to update the location code after initial delivery of the item to the requesting areas.

- d. Corrections: An email should be sent to General Accounting to update or correct tag/serial numbers of items that have been received and recorded. Contact the college designated department to update location codes that have been recorded in PeopleSoft Financials.
2. Tagging: Tag all fixed assets that meet the tagging requirements and/or tags were provided for.
    - a. Visibility: Affix asset tag in a conspicuous place on the item where it can be easily accessible for inventory inspections. For example, computers should be tagged next to the power button.
    - b. Accuracy: Affix asset tag on the correct asset. Multiple asset tags may be provided for purchase orders with multiple quantities. It is important to identify the asset with a specific asset tag.
    - c. Non-Taggable Items: If tags are received for assets that cannot be tagged because the asset is too small or the tag will not adhere to the outer material, update the tag number to "NA" within PeopleSoft Financials to indicate the item is not taggable. If the tag number has already been entered, send an email to General Accounting to correct the tag number. If there is a serial number, enter the serial number. The unused tag should be sent back to General Accounting.
    - d. No Asset Tags: If no asset tag is received for an item that should be tagged, request a new asset tag from Purchasing.
    - e. Damage/Lost/Replacement Tags: If asset tags are damaged, lost, incorrect, tagged on wrong asset or tagged in an obscure place, request replacement tags from Purchasing.

# Appendix A

## Appendix A - Forms

<b>SAMPLE FORMS AND INSTRUCTIONS</b>	<b>Page</b>
<b>DOUBLE click on the form to view a clear copy of the sample</b>	
<b>Change Request Form.....</b>	<b>35</b>
<b>Limited Purchase Order.....</b>	<b>36</b>
<b>Blanket Order Release.....</b>	<b>38</b>
<b>Merchandise Return Memo.....</b>	<b>40</b>
<b>Service Agreement.....</b>	<b>42</b>
<b>Conflict of Interest Statement.....</b>	<b>45</b>
<b>Service Agreement Certification Form.....</b>	<b>46</b>
<b>Contractor vs. Employee – Additional Information.....</b>	<b>47</b>
<b>Independent Contractor vs. Employee Checklist.....</b>	<b>48</b>
<b>Scope of Work Guidelines.....</b>	<b>49</b>
<b>Equipment Transfer Record Form.....</b>	<b>50</b>
<b>Declaration of Surplus Equipment.....</b>	<b>52</b>
<b>Agreement/Contract Approval and Routing Sheet.....</b>	<b>54</b>

### Change Order Request

PO # (one PO per request) Request Date: College/Dept:

Vendor Name

Cancel Purchase Order (a purchase order can only be cancelled if there is no receiver or voucher against it)

Close remaining balance on PO.

Increase Blanket Purchase Order by \$ (sales tax will be added where applicable)  
Budget to be charged

Decrease Blanket Purchase Order by \$ (do not include sales tax)  
(purchase orders can only be decreased by the remaining available amount)

Add authorized signer  Delete authorized signer

Cancel line(s) # description  
(cannot cancel an item that has been received or invoiced)

Increase quantity on line by  Decrease quantity on line by  
Budget # Budget #

Change unit price on line to

Add the following items to the purchase order:

quantity	unit	(description) at a cost of	per unit
quantity	unit	(description) at a cost of	per unit
quantity	unit	(description) at a cost of	per unit
quantity	unit	(description) at a cost of	per unit

Change description on line # to

Change budget information on  all lines,  line(s) # to

**FUND 12 Requirement – Complete if adding new department org, or project/grant#:**

Program Name:	Project/Grant Number:
Program Director/Coordinator Signature:	

OTHER:

Completed should be forwarded via e-mail by an authorized signer to the DO – Purchasing mailbox.



**LOS RIOS COMMUNITY COLLEGE DISTRICT**  
 1919 Spanos Court • Sacramento, CA 95825-3981

P.O. No. DZ1790

Date 1

**LIMITED PURCHASE ORDER**  
 (Not to Exceed \$200.00)

VENDOR NAME AND ADDRESS:  <div style="text-align: center;">2</div>	DELIVERY INSTRUCTIONS: <input type="checkbox"/> Deliver to Address Below <input type="checkbox"/> Will Call (Check one)  <div style="text-align: center;">3</div>
--	---

ITEM	DESCRIPTION GIVE COMPLETE DESCRIPTION, INCLUDING CAT. NO. & SIZES	ORDERED			UNIT PRICE	TOTAL
		QUANTITY	UNIT	STOCK NO.		
1	<div style="text-align: center;">4</div>	<div style="text-align: center;">5</div>	<div style="text-align: center;">6</div>	<div style="text-align: center;">7</div>	<div style="text-align: center;">8</div>	<div style="text-align: center;">9</div>
2						
3						
4						
5						
6						
7						
8						
9						
10						

Purchases Charged to Categorical Programs, Grants or Special Projects This purchase is in compliance with the requirements of: <div style="text-align: center;">13</div> Program Name _____ For grants/special projects Program Director/Coord. Signature _____ Project/Grant Number _____ Program Goal/Objective Number/Explanation _____	SUB-TOTAL <div style="text-align: right;">10</div> SALES TAX <div style="text-align: right;">11</div> <b>TOTAL</b> (Not to Exceed \$200.00) <div style="text-align: right;">12</div>
---	---

**VENDOR:** Reference P.O. number on all invoices and packing slips. Total invoice may not exceed \$200.00 including tax and shipping costs. Mail invoices in duplicate to: Los Rios Community College District, Accounting Department, 1919 Spanos Court, Sacramento, CA 95825. 14

