



Auxiliary Services Manual

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Student Financial Services

- **Student Business Office Auxiliary Services** – Manages the accounts for funds generated by campus clubs, campus organizations, Student Life and community services.
- **Cashiers Office** – Campus cashiering services for student receivables, clubs, and departmental deposits
- **Student Accounts Receivable** – Manages the student registration accounts receivable including tracking balances, updating billing, facilitating drops for nonpayment, student holds, and Photo ID
- **Bookstore Operations**- Three locations that provide books, course material, supplies, food and beverages.
- **Food Services Operations** – Manages food services operations across campus.

Auxiliary Account Guidelines

Auxiliary funds are funds generated by campus clubs and organizations that are used to enhance the educational experience of students and the community that are not funded by other means. All funds are property of RSCCD and are subject to the same accounting practices and legal policies of the district. These guidelines comply with accepted Fiscal Services practice and strive to provide adequate internal controls.

Account Creation

New accounts can be requested by completing the Account Request Form and submitting to the Student Business Office. Account forms will be kept on file in the Student Business Office and should be updated every two years.

Allowable Expenditures

Goods and services purchased through auxiliary funds should promote the student groups general welfare, morale and educational experience. They should benefit the whole group and not an individual. Keep in mind that funds collected in Auxiliary Accounts are the property of the Rancho Santiago Community College District and so anything purchased by the district must comply with law and local board policy and cannot be considered a gift of public funds. Attached is a list of allowable and prohibited expenditures.

Fundraising Guidelines and Best Practices

Fundraising is the primary source of revenue for clubs and campus organizations. Fundraising activities should follow California Education Code guidelines as well as District Board policy. All activities should be preapproved through The Office of Student Life for Student Clubs and through the department Dean or Director for other college groups and organizations. Please complete the Fund Raising Authorization Form as well as the Fundraising Revenue Potential form and submit a copy to the Student Business Office.

Associated Student Government Accounts Allowable Expenses

Questions often arise about allowable purchases and expenses. Generally speaking the expenses are usually allowable if they directly benefit the entire student group. Below is a list of allowable expenses if your desired item does not fall within this list please reach out to the Student Business Office and inquire or contact your department dean/director/VP for guidance.

- Awards, prizes or incentives for school spirit and other activities. Examples: trophies, plaques, homecoming king/queen/court flowers, medallions, certificates, event promotional shirts thrown to audience, thank you party or game event
- Awards, prizes, incentives for student accomplishment, excellence or participation
- Giving away ASB product or inventory (shirts, shorts, sweats, folders, etc.) at a pep rally or other ASB sponsored and approved activity that promotes school spirit.
- Awards for championship rings and other recognition items the students have fundraised for. All students should receive the same ring.
- Stoles to be worn at graduation ceremony and retained by leadership class
- Reimbursing of individuals for preapproved club purchases. All purchases must be preapproved before shopping/spending occurs.
- Prizes or items for fundraising
- Entrance fees for club events
- Purchase of equipment to enhance the students' education and it is their will and idea, the funds were specifically raised for that purpose, facilities/maintenance/risk management departments approve.
- Purchase of club shirts, uniforms, hats, etc. when the ASB or club specifically fundraised for the item and all ASB/club member receive one
- Student body/ASG/clubs purchase pizza or similar snacks/food for meetings or social events
- Purchase Advance: Advancing of funds for purchases when advisor or person shopping does not have sufficient personal funds to pay for the shopping and cannot wait for reimbursement. The Dean/Director must approve the advance. This only applies when the items/event cannot be purchased using a purchase order from the college.
- Indirect charges
- Costs for student social events
- Field trips/excursions
- SAC Campus Store Gift Cards or Book Vouchers

Associated Student Government Accounts Prohibited Purchases

The following items have been identified as prohibited expenses. These guidelines are given based on board policy and recommendations from the Fiscal Crisis & Management Team.

