

**Accounting & Budget Training  
Reference Manual**



# Table of Contents

## **Budget**

- Sample Budget Calendar.....4-6
- Budget Transfer Form (#2052).....7
- Account Line Budget Spreadsheet Template.....8

## **Procurement**

- Payment Request Form (#2055) and Guideline.....9-10
- Missing Receipt Form.....11
- Honorarium Form (#2057).....12-13
- Supply and Equipment Guideline.....14-16
- Fiscal Services Deadlines.....17

## **Travel**

- Travel Guideline.....18-19
- District Map.....20
- Trip Request Form (#2050).....21
- Claim Form (#2051).....22
- Mileage Expense Claim Form (#2056).....23
- Team Travel Expense Report.....24
- Athletics Payment Request Form (#2001).....25

## **Grants and Categorical**

- Grant Fiscal Guidelines and Procedures.....26-31
- Grants and Categorical Work Flow Process.....32
- Time & Effort Report.....33
- Inventory Record Equipment Purchased Form.....34
- Parking Permit Request Form.....35
- Grant Close Timeline.....36
- Year End Checklist.....37-38
- Sample Budget.....39-40

**Resources**

- Online Form List.....41
- GLSA Instructions.....42-67
- Payroll Objects of Expenditures.....68
- Instructional Activities.....69-73
- Administrative and Support Activities.....74-79
- Understanding the Account Line Structure.....80

**Board Policies**

- BP & AP Grants (#3280).....81-82
- BP & AP Field Trips and Excursions (#4300).....83-84
- BP & AP Income/Expenses Athletic Program (#5702).....85-87
- BP & AP Budget Preparation (#6200).....88-89
- BP & AP Budget Management (#6250).....90-91
- BP & AP Disposal of Property (#6550).....92-94
- BP & AP Travel (#7400).....95-97

**MERCED COMMUNITY COLLEGE DISTRICT  
2017-18 BUDGET DEVELOPMENT CALENDAR**

Approved by Board: December 13, 2016

**Preliminary Budget**

<b>OCTOBER 2016</b>	<ul style="list-style-type: none"> <li>• Resource Allocation process begins 2017-18.</li> <li>• President’s Cabinet reviews 2016-17 Augmentation Requests (future budget cycles it will occur in April).</li> <li>    <u>Budget Committee Reviews:</u></li> <li>• 2017-18 Draft Budget Development Calendar.</li> <li>• 2015-16 Bookstore Financials.</li> <li>• Determine training needs for April 2017 Budget Committee meeting.</li> </ul>
<b>NOVEMBER 2016</b>	<ul style="list-style-type: none"> <li>• <b>2015-16 Bookstore Financials presented to Board of Trustees.</b></li> <li>• 2015-16 Draft Audit presentation Board Audit Committee.</li> <li>    <u>Budget Committee Reviews:</u></li> <li>• 2017-18 Final Budget Development Calendar.</li> <li>• First Quarter Financial report 311Q.</li> <li>• Annual 311.</li> <li>• Budget 101 Training (special meeting).</li> <li>• 2016-17 Budget Augmentations approved by Cabinet.</li> </ul>
<b>DECEMBER 2016</b>	<ul style="list-style-type: none"> <li>• <b>2017-18 Budget Development Calendar presented to Board of Trustees.</b></li> <li>• <b>First Quarter Financial Report 311Q presented to Board of Trustees.</b></li> <li>• <b>2015-16 Auditor’s Report presented to Board of Trustees. (may be deferred to January depending on schedule)</b></li> <li>• Budget Committee provided link to 2015-2016 Auditor’s Report following board meeting. (detail review at January Budget Committee meeting)</li> <li>• Vice Presidents meet to rank 2017-18 Resource Allocation lists and begin dialogue for 2017-18 Planned Expenditures.</li> <li>• Academic Senate completes faculty hiring prioritization process.</li> </ul>
<b>JANUARY 2017</b>	<ul style="list-style-type: none"> <li>• <b>2016-17 Scheduled Maintenance Projects presented to Board of Trustees.</b></li> <li>• Representatives from constituent groups are invited to attend the Governor’s State Budget Workshop.</li> <li>    <u>Budget Committee Reviews:</u></li> <li>• Governor’s 2017-18 State budget proposal (may be deferred to February depending on date of meeting vs date proposal received).</li> <li>• Scheduled Maintenance Projects 2016-17 and 2015-16 (if applicable).</li> <li>• Vice President Administrative Services and Director Business &amp; Fiscal Services present training activity or forum on campus.</li> <li>• 2015-16 expenditures of Life Cycle, Capital and Scheduled Maintenance funding (future years in October).</li> </ul>
<b>FEBRUARY 2017</b>	<ul style="list-style-type: none"> <li>• <b>2017-18 Governor’s Proposed Budget presented to Board of Trustees.</b></li> <li>• 2017-18 Governor’s Proposed Budget presented to Educational Master Planning Committee (EMPC) (may be deferred to March, depending on when Budget Committee receives information).</li> <li>• Preliminary Budget Position Control Sheets, Budget Worksheets, staffing augmentation form and instructions distributed to Budget Managers. (Business Services).</li> <li>• Develop the 2017-18 revenue and expenditure assumptions and projections based on the Governor’s Proposed budget.</li> <li>    <u>Budget Committee Reviews:</u></li> <li>• Second Quarter Financial Report 311Q.</li> </ul>

<b>MARCH 2017</b>	<ul style="list-style-type: none"> <li>• <b>Second Quarter Financial Report 311Q presented to Board of Trustees.</b></li> <li>• Staffing augmentation requests to Cabinet for prioritization.</li> <li>• Vice President Administrative Services and Director Business &amp; Fiscal Services meet with Vice Presidents and Budget Managers to review unrestricted funds. Review will consist of changes for program review, adjustments for fixed costs, staffing and ideas for cost savings.</li> <li>• Vice Presidents transmit Preliminary Budget Worksheets, Position Control corrections/adjustments to Business Services. Staffing augmentations are held by vice presidents and reviewed in President's Cabinet.</li> <li>• President's Cabinet receives 2017-18 Preliminary General Fund Budget assumptions.</li> <li>• Budget Committee receives 2017-18 Preliminary General Fund Budget assumptions.</li> </ul>
<b>APRIL 2017</b>	<ul style="list-style-type: none"> <li>• <b>2017-18 Preliminary General Fund Budget revenue and expenditure assumptions presented to Board of Trustees.</b></li> </ul>
<b>Tentative Budget</b>	
<b>APRIL 2017</b>	<ul style="list-style-type: none"> <li>• Begin discussion of 2017-18 Planned Expenditures in President's Cabinet.</li> <li>• Tentative Budget Position Control Sheets, Budget Worksheets, and instructions distributed to Budget Managers. (Business Services).</li> <li>• President's Cabinet prioritizes 2017-18 staffing augmentation requests.</li> <li>• Schedule meetings by end of fiscal year for Vice President Administrative Services and Director Business &amp; Fiscal Services to meet with Vice President, Program Managers and categorical staff to review grant and categorical budgets.</li> </ul> <p><u>Budget Committee Reviews:</u></p> <ul style="list-style-type: none"> <li>• Budget Committee receives training and budget updates.</li> </ul>
<b>MAY 2017</b>	<ul style="list-style-type: none"> <li>• Governor's May Revise released.</li> <li>• Vice Presidents transmit Tentative Budget Worksheets and Position Control corrections/adjustments to Business Services.</li> <li>• President's Cabinet receives 2017-18 Tentative Budget.</li> <li>• EMPC receives 2017-18 Tentative Budget based on May Revise as informational item (may be invited to Budget Committee meeting).</li> </ul> <p><u>Budget Committee Reviews:</u></p> <ul style="list-style-type: none"> <li>• Third Quarter Financial Report 311Q.</li> <li>• 2017-18 Tentative Budget based on May Revise or most current budget information.</li> <li>• Retirement Board of Authority (RBOA) overview and meeting.</li> </ul>
<b>JUNE 2017</b>	<ul style="list-style-type: none"> <li>• <b>2017-18 Tentative Budget presented to Board of Trustees.</b></li> <li>• <b>Third Quarter Financial Report 311Q presented to Board of Trustees.</b></li> <li>• Legislature adopts the final state budget.</li> </ul>
<b>Final Budget</b>	
<b>JULY 2017</b>	<ul style="list-style-type: none"> <li>• Final Budget Position Control Sheets, Budget Worksheets, Budget Augmentation request form and instructions distributed to Budget Managers. (<i>Business Services</i>).</li> <li>• Vice Presidents transmit Final Budget Worksheets and Position Control corrections/adjustments to Business Services.</li> <li>• Budget augmentation requests are sent to Fiscal Services.</li> </ul>

<p style="text-align: center;">AUGUST 2017</p>	<ul style="list-style-type: none"> <li>• President’s Cabinet receives 2017-18 Budget.</li> </ul> <p><u>Budget Committee Reviews:</u></p> <ul style="list-style-type: none"> <li>• Special Budget Committee meeting scheduled (invite members of EMPC): Review 2017-18 Final Budget to include assumptions, resource allocation, planned expenditures and approved augmentations.</li> <li>• Fourth Quarter Financial Report 311Q.</li> </ul>
<p style="text-align: center;">SEPTEMBER 2017</p>	<ul style="list-style-type: none"> <li>• <b>Board of Trustees presented 2017-18 Final Budget at public hearing and workshop.</b></li> <li>• <b>Board of Trustees presented GANN Appropriations Limit.</b></li> <li>• <b>Board of Trustees presented Fourth Quarter Financial Report 311Q.</b></li> </ul> <p><u>Budget Committee Reviews:</u></p> <ul style="list-style-type: none"> <li>• Budget Committee reviews responsibilities of Integrated Planning, Program Review and Shared Governance Handbooks.</li> </ul>

**OFFICIAL MERCED COMMUNITY COLLEGE DISTRICT FORM**  
**APPROPRIATION TRANSFER OR BUDGET REVISION**  
 FISCAL SERVICES/#2052/REVISED, MAY 2013

	INITIAL	DATE
INITIATOR		
MANAGER/DEAN/VP/PRESIDENT		
FISCAL SERVICES		

BOARD REPORTING REQUIRED:  YES  NO

B# \_\_\_\_\_

CALL WHEN ENTERED  YES  
 EXT. \_\_\_\_\_

ACCOUNT NUMBER				DESCRIPTION	TO		FROM	
FUND	OBJECT	ACTIVITY	PROGRAM		DEBIT (+)		CREDIT (-)	
				1		1		
				2		2		
				3		3		
				4		4		
				5		5		
				6		6		
				7		7		
				8		8		
				9		9		
				10		10		
				11		11		
				12		12		
				13		13		
				14		14		
				15		15		
				16		16		
				17		17		
				18		18		
				19		19		
				20		20		
<b>TOTALS</b>						<b>\$ 0.00</b>		<b>\$ 0.00</b>

ROUTING PROCEDURE: Initiator > Manager/Dean/VP/President > Fiscal Services





## Propose Use of Payment Request Form

The Payment Request Form is available to be used as an exception to the standard purchase order or a blanket purchase order and It is not intended to be used to bypass the District's procurement procedures.

A list of uses is as follows:

- Subscriptions and memberships
- Advertising/public notices and employment
- Student and community reimbursements
- Postage and bulk mailing
- Meeting expenses
- Utilities
- Permit and licenses
- Scholarships and awards
- Legal and attorney fees
- Employee medical reimbursements
- Supplies, when it is not feasible for department to have a Blanket Purchase Order
- Items procured during a recognized state of emergency Credit Card Payments

Items such as leases, instructional contract, construction contracts, equipment, and the usual and normal supplies and services will require a purchase or blanket order prior to procuring goods and services.

It is important to note if an employee purchases any item without benefit of a purchase or blanket order, he/she does so at their own risk. Reimbursement to that employee may be denied if purchasing procedures have been violated.

**OFFICIAL MERCED COMMUNITY COLLEGE DISTRICT FORM**

**PAYMENT REQUEST**

FISCAL SERVICES/#2055/REVISED,MAY 2013

**FISCAL SERVICES USE ONLY:**

VOUCHER \_\_\_\_\_

AMOUNT \_\_\_\_\_

AP TYPE \_\_\_\_\_

INITIATOR MAIL STOP# \_\_\_\_\_

VENDOR NUMBER: \_\_\_\_\_

VENDOR NAME: \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

CHECK NEEDED BY: \_\_\_\_\_ MAIL CHECK  CHECK WILL BE PICKED UP   
CALL EXT/PHONE: \_\_\_\_\_

**DESCRIPTION OF PAYMENT**

**(ORIGINAL INVOICE/RECEIPT OR OTHER BACKUP DOCUMENTATION MUST BE ATTACHED)**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ACCOUNT NUMBER

AMOUNT

_____	_____
_____	_____
_____	_____
_____	_____

TOTAL AMOUNT \$ 0.00

INITATED BY: \_\_\_\_\_ DATE \_\_\_\_\_

MANAGER'S APPROVAL: \_\_\_\_\_ DATE \_\_\_\_\_

DEAN'S APPROVAL: \_\_\_\_\_ DATE \_\_\_\_\_

V.P./PRESIDENT APPROVAL: \_\_\_\_\_ DATE \_\_\_\_\_

FISCAL SERVICES: \_\_\_\_\_ DATE \_\_\_\_\_

ROUTING PROCEDURE: Initiator> Manager Approval> Dean Approval > V.P./President Approval > Fiscal Services cc:Fiscal Services> Initiator



Fiscal Services

MISSING RECEIPT DECLARATION

DATE \_\_\_\_\_

If a receipt is lost or otherwise unavailable and all actions to obtain a copy have been attempted, the Missing Receipt Declaration must be completed. In addition, when a receipt from a purchase used with Merced College resources, i.e. Credit Cards, Purchase Orders, Blanket Purchase Orders, is lost or not received by the department, the Missing Receipt Declaration must be completed.

I AM MISSING A RECEIPT FOR: \_\_\_\_\_  
(DESCRIPTION OF TRANSACTION)

I INCURRED THIS EXPENSE AT: \_\_\_\_\_  
(NAME OF VENDOR)  
ON: \_\_\_\_\_ FOR: \$ \_\_\_\_\_  
DATE EXPENSE AMOUNT

THE RECEIPT WAS (CHECK THE APPLICABLE):  
 LOST  NEVER RECEIVED  OTHER \_\_\_\_\_

THE FORM OF PAYMENT I USED (CHECK THE APPLICABLE):  
 BLANKET PO  PREPAYMENT PO  OTHER \_\_\_\_\_  
 CASH  PERSONAL CREDIT CARD

PURPOSE OF TRANSACTION  
\_\_\_\_\_  
(i.e. CONFERENCE TRAVEL, PURCHASE OF SUPPLIES, ETC.)