I/WE hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations, and laws. 16

REQUESTED BY: TYPED/PRINT DATE 15

Bus. Unit / Account / Fund / Org

REQUESTED BY: SIGNATURE DATE 15

Program / Sub-Class / BY / Proj/Gmt \$ Amount

APPROVED: DEAN OR OTHER AUTHORIZED SIGNATURE DATE 17

Bus. Unit / Account / Fund / Org

APPROVED: VICEPRESIDENT, ADMINISTRATION DATE 17

Program / Sub-Class / BY / Proj/Gmt \$ Amount

Vendor: Blue Receiver: Gold/Red Accounting: Yellow Business Office: Green Dept./Requestor: Pink 18

GS#32 Revised 12/03

A.4

**Note: Current LPO Not to Exceed is \$1,000**

**PURCHASING HANDBOOK**

**INSTRUCTIONS FOR COMPLETING A LIMITED PURCHASE ORDER**

For purchases under \$200 (including sales tax and shipping charges), a limited purchase order may be used in place of the traditional requisition/purchase order process. The limited purchase order (LPO) requires the same college approvals as do requisitions, but once the document is approved you can place your order or pick up merchandise immediately. Once the order is complete, the copies are distributed according to the notation on the bottom of the form. The following steps will assist you in filling out the limited purchase order.

- 1. **Date** Enter date order form is filled out.
- 2. **Vendor Name and Address** Enter vendor's complete name and address, including zip code.
- 3. **Deliver To** Enter campus or site name and address and indicate whether order is to be delivered or picked up.
- 4. **Description** Enter complete description of goods and services requested include size, color, number per carton, etc. Indicate shipping charges and discounts here.
- 5. **Quantity** Enter desired number of items, sets, cartons, etc.
- 6. **Unit** Enter unit of measure (each, dozen, gram, etc.)
- 7. **Stock Number** Enter vendor's stock number.
- 8. **Unit Price** Enter unit cost.
- 9. **Total** Enter extended price (quantity x unit cost).
- 10. **Sub-Total** Enter sub-total (after any applicable discounts)
- 11. **Sales Tax** Enter sales tax amount, currently 8.75%
- 12. **Total** Enter total amount of purchase, including sales tax and shipping costs, not to exceed \$200.
- 13. **Categorical Program, Grants or Special Projects** Enter program name. Program Director or Coordinator to sign. Enter program/grant number and goal/objective purchase meets.
- 14. **Received by** When item is received, sign and date goldenrod copy (Receiver) and forward to district office accounting department.
- 15. **Requested by** Name of person initiating order.
- 16. **Bus. Unit (Business Unit) Account, Fund, Org, Program, Sub-Class, BY (Budget Year), Proj/Gmt** These items constitute the chart field combination (budget number) to be charged for the purchase. The Account may not be in the 6000 category.
- 17. **Authorized Signature** Must be signed by the requisitioner, the area dean or unit supervisor.
- 18. **Vice President, Admin. Director/ViceChancellor/Chancellor** Vice president of administration or director /vice chancellor or chancellor must approve order before items can be purchased.

*\*Purchases made in the name of the district without an **Authorized Purchase Order** shall be considered the obligation of the person making the purchase and not the obligation of the district.*



## INSTRUCTIONS FOR COMPLETING A BLANKET ORDER RELEASE

This form authorizes the District Office Accounting Operations Department to make payment against a blanket order. The purchaser must complete the form immediately after the merchandise has been received or picked up and obtain the appropriate signatures. The purchaser then retains the pink copy for his/her files and forwards the form with any attachments to the College Business Services Department. The College Business Services Department will retain the yellow copy for their files, and forward the original with any attachments to the District Office Accounting Operations Department for processing payment. The form is to be completed as follows:

*Only include items on this form that have been physically received and are covered under the Blanket Order. Do not include items that are backordered or not yet received or picked up from the vendor.*

- |   |   |
|---|---|
| 1. Campus/Site  | Indicate campus or site at which you are located.   |
| 2. Purchase Order Number  | Enter number from Blanket Purchase Order.   |
| 3. Vendor   | Enter complete name of vendor as it appears on Blanket Purchase Order.  |
| 4. Invoice/Credit Memo/Packing Slip   | Enter invoice, credit memo, or packing slip number.   |
| 5. Date Items Received  | Enter date items were received or picked up.  |
| 6. Description  | Enter complete description of goods received or services rendered.  |
| 7. Quantity   | Enter number of items, sets, packages, etc. received or picked up.  |
| 8. Unit   | Enter unit or measure by which the item is sold.  |
| 9. Unit Price   | Enter price of each unit.   |
| 10. Total   | Enter extended price (quantity x unit price).   |
| 11. Categorical/Grant/Special Projects  | Enter name of program or grant (i.e., EOPS, DSPS, Title III, etc.)  |
| 12. Program Director/ Coordinator   | Program Director signs here indicating that the purchase meets program requirements.  |
| 13. Grants/Special Projects   | Enter project number and goal/objective number met by the purchase. This information is required for all grants and special project purchases.  |
| 14. Total Amount  | Enter total amount of order (do not include sales tax).   |
| 15. I hereby certify....  | This certification applies to each signature below and that each complies with District Regulation 8323.  |
| 16. Authorized Purchaser  | Must be signed by an authorized purchaser as listed on the Blanket Purchase Order.  |
| 17. Approved  | Must be signed by supervisor/dean or other authorized signer. Authorized purchaser and approved signature can not be the same.  |
| 18. PO Line #, Bus. Unit (Business Unit), Account, Fund, Org. Program, Sub-Class, BY (Budget Year), Proj/Grnt | These items constitute the PO line (if multiple budget nos. on PO) and the chart field combination of the budget number to be charged for the purchases. The budget number must be a valid budget number on the blanket purchase order. PO line # only needed if multiple budget numbers on PO. |
| 19. Amount  | The amount to be expended against the budget number.  |





**INSTRUCTIONS FOR COMPLETING  
A MERCHANDISE RETURN MEMORANDUM**

A merchandise return memorandum form must be completed whenever merchandise is returned to the vendor. The form identifies item being returned, reason for the return, and whether District prefers credit or replacement.