- Gifts of any kind (Never allowed – Gift of public funds)
- Return or refund of donations
- Gift Cards (excludes college store cards or vouchers)
- Purchase before approval by student representative, advisor, and Dean
- District equipment, classroom supplies, or other district costs
- Reimbursement for purchase made with EBT food stamp cards, gift cards, or store credit
- Stipends or payments of any kind for employees or volunteers
- Permanent Buildings
- Articles for personal use of district employees
- Expenses for staff meetings
- Expenses for faculty meetings
- Large Awards unless prior board approval exists (over \$200.00)
- Employee appreciation gifts or meals (unless allowed by board policy)
- Employee clothing/attire (exceptions might arise when the clothing or equipment is necessary or required for the employee to perform their duties in that capacity or where the clothing or equipment is properly given as an award under Education Code section 44015).
- Donations to other organizations, except in special circumstances
- Donations to families or students in need
- Cash awards to anyone

***Please keep in mind that these guidelines are designed for funds raised on behalf of students and some department accounts might have differing allowances based on their funding specifications.*

Kinesiology Athletic Team Accounts

Team accounts are agency accounts in which fundraised and donated funds are collected to help provide for the needs of student athletes that are not provided by the district. These accounts are held to the same standards and guidelines as club/ASG accounts and are understood to follow local law and board policy and adhere to Fiscal Services best practices for accounting and fundraising.

Each account will have an Account Form on file in the Student Business Office that should be updated every two years or in the event of staff changes. Requests for payment or purchase orders will not be processed if the account form is not on file, up to date and complete.

Allowable Expenses

- Entry Fees
- Team Meals
- Team Apparel
- Items for Team building/bonding events
- Awards, prizes, or incentives for school spirit and other activities (trophies, plaques, medallions, certificates or promotional shirts thrown to audience, thank you party or game event)
- Awards, prizes, incentives for student accomplishment, excellence or participation
- Awards for championship rings and other recognition items the students have fundraised. All students should receive the same ring.
- Prizes or items for fundraising
- Purchase of equipment to enhance the students' education and it is their will and idea, the funds were specifically raised for that purpose, facilities/maintenance/risk management departments approve.
- Purchase Advance: Advancing of funds for purchases when an advisor or person shopping does not have sufficient personal funds to pay for the shopping, cannot wait for reimbursement and the vendor/event does not accept college purchase order. The Dean/Director must approve the advance.
- Indirect Charges

Kinesiology Athletic Team Accounts

Prohibited Purchases

The following items have been identified as prohibited expenses. These guidelines are given based on board policy and recommendations from the Fiscal Crisis & Management Team.

- Gifts of any kind (Never allowed – Gift of public funds)
- Return or refund of donations
- Gift Cards
- Purchase before approval by student representative, advisor, and Dean
- District equipment, classroom supplies, or other district costs
- Reimbursement for purchase made with EBT food stamp cards, gift cards, or store credit
- Stipends, payments of any kind for staff or volunteers
- Permanent Buildings
- Articles for personal use of district employees
- Expenses for staff meetings
- Expenses for faculty meetings
- Large Awards unless prior board approval exists (over \$200.00)
- Employee appreciation gifts or meals (unless allowed by board policy)
- Employee clothing/attire (exceptions might arise when the clothing or equipment is necessary or required for the employee to perform their duties in that capacity or where the clothing or equipment is properly given as an award under Education Code section 44015).
- Donations to other organizations, except in special circumstances
- Donations to families or students in need
- Cash awards to anyone

Check Request/Purchase Order Procedures and Guidelines

All requests are completed in a 7-10 business day time frame. Any incomplete requests will be returned to initiator.

- To request funds from your auxiliary account you must fill out a check request form (available on the Student Business Office webpage).
- The check request form must be completely filled out with sufficient information that details the expense/purchase
- The Requestor and Payee cannot be the same person
- All requests must be accompanied by back up documentation
- Administrator/Dean/Director approval is required on all check requests unless otherwise approved by the Student Business Office
- Associated Students, Student Representation, and Club accounts must include meeting minutes and budgets with each request that shows approval of requested expenditures.
- Team meals, entry fees, and team apparel payment requests should include game schedule as well as team roster.
- Expenses must align with auxiliary account purpose and expenditure

Payments

- Requests for payments of goods or services will only be made with an original invoice.
- Packing slips that accompany invoices must be signed off and dated stating that the goods were received and the invoice is okay to pay. If a packing slip is not available, the check requestor must sign and date the invoice to indicate that all goods have been received.
- Payments that are made on goods or services for a specific event should have an invoice that coincides with the event date and event flyer is to be submitted with request.
- Purchase orders are available through the student business office to help solidify order.
- If payment is for a meal a list of attendees/roster is required.
- Conference payments must have an approved conference request form signed by the college president.
- Payments for travel, lodging, and mileage must have an approved conference request forms signed by the college president.

