

# INDEX

## A

Academic  
    monthly personnel budgets 3.07  
    senate, budget guidelines 18.04  
Acceptable technology use 10.06  
Access  
    control 10.53  
    control checklist 10.56  
    to technology assets 10.54  
Accident, vehicle, reports 8.10  
Account(s)  
    capital assets 22.07  
    clubs 3.38  
    code numbers 3.11  
    code structure 17.01  
    depreciation 22.07  
    donations 3.38  
    receivable reconciliation 22.03  
    trusts 3.38  
Accounting  
    attendance 2.01  
    club 3.41  
    parking services 3.37  
    scholarship 3.34  
Acquiring federal and state surplus 11.03  
Activities  
    cocurricular accounts 3.15  
    community service 3.05  
    financing cocurricular 3.14  
    serving alcoholic beverages 6.05  
Activity codes, expenditure 17.04  
Adjustments, revenue budgets 3.03  
Agencies, sale of property to governmental 10.02  
Agreements  
    community service 3.05  
    contract classes 3.05  
    instructional service (ISA) 2.02  
    personal services 9.40  
    special services 9.42  
Alcohol, serving at District/college activities 6.05  
Allied health programs, malpractice insurance 8.30  
Alteration projects 5.10  
Applications, grants 3.30  
Armored car service 7.30  
Art models, employment of 9.10  
Asset  
    control 10.55  
    control checklist 10.56  
Athletic officials, employment of 9.10  
Attendance accounting 2.01  
Audits  
    internal 21.01  
    process – conducting internal 21.02  
Authorization, purchase order payments 9.03

## B

Bank  
    deposits, preparation 7.31  
    reconciliation 22.05  
Banking/armored car service 7.30  
Bidding, construction guidelines 11.02  
Bids and contracts 11.01  
Blanket  
    order payment authorization 9.04  
    purchase orders 11.10  
Blank purchase order 11.03  
Board, request to place contract on agenda 9.45  
Bookstores 4.01  
Budget  
    academic senate 18.04  
    calendar 18.06  
    federal college work study 18.05  
    general fund 18.01  
    parameters 18.02  
    preparation 18.06  
    transfers 3.22  
Budgeting  
    academic monthly personnel 3.07  
    District system 18.01  
    remodeling projects 5.01  
    restricted fund projects 3.30  
    special maintenance projects 5.01  
    special repair program 5.01  
    student fees 3.03  
    user fees 3.03  
Building and room, inventory changes 5.18  
Buildings, expenditure charge criteria 3.19  
Business, in the name of the District 9.01

## C

Calendar, budget preparation 18.06  
Campus safety, reporting of crimes 20.02  
Capital outlay  
    expenditure charge criteria 3.19  
    projects, equipment 5.11  
    projects, fixtures 5.11  
    projects, furniture 5.11  
Cash  
    donations to the District 7.10  
    reconciliation to county 22.05  
    transporting 7.31  
Change order  
    internal 22.21  
    request 11.14  
Changes, space inventory 5.18  
Check  
    limitations 7.11  
    stock, security 22.13

Checks  
    off schedule financial aid check runs 9.27  
    lost, stolen and stale-dated checks 9.32  
    returned 7.32

Claims  
    against the District 8.40  
    damage for personal property 9.31

Classes  
    community service 3.05  
    contract 3.05

Clubs  
    accounting 3.41  
    establishment of accounts 3.38

Cocurricular activities  
    accounts 3.15  
    financing 3.14

Code of ethics for purchasing 11.24

Collection, of fees for use of facilities 6.03

College  
    bookstores 4.01  
    vehicle use 8.10  
    work study budget preparation 18.05