By signing below, I understand that a Missing Receipt Declaration must be used on rare occasions and may not be used on a routine basis. I further understand that excessive use of a Missing Receipt Declaration may revoke the privilege of providing a declaration in lieu of a receipt.

I certify that the amount shown is the amount I actually paid/charged; that I have not and will not submit a duplicate claim; and that I have not and will not seek a claim for these expenses from any other College source.

\_\_\_\_\_  
EMPLOYEE'S SIGNATURE  
\_\_\_\_\_  
EMPLOYEE'S NAME PRINTED  
\_\_\_\_\_  
DATE  
\_\_\_\_\_  
EXT.#

\_\_\_\_\_  
APPROVING AUTHORITY'S SIGNATURE  
\_\_\_\_\_  
APPROVING AUTHORITY'S NAME PRINTED  
\_\_\_\_\_  
DATE  
\_\_\_\_\_  
EXT.#

**BUSINESS OFFICE USE ONLY:**

VERIFIED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

**OFFICIAL MERCED COMMUNITY COLLEGE DISTRICT FORM**  
**CONSULTANT/LECTURER HONORARIUM/SERVICE AGREEMENT (PAGE 1)**  
 FISCAL SERVICES/#2057/REVISED, MAY 2017

INSTRUCTIONS TO INITIATOR: The purpose of this form is to request approval for a consultant, lecturer honorarium, or service agreement. It is not to be used for the request of payment. **Please provide a Waiver of Liability (Page 2), completed W-9, and a Payment Request along with this form.**

DATE: \_\_\_\_\_ REQUESTED BY: \_\_\_\_\_  
 NAME/BUSINESS: \_\_\_\_\_ VENDOR # \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_  
 CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_  
 SSN/TIN: \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

**THE UNDERSIGNED CERTIFIES THAT CONSULTANT/LECTURER HONORARIUM SERVICES HAVE BEEN PROVIDED FOR THE FOLLOWING PROJECT/PROGRAM AND PURPOSE:**

PROJECT/PROGRAM: \_\_\_\_\_  
 PURPOSE/SUBJECT: \_\_\_\_\_  
 DATE(S) OF SERVICE: \_\_\_\_\_ PER DAY/HR/STUDENT: \$ \_\_\_\_\_  
 TIME(S) OF SERVICE: \_\_\_\_\_ AMOUNT FOR SERVICES: \$ \_\_\_\_\_  
 PLACE OF SERVICE: \_\_\_\_\_ TRAVEL EXPENSES(IF APPLICABLE): \$ \_\_\_\_\_  
 \_\_\_\_\_ **TOTAL REQUESTED: \$** \_\_\_\_\_

\_\_\_\_\_  
**CONSULTANT'S SIGNATURE**

\_\_\_\_\_  
**DATE**

ACCOUNT NUMBER: \_\_\_\_\_

AMOUNT: \_\_\_\_\_

DEPARTMENT APPROVAL \_\_\_\_\_

DATE: \_\_\_\_\_

**SPECIAL PAYMENT INSTRUCTONS**

Due to unusual circumstances, please have check prepared for the department requestor for individual to take upon completion of services. Check is needed by:

DATE: \_\_\_\_\_ TIME: \_\_\_\_\_

I certify that the above individual will complete the service in a satisfactory manner, as outlined above.

\_\_\_\_\_  
 DEPARTMENT AUTHORIZED SIGNATURE

ROUTING PROCEDURE: Initiator> Manager/Dean/or VP Approval> Fiscal Services

**OFFICIAL MERCED COMMUNITY COLLEGE DISTRICT FORM**  
**CONSULTANT/LECTURER HONORARIUM/SERVICE AGREEMENT (PAGE 2)**  
**WAIVER OF LIABILITY, ASSUMPTION OF RISK AND INDEMNITY AGREEMENT**

FISCAL SERVICES/#2057/REVISED, MAR 2017

**WAIVER:** In consideration of being permitted to provide speaker/presenter/performer services mentioned above, (hereinafter "The Activity") I, for myself, my heirs, personal representatives or assigns, do hereby release, waive, discharge, and covenant not to sue the Merced Community College District (hereinafter "College"), its officers, employees, and agents from liability from any and all claims resulting in personal injury, accidents or illnesses (including death), and property loss arising from, but not limited to, participation in The Activity.

**ASSUMPTION OF RISKS:** Participation in The Activity carries with it certain inherent risks that cannot be eliminated regardless of the care taken to avoid injuries. The specific risks vary from one activity to another, but the risks range from 1) minor injuries such as scratches, bruises, and sprains 2) major injuries such as eye injury or loss of sight, joint or back injuries, heart attacks, and concussions to 3) catastrophic injuries including paralysis and death.

By my signature below, I hereby recognize and acknowledge the College does not carry accident or medical insurance to provide coverage for me in the event I should sustain an accidental injury while speaking/presenting/performing. I agree that I am financially responsible for all such expenses whatsoever.

I understand that I am an independent contractor and not an employee of the College. I am solely responsible for my property, equipment, supplies, and personal belongings. The College is not responsible for my items that are lost, stolen or damaged while traveling to and from and while on the campus of the College.

**INDEMNIFICATION AND HOLD HARMLESS:** I also agree to INDEMNIFY AND HOLD the Merced Community College District HARMLESS from any and all claims, actions, suits, procedures, costs, expenses, damages and liabilities, including attorney's fees brought as a result of my involvement in The Activity and to reimburse them for any such expenses incurred.

**SEVERABILITY:** The undersigned further expressly agrees that the foregoing waiver and assumption of risks agreement is intended to be as broad and inclusive as is permitted by the law of the State of California and that if any portion thereof is held invalid, it is agreed that the balance shall, notwithstanding, continue in full legal force and effect.

**ACKNOWLEDGMENT OF UNDERSTANDING:** I have read this waiver of liability, assumption of risk, and indemnity agreement, fully understand its terms, and understand that I am giving up substantial rights, including my right to sue. I acknowledge that I am signing the agreement freely and voluntarily, and intend by my signature to be a complete and unconditional release of all liability to the greatest extent allowed by law.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PRINT NAME

\_\_\_\_\_  
DBA (IF APPLICABLE)

ROUTING PROCEDURE: Initiator> Manager/Dean/or VP Approval> Fiscal Services

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## **Appendix E**

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### **Guidelines for Distinguishing Between Supplies and Equipment**

One common accounting challenge districts face is that of distinguishing between supplies and equipment, between equipment and improvement of grounds , and between equipment/building fixtures and service systems. Nevertheless, districts must correctly identify each expenditure if they are to achieve the necessary uniformity of accounting.

Whether an item should be classified as equipment or as supplies is determined on the basis of the length of time the item is serviceable and on its contribution to the value of the district. For example, supplies are constantly being consumed and replaced without increasing the value of the physical properties of the district. Equipment has relatively permanent value, and its purchase increases the value of the physical assets of the district.

Expenditures made by districts for equipment, improvement of sites, building fixtures and service systems are charged as capital outlay; expenditures for supplies are charged as current expense. The purchase of equipment either as direct purchase or lease-purchase must be recorded in object classification 6400, Equipment.

Supplies are items of expendable nature that are consumed or worn out, deteriorate in use, or are easily broken, damaged or lost. Examples include paper, pencils, cleaning materials, nails, scissors, test tubes and keys.

Items that have a relatively short service life (less than one years) and that, therefore, must be replaced frequently are also charged as supplies. Examples include brooms, tools and rubber stamps.

Computer software and hardware could fall into either category, supplies or equipment, depending on the cost and useful life. To determine which category of expenditure an item belongs, follow the questions and/or guidelines listed below.

Some articles clearly cannot be classified as either supplies or equipment. They have the characteristics of equipment, but they have a low unit cost or are frequently lost, broken or worn out and replaced in normal use. To obtain uniformity, the district should assign items to the various classifications on the basis of the answers to the questions in the list below:

1. Does the item lose its original shape and appearance with use?
2. Is it consumable, with a normal service life of less than one year?

3. Is it easily broken, damaged or lost in normal use?
4. Is it usually more feasible to replace it with an entirely new unit than to repair it?
5. Is it an inexpensive item? Does the small unit cost make it inadvisable to inventory the item? See *Education Code* Section 81600.

If the answer to one of the above five questions is yes, the item should be classified as a supply item and the expenditure should be recorded within object classification 4000. If all answers are no, the item should be classified under object classification 6400, Equipment.

Another method of distinguishing equipment from supplies is to follow the useful flowchart below.

**Guidelines for Distinguishing Equipment from Supply Items**  
(Listed in Priority Order)

Lasts more than two years	⇒	NO	
⇓ YES			
Repair rather than replace	⇒	NO	
⇓ YES			
Independent unit rather than being incorporated into another unit item	⇒	NO	At first NO item is declared to be SUPPLY
⇓ YES			
Cost of tagging and inventory small percent of item cost	⇒	NO	
⇓ YES			
Exceeds minimum dollar value established by the Budget and Accounting Manual (\$200)	⇒	NO	
⇓ YES			

## EQUIPMENT

By way of example, let us classify both a personal computer and a calculator. The computer is likely to last more than one year, and if it did break down, it is most likely to be repaired. The calculator may last more than one year, but in the event that the calculator stopped working, it

would be replaced, not repaired. Thus, it would be declared a supply. Although it is not necessary to continue down the list of other criteria, note that many of them support the classification of calculator as supply rather than equipment. It would not be subject to special control, because the cost of keeping inventory on it would represent a large percentage of the cost. Nor is the cost in excess of the minimum dollar value established by the Budget and Accounting Manual. All of these criteria strengthen the classification of calculators as supplies.

**NOTE:** It is important to note that the policies of a district may override any of these guidelines. Districts may also wish to include in their historical inventories, audit trace inventory system, or any other acceptable inventory system those items whose acquisition costs are less than the amount cited in the Budget and Accounting Manual (\$1,000). It may be desirable for individual districts to establish and maintain Capital Accounts for charging noninventoriable equipment that do not warrant the keeping of inventory records.

Repair parts that the district purchases for buildings, equipment and grounds, regardless of cost, are normally charged as supplies and would be accounted for under object 4000. Examples include plumbing fixtures; compressors, if part of a larger unit; bus transmissions; engines; and timer devices for automatic sprinkling systems.

Repair costs are those outlays which are necessary to keep an asset in its intended operating condition but which do not materially increase the value or physical properties of the asset. These costs would be accounted for under object 5000.

In contrast, all additions and betterments to fixed assets should be charged to a Capital Outlay account when acquired or when construction or installation is completed. An addition refers to a physical extension of some existing asset. A betterment exists when part of an existing asset is replaced by another and the replacement provides a significant increase in the life or value of the asset.

Capital Outlay expenditures are those that result in the acquisition of capital assets or additions to capital assets. They are expenditures for sites, improvement of sites, buildings, improvement of buildings, building fixtures, service systems and purchase of initial or additional equipment.



<b>DATE:</b>	<b>LAST DAY TO:</b>
<b>April 21<sup>st</sup>, 2017 (Friday)</b>	<b>Generate a new requisition for a Purchase or Blanket Order (except for Office Depot). Items must be received by June 30, 2017.</b>
<b>May 19<sup>th</sup>, 2017 (Friday)</b>	<b>Generate a new requisition for Categorical programs or a Custom Order for the Bookstore.</b>
<b>June 5, 2017 (Monday)</b>	<b>Generate a new requisition for Office Depot &amp; last day to charge against credit cards (CalCards, Visa, Staples, Costco, etc.). ALL RECEIPTS MUST BE SUBMITTED BY THIS DATE.</b>
<b>June 8, 2017 (Thursday)</b>	<b>Charge against existing Blanket Orders.</b>
<b>June 8, 2017 (Thursday)</b>	<b>Submit orders for Office Depot (must be tied to an existing PO or blanket PO).</b>
<b>June 15, 2017 (Thursday)</b>	<b>Charge against your 2016-17 duplicating budget with Print Services.</b>
<b>June 22, 2017 (Thursday)</b>	<b>Cash deposits to Student Fees will end at 1:00 p.m. Purchases against existing Blanket Orders for the Bookstore. Last day to submit blanket PO adjustments.</b>
<b>June 26, 2017 (Monday)</b>	<b>Submit to Payroll the green over-time and yellow short-term hourly time sheets for employees who worked June 11-30.</b>
<b>June 29, 2017 (Thursday)</b>	<b>All items or orders must be received by this date in order to pay from 2016-17 funds. Purchasing must be notified for items not shipped to main campus.</b>
<b>July 6, 2017 (Thursday)</b>	<b>Submit Travel Claims &amp; Mileage Reimbursement Claims.</b>
<b>July 6, 2017 (Thursday)</b>	<b>Submit departmental service charges for payment (Print Services, Mailing, UPS/FedEx, Health Services, Transportation, etc.).</b>
<b>July 20, 2017 (Thursday) by 4pm</b>	<b>Submit payment requests/invoices to AP for processing using 2016-17 funds (See June 29 deadline for conditions).</b>

## About Trip Request / Travel Claim Forms

### Authorization to Drive

- Must have clearance on file with the District Transportation Dept - Mary Blackwood (384-6142) to drive on District business.
- Submit copies of your current driver's license, proof of insurance, and a completed DMV release form to the Business Office - (384-6203).
- Allow at least 2 weeks for clearance or you may bring in a DMV printout yourself.
- These requirements must be met whether or not you intend to submit a claim for mileage reimbursement.

### Hotel Reservations

- Provide a breakdown of all charges and obtain a confirmation number from the hotel.
- Make sure to include the hotel name, address and phone number along with your form.

### Conference Registrations

- Attach a copy of your completed registration form(s).
- Indicate the conference name, plus the phone number and address indicating where payment should be mailed.

## Advance Payments

- If advance payments are needed for either the hotel or conference registration, please indicate on the trip request form by putting a check mark in the specified areas.