Copies are forwarded by the Receiving Department to vendor, District Accounting Department, and requestor.

Usually this form is completed by the Receiving Department. Since the person returning the merchandise has to supply the Receiving Department with the necessary information to complete the form, it is beneficial to know how to complete it.

- |     |   |  |
|-----|---|--|
| 1.  | <b>Vendor</b>                             | Insert the same vendor name that was used on the original Purchase order.  |
| 2.  | <b>Date</b>                               | Enter date merchandise was shipped.  |
| 3.  | <b>Address</b>                            | Get instructions from vendor. Sometimes return merchandise is Sent to a specified address.   |
| 4.  | <b>Purchase Order Number</b>              | Insert purchase order number that merchandise was received under.  |
| 5.  | <b>Carrier</b>                            | Insert name of transportation firm that originally delivered Merchandise.  |
| 6.  | <b>Prepaid/Collect</b>                    | Indicate how shipping costs are to be handled. Liability for Shipping cost must be determined before merchandise is sent to the receiving department for return. |
| 7.  | <b>Vendor Return Authorization Number</b> | Obtain this number from vendor before items are returned. Many vendors will not accept returns without authorizing Number.                                       |
| 8.  | <b>Description</b>                        | Insert same description that was used on original purchase order.  |
| 9.  | <b>Reason for Return</b>                  | Insert concise reason for merchandise being returned.  |
| 10. | <b>Return For</b>                         | Identify what remedy you want from vendor: credit, replacement or repair.  |
| 11. | <b>Return Via</b>                         | Insert transportation company used to transport merchandise back to vendor.  |
| 12. | <b>Name/Address</b>                       | Insert name address of worksite returning merchandise.   |
| 13. | <b>Signers</b>                            | Signature of person authorized to return merchandise.  |

GS#14 Back 5/97

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
SERVICE AGREEMENT**

(Information on the purchase order and the back of this form are part of this Agreement. Please read this important information.)

No. \_\_\_\_\_ Attachment to Purchase Order No. \_\_\_\_\_

This Agreement entered this \_\_\_\_\_ day of \_\_\_\_\_ by and between the Los Rios Community College District (District) and  
(CONTRACTOR), \_\_\_\_\_ CONTRACTOR No. \_\_\_\_\_ Social Security No. \_\_\_\_\_

Business Name (if different) \_\_\_\_\_ FIN No. \_\_\_\_\_

Check One: Sole Proprietorship \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation \_\_\_\_\_ Check One: U.S. Citizen \_\_\_\_\_ Resident Alien \_\_\_\_\_ Non-resident Alien \_\_\_\_\_

Telephone No. \_\_\_\_\_ (SSN or FIN No. must be provided for payment)

Address \_\_\_\_\_ City and State Zip \_\_\_\_\_

Are you now or have you been an employee of the District? Yes \_\_\_\_\_ No \_\_\_\_\_, If yes, Date \_\_\_\_\_ Location \_\_\_\_\_

Are you related to an employee of the District? Yes \_\_\_\_\_ No \_\_\_\_\_, If yes, who \_\_\_\_\_

**GENERAL CONDITIONS:**

1. **Scope of Work.** CONTRACTOR shall perform specific services as set forth below (attach separate schedule if necessary, and reference the attachment). The term of this Agreement is from (date) \_\_\_\_\_ to (date) \_\_\_\_\_. CONTRACTOR shall perform its services hereunder in accordance with the professional standard of care, skill and diligence customarily followed by consultants performing similar professional services on projects of comparable scope and quality.

2. **Compensation.** For its services hereunder, CONTRACTOR shall be paid a sum of money not to exceed \$ \_\_\_\_\_, during the term of this Agreement. Payment of this amount shall be made in accordance with established District payment schedules, and is contingent upon the CONTRACTOR submitting an invoice to the District Accounts Payable Office, and upon receipt of verification of services satisfactorily rendered (receiver) by the appropriate College/District Administrator. Payment terms are: \_\_\_\_\_. Payment will be mailed to address on purchase order. CONTRACTOR agrees that none of the terms and conditions associated with its acceptance of this Agreement shall apply to, modify, or be incorporated into this Agreement, and the DISTRICT's acceptance of CONTRACTOR's goods, materials, equipment, services and/or labor or other items covered by or delivered under this Agreement shall not constitute acceptance of any additional or different terms and conditions on behalf of CONTRACTOR.

3. **Termination.** The DISTRICT shall have the right to terminate this Agreement with or without cause. The District may terminate the Agreement for convenience at any time and for any reason by giving thirty (30) days written notice of such termination to CONTRACTOR. In the event of termination for convenience, CONTRACTOR shall immediately cease rendering services and promptly deliver to the DISTRICT copies of all prepared work product, and CONTRACTOR shall only be entitled to payment for hours actually worked and direct costs incurred, plus a 10% mark-up on direct costs incurred, or the pro-rata share of the contract price, whichever is less. The DISTRICT may terminate the Agreement for cause which shall be effective immediately upon written notice. In the event of a termination for cause, CONTRACTOR shall not be entitled to any further payment, if any becomes due, until the Project is completed. The DISTRICT may proceed with the work in any manner deemed proper by DISTRICT, and all the DISTRICT's costs incurred by the District shall be deducted from any sum otherwise due CONTRACTOR under this Agreement and the balance, if any, shall be paid to CONTRACTOR upon completion of the work. The DISTRICT reserves all rights, including all rights to recover damages, inclusive of attorneys' fees, from CONTRACTOR, in the event of a termination for cause.

4. **Integration, Amendments.** This Agreement (front & back) and the purchase order constitute the entire Agreement by the parties. No other representations, whether oral or written are part of this Agreement except that the following document(s) are part of this Agreement: \_\_\_\_\_. All amendments to this Agreement must be in writing and signed by authorized representatives of both parties.