Community service classes/activities 3.05

Computer equipment 11.03

Conducting business in the name of the District 9.01

Conservation, energy 3.02

Construction projects  
    planning 5.10  
    bidding guidelines 11.02

Contract  
    classes 3.05  
    request to place on Board agenda 9.45

Contractors, special service 9.10

Contracts/agreements  
    personal services 9.40  
    special services 9.42

Crimes, reporting and campus safety 20.02

Criteria for expenditure charges 3.19

**D**

Damage  
    personal property claims 9.31  
    report 11.20

Debt  
    issuance and management 3.43

Delegation, signature authority 9.46

Deposit, bank, preparation 7.31

Disposal  
    personal property 10.01  
    withdrawn library materials 10.05

Disposition, equipment 10.11

Distribution, purchase order 11.06

District  
    cash donations 7.10  
    insurance 8.03  
    legal counsel 8.00

Donations  
    cash 7.10  
    establishment of accounts 3.38

Donor Recognition 10.52

**E**

Educational programs, out-of country/state trips 8.21

Emergency purchases 11.03

Employee  
    claims for personal effects damage 9.27  
    conducting community service classes/  
        activities 3.05  
    expense reimbursement 9.22  
    organizations use of facilities 6.04  
    personal information fees 7.04  
    receivables 1.10  
    recognition 3.42  
    vs. independent contractor 16.01

Employment  
    art models 9.10  
    athletic officials 9.10  
    school physicians 9.10

Energy conservation plan 3.02

Enrollment fees 7.06

Entries, journal 3.23

EOPS, state categorical funds 3.35

Equipment  
    capital outlay projects 5.11  
    disposition 10.11  
    expenditure charge criteria 3.19  
    gifts 10.50  
    inventory 10.10  
    loans 10.51  
    obtained as gifts or loans 10.51  
    purchase orders 11.25  
    purchases 11.03  
    replacement 11.23  
    return 11.23  
    trade-in 10.11  
    transfer 10.11

Ethics, for purchasing 11.24

Expenditure  
    activity codes 17.04  
    criteria for charges  
    capital outlay 3.19  
    equipment 3.19  
    supplies 3.19  
    object codes 17.05  
    parking services 3.37  
    state categorical funds 3.35  
    student body 3.41  
    student clubs 3.41

Expense  
    claims, student group, guidelines 9.24  
    reimbursement 9.22

## F

- Facilities use
  - by employee organizations 6.04
  - by non profit organizations and public agencies 6.04
  - collection of fees 6.03
- Federal, surplus, acquiring 11.03
- Fees
  - collection for use of facilities 6.03
  - employee personal information 7.04
  - enrollment 7.06
  - grade records mailing 7.07
  - malpractice insurance, allied health programs 8.30
  - parking 7.08
  - public records 7.03
  - student, permissive and mandatory 7.00
- Financial
  - aid checks, off-schedule check runs 9.27
  - reporting, year-end 3.18
- Financing cocurricular activities 3.14
- Fixtures, capital outlay projects 5.11
- Food services operations 4.10
- Force account, construction projects 5.20
- Functions, meals and light refreshments 9.09
- Fund(s)
  - general fund budget 18.01
  - revolving cash 14.01
  - state categorical 3.35
  - student body 3.41
  - student clubs 3.38
  - trust 3.38
- Furniture, capital outlay projects 5.11

## G

- General
  - fund budget 18.01
  - fund restricted 18.01
  - fund unrestricted 18.01
  - ledger account code numbers 3.11
- Gifts
  - cash 7.10
  - equipment 10.50, 10.51
  - property 10.50, 10.51
- Goods, report of shortage, overage or damage 11.20
- Governmental agencies, property sale to 10.02
- Grade records mailing fee 7.07
- Grants 3.30
- Guidelines
  - academic senate budget 18.04
  - budget 18.01
  - clubs, trusts or donations accounts 3.38
  - construction bidding 11.02
  - hosting official functions 9.09
  - meals and light refreshments 9.09

student group expense claim 9.24

## H

- Health programs, allied, malpractice insurance 8.30
- Hosting official functions 9.09

## I

- IAS, Internal Audit Services 21.01
- Independent contractor, vs. employee 16.01
- Instructional service agreements 2.02
- Instructions
  - budget transfers for organizational units 3.22
  - use of expenditure activity codes 17.04
  - use of expenditure object codes 17.05
- Insurance
  - District 8.03
  - liability coverage 8.02
  - claims against District 8.40
  - property coverage 8.02
  - reporting property losses 8.01
- Internal
  - audit process – conducting audits
  - audit services 21.01
  - change order 22.21
- Inventory
  - changes 5.18
  - equipment 10.10
- Invoice, request for 1.01

## J

- Journal entries 3.23

## K

## L

- Law enforcement, local 20.03
- Lease purchase 11.03
- Legal counsel 8.00
- Liability insurance
  - claims 8.40
  - coverage 8.03
- Library
  - disposal of withdrawn materials 10.05
  - purchasing 11.08
- Light refreshments and meals 9.09
- Limitations, check cashing 7.11
- Lodging, expense reimbursement 9.22
- Losses, reporting property 8.01
- Lost, stolen and stale-dated checks 9.32

## M

Mailing fee, grade records 7.07  
Maintenance  
    scheduled, and special repair program 5.01  
    force account projects 5.20  
    parking services 3.37  
    staff, performance of public projects 5.20  
Malpractice insurance fee, allied health programs 8.30  
Materials, return to vendor 11.20  
Meal(s)  
    expense reimbursement 9.22  
    and light refreshments 9.09  
Mileage expense reimbursement 9.22  
Monthly, personnel budgets, academic 3.07

## N

Numbers, account code 3.11

## O

Object codes 17.05  
Official functions, meals and light refreshments 9.09  
Operation of vehicles 8.11  
Operating, security camera 10.57  
Operations, food service 4.10  
Order(s)  
    blanket purchase 11.10  
    change request 11.14  
Overage, report 11.20

## P

Parameters, budget development, preparation 18.02  
Parking  
    fees 7.08  
    services, accounting and maintenance 3.37  
    traffic regulations 20.01  
Payments  
    art models 9.10  
    athletic officials 9.10  
    blanket purchase order 9.04  
    community service 3.05  
    purchase orders 9.03  
    school physicians 9.10  
    special service contractors 9.10  
Personal  
    property, claims for damage 9.31  
    property disposal 10.01  
    services contracts/agreements 9.40  
Personnel, assigned to more than one location 3.16  
Plan, deferred maintenance 5.01  
Planning construction projects 5.10  
Preparation  
    of bank deposits 7.31  
    of purchase order 11.06

Procedure  
    acceptable technology use 10.06  
    purchasing 11.00  
    returned checks 7.32  
    security camera operating 10.57  
Proceeds, college bookstores 4.01  
Process  
    conducting internal audits  
Processing  
    claims against the District 8.40  
    purchase order 11.06  
Professional service, contracts/agreements 9.42  
Program  
    educational, out-of-country/state trips 8.21  
    scheduled maintenance and special repair 5.01  
Projects  
    grants 3.30  
    performance of public 5.20  
Property  
    disposal 10.01  
    gifts 10.50  
    insurance coverage 8.03  
    losses, reporting 8.01  
    reporting losses 8.01  
    surplus 10.04  
Public records fees 7.03  
Purchase orders  
    blanket payment 9.04  
    distribution 11.06  
    equipment 11.25  
    payment 9.03  
    preparation 11.06  
    processing 11.06  
Purchase requisitions 11.04  
Purchases  
    blanket purchase order 11.10  
    computer equipment 11.03  
    emergency purchases 11.03  
    equipment purchases 11.03  
    lease purchase 11.03  
    sole source 11.03  
    supplies and services 11.03  
Purchasing  
    code of ethics 11.24  
    economical procurement 11.00  
    library 11.08  
    procedure 11.00

## Q

## R

Receivables, employee 1.10  
Receiving shipments 11.20  
Receiving slips 11.20  
Recognition, donor 10.52

- Reconciliation
    - accounts receivable 22.03
    - bank 22.05
    - cash to county 22.05
  - Refunds
    - enrollment fees 7.06
    - grade records mailing fees 7.07
    - malpractice insurance fees 8.30
    - nonresident tuition 7.06
    - parking fees 7.08
  - Reimbursement, employee expense 9.22
  - Renovation projects 5.10
  - Replacement
    - equipment 11.23
    - vehicles 10.21
  - Reporting
    - crimes, campus safety 20.02
    - property losses 8.01
    - vehicle accidents 8.10
  - Reports
    - attendance 2.01
    - damage 11.20
    - overage 11.20
    - shortage 11.20
  - Request
    - change order 11.14
    - invoice 1.01
    - to place contract on Board agenda 9.45
  - Restricted general fund 18.01
  - Return
    - equipment 11.23
    - material to vendor 11.20
  - Returned checks 7.32
  - Revenue, budget adjustments 3.03
  - Revenues
    - parking services 3.37
    - student body 3.41
    - student clubs 3.41
  - Revolving cash fund 14.01
  - Room inventory changes 5.18
- S**
- Safety, campus and reporting crimes 20.02
  - Sale, of property to other governmental agencies 10.02
  - Scheduled maintenance and special repair
    - budget allocation 5.01
    - emergency funding 5.01
    - program 5.01
    - project annual timeline 5.01
    - schedules 5.01
  - Scholarship, accounting 3.34
  - School physicians, employment of 9.10
  - Security camera 10.57
  - Security of check stock 22.13
  - Service
    - armored car 7.30
    - banking 7.30
    - food 4.10
  - Shipments, receiving 11.20
  - Shortage, report 11.20
  - Signature authority and delegation 9.46
  - Sites, expenditure charge criteria 3.19
  - Sole source, types of purchases 11.03
  - Space inventory changes 5.18
  - Special
    - repair projects 5.01
    - repair schedules 5.01
    - service contractors 9.10
    - services, professional contracts/agreements 9.42
  - Special repair and scheduled maintenance
    - budget allocation 5.01
    - emergency funding 5.01
    - program 5.01
    - project annual timeline 5.01
    - schedules 5.01
  - Stale-dated, lost and stolen checks 9.32
  - State
    - categorical funds 3.35
    - surplus, acquiring 11.03
  - Stolen, lost and stale-dated checks 9.32
  - Student
    - body funds/club accounting 3.41
    - club accounts 3.38
    - credit card solicitation 6.06
    - fee budgets 3.03
    - financial aid check runs 9.27
    - group expense claim guidelines 9.24
    - permissive and mandatory fees 7.00
    - trips, out-of-country/state 8.21
  - Sub-fund designations 3.08
  - Supplies
    - expenditure charge criteria 3.19
    - services, types of purchases 11.03
  - Surplus
    - acquiring federal 11.03
    - acquiring state 11.03
    - property 10.04
  - System, budgeting 18.01
- T**
- Tax regulations, gifts 10.50
  - Technology
    - acceptable use procedure 10.06
    - access to 10.54
  - Telephones, use of personal or District-owned 9.18
  - Trade-in, equipment 10.11
  - Transfers
    - budget 3.22
    - equipment 10.11
  - Transportation, operation of District vehicles 8.11
  - Transporting cash 7.31

Travel, out-of-country/state for educational programs 8.21  
Trips, out-of-country/state for educational programs 8.21  
Trusts, establishment of accounts 3.38

## U

Unrestricted general fund 18.01  
Use of  
    college facilities 6.04  
    college vehicles 8.10  
    facilities by employee organizations 6.04  
User fees, budgets 3.03

## V

Vehicle(s)  
    accident reports 8.10  
    operation of 8.11  
    operation of District 8.11  
    replacement 10.21  
Vendor  
    invoices 9.01  
    return of material 11.20  
Vouchers 11.15

## W

Work study, federal college budget preparation 18.05

## X

## Y

Year-end  
    account adjustments  
        capital 22.07  
        depreciation 22.07  
fiscal financial reporting 3.18

## Z