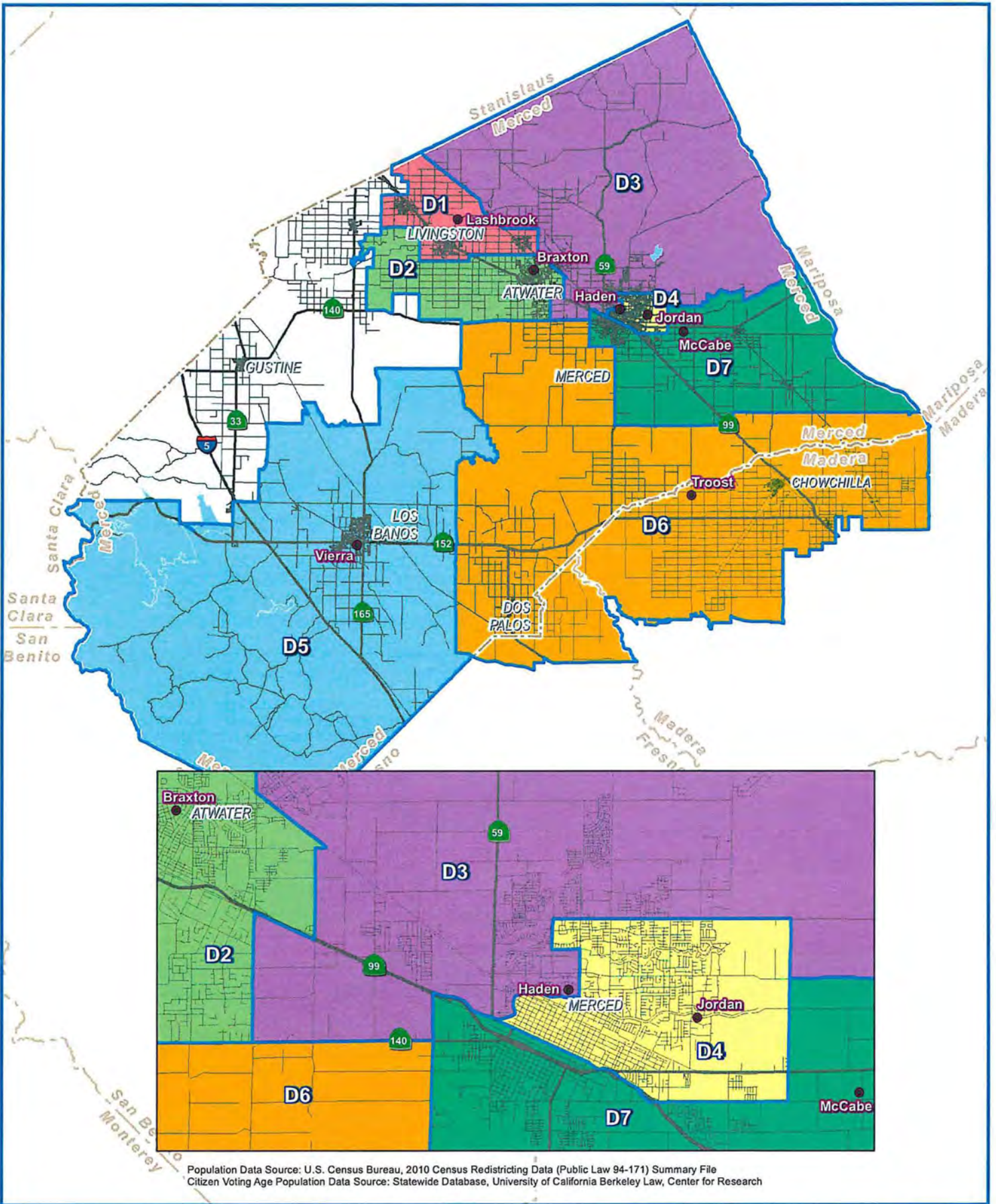
## Conference Travel Account Line

- Most of you should already have this account in place (object code 55210). However, if not, then please request that one be setup. This request can be directed to the Director, Business and Fiscal Services or your categorical Account Tech, if applicable.
- Prior to submitting your trip request or travel reimbursement claim, please make sure you have sufficient funds in your conference travel account.
- If you have insufficient funds, please complete a budget transfer prior to submitting your request/claim form.

## Mileage Expense Reimbursement Form

- Must have clearance on file with the District Transportation Dept to drive on District business.
- Copies of your current driver's license, proof of insurance and completed DMV release form must be on file.
- The specific purpose of each trip must be identified
- Use your applicable local travel account line (object code 55219) and make sure sufficient funds are available. If not, complete a budget transfer.
- All forms need signature approval from the responsible Dean/Manager/Administrator

7/31/2017 11:36 AM - Screen Clipping



Population Data Source: U.S. Census Bureau, 2010 Census Redistricting Data (Public Law 94-171) Summary File  
 Citizen Voting Age Population Data Source: Statewide Database, University of California Berkeley Law, Center for Research

# Merced College Trustee Areas Scenario C2

DISCLAIMER: This map is for representational use only. MDSS makes no warranty or guarantee regarding the accuracy of this map or data contained herein. MDSS is not responsible for any errors or omissions that might occur. Official information should be obtained from official record or adopted documents.



**OFFICIAL MERCED COMMUNITY COLLEGE DISTRICT FORM**

**TRIP REQUEST**

FISCAL SERVICES/#2050/REVISED, JANUARY 2017

DATE: \_\_\_\_\_

NAME: \_\_\_\_\_ DEPARTMENT: \_\_\_\_\_

DRIVER(S): \_\_\_\_\_ NO. OF STUDENTS (ATTACH LIST)

PASSENGERS: \_\_\_\_\_ DESTINATION (CITY,STATE) \_\_\_\_\_

PURPOSE OF TRIP (ATTACH FLYER,AGENDA,ETC) \_\_\_\_\_  
 DEPARTING DATE: \_\_\_\_\_ RETURNING DATE: \_\_\_\_\_ MEETING DATE: \_\_\_\_\_  
 TIME: \_\_\_\_\_ TIME: \_\_\_\_\_ TIME: \_\_\_\_\_  
 END START DATE: \_\_\_\_\_ TIME: \_\_\_\_\_  
 END DATE: \_\_\_\_\_ TIME: \_\_\_\_\_

**MODE OF TRAVEL REQUESTED:**

	AMOUNT
<input type="checkbox"/> PRIVATE CAR <input type="checkbox"/> (6) PASS. VAN <input type="checkbox"/> (12) PASS. VAN <input type="checkbox"/> OTHER _____ TOTAL NUMBER OF MILES, ROUND TRIP _____ @ .535	
<input type="checkbox"/> AIRPLANE/TRAIN/BUS/RENTAL (*RECEIPT REQUIRED FOR CLAIM*) \$ _____ = \$	0.00

**ESTIMATED LODGING:** EXPENSES FOR TRIPS OVER 24HRS, OUTSIDE OF THE DISTRICT BOUNDARIES SHALL BE REIMBURSED IF DEEMED PRUDENT AND REASONABLE PER BOARD POLICY 7400. **\*RECEIPT REQUIRED FOR CLAIM\***

DAYS \_\_\_\_\_ @ \$ \_\_\_\_\_ PAY IN ADVANCE (ATTACH HOTEL CONFIRMATION)  = \$

0.00

**MEAL ALLOWANCE:** NO RECEIPT REQUIRED

\_\_\_\_\_ BREAKFAST (\$10) \_\_\_\_\_ LUNCH (\$15) \_\_\_\_\_ DINNER (\$25)  
 PRIOR TO 7:30 AM AFTER 5:30 PM

\* LESS MEALS COVERED BY REGISTRATION (IF ANY)

\$ 0.00

**OTHER NECESSARY EXPENSES: (\*RECEIPT REQUIRED FOR CLAIM\*)**

REGISTRATION \$ \_\_\_\_\_ PAY IN ADVANCE (ATTACH REGISTRATION INFO)

PARKING/TAXI/SHUTTLE \$ \_\_\_\_\_

OTHER EXPENSE \$ \_\_\_\_\_ OTHER EXPENSE DESCRIPTION \_\_\_\_\_

\$ 0.00

TOTAL EXPENSES: \$ 0.00

**NOT TO EXCEED AMOUNT**  
(MAX AMOUNT AUTHORIZED FOR THIS TRIP AS PER BP/AP 7400)

ACCOUNT NUMBER: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

REQUESTED BY: \_\_\_\_\_ EXT. \_\_\_\_\_ STOP # \_\_\_\_\_

**TOTAL REQUESTED: \$ 0.00**

**APPROVALS**

\_\_\_\_\_ AREA DEAN / DEPARTMENTAL MANAGER \_\_\_\_\_ AREA VICE PRESIDENT/ PRESIDENT

**FISCAL SERVICES USE ONLY**

VOUCHER _____ DATE _____	VOUCHER _____ DATE _____	ENC # _____ AMT \$ _____
PAYEE: _____	PAYEE: _____	DISENC # _____ AMT \$ _____
CHECK # _____ DT# _____	CHECK # _____ DT# _____	<div style="border: 1px solid black; padding: 5px;"> <p align="center">DRIVING CLEARANCE</p> <p>INS <input type="checkbox"/> _____ INS <input type="checkbox"/> _____</p> <p>DL <input type="checkbox"/> _____ DL <input type="checkbox"/> _____</p> </div>
VOUCHER _____ DATE _____	VOUCHER _____ DATE _____	
PAYEE: _____	PAYEE: _____	
CHECK # _____ DT# _____	CHECK # _____ DT# _____	

FISCAL SERVICES APPROVAL \_\_\_\_\_

Routing Procedure: INITIATOR > MANAGER/DEAN Approval > VP/PRESIDENT Approval > FISCAL SERVICES > cc: FISCAL SERVICES > Initiator/Program

**OFFICIAL MERCED COMMUNITY COLLEGE DISTRICT FORM**  
**CLAIM**  
 FISCAL SERVICES/#2051/REVISED, JANUARY 2017

*NOTE: EACH INDIVIDUAL MUST SUBMIT THIS CLAIM FOR APPROVED EXPENSES FOR APPROVED TRIPS OUTSIDE AREA SERVICED BY THE DISTRICT. SEE BOARD POLICY 7400*

DATE : \_\_\_\_\_

NAME : \_\_\_\_\_ DATATEL NO. : \_\_\_\_\_

PURPOSE OF TRIP : \_\_\_\_\_ DESTINATION : \_\_\_\_\_

DEPARTED DATE: \_\_\_\_\_ RETURNED DATE: \_\_\_\_\_  
 TIME: \_\_\_\_\_ TIME: \_\_\_\_\_

**MODE(S) OF TRAVEL USED:**

- AIRPLANE/TRAIN/BUS/RENTAL (\*RECEIPT REQUIRED\*) \$ \_\_\_\_\_  
 PRIVATE CAR

TOTAL NUMBER OF MILES (ROUND TRIP) \_\_\_\_\_ @ .535 **TOTAL MILEAGE AMOUNT** **\$ 0.00** = \$ 0.00

**LODGING:** EXPENSES FOR TRIPS OVER 24HRS, OUTSIDE OF THE DISTRICT BOUNDARIES SHALL BE REIMBURSED IF DEEMED PRUDENT AND REASONABLE AS PER BOARD POLICY 7400. (\*RECEIPT REQUIRED\*)

DAYS \_\_\_\_\_ @ \$ \_\_\_\_\_ (INCLUDES HOTEL TAXES/FEES) = \$ 0.00

**MEAL ALLOWANCE:** NO RECEIPT REQUIRED

\_\_\_\_\_ BREAKFAST (\$10) \_\_\_\_\_ LUNCH (\$15) \_\_\_\_\_ DINNER (\$25)  
 PRIOR TO 7:30 AM AFTER 5:30 PM \$ 0.00

\* LESS MEALS COVERED BY REGISTRATION

**OTHER EXPENSES: \*RECEIPT REQUIRED\***

- REGISTRATION (PAID BY CLAIMANT) \$ \_\_\_\_\_  
 PARKING/TAXI/SHUTTLE \$ \_\_\_\_\_  
 OTHER EXPENSE \$ \_\_\_\_\_

OTHER EXPENSE DESCRIPTION

TOTAL EXPENSES: \$ 0.00  
 CLAIM NOT TO EXCEED AMOUNT  
 (LISTED ON TRIP REQUEST)

AREA DEAN/DEPARTMENTAL MANAGER'S SIGNATURE \_\_\_\_\_ REIMBURSEMENT FOR TOTAL EXPENSES OR NOT TO EXCEED AMOUNT (WHICHEVER IS LESS) \$ 0.00

AREA VICE PRESIDENT/PRESIDENT'S SIGNATURE \_\_\_\_\_ CLAIMANT SIGNATURE CERTIFIES CLAIM FOR ACTUAL EXPENDITURES

**FISCAL SERVICES USE ONLY:**

VOUCHER: _____	DL <input type="checkbox"/>
AMOUNT: _____	INS <input type="checkbox"/>
CHECK # : _____	CHECK DATE: _____

FISCAL SERVICES APPROVAL

DISENCUMBRANCE COMPLETED

ACCOUNT LINE \_\_\_\_\_ AMOUNT \$ \_\_\_\_\_

ACCOUNT LINE \_\_\_\_\_ AMOUNT \$ \_\_\_\_\_

ROUTING PROCEDURE: INITIATOR>MANAGER/DEAN APPROVAL>VP/PRESIDENT APPROVAL>FISCAL SERVICES>cc:FISCAL SERVICES



\* Return this completed form to the Stop#9 upon your return.



## TEAM TRAVEL EXPENSE REPORT

\* ALL TEAM MEMBERS MUST HAVE A VALID ASMC STICKER IN ORDER TO RECEIVE MEAL/LODGING COMPENSATION.

\* FAILURE TO COMPLY WILL RESULT IN THE WITHHOLDING OF ANY FUTURE MEAL AND LODGING ALLOWANCE

FORM MUST BE RETURNED TO THE BUSINESS OFFICE WITHIN 1 DAY OF THE TRIP

ATHLETIC COACH: \_\_\_\_\_ TRAVEL DATE (S): \_\_\_\_\_

DESTINATION \_\_\_\_\_

PURPOSE OF TRIP \_\_\_\_\_

### MEALS & LODGING

DATE	NO. INVOLVED	BREAKFAST \$5.00	LUNCH \$6.00	DINNER \$9.00	LODGING \$25.00 P/STUDENT	TOTAL
						\$
						\$
						\$
						\$
						\$

ACTUAL TOTALS \$ \_\_\_\_\_

### TOTAL RECAP

ADVANCED PAYMENT	CHECK # _____	DATE _____	
	ACCOUNT LINE _____		\$
(LESS) TOTAL ACTUAL EXPENDITURES .....			\$
ADVANCED OVERPAYMENT:	REPAID TO MERCED COLLEGE BY:		
	CASH RECEIPT _____	DATE _____	\$
ADVANCE UNDERPAYMENT	CHECK # _____	DATE _____	
	ACCOUNT LINE _____		\$

I CERTIFY THE ABOVE CLAIM TO BE TRUE AND ACCURATE ACCOUNT OF EXPENDITURES FOR THE PERIOD INDICATED.