**5. Independent CONTRACTOR not Agent.**

- a. CONTRACTOR, and its agents and employees, in the performance of this Agreement, shall be independent contractor(s) and no relationship of employer-employee exists between these parties and the DISTRICT.
- b. CONTRACTOR shall be responsible for determining the means, methods, or sequence used to complete the work required under this Agreement. CONTRACTOR shall be responsible for and accountable to the DISTRICT for the final product or service to be provided.
- c. If, in the performance of this Agreement, any third persons are employed by CONTRACTOR, such persons shall be entirely and exclusively under the direction, supervision, and control of CONTRACTOR. Except as may be specifically provided elsewhere in this Agreement, all terms of employment, including hours, wages, working conditions, discipline, hiring, and discharging, or any other terms of employment or requirements of law, shall be determined by CONTRACTOR. It is further understood and agreed that CONTRACTOR shall issue W-2 or 1099 Forms for income and employment tax purposes, for all of CONTRACTOR's employees, assigned personnel and subcontractors.
- d. Except as otherwise provided in this Agreement, CONTRACTOR is qualified to accomplish the work required in this Agreement and the DISTRICT will provide no training to CONTRACTOR.
- e. Except as otherwise provided in this Agreement, CONTRACTOR's ability to market or provide services to any other client shall not be limited by the DISTRICT.
- f. Except as otherwise provided in this Agreement, CONTRACTOR is to provide all necessary tools and materials.
- g. Prior to DISTRICT's acceptance of this Agreement, CONTRACTOR shall (a) identify their status as a sole proprietorship, partnership, or corporation, and (b) provide the DISTRICT with a copy of IRS Form W-9, Request for Certification of Federal Taxpayer Identification Number.
- h. CONTRACTOR agrees that, upon request, CONTRACTOR shall provide any documentation requested by the DISTRICT as evidence that appropriate taxes have been paid. If CONTRACTOR fails to pay appropriate taxes or to provide requested documentation, CONTRACTOR hereby agrees to indemnify the DISTRICT against any penalties and taxes levied against the DISTRICT by a taxing agency, and to reimburse the DISTRICT for such penalties and taxes.

Signature below by CONTRACTOR indicates that all parts of this Agreement have been read, understood and accepted.

Name of CONTRACTOR (Printed) \_\_\_\_\_

Signature of CONTRACTOR \_\_\_\_\_ Date \_\_\_\_\_ Requisition # \_\_\_\_\_

DISTRIBUTION: White: CONTRACTOR Green: Purchasing Canary: Accounting Pink: Business Office Goldenrod: Originator



