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### Section 1: Auxiliary Funds Overview

#### Auxiliary Funds

All auxiliary funds generated by or used in connection with school or student activities must be monitored and accounted for by campus fiscal operations. The Director of Business Services oversees the accounting and disbursement of all auxiliary funds for the campus through the Bursar's office. All of these funds are the property of OCC and are therefore subject to the same accounting practices and legal policies that the College and District are bound by.

Some of the Auxiliary Services are related to specific departments or functions. For example, Ancillary and Associated Students of Orange Coast College funds, are particularly important to the operation of numerous academic and student related functions on campus. These auxiliary funds are used in many cases to enhance academic programs, support enterprise programs for the community, and, in some cases, serve as the only source of funding for a program. The information outlined in this handbook is applicable to all Auxiliary Funds but is predominantly set forth as a guide for Ancillary and ASOCC operations.

1. **Ancillary** – College-related revolving trust accounts.
2. **Associated Students (ASOCC)** – Student-supported activities and programs.
3. **Cafeteria/Instructional Food Service Program** – Food Services and Culinary Arts Classes.
4. **CCCD Enterprises** – For-profit corporation, housing OCC Swap Meet and other non-student enterprises.
5. **Co-Curricular** – Non-credit classes, community events and facility rentals.
6. **Foundation** – Fundraising for OCC.
7. **IEC @ OCC** – English language program for international students.
8. **Sailing Center** – Credit and non-credit classes, programs, and events.
9. **Student Housing** – OCC campus apartments

### Summary of Procedures for Campus Auxiliary Fund Disbursements

- Ⓢ Auxiliary and Foundation disbursement policies and procedures mirror district guidelines. No funds may be used for the purchase of gifts, gift certificates, or entertainment (including meals) for individual employees, volunteers, or vendors without Presidential approval.
- Ⓢ All invoices/receipts must be properly documented as to the purpose as well as the place of purchase. Expenses should be submitted in a timely manner for appropriate accounting period recording. Receipts for personal expense reimbursement older than 60 days are subject to review and/or non-payment.
- Ⓢ Purchase orders are required for payment on all purchases/invoices. If required, Board approval must be attached to Purchase Order Request (POR).
- Ⓢ All PORs, invoices and reimbursements using auxiliary funds must be approved and signed by the department Administrative Manager or Dean. Invoices will be paid on approval of account holder provided a POR has been submitted with the appropriate Dean/Manager signed approval.
- Ⓢ Any computer related purchase must have prior approval from the Director, Information Technology (IT). Please route PORs through them before submitting to the Bursar's office. Computers and computer related purchases will not be paid through personal reimbursement.
- Ⓢ All equipment purchases over \$2000 and all computer related equipment over \$500 must be tagged and inventoried by Maintenance and Operations Receiving before payment will be made.
- Ⓢ Athletic department purchases using auxiliary funds will be processed through the athletic equipment managers. All independent contractors must be district board approved regardless of payment source. For purposes of auxiliary and foundation disbursements, an independent contractor includes any individual or business providing a service for the college or foundation.
- Ⓢ Procedures for travel related costs for employees must mirror district procedures because of the risk associated with employee travel.

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- © All purchase requests and payments requiring ASOCC budget funding must be routed through the Student Life and Leadership Department for confirmation of appropriate use of funds. Exceptions for Athletic Officials, Visual Performing Arts performers, and routine athletic travel.
- © Any construction projects, including remodeling and grounds work must have prior approval from the Director, Maintenance and Operations. Please route PORs through them before submitting to the Bursar's office. Construction materials and construction related purchases will not be paid through personal reimbursement.

### Section 2: Additional Services

In addition to providing accounting services, the Bursar's office also provides many other auxiliary services:

- © Academic Honor Societies: Membership payments for the various Academic Honor Societies (AGS, PTK etc.) can be made in the Bursar's office or online.
- © Bad Debt: The Bursar's office is the primary location for collection of bad debt for the OCC campus. Outstanding student and non-student obligations ranging from NSF checks to Library fines can be paid and cleared in our office.
- © Banner Student Cash Payments: The Bursar's Office accepts cash payments for students' Banner Fees.
- © Cashbox/E-Payment for a fundraising event: A student club may obtain a cashbox for a fundraising event at Bursar's office once they've received approval from Student Life and Leadership (ASOCC).
- © Change Funds/Deposits: Change funds for designated cash handling locations/operations can be replenished, and deposits from those locations to the bank are processed through the Bursar's office. All cash handling operations on campus are linked to the Bursar's office.
- © Entertainment Tickets: OCC Faculty, Staff and students are eligible to purchase a variety of discount entertainment tickets in the Bursar's office or online at [OCCTickets.com](http://OCCTickets.com). Long Beach Aquarium, Regal/Edwards Theaters, and Cinemark Theatres are a few of the tickets currently available. A full list of services can be found on our website (see [Index](#))
- © Optional Student Fees: Optional materials or equipment fees are collected in the Bursar's office, or online at [www.occtickets.com](http://www.occtickets.com), for many classes. Students can pay these fees provided they bring their current student ID and registration printout, which provides proof of enrollment in the desired class.

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- © Parking Citations & Permits: Parking permits and citations can be made online (see link in [Index](#)). The Bursar's office accepts all cash payments for parking citations issued by Campus Safety. Cash payments for semester parking permits can also be made at the Bursar's Office.
- © Ticket Sales and Registration: Ticket sales for VPA performances, athletic events, field trips, and other ticket sales can be purchased at the Bursar's office or online.
- © Transportation: OCTA bus passes can be purchased in the Bursar's office.

### Section 3: Financial Information FAQ

#### © Can I use BANNER to access my Auxiliary funds?

No, BANNER is used for General Fund Accounting (District) only. The Bursar's office uses a different computer application for Auxiliary Fund accounting and record keeping.

#### © How can I view balances and activity in my Auxiliary accounts?

Balance information can be obtained by contacting the Bursar's office. Detailed reports can be printed or emailed to provide you with current and past account activity. Please call x25880 or e-mail [occaccounting@ccd.edu](mailto:occaccounting@ccd.edu) with any question or to request a Detailed Trial Balance for any of your account.

#### © How are budgets allocated through the ASOCC?

The main ASOCC budget is developed by the ASOCC Fiscal Affairs Council. Budget requests are submitted in the spring. After an interview process with the requestors, the committee recommends a budget to the ASOCC Student Senate and Executive Board. These allocations are available at the beginning of the fiscal year for use throughout the year.

An ASOCC One-Time Funding Request account is managed by the ASOCC Fiscal Affairs Council. Any department, program or club can request funding for co-curricular or extracurricular events or projects. Funding requests can be made throughout the Fall and Spring semesters.

#### © Are there any restrictions to what I can use ASOCC funding for?

Yes. In addition to the general guidelines of the District and Bursar's office, ASOCC funds cannot be used for something that the general student body will not benefit from. For example, supplies that are strictly instructional in nature, for use only by a particular class, would not be an allowable expenditure for ASOCC funding. Any questions should be directed to the Director of Student Life and Leadership Development and in addition to the Dean/Manager approval, all payments from ASOCC budgets must be routed through the Student Life and Leadership Department for confirmation of appropriate use of funds.

For more information, please see [Index](#) to visit Government Manuals on Associated Students website.



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### © Who has access to the financial data in the Division Ancillary accounts?

Access and use of Ancillary accounts is controlled by the Division/Department offices. Trust Fund Agreements are kept on file in the Bursar's office to establish guidelines and authorization for account access. Ultimately the Division Deans/Department Managers are responsible for authorizing distribution of Ancillary Funds.

### © What if I do not have an Ancillary account?

Ancillary accounts can be set up through the Bursar's office. An e-mail requesting an account with details on the college related purpose for the account should be sent to the Director of Business Services in the Bursar's office. Once approved, a completed Trust Fund Agreement must be turned in to the Bursar's office to open the new Ancillary account. New ASOCC accounts will be approved and opened by the Student Life and Leadership Department based on budget requests and allocations.

The Trust Fund Agreement Form can be found on the Bursar's Office website (see [Index](#))

### © Do Ancillary Funds expire at the end of the Fiscal Year?

No. The funds held in Ancillary accounts are revolving, meaning they are carried forward from one fiscal year to the next. However, if an account is dormant in excess of three years, the balance will be transferred to the Division Revolving account or Campus Reserve as appropriate.

### © How are deposits made to Ancillary Accounts?

Deposits to Ancillary Accounts can be made directly by bringing the money to the Bursar's office. After completing a deposit slip the money may be presented at the front counter or logged into a deposit book for the safe attendant.