\_\_\_\_\_  
COACH'S SIGNATURE

\_\_\_\_\_  
BUSINESS OFFICE'S SIGNATURE



**OFFICIAL MERCED COMMUNITY COLLEGE DISTRICT FORM**  
**ATHLETICS PAYMENT REQUEST**  
 Fiscal Services/#2001/Revised, September 2011

<b>ACCOUNTS PAYABLE ONLY:</b>	
Coach	
Voucher #:	_____
Amount: \$	_____
Registration	_____
Voucher#:	_____
Amount: \$	_____
AP Type:	_____

PLEASE TYPE OR PRINT CLEARLY.  
**\* REQUIRED INFORMATION. COMPLETE ALL FIELDS FOR PROMPT PROCESSING**  
 DATE: \_\_\_\_\_

\*DATATEL#: \_\_\_\_\_  
 \*COACH: \_\_\_\_\_  
 \*SPORT: \_\_\_\_\_

DATE (S) OF TRIP \_\_\_\_\_ TIME OF DEPARTURE \_\_\_\_\_ AM PM TIME OF RETURN: \_\_\_\_\_ AM PM

\*PURPOSE OF TRIP: \_\_\_\_\_  
 \*DESTINATION CITY: \_\_\_\_\_  
 \* CHECK NEEDED BY: \_\_\_\_\_ \*NO. OF STUDENTS  \*NO. OF COACHES

**STUDENTS**

**MEAL ALLOWANCE:**  
 # OF DAYS FOR EACH MEAL: BREAKFAST \_\_\_\_\_ LUNCH \_\_\_\_\_ DINNER \_\_\_\_\_

<b>BREAKFAST</b> PRIOR TO 7:30 AM	<b>LUNCH</b>	<b>DINNER</b> AFTER 5:30 PM	
\$5.00 Per/STUDENT	+ \$6.00 Per/STUDENT	+ \$9.00 Per/STUDENT	= \$ _____

→ \_\_\_\_\_ X  # OF STUDENTS = \$ \_\_\_\_\_

**LODGING ALLOWANCE:**  
 \_\_\_\_\_ NIGHT(S) X \_\_\_\_\_ STUDENT(S) X \$25.00 COST PER/ NIGHT = \$ \_\_\_\_\_

**COACHES**

**MEAL ALLOWANCE:**  
 # OF DAYS FOR EACH MEAL: BREAKFAST \_\_\_\_\_ LUNCH \_\_\_\_\_ DINNER \_\_\_\_\_

<b>BREAKFAST</b> PRIOR TO 7:30 AM	<b>LUNCH</b>	<b>DINNER</b> AFTER 5:30 PM	
\$ _____ Per/COACH	+ \$ _____ Per/COACH	+ \$ _____ Per/COACH	= \$ _____

→ \_\_\_\_\_ X  # OF COACHES = \$ \_\_\_\_\_

**LODGING ALLOWANCE:**  
 \_\_\_\_\_ NIGHT (S) X \_\_\_\_\_ COACH (S) X \_\_\_\_\_ COST PER/NIGHT = \$ \_\_\_\_\_

**REGISTRATION**

**ADVANCE PAYMENT**  YES  NO PAYEE: \_\_\_\_\_ DATATEL #: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_

**MAIL PAYMENT**  YES  NO CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_  
 DESCRIPTION: \_\_\_\_\_ FEE AMOUNT \$ \_\_\_\_\_

ACCOUNT LINE:	_____	TOTAL	\$ _____
ACCOUNT LINE:	_____	TOTAL	\$ _____

\*INITIATED BY: \_\_\_\_\_ \*BOX#: \_\_\_\_\_ EXT #: \_\_\_\_\_  
 \*MGR/VP/PRESIDENT APPROVAL: \_\_\_\_\_ DATE: \_\_\_\_\_  
 \* FISCAL SERVICES: \_\_\_\_\_ DATE: \_\_\_\_\_

ROUTING PROCEDURE: Initiator > Supervisor/Manager > Dean/VP > Fiscal Services > cc: Fiscal Svcs. > Folder > Athletics

# Memo

**To:** All Grant related personnel, including grant recipients and program managers  
**From:** Andre Urquidez, Senior Accounting Manager  
**cc:** Grants & Categorical  
**Date:** May 1, 2016  
**Re:** Grant Fiscal Guidelines and Procedures

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Greetings:

On July 1, 2015, new grant regulations were set by the Office of Management and Budget (OMB) through the Uniform Grant Guidance (UGG). These regulations have been adopted and implemented separately by all federal granting agencies.

In response to these new regulations that impact all federal funds received from any source, directly or indirectly, Merced College (MC) is establishing the following procedures for all grant agreements to ensure consistency and compliance with all relevant sections of the regulation. The Business Office will follow this memo with a guidance manual for all policies and procedures relating to the accounting and reporting for grants and other restricted funds.

## CONTRACT INFORMATION

In accordance with the new guidelines, all grant agreements for the District must now include the following pieces of the information:

- College Name
- College identity number
- Federal award identification number (FAIN) or State Grant Number
- Federal/State award date
- Award Period
- Period of performance start and end dates
- Amount of award
- Award Project Description

- Name of awarding agency (federal/state) and contact information
- Catalog of Federal Domestic Assistance (CFDA) number and grant name, if applicable (this is required for all federal funds whether direct or passed through a state agency)
- Indirect Cost Rate, if applicable

This information will assist in determining the funding source of the agreement and assure appropriate accounting and reporting.

## **FINANCIAL REPORTING**

It is the responsibility of the department or program to monitor the fiscal operation of any award supported activities to assure compliance with the requirements and performance expectations of the grant. All fiscal related activities are maintained by the Business Office within the District's financial accounting system (Colleague) and are directly accessible to the department or program for a complete disclosure of financial results of each award in accordance with OMB regulation (UGG 200.327 and 200.328).

The confirmation of compliance is established by the Program Director's signature (UGG 200.415) that is a part of each required reporting submission. Such performance reports occur no less frequent than annual and no more than quarterly for federal programs, and for state programs, the frequency is as stated in the grant agreement. Annual performance reports are due 90 days after the reporting period and quarterly reports are due within 30 days after the reporting period. These reports are reviewed and certified by the Chief Business Officer or its designee as required by the awarding agency.

## **COST ALLOWABILITY**

OMB Subpart E – Cost Principles of Part 200 are followed by MC for all federally funded grants. The terms of the grant agreement must be followed in determining the reasonableness, allowability, and allocability of costs. Only allowable costs may be charged to any federal or state grant. No grant may pay for more than its fair share of the costs (allocability). This means that the grantee must determine what costs incurred by the organization are allowable, following the guidelines specified below.

### Determining Allowability of Costs

Guidelines for determining allowability (i.e., necessary, reasonable, allocable, etc.) include:

1. Do you align expenditures with approved budgeted items?
2. Do you seek budget modification requests from grant agency for changes from the approved budget/grant application?
3. Have you determined if it is an allowable use of federal funds?
4. Are there any nonfederal laws, requirements or restrictions that should be considered?
5. Are you following the District's procurement policy for all purchased and are they in accordance with generally accepted accounting principles?
6. Have you insured that the item is not included in your recognized match, if applicable?

7. Is the purchase adequately documented?

## **CASH MANAGEMENT**

As part of the new requirements, MC must also define its cash management policies and procedures.

### MC Drawdown of State or Federal Funds Procedure

Monthly, quarterly, or periodic requests may be made to State and Federal sources to call (draw) down funds depending on the requirements of a specific grant or funding source. The District policy is to request funds through a reimbursement process. The Accounting Technician will provide the Senior Accounting Manager with a current GL Summary Account availability (GLSA) Report and other supporting documentation. From this information, the amounts are validated and the funds are then requested from the awarding agency.

Funds are deposited by ACH or check to an F&M Bank account based on the funding award (Clearing account or Student Financial Aid account). For funds that are not for student financial aid, an ACH is established; a deposit slip is generated online through the Merced County One Solution and accepted by the Treasurer's Office of Merced County. Once the funds have been received, a journal entry is made to record the deposit.

## **MATCH / COST SHARE REQUIREMENT**

In accordance with the new guidelines, the need to have expenditures be reasonable and allocable is met by requiring a more detailed documentation of time spent on each award. As such, time distribution records must be maintained for all employees whose salary is:

- Paid in whole or in part with federal funds.
- Used to meet a match/cost share requirement.

Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries (2 CFR §200.430). Compensation for personal services may also include fringe benefits which are addressed in §200.431 Compensation – fringe benefits.

Such costs must be reasonable, allowable, allocable, and supported with proper documentation. Therefore, any charges to federal awards must be based on records that accurately reflect the work performed and cannot be solely based on budgeted distributions.

In the absence of any written policy for capturing State or Federal match, the guidelines within the new regulation (UGG 2 CFR §200.306) will prevail:

(a) All contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria.

(1) Are verifiable from the recipient's records.

- (2) Are not included as contributions for any other federally-assisted project or program.
  - (3) Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
  - (4) Are allowable under the applicable cost principles.
  - (5) Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
  - (6) Are provided for in the approved budget when required by the Federal awarding agency.
  - (7) Conform to other provisions of this Circular, as applicable.
- (b) Unrecovered indirect costs may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency.
- (c) Values for recipient contributions of services and property shall be established in accordance with the applicable cost principles. If a Federal awarding agency authorizes recipients to donate buildings or land for construction/facilities acquisition projects or long-term use, the value of the donated property for cost sharing or matching shall be the lesser of (1) or (2).
- (1) The certified value of the remaining life of the property recorded in the recipient's accounting records at the time of donation.
  - (2) The current fair market value. However, when there is sufficient justification, the Federal awarding agency may approve the use of the current fair market value of the donated property, even if it exceeds the certified value at the time of donation to the project.
- (d) Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program. Rates for volunteer services shall be consistent with those paid for similar work in the recipient's organization. In those instances in which the required skills are not found in the recipient organization, rates shall be consistent with those paid for similar work in the labor market in which the recipient competes for the kind of services involved. In either case, paid fringe benefits that are reasonable, allowable, and allocable may be included in the valuation.
- (e) When an employer other than the recipient furnishes the services of an employee, these services shall be valued at the employee's regular rate of pay (plus an amount of fringe benefits that are reasonable, allowable, and allocable, but exclusive of overhead costs), provided these services are in the same skill for which the employee is normally paid.
- (f) Donated supplies may include such items as expendable equipment, office supplies, laboratory supplies or workshop and classroom supplies. Value assessed to donated supplies included in the cost sharing or matching share shall be reasonable and shall not exceed the fair market value of the property at the time of the donation.

(g) The method used for determining cost sharing or matching for donated equipment, buildings and land for which title passes to the recipient may differ according to the purpose of the award, if (1) or (2) apply.

(1) If the purpose of the award is to assist the recipient in the acquisition of equipment, buildings or land, the total value of the donated property may be claimed as cost sharing or matching.

(2) If the purpose of the award is to support activities that require the use of equipment, buildings or land, normally only depreciation or use charges for equipment and buildings may be made. However, the full value of equipment or other capital assets and fair rental charges for land may be allowed, provided that the Federal awarding agency has approved the charges.

(h) The value of donated property shall be determined in accordance with the usual accounting policies of the recipient, with the following qualifications.

(1) The value of donated land and buildings shall not exceed its fair market value at the time of donation to the recipient as established by an independent appraiser (e.g., certified real property appraiser or General Services Administration representative) and certified by a responsible official of the recipient.

(2) The value of donated equipment shall not exceed the fair market value of equipment of the same age and condition at the time of donation.

(3) The value of donated space shall not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.

(4) The value of loaned equipment shall not exceed its fair rental value.

(5) The following requirements pertain to the recipient's supporting records for in-kind contributions from third parties.

(i) Volunteer services shall be documented and, to the extent feasible, supported by the same methods used by the recipient for its own employees.

(ii) The basis for determining the valuation for personal service, material, equipment, buildings and land shall be documented.

## **INDIRECT COST RATE**

Awarding agency may allow the collection of an Indirect Cost Rate. For federal programs, the Districts Federal Negotiated Cost Rate represents the maximum amount of indirect costs that can be claimed, although many granting agencies may place more restrictive caps on indirect costs.

The District's current Federal Negotiated Indirect Cost Rate through the Department of Health and Human Services is 30%. This rate is calculated based on federal guidelines for determining direct and indirect costs.

Direct Costs:

- Instruction
- Academic Support
- Student Services
- Institutional Support
- Plant Operation & Maintenance (based on use of space)
- Community Services
- Auxiliary Services

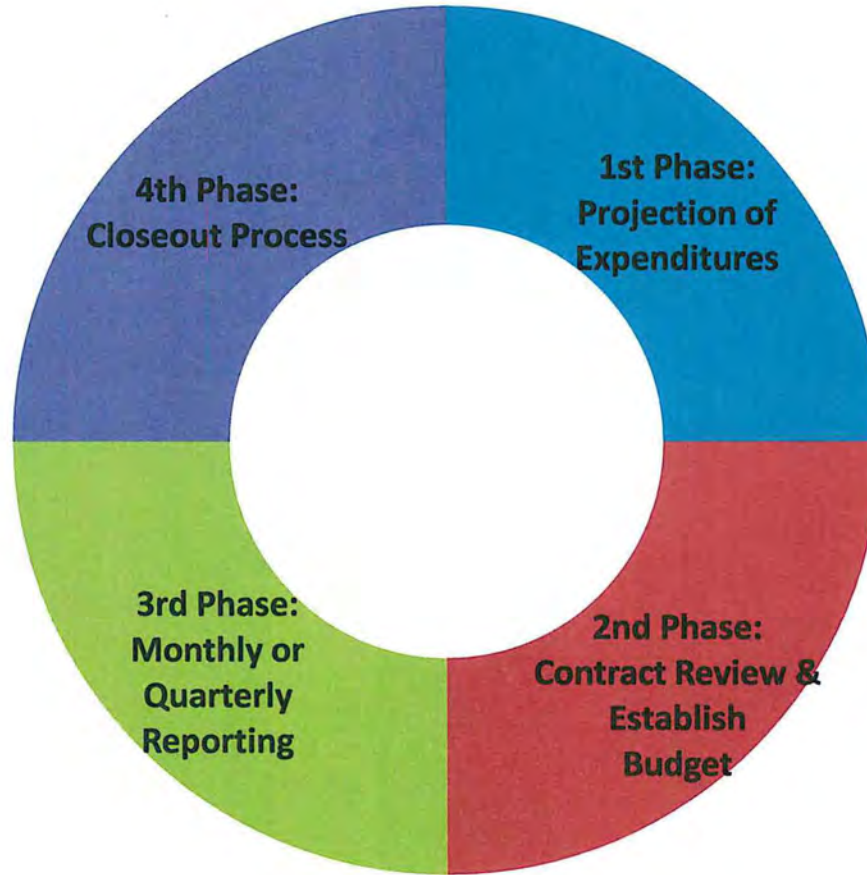
Indirect Costs:

- General Administration
- Departmental Administration (% of department heads and instructional deans)
- Library
- Plant Operation & Maintenance (based on use of space)

**PROCUREMENT PROCEDURES**

The District's Purchasing Policies & Procedures should be followed for all goods and services necessary for the operation of all grant agreements. The Council on Financial Assistance Reform (COFAR) has granted a one year grace period to comply with the procurement standards in the UGG. The District has opted for the one year grace period and currently operating under the current standards. The new standards will be adopted commencing July 1<sup>st</sup>, 2017. **See the Purchasing Department for the current policies and procedures.**