6. **Licenses, Permits.** CONTRACTOR represents and warrants to the DISTRICT that CONTRACTOR has, and shall keep in effect, at its sole cost, all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required for CONTRACTOR to practice its profession or provide any services under this Agreement.
7. **Disqualified Employees.** CONTRACTOR shall ensure that persons who perform services on DISTRICT or College property have not been convicted of any felony, or any controlled substance offense or any sex offense as those terms are defined by Education Code section 87008-87010. CONTRACTOR shall remove any persons immediately upon receiving notice from DISTRICT of the desire of the DISTRICT for the removal of such person(s).
8. **Indemnification:** To the fullest extent permitted by law, CONTRACTOR shall indemnify, defend and hold harmless the DISTRICT, its inspectors, project managers, trustees, officers, agents, employees, affiliates, consultants, subconsultants, volunteers and representatives, and each of them, of and from any and all liabilities, claims demands, suits, causes of action, damages, penalties, infringements of patent rights, violations of employee occupational health and safety laws, costs, expenses, attorneys' fees, losses, property damage, or personal injuries to or death of persons, in law or in equity, of every kind and nature whatsoever, arising out of, alleged to have arisen out of, or relating in any way to any negligent act or omission (including professional negligence, errors and omissions), recklessness or willful misconduct, on the part of CONTRACTOR, or any person or entity for whom CONTRACTOR is responsible, in connection with the work to be performed under this Agreement. CONTRACTOR's obligations hereunder shall not include claims which arise as the result of the active negligence of the DISTRICT, or the sole negligence or willful misconduct of the DISTRICT, its agents, servants or others directly responsible to the DISTRICT, or for defects in design furnished by such persons, other than CONTRACTOR and its agents, or unless such claims arise out of, pertain to, or relate to the negligence, recklessness or willful misconduct of CONTRACTOR. It is intended that this Article shall comply with California Civil Code § 2782, et seq.
9. **Insurance Requirements.** During the entire term of this Agreement, CONTRACTOR shall, at its own expense, maintain in full force insurance as set forth: Commercial General Liability, Auto Liability, Worker's Compensation, and Professional Liability (if a licensed professional). Policy limits for Commercial General Liability shall be \$1,000,000.00 combined single limit per occurrence AND A \$3,000,000.00 AGGREGATE for bodily injury, personal injury and property damage. Any combination of General Liability and Excess Coverage can be combined to meet the Aggregate. The DISTRICT shall be named as an additional insured on CONTRACTOR's policies. Any deductibles, self-insured retentions, or changes in these items must be declared to and approved by the DISTRICT. CONTRACTOR's insurance coverage shall be primary insurance with respect to the DISTRICT. Any insurance or self-insurance maintained by DISTRICT shall be in excess of CONTRACTOR's insurance and shall not contribute with it. CONTRACTOR's insurer shall agree to waive all right of subrogation against the District, its trustees, officers, and agents for losses arising from the work performed. Each insurance policy shall include the standard Severability of Interest, or Separation of Insured (General Liability Form CG 00 01 12 04) clause in the policy and when applicable the cross liability insurance coverage provision which specifies the inclusion of more than one insured shall not operate to impair the rights of one insured against another insured. Each insurance policy required by this Agreement shall be endorsed to state that coverage's shall not be canceled except after thirty (30) days prior written notice has been given to the DISTRICT. At least fifteen (15) days prior to commencing work under this Agreement, CONTRACTOR shall provide the DISTRICT with certificates of insurance and required executed endorsements, evidencing compliance with this section.
10. **Equal Employment Opportunity.** CONTRACTOR agrees not to unlawfully discriminate because of race, color, national origin, religion, sex, sexual orientation, disability, age, veteran status, medical condition (cancer-related) as defined in Section 12926 of the California Government Code, ancestry, or marital status; or citizenship.
11. **Compliance with Laws; Attorneys Fees; Successors.** CONTRACTOR shall comply with all federal, state and local laws and ordinances as may be applicable to the performance of work under this Agreement. To the extent the work concerns the repair or renovation of one or more roofs, and the content of the scope of work triggers the duties set forth in Public Contract Code Section 3000 et seq. relating to Roofing Projects, as defined therein, the parties agree that they shall fully comply with the legal requirements set forth therein. This Agreement shall be governed by the laws of the State of California without regard to its choice of law provisions. Venue shall be in the County where the work is performed. In any civil action brought by either Party to enforce the terms of this Agreement, the prevailing Party shall be entitled to recover its reasonable attorney's fees and costs.
12. **Assignment Prohibited.** CONTRACTOR may not assign any right or obligation pursuant to this Agreement. Any attempt or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no effect.
13. **General Safety Orders.** All materials, supplies and services sold to DISTRICT shall conform to the general safety orders of the State of California. Except as otherwise provided in this Agreement, all materials must be new and of the best quality of their respective kinds.
14. **Time.** Time is of the essence in this Agreement.
15. **Public Works Projects.** CONTRACTOR must comply with all statutes, regulations, laws, and ordinances applicable to, and governing, California public works projects including, without limitation, all applicable provisions of the Public Contract Code and all requirements regarding the payment of prevailing wages.
16. **Costs.** Except as otherwise provided for in this Agreement, the DISTRICT shall not reimburse CONTRACTOR for any business expenses, surcharges, or other costs.
17. **Work Authorization.** Prior to DISTRICT's acceptance of this Agreement, CONTRACTORS who are not U.S. citizens must provide verification of (a) work authorization status from the appropriate U.S. department; (b) a copy of their U.S. visa; (c) the number of days present in the U.S.; and (d) tax treaty status. The DISTRICT shall not make any payments to CONTRACTOR unless CONTRACTOR holds the appropriate U.S. visa. CONTRACTOR is responsible for ensuring they are in possession of the appropriate visa.
18. **Warranty.** CONTRACTOR expressly warrants that all materials, goods, equipment, services, and/or labor covered by this Agreement shall conform to the requirements set forth or incorporated into this Agreement and any applicable industry standards or requirements, shall be merchantable and free from defects in workmanship, materials and/ or design (including latent defects), and shall perform as specified. CONTRACTOR further warrants that all materials, goods, equipment, services, and/or labor covered by this Agreement will be fit and sufficient for the particular purposes intended by DISTRICT. Unless agreed upon otherwise between DISTRICT and CONTRACTOR, the warranty period shall be the longer of: (a) any express warranty included in this service agreement; (b) one year after the materials, goods, equipment, services, and/or labor are accepted by the DISTRICT; or (c) any warranty period provided under any applicable California law.
19. **Waiver.** CONTRACTOR agrees that a waiver by DISTRICT of any breach or violation of any term or condition of this Agreement shall not be deemed to be a waiver of any other term or condition contained herein or a waiver of any subsequent breach or violation of the same or any other term or condition. Similarly, the acceptance by DISTRICT of the performance of any work or services by CONTRACTOR and/or the failure of the DISTRICT to object to any aspect of the work or services by CONTRACTOR shall not be deemed to be a waiver of any term or condition of this Agreement.

### INSTRUCTIONS FOR COMPLETING A SERVICE AGREEMENT

A service agreement is required for services rendered by individuals who qualify as independent contractors and who are not employees of the District.

- |   |   |
|---|---|
| <b>1. Date</b>  | Enter date agreement was entered into.  |
| <b>2. Purchase order number</b>   | Number to be inserted by purchasing department.   |
| <b>3. Contractor/Business Name</b>                                      | Enter complete name of contractor or business name if different.  |
| <b>4. Social Security Number/<br/>Federal Identification<br/>Number</b> | Either SSN or FIN number must be provided for payment.  |
| <b>5. Telephone Number</b>  | Enter number, including area code   |
| <b>6. Address</b>   | Provide complete address, including zip code  |
| <b>7. Specific Services</b>   | Enter complete description of services to be provided. Avoid potential disputes by listing important elements of agreement. Specify in detail any expenses in accordance with Terms & Conditions #19 on reverse of form. Typically payment for services should be flat rate that takes into account expenses. For all reimbursements receipts are required including meals with an itemized list of what was purchased. |
| <b>8. Terms</b>   | List specific terms or dates that agreement covers.   |
| <b>9. Payments</b>  | Include specific payment terms.   |
| <b>10. Independent Contractor<br/>Status</b>                            | Contractor cannot be an employee of District.   |
| <b>11. Workers Compensation<br/>Insurance</b>                           | Contractor must provide verification of worker's compensation insurance if services are being performed by employees of a contractor.   |
| <b>12. Signature</b>  | Include printed name of contractor and signature.   |
| <b>13. Requisition Number</b>   | Insert purchase requisition number. The service agreement form must be attached to a completed purchase requisition form.   |

**LOS RIOS COMMUNITY COLLEGE DISTRICT**

1919 Spanos Court, Sacramento, CA 95825  
 Phone (916) 568-3071 FAX (916) 568-3145  
 Purchasing Department  
[lrcdpurchase@losrios.edu](mailto:lrcdpurchase@losrios.edu)



Sacramento City College    American River College    Cosumnes River College    Folsom Lake College

**CONFLICT OF INTEREST STATEMENT**

This is to certify that the undersigned employee(s) has/have no economic interests which may foreseeably be materially affected by having participated in the development of the specifications for service, equipment and/or material represented by the referenced requisition.