The Deposit Slip Form can be found on the Bursar's Office website (see [Index](#))

### © How do I transfer funds between accounts?

To transfer funds between Auxiliary accounts, you must complete a Check Request/Transfer form. If a transfer is being made between accounts in different Auxiliary groups, then a check will need to be issued and deposited in the new account. If a check needs to be issued, the information on the form will need to be modified slightly.

The Check Request/Transfer form can be found in Bursar's Office website (see [Index](#))



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### Required Information for Fund Transfer Request:

1. Fund Name Checkbox (Associated Students, Ancillary, etc.)
2. To & From Account number
3. Date
4. Amount
5. Make any necessary notes as to what the transfer is for
6. Enter your name as 'Requestor'
7. Division Dean signs for approval

*\*Note: If transfer is between two different auxiliary groups (ex: from Ancillary to ASOCC), check box #2 instead of box #1 and fill in the appropriate 'Payable To' information.*

Check Request/Transfer

Associated Students  
  Ancillary  
  Co-Curricular  
  Student Housing  
 Foundation  
  Cafeteria  
  Sailing  
  CCCD Enterprises  
  IEC@OCC

Date \_\_\_\_\_

1. Please issue a transfer in the amount of: \$ \_\_\_\_\_      Transfer from Account #: \_\_\_\_\_  
 To Account #: \_\_\_\_\_

2. Please issue a check in the amount of: \$ \_\_\_\_\_      Charge Account# \_\_\_\_\_

**Payable to:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Date required:** \_\_\_\_\_

Hold  
 Mail \_\_\_\_\_

Payment for: \_\_\_\_\_      Requestor: \_\_\_\_\_

Approval: \_\_\_\_\_  
Advisor/Administrator

*Please attach receipts/invoices/etc.*

**© My department has received a cash donation, how should this be processed?**

Donations and gifts to the College should be processed through the OCC Foundation Office. The Foundation is responsible for acknowledging all donors. Gifts of cash and checks should be taken directly to the Foundation office for processing. Once the money has been deposited in the appropriate Foundation account a transfer can be made to a corresponding Ancillary account.

### FI\$CALLY SPEAKING

#### Everything you need to know to get things paid at OCC!

February 2024

#### REQUISITION REVIEW

Requisitions are not always easy to process. I thought you might like some quick tips and helpful embedded links for you to pull up information to help you with your purchasing needs.

The District Purchasing department has updated the [Purchasing Handbook](#) and [Self Service Handbook](#) to help you navigate the requisition process. I recommend you review these documents to make entering your requisitions easier. Additional departmental Budget information and static monthly reports can be found at [O:\BannerReports](#) if you need to be granted access, please e-mail the Director of Business Services.

Please know that the Purchasing & Contract Services Department may be processing up to 200 requisitions each week. You need to plan your purchases up to four weeks prior to when you need the purchase order. Purchasing needs two weeks from the date they receive the requisition until the purchase order is expected to be ready. Please do not contact Purchasing during this time as it may delay other purchases orders from being completed. Health and safety purchase orders should be the only exception.

All purchases require prior approval through the established requisition/purchase order process. Items ordered without an authorized PO are not the responsibility of the District, whether or not they are school related materials.

#### Purchasing Training

The Purchasing Department has developed [Banner Training Videos](#) for you. I hope you take the time to watch these even if you are a seasoned requisition professional.

#### Existing Vendor vs New Vendor

Existing vendors are already in Banner. All new vendors need to complete a [W9 Form](#) (most current IRS version of form). The requestor needs to forward the W9 to [CCCD Purchasing](#) for Banner purchases or to the [Bursar's Office](#) for auxiliary purchases.

#### Credit Applications & Payment Terms

If a vendor requires a credit application from the District before accepting our orders, submit the credit application to the [Bursar's Office](#).

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Please verify that the vendor will accept purchase orders and Net 30 payment terms (payment for goods or services is due in full 30 days after the transaction has been completed) prior to submitting the requisition. Note: if the vendor will not accept a Purchase Order, please contact CCCD Purchasing for District managed funds or Bursar's Office for auxiliary funds.

### To Quote or Not To Quote

The quote requirements are:

- Purchases over \$15,000 require 3 quotes.
- Purchases over \$5,000 require 1 quote.
- Federal funds purchase over \$10,000 requires 3 quotes. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity (CFR 200.439).
- If vendor replies "unable to quote" in writing, it qualifies as a quote.
- Sole Source Vendors are exempt from the 3 quote requirement and require a letter from the vendor confirming that the vendor is the "Sole Source" for the purchase. "Sole Source" letters are reviewed and approved by the Purchasing Director.
- If the quote references a cooperative purchasing agreement (CMAS, E&I, FCCC, NASPO, NJPA, US Communities, etc) or another public agency's piggybackable contract, then the 3 quote requirement for orders exceeding \$15,000 does not apply, but is recommended. These purchases require board approval if exceeding the bid threshold.
- The bid limit for the 2024 calendar year is \$114,500, including all taxes, shipping, handling, etc. related to the purchase. Any purchases over this amount need to proceed through a formal bidding process.
- The bid limit for Public Works contracts is \$15,000, contracts over \$1,000 are subject to prevailing wage and must be processed through District held accounts regardless of ultimate funding source.

### Supply vs Equipment

Equipment is typically defined as a purchase when a single item is greater than \$500. If your single item is one \$1,500 computer, then it should be classified as equipment. Since it is also technology, it is classified as equipment technology. If you have three \$500 tablets, then they should be classified as a supply as the single item does not exceed the \$500 threshold. Since this is also technology, it is classified as supplies technology. Please note: All equipment/fixed assets purchase over \$1,000 and all computer and computer related equipment over \$500 must be tagged by IT and inventoried by M&O Receiving regardless of funding source.

- Common SUPPLY account codes
  - a. 4110 - Instructional Supplies Materials (cannot use with any program code higher than 6XXXXX except for 611000 and 619000.)
  - b. 4210 - Noninstructional Supplies Materials (cannot use with any program code lower than 6XXXXX.)
  - c. 4904 - Supplies Technology (printers, keyboards, thumb drives, etc. and needs to be reviewed by Information Technology (IT) department.)
  - d. 4915 – Other Supplies and Materials (meeting related supplies and food expenses.)



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- Common EQUIPMENT account codes
  - a. 6401 - Equipment Capitalized: Single item is \$5,000 or greater
  - b. 6402 - Equipment Capitalized Technology: Single item is \$5,000 or greater and needs to be reviewed by Information Technology (IT) department.
  - c. 6406 – Equipment: Single item is greater than \$500
  - d. 6407 - Equipment Technology: Single item is \$500 or greater and needs to be reviewed by Information Technology (IT) department.

### New Account Code Classifications

- There is a new Government Accounting Standard (GASB 96) for Subscription Based Information Technology Arrangements (SBITA). To ease the implementation and for tracking purposes, account 5612-SBITA has been created. If you have been using any of the following accounts for IT related expenditures/purchases, please use 5612 instead.
  - 5407 Service Maintenance Agreement (SMA) – ONLY IT related.
  - 5608 Software Licensing
  - 5609 Multi-Year SMA – ONLY IT related.
  - 5611 Software License Fees
  - 5802 Subscriptions – ONLY IT related.
- Use 4915 Other Supplies & Materials instead of 4210 when purchasing food.

### Independent Contractors

A fully signed agreement is required before we can process an Independent Contractor purchase order. An Independent Contractor Agreement may be valid for a term of one fiscal year (expires June 30). Full instructions and guidelines for Independent Contractors as well as PDF versions of the agreements can be found on the [OCC President's Portal](#) page.

Independent Contractor agreements are processed by the President's Office. Please verify with the President's Office if you are unsure a purchase requires an Independent Contractor agreement.

You may need an Independent Contractor agreement if the following conditions exist:

- Construction on campus
- Food Vendor providing service on site (picked up from a vendor does not require an IC agreement).
- Other services performed on campus (office equipment repair does not count).



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<u>Type of Contract</u>	<u>Term Limit</u>
Independent Contractor	NTE Fiscal Year
Professional Expert	NTE 3 Years
Clinical Affiliation Agreements	NTE 5 Years
Contract Education Agreements	NTE 3 Years
Software/License Agreements	NTE 3 Years
Other Non-Standard Agreements	
Goods	NTE 3 Years
Services	NTE 5 Years

Note: IC agreements are only required for Guest Lecturer/Speakers if more than one session is offered.

### NSF Requisitions

Prior to completing a requisition, there needs to be enough budget available. NSF requisitions cannot be submitted in Banner Self Service and will cause delays in your requisition being approved. Complete any necessary Budget Transfers (BT) from within Banner Self Service (Finance/Budget Transfer) before you start processing a requisition.

### Budget Numbers

Budget numbers (FOAPS) used within requisitions need to be compatible. Instructional account numbers (11XX, 13XX, 4110, 5804) must be paired with Instructional program codes (010000 thru 499998, including 611000 and 619000). Please do not mix non-instructional account numbers with instructional program numbers. The most common type of error is using a 4110 601000 or 4210 with an instructional program code (010000 thru 499998, including 611000 and 619000).

### Auxiliary Purchases

Purchases for Associated Students, Trust, Swap Meet, Foundation, and Community Services follow the same district guidelines. For auxiliary purchases, complete the [Auxiliary Purchase Order Request Form](#) and route for signatures.

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Checks will be issued on Mondays and Wednesdays (except the first week of each month). Payments will be processed on terms listed below unless discounts are available:

- a) Vendors – Net 30 from date of invoice.
- b) Independent Contractors – Net 30 from date of receipt of invoice.
- c) Personal expense reimbursements – Net 7 from date received.

Checks to Independent Contractors or unincorporated businesses require Presidential and/or Board Approval, I.R.S. Form W-9 (subject to 30-day verification period), and California State EDD 542 Form prior to checks being issued.

All invoices/receipts must be properly documented as to the purpose and the place of purchase. Expenses should be submitted in a timely manner for appropriate accounting period recording. Receipts for personal expense reimbursement older than 60 days are subject to review and/or non-payment. All invoices/receipts must be originals or electronic copies and detailed. Summary credit card slips are not considered receipts.

Reimbursement for Gift Cards will not occur without prior written approval from the Director of Business Services.

Note: Gifts cards may not be used in lieu of compensation/reimbursement. Please see [IRS De Minimis Fringe Benefits](#).

Note: The mileage reimbursement rate for 2024 is \$0.67 cents per mile.

Other Resources:

[California Budget and Accounting Manual CCCD](#)  
[Purchasing Website](#)  
[OCC Bursar's Office](#)  
[California Community Colleges Compendium of Allocations and Resources](#)

Board Policies

	Board Policy	Administrative Policy
Auxiliary Organizations	<a href="#">BP 3600</a>	<a href="#">AP 3600</a>
Associated Students' Finance	<a href="#">BP 5420</a>	
Fiscal Management	<a href="#">BP 6300</a>	<a href="#">AP 6300</a>
Purchasing	<a href="#">BP 6330</a>	<a href="#">AP 6330</a>
Bids & Contracts	<a href="#">BP 6340</a>	<a href="#">AP 6340</a>
Contracts for Independent Contractor or Professional Expert Services	<a href="#">BP 6370</a>	<a href="#">AP 6370</a>
Institutional Memberships	<a href="#">BP 6901</a>	
Political Activity	<a href="#">BP 7370</a>	<a href="#">AP 7370</a>
Travel	<a href="#">BP 7400</a>	<a href="#">AP 7400</a>

### Section 4: Purchasing

#### Frequently asked questions:

##### © How do I purchase items using Auxiliary funds?

Items can be purchased by, completing and submitting, a hard copy Purchase Order Request (POR) form to the Bursar's office.

Purchase Order forms can be obtained in the Bursar's office or on the Bursar's Office website (see [Index](#))

##### © What information do I need to submit a Purchase Order Request (POR)?

A Purchase Order Request is required for all purchases and must contain the following information:

1. Vendor name (new vendors need a completed W9 attached)
  2. Vendor mailing address for purchases
  3. Line by line detail of items requested including price
  4. Any supplemental information, quote, special instructions, etc., required for this purchase
  5. Account number to be charged for purchase
  6. Authorized signature(s)
- In addition to the Dean/Manager approval, all purchases requiring ASOCC budget funding must be routed through the Student Life and Leadership Department for confirmation of appropriate use of funds.
  - Equipment may not be purchased with an open purchase order.
  - **CONSTRUCTION** or remodeling must have prior approval from the Director of Maintenance and Operations. Vendors performing any type of construction must be approved District Vendors and the project will require board approval. In accordance with District policy, Liability insurance may be required based on the risk/liability to the District involved with the services being provided. Please route POR through Maintenance and Operations for required approval and assistance with vendor requirements before submitting to the Bursar's Office.
  - **COMPUTERS**, computer related components and/or software must have prior approval from IT (Information Technology). Please route POR through IT before submitting to the Bursar's Office.

##### © Are change orders required for Auxiliary Purchase Orders?

No. If a POR is changed significantly, you must resubmit the POR with the new information. Please reference the existing PO in the new POR. Also, please inform the Bursar's office of any PO's you wish to close or cancel prior to completion of the order.



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### Purchases – Cafeteria

Do I need a Purchase Order for orders to the Cafeteria?

As part of the Orange Coast College and District operations, the Cafeteria must follow the same criteria for approvals and purchases. Purchase Orders are required under the following circumstances:

- Any catering/food order for events that will involve non-employees or non OCC students.
- Any catering/food order for an off-campus event or staff retreat.
- Any catering/food order for an event involving a guest lecturer or speaker.
- Any catering/food order being paid for with District funds regardless of the amount.
- Any catering/food order of \$100 or more being paid with auxiliary funds
- All required Presidential approval must be submitted with Purchase Order Request.
- All events with food require Presidential approval.

If you have questions about your order requirements, please call Food Services at x25854 or the Bursar's Office at x25880.

### Purchases – Travel

#### Domestic Travel

In all instances of domestic travel, travel arrangements and the issuance of Purchase Orders can begin once Presidential approval is received.

#### International Travel

All cases of international travel must receive Board approval before travel arrangements and the issuance of Purchase Orders can take place.

#### Conference Authorization

Please refer to District Policy regarding conference authorization and travel. District Conference Authorization Request forms (see [Index](#)) should be used for conferences and travel even if the Auxiliary funds are used to pay for related expenses. Conference Authorization Request forms must also be submitted by any District Employee (including club advisors) when traveling with students (see [Student Trips](#)). Claim for Reimbursement forms should be submitted to the Bursar's office.

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### Purchases – Inventory

**Purchased Equipment:** The Bursar's office administers a full campus inventory every other fiscal year. All equipment that meets the limit for District Fixed Asset recording should be tagged with District property bar codes and logged into the fixed asset accounting system managed by the Bursar's office and M&O. On the selected inventory dates all qualifying equipment must be available for the inventory team to scan and record the existing location of the equipment. It is important that all equipment being discarded or sent to storage is recorded through the surplus process to facilitate proper reconciliation of inventory records and the actual physical inventory administered.

**In-Kind Donations:** Equipment, supplies, materials, or vehicle donations to the College are considered In-Kind Donations. The Foundation office must be contacted for all donations and an In-Kind Gift Acceptance form (available in the Foundation office) must be completed. After gifts are received, and the donated value is established, the Foundation staff in cooperation with the faculty or staff member receiving the donation will determine whether the gift should be transferred to the College or held by the Foundation for future record keeping. All cash donations should be taken directly to the Foundation office for processing.

In-kind donations are the property of Orange Coast College and the Coast Community College District and are therefore subject to the same fixed asset recording standard as purchased items. If the donated value of equipment or vehicles meets the limit for District Fixed Asset recording the item should be tagged with District property bar codes and logged into the fixed asset accounting system managed by the Bursar's office and M&O. Donated boats, of certain value, have official appraisal requirements.

If there is a discrepancy between the donated value and the actual value of a donated item, the Director of Business Services should be contacted for a determination of which amount will be used for accounting and asset recording.

**Current Fixed Asset valuation limits:** \$1000 general equipment and computer equipment.

### Surplus and Storage

- © **My department has some old equipment (including furniture). How do we get rid of it?**

Before you discard old equipment, you must complete a Surplus Form/Equipment to be Declared Surplus (see [Index](#)). Once the form has been completed, a printed copy must be signed your division Dean and submitted to the Bursar's Office. E-mail a copy of the form to the Budget Technician and OCC Recycling Center.

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### **© Is it possible to donate equipment?**

Yes. On the Equipment to be Declared Surplus form (see [Index](#)) mark which piece of equipment is being donated and list the name of the receiving organization.