## Grants & Categorical Work Flow Process





[Insert District Name Here]

**STAFF & MANAGEMENT TIME & EFFORT REPORT**

**DISTRIBUTION OF TIME & EFFORT**

Name: \_\_\_\_\_  
 Period Covered: \_\_\_\_\_

College/Dept: Merced Union High School District	If Part Time Indicate % Below	Check One
	Staff full-time	<input type="checkbox"/>
	Staff part-time:	<input type="checkbox"/>
	Management full-time	<input type="checkbox"/>
	Adjunct	<input type="checkbox"/>

		% of Effort:
<b>COLLEGE EMLPOYEE TIME &amp; EFFORT</b>		
1	All College Assignments or Appointments (Includes Instruction)	<input type="text"/>
2 A	Grant Projects - Released Reimbursed Time (By Project number) and Title	
2A.1	# _____	_____
2A.2	# _____	_____
2A.3	# _____	_____
2A.4	# _____	_____
2A.5	# _____	_____
	<b>SUBTOTAL</b>	<input type="text"/> 0%
B	Cost Sharing (By Project Account number) and Title	
2B.1	# _____	_____
2B.2	# _____	_____
2B.3	# _____	_____
2B.4	# _____	_____
2B.5	# _____	_____
	<b>SUBTOTAL</b>	<input type="text"/> 0%
	<b>TOTAL COLLEGE EFFORT</b>	<input type="text"/> 0%
<b>ADDITIONAL EMPLOYMENT EFFORT:</b>		
3	Grant Funded Projects (By Project Account number) and Title	
3.1	_____	<input type="text"/> 0%
3.2	_____	_____
3.3	_____	_____
3.4	_____	_____
3.5	_____	_____
	_____	_____
	_____	_____
4	Other <u>District Funding</u>	<input type="text"/> 0%
	<b>TOTAL ADDITIONAL EMPLOYMENT EFFORT</b>	<input type="text"/> 0%
	<b>GRAND TOTAL</b>	<input type="text"/> 0%

**CERTIFICATION BY EMPLOYEE:**

I Certify that, to the best of my knowledge, the above distribution of effort represents a reasonable estimate of all work performed by me during the period covered by this report.

\_\_\_\_\_  
 Signature

**OR**

**CERTIFICATION BY RESPONSIBLE OFFICAL:**

I certify that I have first-hand knowledge of all work performed by this employee and that the distribution of effort represents a reasonable estimate of work performed during the period covered by this report.

\_\_\_\_\_  
 Signature

Notes: All reports must total 100%, be completed monthly and submitted to the Business office by 5th working day of each month. If you are Adjunct Faculy/Temp/Voc Trainer fill one out for each semester.



## SEMESTER PARKING PERMIT REQUEST USING GRANT/CATEGORICAL FUNDING

### TO BE COMPLETED BY REQUESTOR:

SEMESTER: \_\_\_\_\_ TODAY'S DATE: \_\_\_\_\_

QUANTITY: \_\_\_\_\_ X COST (EACH): \$ \_\_\_\_\_ = TOTAL: \$ \_\_\_\_\_

FUNDING SOURCE: \_\_\_\_\_

ACCOUNT LINE: \_\_\_\_\_

PROGRAM MANAGER APPROVAL/SIGNATURE: \_\_\_\_\_

\*Please route to Student Fees to process.

---

### TO BE COMPLETED BY STUDENT FEES:

PARKING PERMIT #: \_\_\_\_\_

PICKED UP BY/SIGNATURE: \_\_\_\_\_

TODAY'S DATE: \_\_\_\_\_

\*Please route to Fiscal Services to process:

Laurie McComb: Account Lines 124 and 330

Karen Spencer: Account Lines 123

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### TO BE COMPLETED BY FISCAL SERVICES:

JOURNAL ENTRY #: \_\_\_\_\_ INITIALS: \_\_\_\_\_

TODAY'S DATE: \_\_\_\_\_

---

## Grants & Categorical Fiscal Services Program / Grant Close Timeline

### PLEASE POST

WEEKS FROM END:	LAST DAY TO:
8 weeks	Generate a new requisition for a Purchase or Blanket Order (except for Office Depot). Items must be received by grant end date.
6 weeks	Generate a new requisition for a Custom Order from the Bookstore
3 weeks	Charge against existing Blanket Purchase Orders, including Office Depot and the Bookstore. Last day to charge against credit cards (CalCards, Visa, Staples, Costco, etc.).
2 weeks	Charge against your program/grant's duplicating budget with Print Services.
Grant End Date	Submit green over-time, yellow short-term hourly time sheets for employees, and manual white timesheets for students for time worked beyond the 19 <sup>th</sup> of the month in which the grant ends.
Grant End Date	All items or orders must be received by grant end date to pay using the respective grant fund.
1 week (after)	Submit travel & mileage reimbursement claims for trips taken prior to the end of the grant end date.
2 weeks (after)	Submit payment requests/invoices to AP for processing using grant funds.

Questions - Please contact:  
Fiscal Services X6202  
Or  
Purchasing X6300  
Dated February 19, 2016

## Grants & Categorical Year End Checklist

- Generate a new requisition for Grants & Categorical programs or a custom order for the Bookstore by **May 20, 2016**.
- Payroll: Stipend, overtime, Faculty Absence Form, and extra hours timesheets must be received at Payroll by **May 31, 2016**. Forms can be found here: [Payroll Timesheets](#)
- BPO and POs: Contact Purchasing by **June 1, 2016** to ensure that all open Blanket Purchase Orders (BPOs) and Purchase Orders (POs) items will be received by **June 30, 2016**.
- Charge against existing BPOs (except for Office Depot) by **June 2, 2016**. Be sure to close out any open BPOs with Purchasing to allow for accurate accounting of available funds to expense. The form can be found here: [BPO Adjustment Form](#)
- Last day to generate a new requisition for Office Depot is **June 6, 2016**.
- Last day to charge against credit cards (CalCards, Visa, Staples, Costco, etc.) is **June 6, 2016**.
- Last day to submit an order to Office Depot (tied to an existing PO or BPO) is **June 9, 2016**. Be sure to close out any open BPOs with Purchasing to allow for accurate accounting of available funds to expense. Form can be found here: [BPO Adjustment Form](#)
- Last day to charge for duplicating expenses with Print Services is **June 16, 2016**. Request submission can be found here: <http://www.mccd.edu/offices/graphics/submit.html>
- From your program(s) GLSA, review any outstanding encumbrances by **June 20, 2016** and work with Purchasing to ensure all items are received by **June 30, 2016**.

- Last day to charge against existing BPOs to the Bookstore is **June 23, 2016**. Be sure to close out any open BPOs with Purchasing to allow for accurate accounting of available funds to expense. Form can be found here: [BPO Adjustment Form](#)
  
- Payroll: Green over-time and yellow short-term hourly time sheets for employees who worked June 11-30 must be received at Payroll by **June 27, 2016**. These include: certificated, classified hourly, general fund, work-study, and stipend timesheets. Forms can be found here: [Payroll Timesheets](#)
  
- Travel & Mileage Reimbursement Claims must be received at Accounts Payable (AP) by **July 5, 2016**. Forms found here: [Travel Forms](#)
  
- Payment Requests/Invoices must be received at AP for payment by **July 21, 2016**. Please note, all items must have been received by **June 30, 2016**. The Payment Request form can be found here: [Payment Request Form](#)

XXX		GRANTS AND CATEGORICAL (G&C) PROGRAM 2017-2018														
ACCOUNT	NAME	GROSS EXPENSES	PERCENT	BEN CODE	Salary/Range/ Start Date	MONTHS	ALLOCATED EXPENSES	1 - STRS	2 - PERS	3 - FICA	4 - H&W	5 - SUI	6 - W/C	4 - IP	TOTAL BENEFITS 3000	TOTAL EXPENSES
<b>CERT</b>																
124.51220.630000.XXX	Full-time Counseling	\$77,633.00	0.000	3	III-9	14 da	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00
							<b>\$0.00</b>									
124.51420.150100.XXX	English Faculty Stipends \$1000/semester/faculty	\$20,000.00	100.000	9	Contract	Stipend	\$20,000.00	0.00	0.00	290.00	0.00	10.00	331.00	0.00	\$631.00	\$20,631.00
							<b>\$20,000.00</b>									
124.51420.170100.XXX	Math Faculty Stipends \$1000/semester/faculty	\$20,000.00	100.000	9	Contract	Stipend	\$20,000.00	0.00	0.00	290.00	0.00	10.00	331.00	0.00	\$631.00	\$20,631.00
							<b>\$20,000.00</b>									
124.51420.612000.XXX	Library Faculty Stipends \$1000/semester/faculty	\$20,000.00	100.000	9	Contract	Stipend	\$20,000.00	0.00	0.00	290.00	0.00	10.00	331.00	0.00	\$631.00	\$20,631.00
							<b>\$20,000.00</b>									
124.51420.630000.XXX	Cert. Hourly Counseling	\$50,000.00	100.000	11	Rate	Hrly	\$50,000.00	7,215.00	0.00	725.00	0.00	25.00	827.50	0.00	\$8,792.50	\$58,792.50
							<b>\$50,000.00</b>									
124.51430.630000.XXX	Cert. Hourly Counseling <b>LB</b>	\$50,000.00	100.000	11	Rate	Hrly	\$50,000.00	7,215.00	0.00	725.00	0.00	25.00	827.50	0.00	\$8,792.50	\$58,792.50
							<b>\$50,000.00</b>									
	<b>Sub-Total 1000</b>						<b>\$160,000.00</b>									
	<b>Benefits 1200/1400 (30/90)</b>							<b>14,430.00</b>	<b>0.00</b>	<b>2,320.00</b>	<b>0.00</b>	<b>80.00</b>	<b>2,648.00</b>	<b>0.00</b>		
<b>CLASS / MGMT</b>																
124.52122.649900.XXX	Grant Director	\$64,234.00	100.000	21	21-4	12	\$64,234.00	0.00	9,976.18	4,913.90	22,833.60	32.12	1,063.07	385.40	\$39,204.27	\$103,438.27
124.52320.649900.XXX	Short-term Hrly	\$16,716.00	100.000	5	Rate	Hrly	\$16,716.00	0.00	0.00	1,278.77	0.00	8.36	276.65	0.00	\$1,563.78	\$18,279.78
124.52325.613000.XXX	AV Tech - PT	\$13,728.00	100.000	5	10-2	12	\$13,728.00	0.00	0.00	1,050.19	0.00	6.86	227.20	0.00	\$1,284.25	\$15,012.25
124.52325.649900.XXX	Administrative Assistant - PT	\$16,716.00	100.000	5	14-2	12	\$16,716.00	0.00	0.00	1,278.77	0.00	8.36	276.65	0.00	\$1,563.78	\$18,279.78
124.52325.664000.XXX	Sr. Research Analyst - PT	\$21,312.00	100.000	5	20-1	12	\$21,312.00	0.00	0.00	1,630.37	0.00	10.66	352.71	0.00	\$1,993.74	\$23,305.74
124.52328.493000.XXX	SI Leaders/Mentors 240 hrs/week for 36 weeks	\$30,000.00	100.000	22	Rate	Hrly	\$30,000.00	0.00	0.00	2,295.00	0.00	0.00	496.50	0.00	\$2,791.50	\$32,791.50
							<b>\$30,000.00</b>									
124.52330.649900.XXX	Short-term Hrly <b>LB</b>	\$16,716.00	100.000	5	Rate	Hrly	\$16,716.00	0.00	0.00	1,278.77	0.00	8.36	276.65	0.00	\$1,563.78	\$18,279.78
								<b>0.00</b>	<b>9,976.18</b>	<b>13,725.77</b>	<b>22,833.60</b>	<b>74.72</b>	<b>2,969.43</b>	<b>385.40</b>		
	<b>Sub-Total 2000</b>						<b>\$179,422.00</b>									

EXPENSES															
124.54310.649900.XXX	Instructional Supplies	\$4,596.44	100.000			\$4,596.44							\$0.00	\$4,596.44	
124.54410.649900.XXX	General Supplies	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.54419.649900.XXX	Assessment/Test	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
	<b>Sub-Total 4000</b>					<b>\$4,596.44</b>									
124.55100.649900.XXX	Consultant / Evaluation	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55210.649900.XXX	Conf. Travel	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55219.649900.XXX	Local Travel	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55220.649900.XXX	Field Trip	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55230.649900.XXX	Meeting/Workshop	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55231.649900.XXX	Comm. Outreach	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55232.649900.XXX	Training	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55310.649900.XXX	Postage	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55326.649900.XXX	Marketing	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55324.649900.XXX	Advertising	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55360.649900.XXX	Duplicating	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55610.649900.XXX	Contract Services	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55612.649900.XXX	Software	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55650.649900.XXX	Facilities	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55682.649900.XXX	Livescan	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55689.649900.XXX	TB Test	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.55800.000000.XXX	Unallocated	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
	<b>Sub-Total 5000</b>					<b>\$0.00</b>									
124.56300.649900.XXX	Library Books	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.56410.649900.XXX	Instructional Equipment	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.56420.649900.XXX	Equipment	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
	<b>Sub-Total 6000</b>					<b>\$0.00</b>									
124.57310.000000.XXX	Incentive Awards	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.57321.000000.XXX	Indirect Cost	\$16,538.46	100.000	4%		\$16,538.46							\$0.00	\$16,538.46	
124.57600.XXXXXX.XXX	Other Student Aid	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
124.57610.XXXXXX.XXX	Book Service	\$0.00	100.000			\$0.00							\$0.00	\$0.00	
	<b>Sub-Total 7000</b>					<b>\$16,538.46</b>									
<b>TOTALS</b>						<b>\$360,556.90</b>	<b>\$14,430.00</b>	<b>\$9,976.18</b>	<b>\$16,045.77</b>	<b>\$22,833.60</b>	<b>\$154.72</b>	<b>\$5,617.43</b>	<b>\$385.40</b>	<b>\$69,443.10</b>	<b>\$430,000.00</b>

Funding Year

Program Director:

Dean:

VP:

MC# / Grant #

124.48620.800000.XXX

State

GRANT AWARD

Spent by 6/30/XX

C/O Award

430,000.00

0.00

430,000.00

**(\$0.00)**



# Forms

[Home](#) / [Departments & Offices](#) / [Business Services Offices](#) / [Fiscal Services](#) / Forms

## Payroll

- [2100 - Certificated Hourly Time Record](#) (sign-in required)
- [2101 - Employee Payroll Disbursement Authorization](#) (sign-in required)
- [2102 - Request for Overtime for Classified Employees](#) (sign-in required)
- [2103 - Short-Term Hourly or Classified Overtime Hourly Record Time](#) (sign-in required)
- [2104 - Stop Payroll Authorization](#) (sign-in required)

## Budget

- [Budget Transfer](#)

## Accounts Payable

- [Payment Request](#)
- [Athletic Payment Request](#)
- [Missing Receipt Declaration Form](#)

## Travel

- [Trip Request](#)
- [Travel Claim](#)
- [Mileage Expense Claim](#)
- [District Boundaries Map](#)
- [Hold Harmless Form](#)

## Grants & Categorical

- [Inventory Control Sheet](#)
- [Personnel Activity Report \(PAR\)](#)
- [Semester Parking Permit Request](#)
- [Semi-Annual Certifications](#)
- [Time and Effort Certification](#)

# GLSA (Summary Account Availability) for Staff

Tuesday, March 24, 2015 11:34 AM

The screenshot shows a web browser window with the URL <https://mc4me.mccd.edu/pages/ColleagueUI42.aspx>. The browser's address bar contains the text "GLSA: Summary Account Availabili" and "Search". The page header includes "SEARCH RESULTS", "NAVIGATION", "FAVORITES", and a "Logout" button. A search input field contains the text "mnemonic" and "GLSA". Below the search input, a list of search results is displayed, including "GLSA: Summary Account Availability", which is circled in red. A callout box points to this result with the text "Or click from drop down menu and select GLSA if it is in your search history". Another callout box points to the search input field with the text "Type in mnemonic 'GLSA'".