*(Pursuant to District Regulation R-8323 and District Policy P-8611*

*This form must be signed and submitted with the Purchase Requisition (GS Form 127) for those transactions listed below.)*

- ❖ Sole Source
- ❖ Professional Service Agreements
- ❖ Service Agreements (GS Form 78: Rev. 2/2012)
- ❖ Selection Committee Recommendations (formal process)

**READ CAREFULLY BEFORE SIGNING:**

Employee/Date	Selection Committee Member/Date
Requisition Number	Selection Committee Member/Date
Selection Committee Member/Date	Selection Committee Member/Date
Selection Committee Member/Date	Selection Committee Member/Date

OFFICIAL USE ONLY:	
PURCHASE ORDER#	
BUYER/DATE:	



LOS RIOS COMMUNITY COLLEGE DISTRICT  
Service Agreement Certification Form

Requisition No \_\_\_\_\_

Description of Services \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

As of January 1, 2003, Education Code Section 88003.1 restricts the District's ability to contract for services. Before a requisition can be processed, the following certificate must be completed indicating that the required service meets the Ed Code criteria.

**Section I**

The requisition will not go forward for processing unless you answer yes to at least one of the questions below:

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 1. Is this a continuing Service Agreement that was in place before January 1, 2003?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. The Legislature has specifically mandated or authorized the service to be contracted out.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. The necessary services are either unavailable within the District workforce, cannot be satisfactorily performed by employees, or are very highly specialized. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. The services are incidental to a contract for the purchase of real or personal property, for example a service contract for office equipment.                 | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Contracting out is necessary to avoid a conflict of interest or other legal problem, or where an outside perspective is needed.                               | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. The service is needed to respond to an emergency. The contract shall be no longer than sixty days.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. The contractor will provide equipment, materials, facilities or support services that could not feasibly be provided by District staff.                       | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. The services are so urgent, temporary or occasional that the delay in the District's hiring process would frustrate the purpose.                              | <input type="checkbox"/> | <input type="checkbox"/> |

**Section II**

If the services do not fall within one of the above exceptions, the requisition will not go forward unless you answer yes to all of the following questions:

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 1. There clearly will be actual overall cost savings.  | <input type="checkbox"/> | <input type="checkbox"/> |
| a. The District must consider the salaries and benefits of additional staff and the cost of additional space, equipment and materials. | <input type="checkbox"/> | <input type="checkbox"/> |
| b. The District shall not include the District's indirect overhead costs, unless those costs would be exclusively caused by the work.  | <input type="checkbox"/> | <input type="checkbox"/> |
| c. The District shall include the District's costs of supervising, inspecting or monitoring the contractor.                            | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. The services are not being contracted out solely to save money.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. The contract does not cause the displacement of District employees.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. The savings must be large enough that market fluctuations will not tip the balance.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. The amount of savings must clearly justify the size and duration of the contract.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. The contract must be publicly bid.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. The contract includes specific qualifications of the staff that will perform the work and includes nondiscrimination provisions.    | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. There is minimal risk of contractor rate increases.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. The contract is with a firm.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. The potential economic advantage of contracting out is not outweighed by the public interest in having the work done in-house.     | <input type="checkbox"/> | <input type="checkbox"/> |

If the services do not qualify under Section I or II, then the services must be completed by District staff and the requisition cannot be processed.

Certified by: \_\_\_\_\_  
(Dean or other Authorized Signature)

Date: \_\_\_\_\_

**DISTRICT GUIDELINES INDEPENDENT  
CONTRACTOR VS. EMPLOYEE****ADDITIONAL INFORMATION**

1. A continuing relationship between a worker and the District shows that an employee relationship exists.
2. Is the individual retired, returning to substitute, or train, etc.? If so, employee relationship exists
3. A person hired to do services customarily done by District employees will be considered an employee, despite title. The typical independent contractor is hired to accomplish a result without the supervision given to employees.
4. Consider whether the District has to train this individual or give instruction about when, where, how, and in what order to work. Does the district require the individual to submit reports or do the services at a District site? These factors would suggest the district maintain control sufficient for an employer/employee relationship. However, it is not necessary that the District exercise this right or has the expertise required to do so. Typically this would not be practical nor advisable.
5. Are the services being provided necessary to the operation of the school, program, project, etc.? This suggests the District has an interest in the method of performance and implies the maintenance of legal control.
6. Consider whether the individual may designate someone else to do the work without the District=s knowledge or approval. Can the individual hire someone else to do the work?
7. Is this a “one shot deal” or will the District continue to use this individual in the future? This could be an infrequent or irregular basis but a continuous employee relationship exists.
8. The right to discharge is a factor suggesting the worker is an employee and the District employer. An independent contractor, on the other hand, cannot be fired if he/she produces results that meet contractual specifications.
9. A determining factor in judging independence is the performance of services to the public. In evaluating these criteria, school districts are considered separate entities. Keep in mind that if the District is using this individual=s services on a full-time basis, the individual is not available to the public. Note: Possession of a business license or incorporation does not automatically satisfy this requirement. The determination must be made on the actual relationship between the District and the individual performing the services.
10. This suggests an economic risk inherent in business enterprises. An independent contractor must be able to make a profit or sustain a loss.
11. The District should not be providing office space, clerical, secretarial, or any other support for this individual such as materials, photocopy, printing, office supplies, etc. Any necessary assistants would be hired by the individual.
12. Generally, these types of expenses are paid by an employer, however, some contracts provide for payment of air fare, mileage, etc. for consultants.