You will also need to complete a Surplus Equipment Donation Letter. Please request that the recipient of the donation provide a receipt or a thank you letter acknowledging the donation. Once completed, the letter must be signed by the receiving organization and submitted to the Business office. The submitted surplus form and letter must then be forwarded to the Director of Purchasing for signature and then to the Board for ratification before the organization can receive the equipment.

### **© Is there any available surplus equipment or furniture my department can use?**

Equipment that is no longer needed, but remains in serviceable condition, may be sent to Storage where it is made available to other departments for use as needed on a first come, first served basis. Please contact the OCC Recycling Center if you are interested in available items in storage or for pick-up of equipment or furniture.

Call the IT Help Desk or place an IT work order to have computer items picked up.

**Section 5: Independent Contractors****Independent Contractors**

Among other qualified vendors, Guest Lecturers, Presenters, Performers, Artists, Designers, Architects and Contractors qualify as Independent Contractors since they are providing a service to the college. Full instructions and guidelines for Independent Contractors as well as PDF versions of the agreements can be found on the OCC President's Portal page (see [Index](#)).

© **What form should I use to pay a Guest Lecturer, Presenter or Performers from Auxiliary funds?**

The Bursar's office uses the District approved Independent Contractor Agreement forms or event specific contract with Presidential approval.

© **What additional forms will need to be submitted with the Independent Contractor Agreement?**

A completed W-9 form must be submitted or on file in the Bursar's office. Blank W-9 forms may be obtained on IRS website (see [Index](#)).

© **When is Board Approval required for Independent Contractor payments from Auxiliary funds?**

The Bursar's office requires Board Approval for any independent contractor who will be paid more than \$600 in a single calendar year. Also, if any type of construction is being performed the Independent Contractor must be approved by the Director, Maintenance and Operations and receive board approval.

© **When will payment be generated?**

Independent Contractors generally are paid Net 30, thirty days from the completion of the contract.

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### **Additional information for Independent Contractors:**

The Bursar's office is required by California State Senate Bill 542 to report specified information to the Employment Development Department (EDD) on independent contractors within twenty (20) days of EITHER making payments totaling \$600 or more OR entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier. Because we report as a District the \$600 does not apply and reporting is done immediately.

EDD requirements are only for California residents. Failure to provide W-9 information required for EDD reporting could delay the payment process. All new vendors are subject to a 30-day waiting period, once the W-9 is received, for EDD verification.

### Section 6: Account Payable & Account Receivable

#### Accounts Payable

Purchasing invoice payments, expense reimbursements, travel/conference expense reimbursements and all other payments being made with auxiliary funds are processed in the Bursar's office.

#### © **Once I receive an invoice how do I get it paid?**

Invoices must be approved by Deans/Department Managers, coded with the proper account or budget number, and submitted to the Bursar's office.

In addition to the Dean/Manager approval, all payments from ASOCC budgets must be routed through the Student Life and Leadership Department for confirmation of appropriate use of funds.

#### © **Is there any other documentation that needs to be submitted?**

A completed W-9 form must be submitted or on file in the Bursar's office for any individual or company being paid for goods or services. W-9 forms are only valid for 3 years.

#### © **How soon will a check be issued?**

Payments are made according to the terms stated on the invoice. Standard terms are Net 30, payment due thirty days from invoice date. Some Independent Contractors may have term of Net 15 provided all accompanying paperwork (W-9, EDD reporting – see section on Independent Contractors) has been filed.

#### © **What if I purchased equipment?**

All equipment purchases require Purchase Orders. Equipment purchases should be delivered through the Receiving department. If the cost, including all taxes and fees, exceeds the limit for District Fixed Asset recording, an Equipment Check-In form must be submitted with the invoice. Receiving will provide completed copies of the Equipment Check-In forms. **Current Fixed Asset valuation limits: \$1000 general equipment, \$500 computer equipment.**

#### Accounts Receivable

The Bursar's Office handles the invoicing for all auxiliary operations, facility rentals, and some special circumstances. Requests should be submitted to the office with appropriate paperwork (i.e., contracts/agreements). All payments for accounts receivable should be directed to the attention of the Bursar's Office.

## **Section 7: Board Approval**

### **Deadlines:**

Board agenda deadlines are determined by the District Board of Trustees Office. The President's Office sets the campus deadlines accordingly.