GLSA: Summary Account Availability

SEARCH RESULTS

NAVIGATION

FAVORITES

Logout

No Active Context

Type in mnemonic "GLSA"

Save Cancel Cancel All

GLSA: Summary Account Availability

Or click from drop down menu and select GLSA if it is in your search history

3/24/2015 11:34 AM - Screen Clipping

# GLSA

Tuesday, March 24, 2015 11:11 AM

The screenshot shows the Ellucian Colleague UI for the 'GLSA - Summary Account Availability' report. The interface includes a top navigation bar with 'SEARCH RESULTS', 'NAVIGATION', and 'FAVORITES' tabs, and a 'Logout' button. Below the navigation is a 'No Active Context' message. The main form area contains several input fields and buttons:

- Fiscal Year:** A dropdown menu set to '2015'. An annotation box labeled 'Enter fiscal year' points to this field.
- Calendar Ending Month of:** A dropdown menu set to '2'. An annotation box labeled 'Calendar end month Of GLSA "2" - ends 2/28/15' points to this field.
- Include accounts that have:** A dropdown menu set to 'All Statuses'. An annotation box labeled 'Enter "a"' points to this field.
- GL Account Definition:** A dropdown menu with 'Not defined' selected. A 'Required' button is next to it.
- Detail or Summarize Poolee Accounts:** A dropdown menu with 'S' selected.
- Proceed with the Report:** A button.

A 'Click' annotation box points to the 'GL Account Definition' dropdown menu.

3/24/2015 11:11 AM - Screen Clipping


SA: Summary Account Availability Search SEARCH RESULTS NAVIGATION FAVORITES Logout

# Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

GLSA - Summary Account Availability GLSF00 - GL Standard List/SSelect

Select/List Select 

Sort Required  Break - Required

Display Criteria

1	<input type="text"/>
2	<input type="text"/>
3	<input type="text"/>
4	<input type="text"/>
5	<input type="text"/>
6	<input type="text"/>
7	<input type="text"/>
8	<input type="text"/>

Verify Criteria

3/24/2015 11:13 AM - Screen Clipping

Ellucian Colleague UI

SEARCH RESULTS NAVIGATION FAVORITES Logout

No Active Context

File Options Help Save Save All Cancel Cancel All

GLSA - Summary Account Availability GLSF00 - GL Standard List/SSelect JSBU05 - ENVISION Statement Generator

Inc/Exc Component Values MUHSD

**Enter "I" to include**

**Enter "I" to include**

**Enter "I" to include**

**Enter the specific fund**

**Start with box 1. Type "1", press "enter", type "2", press "enter", and continue to #5**

**Enter program number, press "enter" if more than one program**

**Type "N", then press "F9"**

1	MAJOR.FUND.FUND	1	123	2		3		4	
2	GL.CLASS.OBJECT.TYPE.SUB.OBJECT.OBJECT	5	5	6		7		8	
3	DISCIPLINE.SUB.DISCIPLINE.SUB.ACTIVITY.ACTIVITY	1		2		3		4	
4	PROGRAM	1	099	2	715	3		4	
5	GLS.BUDGET.OFFICER	1		2		3		4	
6	GLS.NETASSET.CLASS.CODE	1		2		3		4	
7		1		2		3		4	
8		1		2		3		4	
9		1		2		3		4	
10		1		2		3		4	
11		1		2		3		4	
12		1		2		3		4	
13		1		2		3		4	

Prompt for additional selection criteria? (Y,N) N

3/24/2015 11:14 AM - Screen Clipping

# Ellucian Colleague UI

No Active Context

GLSA - Summary Account Availability GLSF00 - GL Standard List/SSelect

Click Select/List Select Break - Required

Display Criteria

1	WITH GLS.FUND = "123"
2	AND WITH GLS.GL.CLASS = "1"2"3"4"5"
3	AND WITH GLS.PROGRAM = "699"715"
4	
5	
6	
7	
8	

Verify Criteria

.SA: Summary Account Availability Search SEARCH RESULTS NAVIGATION FAVORITES Logout

# Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

GLSA - Summary Account Availability GLSF00 - GL Standard List/SSelect CSPS - Change Sort Specification

Sort/Break Definition

Summary Account Availability

Click to delete

Criteria	Field Name		
1	GLS BUDGET OFFICER	BY	
2	GLS.FUND	BY	
3	GLS.OBJECT	BY	
4	GLS.ACTIVITY	BY	
5	GLS.PROGRAM	BY	
6			
7			
8			
9			
10			

Page 1 of 1

Controller Sort/Break Specification Value 1/5

3/24/2015 11:15 AM - Screen Clipping

SA: Summary Account Availability Search SEARCH RESULTS NAVIGATION FAVORITES Logout

# Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

GLSA - Summary Account Availability GLSF00 - GL Standard List/SSelect CSPS - Change Sort Specification

Sort/Break Definition

Summary Account Availability

Click

Select Table Operation to Perform

Insert Delete Cancel

Criteria	Field Name	Sort	Break
1	GLS.FUND		
2	GLS.OBJECT		
3	GLS.ACTIVITY		
4	GLS.PROGRAM	BY	
5			
6			
7			
8			
9			
10			

Click to delete

Controller Sort/Break Specification Value 4/4

3/24/2015 11:15 AM - Screen Clipping



The screenshot shows the Ellucian Colleague UI interface. At the top, the title bar reads "Ellucian Colleague UI" and "No Active Context". Below this is a menu bar with "File", "Options", and "Help". The main window title is "GLSA - Summary Account Availability | GLSF00 - GL Standard List/SSelect | CSPS - Change Sort Specification".

The main content area is titled "Sort/Break Definition" and contains a table with the following columns: "Criteria", "Field Name", and "Break". The table has 10 rows. The first row is highlighted in yellow and contains "GLS.FUNC". A red box labeled "Click and insert 2 lines" is positioned above the table, with an arrow pointing to the first row. A red box labeled "Click" is positioned below the table, with an arrow pointing to the first row. A red dialog box titled "Select Table Operation to Perform" is overlaid on the table, containing "Insert", "Delete", and "Cancel" buttons. The "Insert" button is highlighted in yellow.

Criteria	Field Name	Break
1	GLS.FUNC	4
2	GLS.OBJECT	
3	GLS.ACTIVITY	
4		
5		
6		
7		
8		
9		
10		

3/24/2015 11:15 AM - Screen Clipping

GLSA: Summary Account Availabil Search SEARCH RESULTS NAVIGATION FAVORITES ? Logout

# Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

GLSA - Summary Account Availability GLSF00 - GL Standard List/SSelect **CSPS - Change Sort Specification**

Summary Account Availability Sort/Break Definition

**Enter "..."**  
**and hit enter.**

Criteria	Field Name		
1	...		
2			
3	GLS.FUND	BY	
4	GLS.OBJECT	BY	
5	GLS.ACTIVITY	BY	
6			
7			
8			
9			
10			

Page 1 of 1

Controller Sort/Break Specification Value 1/5  
Sort Field Name LookUp

GLSA: Summary Account Availabil Search SEARCH RESULTS NAVIGATION FAVG

Search Results for: (DICTIONARY)

Filter: DICT GLS.2015 Select All + Add 1 - 13 of 13

#	Element Name	Conversion	Type	Single/Multi	Loc	Association	Format
1	GLS.ACTIVITY		I	S			
2	GLS.BUDGET.OFFICER		I	S			
3	GLS.DISCIPLINE		I	S			
4	GLS.FUND		I	S			
5	GLS.GL.CLASS		I	S			
6	GLS.MAJOR.FUND		I	S			
7	GLS.NET.ASSET.CLASS.CODE		I	S			10L
8	GLS.OBJECT		I	S			
9	GLS.OBJECT.TYPE		I	S			
10	GLS.PROGRAM		I	S			
11	GLS.SUB.ACTIVITY		I	S			
12	GLS.SUB.DISCIPLINE		I	S			
13	GLS.SUB.OBJECT		I	S			

Type "10" in the input box and press enter

Controller Sort/E 0 selected Input Open 1 - 13 of 13

GLSA: Summary Account Availabil Search SEARCH RESULTS NAVIGATION FAVORITES Logout

# Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

GLSA - Summary Account Availability GLSF00 - GL Standard List/SSelect CSPS - Change Sort Specification

Sort/Break Definition

Summary Account Availability

Enter "y"  
for yes

Criteria	Field Name		
1	GLS.PROGRAM	BY	y
2			
3	GLS.FUND	BY	
4	GLS.OBJECT	BY	
5	GLS.ACTIVITY	BY	
6			
7			
8			
9			
10			

Page 1 of 1

3/25/2015 9:49 AM - Screen Clipping

GLSA: Summary Account Availabil Search SEARCH RESULTS NAVIGATION FAVORITES Logout

# Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

GLSA - Summary Account Availability GLSF00 - GL Standard List/SSelect CSPPS - Change Sort Specification

Sort/Break Definition

Summary Account Availability

**Enter "..."  
and hit enter.**

Criteria	Field Name			
1	GLS.PROGRAM	BY		y
2				
3	GLS.FUND	BY		
4	GLS.OBJECT	BY		
5	GLS.ACTIVITY	BY		
6				
7				
8				
9				
10				

GLSA: Summary Account Availabil Search SEARCH RESULTS NAVIGATION FAVORITES

Search Results for: (DICTIONARY)

Filter: DICT GLS.2015 Select All Add 1 - 13 of 13

#	Element Name	Conversion	Type	Single/Multi	Loc	Association	Format
1	GLS.ACTIVITY		I	S			
2	GLS.BUDGET.OFFICER		I	S			
3	GLS.DISCIPLINE		I	S			
4	GLS.FUND		I	S			
5	GLS.GL.CLASS		I	S			
6	GLS.MAJOR.FUND		I	S			
7	GLS.NET.ASSET.CLASS.CODE		I	S			10L
8	GLS.OBJECT		I	S			
9	GLS.OBJECT.TYPE		I	S			
10	GLS.PROGRAM		I	S			
11	GLS.SUB.ACTIVITY		I	S			
12	GLS.SUB.DISCIPLINE		I	S			
13	GLS.SUB.OBJECT		I	S			

Type "5" in the input box and press enter

Controller Sort 0 selected Input: Open 1 - 13 of 13

.SA: Summary Account Availability Search SEARCH RESULTS NAVIGATION FAVORITES Logout

# Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

GLSA - Summary Account Availability GLSF00 - GL Standard List/SSelect CSPS - Change Sort Specification

Sort/Break Definition

Summary Account Availability

Criteria	Field Name			
1	GLS.PROGRAM	BY		Yes
2	GLS.GL.CLASS	BY	y	
3	GLS.FUND	BY		
4	GLS.OBJECT	BY		
5	GLS.ACTIVITY	BY		
6				
7				
8				
9				
10				

Page 1 of 1

Enter "y" for yes, then press "F9"

Element Sort/Break Specification Value 2/5

3/24/2015 11:16 AM - Screen Clipping

GLSA: Summary Account Availabil Search SEARCH RESULTS NAVIGATION FAVORITES Logout

# Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

GLSA - Summary Account Availability GLSF00 - GL Standard List/SSelect **CSPS - Change Sort Specification**

Sort/Break Definition

Summary Account Availability

Criteria	Field Name	Sequence	Break
1	GLS.PROGRAM		Page 1 of 1
2	GLS.GLCLASS		Yes
3	GLS.FUND		
4	GLS.OBJECT	BY	
5	GLS.ACTIVITY	BY	
6			
7			
8			
9			
10			

Required sort field (GLS.BUDGET.OFFICER) added

OK

Click



.SA: Summary Account Availability Search SEARCH RESULTS NAVIGATION FAVORITES ? Logout

# Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

GLSA - Summary Account Availability GLSF00 - GL Standard List/SSelect

Select/List Select

Sort Required Break - Required

BY GLS.PROGRAM BY GLS.GL.CLASS BY GLS.FUND BY GLS.OBJECT BY GLS.ACTIV

Display Criteria Page 1 of 1

1	WITH GLS.FUND = "123"
2	AND WITH GLS.GL.CLASS = "1" "2" "3" "4" "5"
3	AND WITH GLS.PROGRAM = "699" "715"
4	
5	
6	
7	
8	

Verify Criteria

Enter "y"  
for yes,  
then press  
"F9"

.SA: Summary Account Availability Search SEARCH RESULTS NAVIGATION FAVORITES Logout

# Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

## GLSA - Summary Account Availability

Fiscal Year 2015 07/01/14 thru 06/30/15

Calendar Ending Month of 2 02/28/15

Include accounts that have All Statuses

GL Account Definition Defined Required

S - Select 56 items

Detail or Summarize Poolee Accounts Summary

Proceed with the Report y|

Enter "y" for yes, then press "F9"

3/24/2015 11:17 AM - Screen Clipping

# PRINT REPORT

Tuesday, March 24, 2015 11:17 AM

## NOTE:

If you are able to print directly from Colleague, then continue with the next two steps. If you are unable to print from Colleague, then skip the next two steps until you reach the instructions for "Hold to screen".

.SA: Summary Account Availability Search SEARCH RESULTS NAVIGATION FAVORITES

Search Results for: (VALID.PRINTERS) \*The active form requires single selection\*

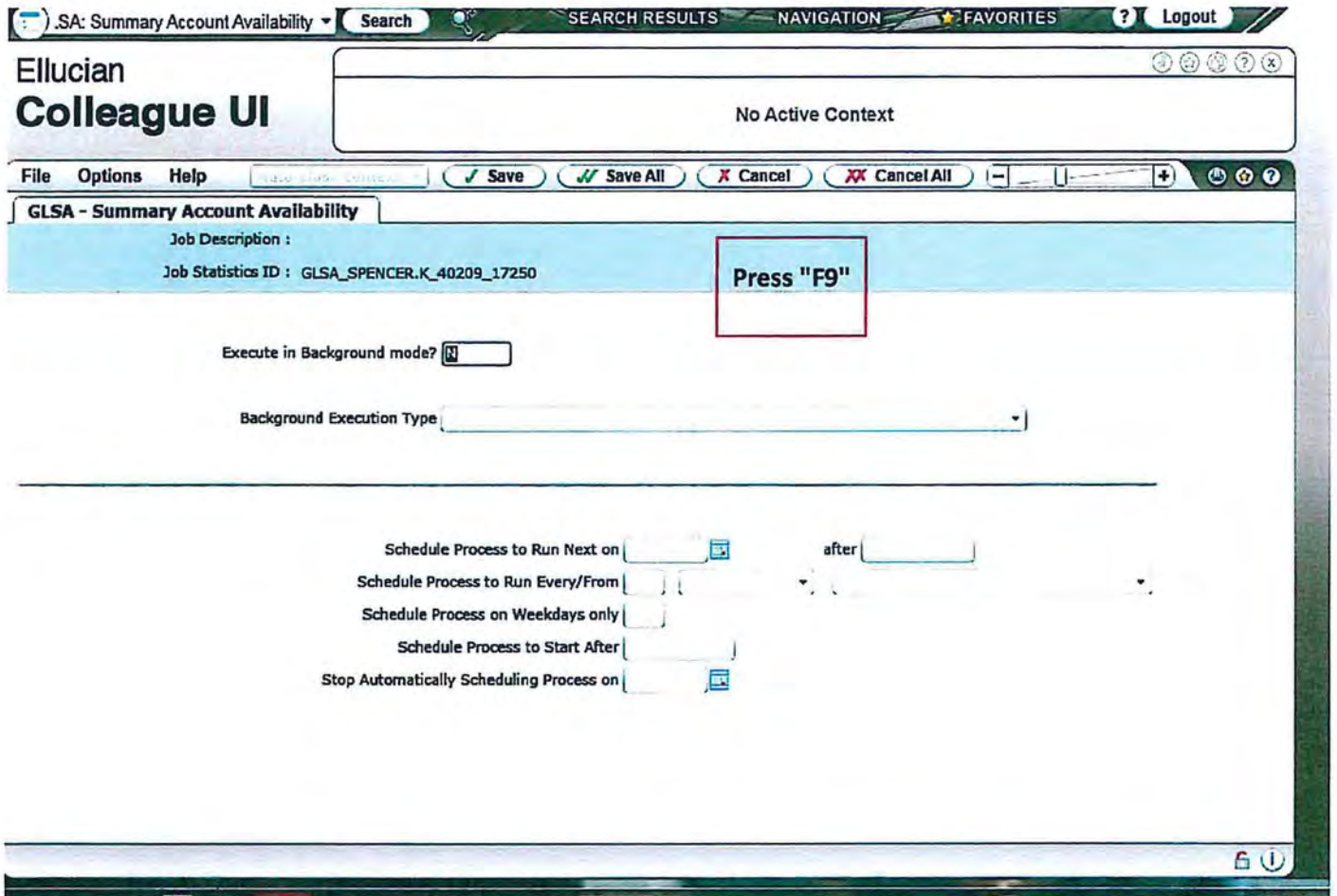
Filter: VALID.PRINTERS Select All Add 1 - 81 of 81

#	Printer Name
1	AG_89_Agriculture_17cpi
2	ART_90_Art_17cpi
3	AR_51_AdmRec
4	AR_58_AdmRec
5	AR_65_AdmRec_17cpi
6	AR_74_AdmRec
7	AS_85_Ashby_17cpi
8	AT_75_Athletic_17cpi
9	BS_77_AdminSrv_17cpi
10	DS_71_DSS_17cpi
11	EO_72_EOPS_17cpi
12	EO_73_EOPS_17cpi
13	FA_56_FinAid_17cpi
14	FA_79_FinAid_17cpi
15	FS_53_Business_10cpi
16	FS_53_Business_17cpi
17	FS_53_Business_17cpi_dup
18	FS_54_BusinessCat_17cpi
19	FS_57_BusinessChk
20	FS_86_Business_17cpi
21	GUI_78_Counseling_17cpi
22	HUM_69_Humanities_17cpi
23	ITS_01_InfoTechSrv_LP1

0 selected Input: [ ] 1 - 81 of 81

Enter printer number and hit enter

3/24/2015 1:00 PM - Screen Clipping



3/24/2015 11:18 AM - Screen Clipping

After pressing "F9", GLSA reports are produced as a result.

**THE END!**

# HOLD TO SCREEN

Wednesday, March 25, 2015 9:51 AM

GLSA: Summary Account Availabil Search SEARCH RESULTS NAVIGATION FAVORITES Logout

## Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

### GLSA - Summary Account Availability

Peripheral : SETPTR.GLSA.11072 Description : General Ledger  
Process : GLSA Description : Summary Account Availability

Output Device  **Enter "H" for hold and hit "F9"**

Printer

Form Name

Banner

Security PB Public

Copies 1

Defer Time

#### Other Options

1	NOEJECT	<input type="checkbox"/>
2	NHEAD	<input type="checkbox"/>
3		<input type="checkbox"/>

Page Width 132

Page Length 60

Top Margin 3

Bottom Margin 3

Max Pages per PDF

3/25/2015 9:51 AM - Screen Clipping

.SA: Summary Account Availability Search SEARCH RESULTS NAVIGATION FAVORITES Logout

# Ellucian Colleague UI

No Active Context

File Options Help Save Save All Cancel Cancel All

## GLSA - Summary Account Availability

Job Description :  
Job Statistics ID : GLSA\_SPENCER.K\_40209\_17250

Execute in Background mode?

Background Execution Type

Schedule Process to Run Next on after

Schedule Process to Run Every/From

Schedule Process on Weekdays only

Schedule Process to Start After

Stop Automatically Scheduling Process on

3/24/2015 11:18 AM - Screen Clipping

After pressing "F9", GLSA reports are produced as a result.

Wednesday, March 25, 2015 9:52 AM

Click

**Report Browser** ? X

1 of 2 > >| **Save As** **Export PDF** **Print Remote**  Show Full Page View

03/25/15 Merced Community College Page: 1  
Account Availability Report Ending 02/28/2015  
Options - Available/Met/Exceeded Budget PROGRAM: 699 - CONTRACT EDUCATION

Fiscal Year: 2015

GL Account	Allocated Budget	Actual	Encumbrances	%Committed	Available
------------	------------------	--------	--------------	------------	-----------

3/25/2015 9:52 AM - Screen Clipping



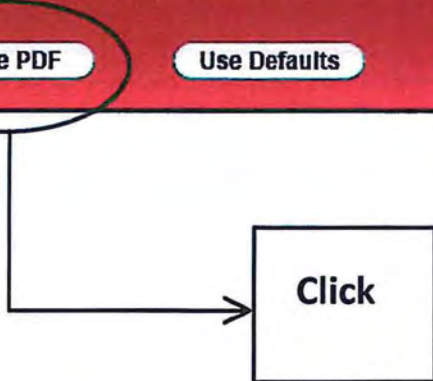
**Export to PDF**

Formatting Options

Font:  Font Size:

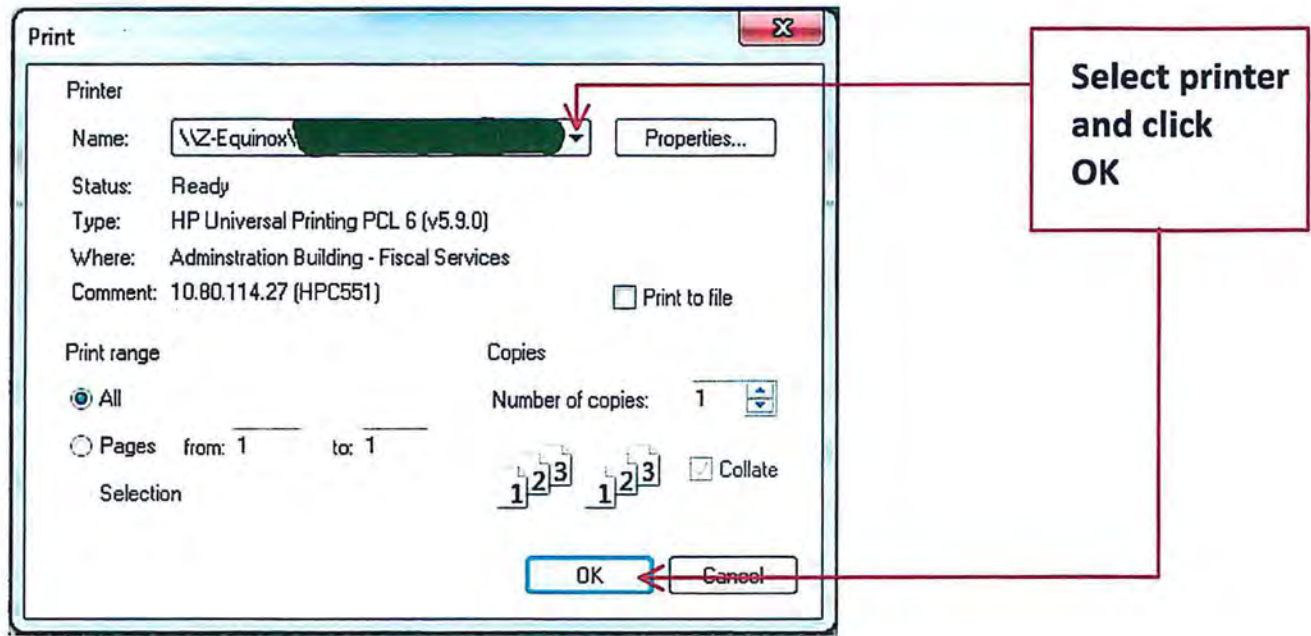
Orientation:  Portrait  Landscape

Paper Size:





Click to print report



After clicking OK, GLSA reports are produced as a result.

**THE END!**

## PAYROLL OBJECTS OF EXPENDITURES

### 51000 Certified Salaries: (4 Digits)

First 2 Digits (XX00)	Third Digit (00X0)	Fourth Digit (000X)
1100 Reg. Faculty ( Full-Time Classroom)	0 District Expense	0 General
1200 Reg. Non-Instructional (Full-Time)	1 Ancillary Expense (Comm Svcs, Athletics, MC Farm)	1 Non-Credit - Spring
1300 Other Faculty/Adjunct (Hrly Intr. Classroom)	2 Non-Dist/Reimb (Categorical-Merced)	2 Non-Credit - Summer
1400 Other Non-Instructional/Adjunct (Hrly on Stipend)	3 Non-Dist/Reimb (Categorical-Los Banos)	3 Instructional - Fall
	4 District Match	4 Instructional - Spring
		5 Instructional - Summer
		6 Non-Credit
		7 Administrator (Dean)
		8 Manager (Directors)

Note: 51327 Backfill  
Note: 51328 Subbing

### 52000 Classified Salaries: (4 Digits)

First 2 Digits	Third Digit (00X0)	Fourth Digit (000X)
2100 Reg. Non-Instr. (Full-Time Cont. Hrly)	0 District Expense	0 Regular Day (Hrly Short-Term temp. <b>NOT permanent</b> )
2200 Reg. Inst. Aides (Full-Time Cont. Hrly)	1 Ancillary Expense (Comm Svcs, Athletics, MC Farm)	1 Confidential
2300 Other Non-Instr. (In Office Hrly)	2 Non-Dist/Reimb (Categorical-Merced)	2 Manager/Supervisor
2400 Other Instr. Aide (In Classroom Hrly)	3 Non-Dist/Reimb (Categorical-Los Banos)	3 Workstudy (Financial Aid - min. 12 units <b>NO FICA</b> )
		4
		5 Contracted Hourly (Part-Time Permanent)
		6 Non-Credit
		7 Overtime (Full-Time employees only <b>NO PERS</b> )
		8 Student Asst. (General Fund 19 Hrs. <b>NO SUI</b> )
		9 Workstudy (Financial Aid - min. 12 units <b>NO FICA</b> )

### 53000 Employee Health & Welfare Benefits

#### **3100 STRS**

- 3110 Cert Teacher & Aide
- 3120 Other Classified
- 3130 Other Certificated
- 3140 Ret Cert Sick Leave Credit

#### **3200 PERS**

- 3210 Aides
- 3220 Other Classified
- 3230 Other Certificated

#### **3300 OASDI/FICA**

- 3310 Instr. Aides
- 3320 Other Classified
- 3330 Other Certificated

#### **3400 HEALTH & WELFARE**

- 3410 H & W for Teachers & Aides
- 3420 H & W Other Classified
- 3430 H & W Other Certificated
- 3440 H & W Retired
- 3450 COBRA
- 3451 COBRA Reimb

#### **3400 INCOME PROTECTION**

- 3470 Income Protection - Instruction
- 3480 Income Protection - Classified
- 3490 Income Protection - Certificated

#### **3500 STATE UNEMPLOYMENT INSURANCE**

- 3510 U.I. Teachers
- 3511 U.I. Teachers Aides
- 3520 U.I. Other Classified
- 3530 U.I. Other Certificated

#### **3600 WORKMAN'S COMPENSATION**

- 3610 W.C. Teachers
- 3611 W.C. Teachers Aides
- 3620 W.C. Other Classified
- 3630 W.C. Other Certificated

#### **3700 LOCAL RETIREMENT SYSTEMS**

- 3710 Early Retirement Incentive Program - STRS
- 3720 Early Retirement Incentive Program - PERS

