



2240 Old River Road
Ukiah, CA 95482-6156

Ph. (707) 467-5001
Fax (707) 462-0379

MICHELLE HUTCHINS
Superintendent of Schools

INTEGRITY CUSTOMER SERVICE ACCOUNTABILITY TEAMWORK INNOVATION PASSION

Business SP 3000

Backups, Cleanups, and Disaster Recovery

The County Superintendent recognizes the importance of maintaining digital files. To ensure the integrity of those files, the County Superintendent expects:

- All staff members are responsible for the material on their local computer drives;
- All staff members are responsible for assuring that the material in their network folders is current;
- All pertinent files will be on a regular backup rotation;
- A disaster recovery plan is in place and tested annually.

The Technology Department is responsible for setting up and maintaining a River Center-wide backup of all administration workstations and servers.

Definitions

Audit – The examination of records and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the amounts and in the statements drawn from accounts. Audits are often conducted for the purpose of expressing an opinion on financial and/or condition.

Average Daily attendance (A.D.A.) – Total approved days of attendance divided by the number of days the school is in session for at least the required length of the minimum day.

Budget – A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Capital Outlay – Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land or existing buildings.

Cash Advance – Cash paid in advance of the usual apportionment period.

Coding – A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used quickly reveals certain required information.

Consultant – A resource person who provides assistance to regular personnel through conferences, demonstrations, research or other means.

Contracted Services - Expenditures for services rendered under contract by personnel who are not on the County Office payroll, including all related expenditures covered by the contract.

County School Service Fund (CSSF) – The general fund established to control the financial operations of the office of county superintendents of schools.

Current Expenditures – Expenditures which are chargeable to the current fiscal year. On the accrual basis, these include charges incurred whether paid or unpaid. On the cash basis, current expenditures include only actual disbursements.

Data Processing – Service which conducts and manages data processing for the school system, including such activities as collecting and organizing data, converting data to machine-usable form and preparing financial, property, student, personnel, program, community and statistical reports using automatic data processing equipment.

Deficit – The excess of the current expenditures over current income.

Direct Service Districts – Elementary school districts with fewer than 901 students, secondary school districts with fewer than 301 students and unified school districts with fewer than 1501 students.

Employee Benefits – Amounts paid on behalf of employees which are not included in the gross salary. These fringe benefit payments are not paid directly to employees, but are nevertheless part of the cost of salaries and benefits. Examples include, group health or life insurance, contributions to employee retirement plans, social security and workers' compensation.

Indirect Cost and Overhead – Elements of cost which are necessary to the operation of the County Office of the performance of a County Office service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and/or accurately.

Internal Control – Comprises the plan or organization within an educational agency which safeguards its assets, checks the accuracy and reliability of its accounting data, promotes operational efficiency and encourages adherence to prescribed managerial policies.

Inventory – A detailed list showing quantities, descriptions, values of property and, as applicable, units of measure and unit prices.

Journal Voucher – A paper or form on which financial transactions are authorized and from which any or all transactions may be entered in the books. Journal vouchers are also used to set up imprest cash accounts and to authorize all entries in the bookkeeping system for which no other authorizations, such as deposit slips, or invoices, are available.

Personal Property – All property except real estate.

Purchase Order – A document which approves the expenditure of funds and authorizes a vendor to deliver described merchandise or render services at a specified price.

Reimbursement – Cash or other assets received as payment for work or services performed or for expenditures made for or on behalf of the County office.

Requisition – A written demand or request, usually from one department to another, for specified articles or services. A requisition should include description, number or units and the estimated expenditure.

Restricted Funds – Moneys whose use is restricted by legal requirements or by the donor.

Work Order – A written order authorizing and directing the performance of a certain task, issued to the person who is to direct the work. Information shown on the order includes the nature and location of the job, specifications of the work to be performed and a job number which is referred to in reporting the amount of labor, material and equipment.

Policy Adopted: March 1, 2003

Revised: