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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 Fiscal 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, the Foundation and Sailing Center for example. Two funds, called Ancillary and Associated Students of Orange Coast College, 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 represent 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. [Sailing Center](#) – Credit and non-credit classes, programs, and events.
8. [IEC @ OCC](#) – English language program for international students.

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 Board of Trustee 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 30 days are subject to review and/or non-payment. All invoices/receipts must be originals. Credit card slips are not considered receipts. Online purchases must have prior approval, in writing and submitted to Bursar's office prior to reimbursement.
- ⦿ 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 Dean of Students/Director of Student Life office 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 a number of 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.
- © [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.
- © [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. Long Beach Aquarium, Regal/Edwards Theaters, and Cinemark Theatres are a few of the tickets currently available.
- © [Optional Student Fees](#): Optional materials or equipment fees are collected in the Bursar's office for many classes including Photo, DMA, and Art. Students can pay these fees provided they bring their current student ID and registration printout, which provides proof of enrollment in the desired class. Students may retrieve their registration printout through MyOCC by clicking [Student][Student Class Program][Select Term][Submit]
- © [Parking Citations](#): The Bursar's office accepts all cash and credit card payments for parking citations issued by Campus Safety. Anyone wishing to pay for a citation must first visit the Campus Safety office where they will receive the required form and information needed to record the payment in the Bursar's office.
- © [Parking Permits](#): Semester long parking permits can be purchased for non-student use.



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- © [Banner Student Cash Payments](#): The Bursar's Office accepts cash payments for students' Banner Fees.
- © [Ticket Sales and Registration](#): The Bursar's office is the main office for Visual and Performing Arts ticket sales and Community Education class registrations.
- © [Transportation](#): OCTA bus passes can be purchased in the Bursar's office.
- © [Trips](#): The Bursar's office serves as the central location for payment/deposit for student and Staff Development field trips or events.
- © [Cashbox for a fundraising event](#): A student club may obtain a cashbox for a fundraising event at Bursar's office. Please refer to [Bursar's office website](#) for more information.

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 x25599 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 Budget Committee. Budget requests are submitted in the spring. After an interview process with the requestors, the committee recommends a budget to the ASOCC Board of Trustees. These allocations are available at the beginning of the fiscal year for use throughout the year.

An ASOCC contingency fund is managed by the ASOCC Finance Committee. These funds are available and allocated for one-time expenditures. Any department, program or club can request funding for a special event or project. Funding requests can be made throughout the fiscal/academic year.

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 Dean of Students and in addition to the Dean/Manager approval, all payments from ASOCC budgets must be routed through the Dean of Students office for confirmation of appropriate use of funds.

For more information, please visit [OCC 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. A memo requesting an account with details on the college related purpose for the account should be sent to the Director of Fiscal 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 Dean of Students based on budget requests and allocations.

Trust Fund Agreement Form can be found on Bursar's Office website: http://www.orangecoastcollege.edu/about_occ/bursars/Pages/Forms.aspx

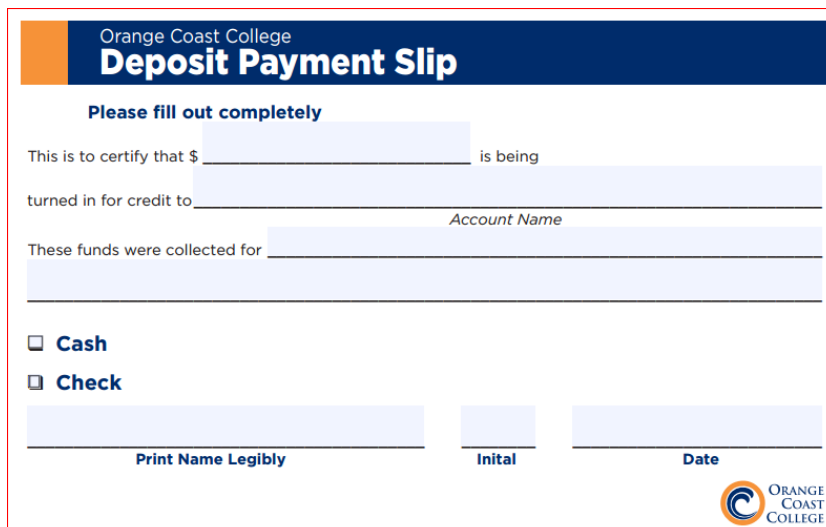
Do Ancillary Funds expire at the end of the Fiscal Year?

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 in the safe room.

Deposit Slip Form can be found on [Bursar's Office website](#).



Orange Coast College
Deposit Payment Slip

Please fill out completely

This is to certify that \$ _____ is being
turned in for credit to _____
Account Name


These funds were collected for _____

Cash
 Check

Print Name Legibly

Initial

Date



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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.



Section 4: Purchasing

Purchases - General:

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 at http://www.orangecoastcollege.edu/about_occ/bursars/Pages/Forms.aspx

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

Purchase Order Requests 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 Dean of Students office 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 board approval(s) must be submitted with Purchase Order Request.
- All events with food require board approval.

If you have questions about your order requirements, please call Thomas Selzer at x25854 or the Bursar's Office at x25599.

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 [Coast Navigator](#) for District policy regarding conference authorization and travel. District Conference Authorization Request forms should be used for conferences and travel even if the Auxiliary funds are used to pay for related expenses. Claim for Reimbursement forms should be submitted to the Bursar's office.

Purchases - Inventory

Purchased Equipment: The Bursar's office administers a full campus inventory once every 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 to 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 addition, laptops and any equipment that has been approved for offsite use will need to be brought to campus for inventory recording; arrangements can be made with the Bursar's office to facilitate this process.

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 standards 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 Fiscal Services should be contacted for a determination of which amount will be used for accounting and asset recording.

Current Fixed Asset valuation limits: \$2000 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. Surplus forms are located on the [Bursar's Office website](#). Once the form has been completed a printed copy must be signed by your division dean and submitted to Rita Schulte in the Campus Business office.

Also you must email the completed form as an attachment to Rita Schulte (rschulte@mail.occc.cccd.edu). Mike Carey (x25128) from Recycling will then arrange for pickup of the equipment.

Is it possible to donate equipment?

Yes. On the Equipment to be Declared Surplus form 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 see the Campus Business office in regards to the donation letter. Once completed the letter must be signed by the receiving organization and submitted to the Business office.

The donation must then be board approved before the organization will 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 serve basis. Please contact Mike Carey (x25128) in Recycling if you are interested in available items in storage or for pickup of equipment or furniture.

Call the IT Help Desk to have computer items picked up and IT will put in a work order.

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. Please refer to the [Coast Navigator](#) for District policy concerning Independent Contractors.

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. The District Independent Contractor procedure needs to be followed.

The Independent Contractor procedure and agreement forms are located on the [Coast Navigator](#).

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](#). A copy of board approval or board approval date must be submitted or noted on the form.

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 \$100 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.

Non-resident Independent Contractors are subject to a 7% non-resident withholding based on California Revenue and Taxation Code Section 18662.

Applications to waive the withholdings can be submitted; waiver forms can be obtained in the Bursar's office.

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 Dean of Students office for confirmation of appropriate use of funds.

Can I submit a fax copy of an invoice for payment?

No, you must submit the original invoice.

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. Blank W-9 forms may be obtained on [IRS website](#). 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: \$2000 general equipment, \$500 computer equipment.**

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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.

Visit [OCC Portal](#) for current deadline dates.

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

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)

For more information, please visit [Coast Navigator website](#).

© Student trips

- Any student or club activity requiring travel, Club advisors must also submit a Conference Travel Authorization if trip is overnight or requires reimbursement for any non-student expenses (student related costs should be included on board item)
- For student field trips contact the Office of Instruction for procedure

© 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

© 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

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Notes on Completing Board Agenda Items and Conference Authorization Requests

- Be sure that correct names, titles, events, event dates, and payment amounts are included, particularly for faculty
- Include both name and budget number of funding source on Conference Authorization, include only name of funding source on Board agenda item.
- Always identify whether individuals are being employed as independent contractors or as speakers, guest performers etc. Social Security numbers or federal tax identification numbers must be submitted with the board item for all individuals
- It is the responsibility of the Division office to ensure the accuracy and completeness of all Conference Authorization requests and Board agenda items before submission to the President's office
- Board approval dates need to be reflected on Purchase Order Requests and Purchase Orders will not be processed until after Board approval.
- Make sure that the Independent Contractor forms are accurately completed. The purchase order, W-9, invoices, independent contractor agreement, and board items MUST have the same vendor name.

For more information, please visit Campus Approvals on [OCC Portal](#).