Reimbursements

- Reimbursements will only be made for items under the \$500.00 threshold that have prior approval of the department dean/director. Please utilize the Internal Purchase Order for items that must be reimbursed.

- Requests for reimbursements will be made only on original itemized invoices and receipts. All invoices turned in for reimbursement must show as paid from the originator and signed and dated by the check requestor.
- Receipts should contain only items being requested for reimbursement. Please make separate purchases for personal items.
- Invoices and receipts must be submitted within 30 days of purchase.
- Reimbursement for charges made through the payee's credit card should include the customer copy of the itemized receipt. If this is not available a copy of the credit card/bank statement identifying the charges can be submitted.
- Items paid with gift cards/certificates/vouchers/store credit will not be reimbursed.

Advance

- Advances should only be requested when the options for direct vendor payment and reimbursement are not allowable or feasible. Please plan enough time to avoid the need for an advance.
- Meal advances will be issued no sooner than two weeks prior to the date of the athletic event and a game flyer and roster should be attached.
- Entry fee requests must be accompanied by a flyer/letter for the event stating the amount of the entry fee due.
- Advances for merchandise/goods ordered must be accompanied by an original quote.
- Advances for conferences/seminars should be made payable to the sponsoring agency for seminar fees; to the hotel for lodging fees; to the airline/travel agency for airfare. Expenses for meals, parking and other relevant fees will be made payable to the participant. Approved conference request forms must be attached to the request.
- Only original copies of invoices, receipts, airline ticket stubs, etc. are acceptable supporting documents to clear advances and must be marked as paid in full.
- Any excess monies not spent from the advance must be redeposited back into the proper account and identified with correct check number.
- Advances are to be cleared within 10 working days from the date the advance was made or 10 working days from the date the event took place, whichever is later.
- Student cash advances are limited to \$300.00.
- Future check requests will not be processed unless outstanding advances have been cleared within 10 working days.

Fund Raising

Fundraising is a vital component to building funds in the auxiliary accounts.

These fundraising and cash handling procedures were established to assist student organizations and clubs with their responsibility of providing detailed and accurate records for generated revenues for internal controls district regulations.

- Complete the Fundraising Authorization Form and get required approval from appropriate authorizer and submit a copy to the Student Business Office.
- Complete the first half of the Fundraising Revenue Potential Form prior to the event.
- Use the Control Log/Sales Report to track transactions during the event.
- Use the Inventory Report to track inventory
- If you will need a change fund allow time to request funds from the Student Business Office (Cash limit of \$250.00) Cash boxes also available for loan from the Student Business Office
- All monies are to be deposited within 24 hours of the event; if the event is held on a weekend, holiday or off-campus, the deposit may be made within 72 hours of the event.
- A deposit must be accompanied by a Deposit Advice slip as well as the completed Fundraising Revenue Potential Form.

Cash Handling procedures:

At all events that accept cash as a payment method the club or organization should implement strong internal controls to limit loss and protect the student's funds.

- All cash should be counted and verified by two people.
- A physical chain of custody for cash should be established – ensure that more than one person is present for all counting and reconciling and delivery of cash.
- Immediately deliver cash collection to Student Business Office.
- Proper inventory of items being sold before and after event is paramount.
- Keep a tally record/inventory log of sales as they are occurring.
- Use pre-numbered tickets and reconcile sold tickets to tickets collected.

Cash should be stored in an appropriate lock box or safe when not being used. Cash cannot be left in locked desk or cabinet. Safe storage is available in the Student Business Office as well as Student Life and Leadership.

Cash Donations

Gifts and donations are often made in a variety of ways and for a variety of purposes. Donations should be tracked to ensure they are used for their intended purpose. All donation deposits must be accompanied by a Donation Information Form as well as a Deposit Advice Slip.