GS79 Rev. 12/16



**LOS RIOS COMMUNITY COLLEGE DISTRICT  
INDEPENDENT CONTRACTOR vs. EMPLOYEE CHECKLIST**

This questionnaire is to be used to determine if an individual is an independent contractor or employee. The individual should be consulted where necessary to answer all questions. If you believe that the individual qualifies as an independent contractor, submit a requisition, service agreement, checklist, and any explanatory attachments. The contract will not be valid until a Purchase Order is issued, and no agreements should be made nor should work commence before that time. Due consideration should be given to all questions, since the penalty to the originating department for misclassification is approximately 50% of the contract amount. For more information see the District Purchasing Guide. If you have any questions or require assistance, please contact the Director, Accounting Services at the District Office.

- |  | Y                        | N                        |
|--|--------------------------|--------------------------|
| 1. Has this person ever been employed by the District? If so, please explain when and in what capacity _____.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does the work include teaching, training, facilitating, counseling, curriculum development, workshops, seminars, or any other function related to education? If so, please explain _____. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Will the District exercise any control, direction or supervision of the contractor? If so, please explain _____.  | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer to any of the above questions is "Yes" this person should be classified as an employee. If you believe that independent contractor status can still be justified, please attach a statement explaining why, and continue to question #4. If the answer to all of the above questions is "No", continue to question #4.

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 4. Must this individual perform the services (as opposed to the individual subcontracting or assigning the work to others)? Please explain to what extent the individual may or may not hire/subcontract others to do the work _____. | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Has this individual worked for the District as an independent contractor in the past? If so, please explain the nature of past services (for what period, continuous vs. intermittent, how many hours, etc.) _____.                | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Can the contractor quit for any reason other than the District's breach of contract?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Can the District terminate the contract for any reason other than the contractor's breach of contract?   | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer to three or more of these questions 4 through 7 are "Yes" this person should be classified as an employee. If you believe that independent contractor status can still be justified, please attach a statement explaining why and continue to question #8.

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 8. Does the individual operate an independent trade or business, offering these same services to the general public? If so, please ask the individual what proportion of their annual revenues are obtained from the District:<br>Less than 25%- _____ Between 25% & 50% _____ Over 50 % _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Does this individual have a substantial investment in his/her business, maintain facilities, own/rent equipment, etc.?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Does the individual provide all materials, supplies, and support services necessary for performance of this service? If no, please explain _____.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Does the individual bear the cost of any travel and business expenses incurred to perform this service (no District reimbursement)?  | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer to questions 8 through 11 is "Yes", and the answer to questions 1 through 7 is "No", this individual can be classified as an independent contractor.

The above information has been compiled and reviewed per District Guidelines:

Originator: \_\_\_\_\_ Date: \_\_\_\_\_

GS#79-Rev.1/98

### **Scope of Work General Guidelines**

The Scope of Services is a description of the services that the Contractor will be providing and specific deliverables required to achieve the District's desired result. A vague or inadequate Scope of Services can be a major cause of disputes, claims and counter-claims between contracting Parties. Without a clear Scope of Services, the District's expectations may not be met or the Contractor may be faced with demands for more services than he/she intended to perform. The services should not start until the contract is signed.

It is your responsibility as the Contract Initiator to ensure that a clear and complete Scope of Services is negotiated prior to the signing of the Agreement. This gives each Party an opportunity to clarify ambiguities or correct misunderstandings before any services have been initiated.

The Scope of Services should be clear, understandable, and detailed. It should include some or all of the following:

- Duties and Responsibilities
  - o What are the services that will be performed for the agreed upon fee?
  - o Are there any services that will not be performed?
  - o Who will be paying for the Contractor's expenses?
    - If the Contractor is being reimbursed for expenses, what specific expenses will be reimbursed?
    - Are receipts required?
- Goals
  - o What is the overall goal?
- Tasks to be Completed
  - o What tasks should be completed along the way?
  - o What is needed to be done to accomplish each task?
  - o What is the compensation amount tied to each task (or percentage of work)?
  - o Does the Contractor need to check in with the District or attend meetings?
  - o How should the Contractor check in? Via email? Via phone? In-person?
- Timeline
  - o What are the specific due dates of each task?
  - o What happens if the Contractor misses a due date?
- Deliverables
  - o What is the Contractor providing to the District?
  - o In what format?
  - o How will it be provided?
  - o When will each deliverable be provided?
  - o Who owns the deliverables? (property rights of the deliverables)
- Outcomes
  - o Are there any qualitative or quantitative outcomes that the Contractor should be providing?
  - o What happens if the Contractor does not provide them?
- Compensation
  - o Will Contractor be paid upon completion of all the services? Or in pieces?
  - o What is the timing of the payments?
  - o How often will we receive invoices?

Since the Contract Initiator is the subject matter expert, the General Services / Purchasing department will look to you to provide this type of detail. We are always willing to help if you need assistance.

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
EQUIPMENT TRANSFER RECORD**

**SECTION I. Equipment**

1. Item Description		Condition
Model Number	Serial Number	Asset Tag
2. Item Description		Condition
Model Number	Serial Number	Asset Tag
3. Item Description		Condition
Model Number	Serial Number	Asset Tag
4. Item Description		Condition
Model Number	Serial Number	Asset Tag
5. Item Description		Condition
Model Number	Serial Number	Asset Tag

**SECTION II. Authorization**

Releasing Department (Campus & Department)		Acquiring Department ( include Location Code)	
Department Requestor (Print Name)		Department Recipient (Print Name)	
Department Manager (Releasing Department)	Date	Department Manager (Acquiring Department)	Date
V.P. Administration	Date	V.P. Administration (required for College Transfers only)	Date

**FOR CAMPUS USE ONLY -**

Equipment Profile Updated in AMS by:

Date:

New Location Code:	1.	2.	3.	4.	5.
--------------------	----	----	----	----	----

WHITE: AMS Update Dept.

YELLOW: Acquiring Department

PINK: Releasing Department

G.S. Form #104 Rev. 4/12

## LOS RIOS COMMUNITY COLLEGE DISTRICT

## EQUIPMENT TRANSFER RECORD INSTRUCTIONS

The Equipment Transfer Record should be used to record a transfer of equipment (up to 5 items per form) within campus departments, between campus departments and to a different college. This form is to be used for transfers within the Los Rios Community College District only.