Items transmitted to the District by each campus are compiled into a preliminary agenda which is reviewed by the Chancellor's Cabinet on Monday of the week preceding the Board meeting. If questions occur, the presidents have an opportunity to research them and respond before the final agenda is printed.

### **What Needs Board Approval?**

- An event or program that requires funding from any budgetary source
- Food is being purchased for a special event or meeting
- An event that has insurance/liability issues (i.e., inviting K-12 students on campus for a specific event, student or club trips that are potentially hazardous)
- Domestic travel with reimbursement requested for any employee or student.
- International travel with or without reimbursement request for any employee or student.
- For additional information, please refer to the President's Portal page (see [Index](#))

### **Board Items Prepared by the President's Office:**

#### **© Personnel actions for special assignments**

- Guest lecturers, speakers, presenters (any non-employee hired for instructional purposes) or any other independent contractor
- Faculty or staff for special purposes of limited duration
- Volunteers require a onetime request, to cover all volunteers, at the beginning of the year. Individual approval is not required but the individual names should be submitted to the President's Office throughout the year.

#### **© Off-Campus committee assignment**

- A onetime board item required for duration of school year to serve on an off-campus committee
- Domestic travel authorization must be submitted for each instance of travel outside of the five-county area or reimbursement claim for any meetings or activity related to committee assignment.



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### © Travel authorizations

- Travel by classified and certificated staff outside the five county areas (Los Angeles, Orange, Riverside, San Bernardino, and San Diego) that is overnight or will require a reimbursement claim.
- International Travel by classified and certificated staff with or without reimbursement control numbers are issued to track the individual reimbursement claims.
- One form per person to match control number Control number marked with 'N' to indicate expenses will be paid with auxiliary funds through the college Bursar's office or no funds will be requested for reimbursement claim
- Funding source(s) must be indicated for ALL related expenses whether reimbursement claimed or not (include fund name and budget number)

### © Student trips

- All student trips require Presidential Approval (see [Index](#) for Presidential Campus Approvals form)
- In addition, all student club trips also require prior approval from the Student Life & Leadership Department through their Special Events Application process.
- All travel requires that club advisors/District employees must also submit a Conference Authorization Form (please see [Conference Authorization Form](#)). The Conference Authorization Request Form should include anticipated employee related expenditures (e.g., registration, transportation, lodging, etc.); all student-related expenditures should be included in the Presidential Approval.
- For student field trips, please contact the following offices for procedures:
  - Instruction Related Trips
    - Office of Instruction
  - Student Services Departments
    - Vice President of Student Services Office
  - Student Clubs
    - Student Life & Leadership Department

### © Authorization of special programs/projects

- Special events held on or off campus especially if cost is involved
- Student club or other student related events

### © College policy items

- Institutional Memberships – memberships for the college not individual memberships.

### © Construction (includes remodeling and grounds work)

- Campus Maintenance & Operations approval also required for auxiliary Purchase Order Requests for construction
- Vendors must be approved District vendors
- Follow District policy on bid limits and insurance requirements



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### © Contractual agreements with outside agencies

- Includes instructional programs that use off campus facilities to conduct classes
- Co-Curricular community programs and presenters
- Sailing Center programs and presenters
- Informative reports or items of special interest to the Board

### Section 8: Index

#### Frequently Used Links:

- © Bursar's office website: <https://orangecoastcollege.edu/about/bursars/index.html>
- © Bursar's office forms: <https://orangecoastcollege.edu/about/bursars/forms.html>
- © Bursar's office services: <https://orangecoastcollege.edu/about/bursars/services.html>
- © OCCTickets: <https://occtickets.universitytickets.com/>
- © ASOCC General Info: <https://orangecoastcollege.edu/life-at-occ/asocc/index.html>
- © T2 (Parking Permits & Citations): <https://cccd.t2hosted.com>
- © Presidential Campus Approvals: <https://cccd0.sharepoint.com/sites/OCC-DEPT-OfficeofthePresident/CampusApprovals>
- © OCC President Portal page: <https://cccd0.sharepoint.com/sites/OCC-DEPT-OfficeofthePresident>
- © Surplus Form: <https://orangecoastcollege.edu/about/bursars/docs/forms/surplus-form.pdf>
- © Travel and Conference Authorization Process: [Office of the President Flowchart](#)
- © W-9 Form: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>