SECTION I. Equipment

- |                     |   |
|---------------------|---|
| 1. Item Description | Give a complete description (i.e. nomenclature, brand name) of transferred item |
| 2. Condition        | Excellent, Good, or Poor  |
| 3. Model Number     | Provide Information   |
| 4. Serial Number    | Provide Information   |
| 5. Asset Tag Number | Provide information, indicate if not applicable                                 |

SECTION II. Campus Authorization

Check with campus BSO or visit the following webpage address from a LRCC District computer to find the appropriate campus location code at <http://psreports.losrios.edu/Default.htm>

- |                              |                       |
|------------------------------|-----------------------|
| 6. Releasing Department/Area | Campus and Department |
| 7. Acquiring Department/Area | Location Code         |

**Relocation Equipment Within a Department**

The Department Manager should authorize the relocation of the equipment and forward the Equipment Transfer Record to his/her Vice President of Administration for final approval. The form should be sent to the designated campus department with the responsibility to update the equipment profile in the asset management system (AMS). Once the system is updated follow the instructions for the Distribution of Copies.

**Transferring Equipment Between Departments on Same Campus**

The Releasing and Acquiring Department Managers should authorize the equipment transfer and forward the Equipment Transfer Record to his/her Vice President of Administration for final approval. The form should be sent to the designated campus department with the responsibility to update the equipment profile in the asset management system (AMS). Once the system is updated follow the instructions for the Distribution of Copies.

**Transferring Equipment Between Colleges / Sites**

The Releasing Department Manager should authorize the equipment transfer and forward the Equipment Transfer Record to his/her Vice President of Administration for release approval. The Acquiring Department Manager should authorize the transfer and forward the form to his/her Vice President of Administration for final approval. The form should be sent to the acquirer's designated campus department with the responsibility to update the equipment profile in the asset management system (AMS). Once the system is updated follow the instructions for the Distribution of Copies.

**Distribution of Copies**

After Vice President of Administration approval, the form should be sent to the acquirer's designated department who has the responsibility to update the equipment profile in the asset management system (AMS). Once the department has updated AMS, they should forward the pink copy to the Releasing Department, the yellow copy to the Acquiring Department and the white copy is retained by the designated department.



**Declaration of Surplus Equipment**

Control # \_\_\_\_\_

- ARC     DO  
 CRC     FM  
 SCC     FLC     OTHER \_\_\_\_\_

*(Please review instructions before completing this form)*

Quantity	ITEM DESCRIPTION	Condition Of Item	Model No.	Serial No.	Fixed Asset Inventory Tag #	Location Code/ Building	Weight
		Good					
		Good					
		Good					
		Good					
		Good					
		Good					
0	<b>Total Quantity</b>						

Area Dean: \_\_\_\_\_ Date: \_\_\_\_\_

Campus Warehouse: \_\_\_\_\_ Date: \_\_\_\_\_

Vice President of Administration: \_\_\_\_\_ Date: \_\_\_\_\_

Equipment Inv. Update by: \_\_\_\_\_ Date: \_\_\_\_\_

Submit to: General Services  
General Accounting

GS Form #1 (Revised 1/19)

## INSTRUCTIONS FOR COMPLETING A DECLARATION OF SURPLUS EQUIPMENT

Equipment may be declared surplus property when it is no longer needed for program purposes, becomes obsolete, broken, or is unsafe to use.

*Please contact your college business office or site manager for the procedures used for disposal of surplus equipment at your work site.*

1. **Heading**                      Check box for work site that is declaring equipment to be surplus.
2. **Control Number**            Provide a Control Number to help identify items for Board approval.
3. **Quantity**                      List quantity for each item being declared surplus.
4. **Item Description**            Provide detailed information to help identify item, such as brand name, size, speed, capacity, etc.
5. **Condition of Item**            Select from the drop down box the condition of item.
6. **Model Number**                Insert model number, if applicable.
7. **Serial Number**                Insert serial number or other identification number.
8. **Fixed Asset Inventory Tag Number**    Insert the Los Rios fixed asset tag number that is attached to the equipment item(s).
9. **Location/Building**            Identify the building and room number in which the equipment is located.
10. **Weight**                        Estimate weight in pounds.
11. **Route for Approval**            When the final list is prepared route for approval using the Share option in the tool bar of PDF form. Select Review File; Send as Attachment; Default email application (Microsoft Outlook); Continue.
12. **Signature(s) and Distribution**    Email to the Vice President of Administration or work site manager for approval. Type in the name of approver, date and forward in email stating "Approved" to General Services and General Accounting.

GS Form #1 (Revised 1/19)

LOS RIOS COMMUNITY COLLEGE DISTRICT

AGREEMENT/CONTRACT APPROVAL AND ROUTING SHEET

(Except for Grants & Categorical Contracts)

ARC CRC SCC FLC DO IT FM OTHER \_\_\_\_\_

Agreement/Contract With: \_\_\_\_\_

State the business terms of agreement: \_\_\_\_\_

\_\_\_\_\_

This agreement consists of the following documents: \_\_\_\_\_

\_\_\_\_\_

Funding Source: \_\_\_\_\_ Amount \$ \_\_\_\_\_

I have read and agree with the terms of this agreement:

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Area Manager/Supervisor (Print name)

College VPA, DO-AVC, FM Director  
I approve as to Substance

By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Print name)

Risk Management

By: \_\_\_\_\_ Date: \_\_\_\_\_

General Services

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Director of General Services

General Counsel (When necessary)

- Changes necessary as specified on the document or on the attached memorandum.
Approved as to form.

By: \_\_\_\_\_ Date: \_\_\_\_\_  
General Counsel

Los Rios Community College District

By: \_\_\_\_\_ Date: \_\_\_\_\_

- AVC of Finance VC of Finance and Administration VC of Ed & Tech.