#### **Categorical I**

123 - Karen Spencer  
E-mail: spencer.k@mccd.edu  
Phone: 386-6616

#### **Categorical II**

124 & 330 - Laurie McComb  
E-mail: laurie.mccomb@mccd.edu  
Phone: 384-6204

## INSTRUCTIONAL ACTIVITIES

TOP Code	TOP Name	TOPS No	TOP Title	Colleague	MCCD Description
01	AG & NATURAL RESOURCES				
	0101.00	Ag Technology and Science, General			
		010100	AG PROD		
	0102.00	Animal Science			
		010200	ANML SCI		
		010210	ANIML HLTH		
		010230	DAIRY SCI		
		010240	HORSE MGMT		
	0103.00	Plant Science			
		010300	PLANT SCI		
		010310	PEST CNTRL		
	0103.00	Viticulture, Enology, and Wine Business			
	0109.00	Horticulture			
		010900	ORN HORT		
		010910	LNDSC DESGN		
		010930	NURSERY TECH		
	0112.00	Ag Business, Sales, and Service			
		011200	AG BUS		
	0113.00	Food Processing and Related Technologies			
	0114.00	Forestry			
	0115.00	Natural Resources			
	0116.00	Ag Power Equipment Technology			
		011600	AG MECH		
		011610	FORKLIFT		
	0199.00	Other Agriculture and Natural Resources			
02	ARCHITECTURE AND RELATED TECHNOLOGIES				
	0201.00	Architecture and Architectural Technology			
	0299.00	Other Architecture and Environmental Design			
03	ENVIRONMENTAL SCIENCES AND TECHNOLOGIES				
	0301.00	Environmental Science			
		030100	ENVIRO SCI		
	0302.00	Environmental Studies			
	0303.00	Environmental Technology			
		030300	ENVIROMENTAL		
	0399.00	Environmental Sciences and Technologies, Other			
04	BIOLOGICAL SCIENCES				
	0401.00	Biology, General			
		040100	BIOLOGY		
		040110	BIOLOGY		
	0402.00	Botany, General			
		040200	BOTANY		
	0403.00	Microbiology			
		040300	MICROBIOLOGY		
	0407.00	Zoology, General			
		040700	ZOOLOGY		
	0408.00	Natural History			
	0410.00	Anatomy and Physiology			
		041000	ANATOMY & PHYSIO		
	0430.00	Biotechnology and Biomedical Technology			
		043000	BIO TECH		
	0499.00	Other Biological Sciences			
		049900	OTHER BIO SCI		

## INSTRUCTIONAL ACTIVITIES

TOP Code	TOP Name	TOPS No	TOP Title	Colleague	MCCD Description
05	BUSINESS AND MANAGEMENT				
	0501.00	Business and Commerce, General			
		050100	BUS		
	0502.00	Accounting			
		050200	ACCTG		
	0504.00	Banking and Finance			
		050400	BANKING		
	0505.00	Business Administration			
		050500	BUS ADMIN		
	0506.00	Business Management			
		050600	BUS MGT		
		050630	MGT DEV and SUPR		
		050640	SMALL BUSINESS		
		050650	RETAIL		
	0508.00	International Business and Trade			
		050800	INT'L BUSINESS		
	0509.00	Marketing and Distribution			
		050900	MARKETING		
		050910	ADVERTISING		
		050950	MARKETING		
		050990	INTL TRADE		
		050999	CITD		
	0510.00	Logistics and Materials Transportation			
	0511.00	Real Estate			
		051100	REAL EST		
	0512.00	Insurance			
		051200	INSURANCE		
	0514.00	Office Technology/Office Computer Applications			
		051400	OFFICE TECH		
		051410	LEGAL SECR		
		051420	MED SECR		
		051440	OFFICE MGMT		
	0516.00	Labor and Industrial Relations			
	0518.00	Customer Service			
	0599.00	Other Business and Management			
		059900	OTH BUS		
06	MEDIA AND COMMUNICATIONS				
	0601.00	Media and Communications, General			
		060100	COMMUNICATION STUDIES		
	0602.00	Journalism			
		060200	JOURNALISM		
	0604.00	Radio and Television			
	0606.00	Public Relations			
	0607.00	Technical Communication			
	0610.00	Mass Communication			
	0612.00	Film Studies (including combined film/video)			
	0614.00	Digital Media			
		061400	DIGITAL MEDIA		
		061440	ANIMATION		
		061460	COMPUTER GRAPHICS		
	0699.00	Other Media and Communications			
07	INFORMATION TECHNOLOGY				
	0701.00	Information Technology, General			
		070100	COMP SCI		
	0702.00	Computer Information Systems			
		070200	COMPUTER INFO SYS		
		070210	SOFTWARE APPL		
	0706.00	Computer Science ( <i>transfer</i> )			
		070600	COMPUTER SCIENCE		
	0707.00	Computer Software Development			
		070710	COMP PRG		
	0708.00	Computer Infrastructure and Support			
	0709.00	World Wide Web Administration			
	0799.00	Other Information Technology			
		079900	ADV COMM		

## INSTRUCTIONAL ACTIVITIES

TOP Code	TOP Name	TOP Title	Colleague	MCCD Description
	TOPS No			
08	EDUCATION			
	0801.00	Education, General (Pre-Professional) ( <i>transfer</i> )		
	080100	EDUCATION		
	0802.00	Education Aide (Teacher Assistant)		
	080200	ED AIDE		
	0809.00	Special Education		
	080900	SPECIAL ED		
	0835.00	Physical Education		
	083500	PHYS ED		
	083510	NC PHYSC COND		
	083550	INT ATH		
	083560	COACHING		
	083570	AQUATICS & LIFESAVING		
	083580	ADAPT PE		
	0836.00	Recreation		
	083600	RECREATION		
	083610	REC ASSIST		
	0837.00	Health Education		
	083700	HEALTH ED		
	0839.00	Industrial Arts ( <i>Transfer</i> )		
	083900	IND ARTS		
	0850.00	Sign Language		
	085010	SIGN INTERPRET		
	0860.00	Educational Technology		
	0899.00	Other Education		
	089900	CIV HNDGUN		

## INSTRUCTIONAL ACTIVITIES

TOP Code	TOP Name	TOP Title	Colleague	MCCD Description
	TOPS No			
09	ENGINEERING AND INDUSTRIAL TECHNOLOGIES			
	0901.00	Engineering, General (requires Calculus) ( <i>Transfer</i> )		
	090100	ENGR		
	0924.00	Engineering Technology, General (requires Trigonometry)		
	092400	ENGR TECHNOLOGY		
	0934.00	Electronics and Electric Technology		
	093400	ELECT		
	093410	COMPT ELECT		
	093420	IND ELECTR		
	093460	BIOMEDICAL INSTRUMENTATION		
	093480	LASER TECH		
	0935.00	Electro-Mechanical Technology		
	093500	ELECTRO-MECH		
	0936.00	Printing and Lithography		
	0943.00	Instrumentation Technology		
	0945.00	Industrial Systems Technology and Maintenance		
	094500	IND SYS TECH & MAINT		
	094510	HVAC		
	0946.00	Environmental Control Technology (HVAC)		
	094600	HVAC/EC TECH		
	094610	ENERGY SYSTEMS TECH		
	0947.00	Diesel Technology		
	094700	DIESEL TECH		
	094730	TRUCK DRVR		
	0948.00	Automotive Technology		
	094800	AUTO TECH		
	094801	TECH MANUALS		
	094820	AUTO BODY		
	094830	SM ENG REPAIR		
	0949.00	Automotive Collision Repair		
	094900	AUTOBODY REPR		
	0950.00	Aeronautical and Aviation Technology		
	095000	AVIATION		
	0952.00	Construction Crafts Technology		
	095200	CONSTRUCTION		
	095210	CARPENTRY		
	095220	ELECTRICAL		
	0953.00	Drafting Technology		
	095300	DRAFTG		
	095310	ARCHIT DRAFTG		
	095340	MECH DRAFTING		
	0954.00	Chemical Technology		
	0955.00	Laboratory Science Technology		
	0956.00	Manufacturing and Industrial Technology		
	095600	IND/MFG TECH		
	095650	WELDG		
	095670	IND and OCCUP SAF and HLTH		
	0957.00	Civil and Construction Management Technology		
	0958.00	Water and Wastewater Technology		
	095800	WATER TECHNOLOGY		
	0959.00	Marine Technology		
	0961.00	Optics		
	0962.00	Musical Instrument Repair		
	0999.00	Other Engineering and Related Industrial Technologies		
	099900	adv mfg/vtea		

## INSTRUCTIONAL ACTIVITIES

TOP Code	TOP Name	TOP Title	MCCD Description
	TOPS No	Colleague	
10	FINE AND APPLIED ARTS		
	1001.00	Fine Arts, General	
	100100	FINE ART	
	1002.00	Art (Painting, Drawing, and Sculpture)	
	100200	ARTS	
	100210	PAINTG	
	100220	SCULPTURE	
	100230	CERAMICS	
	100231	CLAY	
	100240	PRINTMK	
	1004.00	Music	
	100400	MUSIC	
	100410	MUSC PERFRM	
	100420	MUSIC COMP	
	1005.00	Commercial Music	
	100500	COMM MUSIC	
	1006.00	Technical Theater	
	100600	TECH THEATER	
	1007.00	Dramatic Arts	
	100700	DRAMA	
	1008.00	Dance	
	1009.00	Applied Design	
	100900	APPLIED DESIGN	
	1011.00	Photography	
	101100	PHOTO	
	1012.00	Applied Photography	
	101200	APPLIED PHOTOGRAPHY	
	1013.00	Commercial Art	
	1030.00	Graphic Art and Design	
	103000	GRAPHIC A and D	
	1099.00	Other Fine and Applied Arts	
11	FOREIGN LANGUAGE		
	1101.00	Foreign Languages, General	
	110100	FRGN LANG	
	1102.00	French	
	110200	FRENCH	
	1103.00	German	
	110300	GERMAN	
	1104.00	Italian	
	110400	ITALIAN	
	1105.00	Spanish	
	110500	SPANISH	
	1106.00	Russian	
	1107.00	Chinese	
	1108.00	Japanese	
	110800	JAPAN	
	1109.00	Latin	
	1110.00	Greek	
	1111.00	Hebrew	
	1112.00	Arabic	
	1116.00	African Languages (Non-Semitic)	
	1117.00	Asian, South Asian, and Pacific Islands (Chinese and Japanese excluded)	
	111700	ASIAN LANG	
	1119.00	Portuguese	
	1199.00	Other Foreign Languages	

## INSTRUCTIONAL ACTIVITIES

TOP Code	TOP Name	TOP Title	MCCD Description
	TOPS No	Colleague	
12	HEALTH		
	1201.00	Health Occupations, General	
	120100	AH	
	1202.00	Hospital and Health Care Administration	
	1205.00	Medical Laboratory Technology	
	1206.00	Physicians Assistant	
	1208.00	Medical Assisting	
	120800	MED ASSISTING	
	1209.00	Hospital Central Service Technician	
	1210.00	Respiratory Care/Therapy	
	1211.00	Polysomnography	
	1212.00	Electro-Neurodiagnostic Technology	
	1213.00	Cardiovascular Technician	
	1214.00	Orthopedic Assistant	
	1215.00	Electrocardiography	
	1217.00	Surgical Technician	
	1218.00	Occupational Therapy Technology	
	1219.00	Optical Technology	
	1220.00	Speech-Language Pathology and Audiology	
	1221.00	Pharmacy Technology	
	1222.00	Physical Therapist Assistant	
	122210	SPORTS MED	
	1223.00	Health Information Technology	
	1224.00	School Health Clerk	
	1225.00	Radiologic Technology	
	122500	RAD TECH	
	122530	SONOGRAPHY	
	1226.00	Radiation Therapy Technician	
	1227.00	Diagnostic Medical Sonography	
	122700	SONOGRAPHY	
	1228.00	Athletic Training and Sports Medicine	
	122800	SPORTS MED	
	1230.00	Nursing	
	123010	RN	
	123020	LVN	
	123030	CNA	
	1239.00	Psychiatric Technician	
	1240.00	Dental Occupations	
	1250.00	Emergency Medical Services	
	125000	EMT	
	1251.00	Paramedic	
	125100	PARAMEDIC	
	1255.00	Mortuary Science	
	125530	Diag M and S/VTEA	
	1260.00	Health Professions, Transfer Core Curriculum	
	1261.00	Community Health Care Worker	
	1262.00	Massage Therapy	
	1270.00	Kinesiology	
	1299.00	Other Health Occupations	

## INSTRUCTIONAL ACTIVITIES

TOP Code	TOP Name	TOP Title	Colleague	MCCD Description
13	FAMILY AND CONSUMER SCIENCES			
	1301.00	Family and Consumer Sciences, General		
		130100	CONSUMER SCI	
	1302.00	Interior Design and Merchandising		
	1303.00	Fashion		
		130300	FASHION	
	1305.00	Child Development/Early Care and Education		
		130500	CD and EARLY CARE	
		130510	CHILD DEV	
		130519	OFC MAINT. ENC.	
		130520	SPECIAL NEEDS	
		130540	PRESCHOOL CHILD	
		130550	SCHOOL AGE CHILD	
		130560	PARENTING and FAM ED	
		130580	CD ADM and MGMT	
		130590	CD INFANT/TODDLER	
	1306.00	Nutrition, Foods, and Culinary Arts		
		130600	NUTRITION	
		130610	FOOD SVC	
		130630	CULINARY ARTS	
		130631	CUL ARTS - EXAM	
		130632	CULINARY ARTS - BAKE	
		130640	NUTRITION	
	1307.00	Hospitality		
		130700	HOSPITALITY	
	1308.00	Family Studies		
	1309.00	Gerontology		
	1399.00	Other Family and Consumer Sciences		
		139900	OLD ADULT	
14	LAW			
	1401.00	Law, General		
	1402.00	Paralegal		
		140200	LEGAL ASST	
	1499.00	Other Law		
		149900	OTH LAW	
15	HUMANITIES			
	1501.00	English		
		150100	ENGL	
	1502.00	Language Arts		
		150200	LANGUAGE ARTS	
	1503.00	Comparative Lecture		
		150300	COMP LIT	
	1504.00	Classics		
		150400	CLASSICS	
	1506.00	Speech Communication		
		150600	SPEECH	
	1507.00	Creative Writing		
		150700	CREATIVE WR	
	1509.00	Philosophy		
		150900	PHIL	
	1510.00	Religious Studies (Theological professions excluded)		
	1520.00	Reading		
		152000	READING	
	1599.00	Other Humanities		
		159900	OTHER HUMANITIES	
16	LIBRARY SCIENCE			
	1601.00	Library Science, General		
	1602.00	Library Technician (Aide)		
	1699.00	Other Library Science		
		169900	OTH LIBRARY	

## INSTRUCTIONAL ACTIVITIES

TOP Code	TOP Name	TOP Title	Colleague	MCCD Description
17	MATHEMATICS			
	1701.00	Mathematics, General		
		170100	MATH	
	1702.00	Mathematics Skills		
		170200	MATH SKILLS	
	1799.00	Other Mathematics		
18	MILITARY STUDIES			
	1801.00	Military Science		
	1899.00	Other Military Studies		
19	PHYSICAL SCIENCES			
	1901.00	Physical Sciences, General		
		190100	PHYS SCI	
	1902.00	Physics, General		
		190200	PHYSICS	
	1905.00	Chemistry, General		
		190500	CHEM	
	1911.00	Astronomy		
		191100	ASTRONOMY	
	1914.00	Geology		
		191400	GEOLOGY	
	1919.00	Oceanography		
	1920.00	Ocean Technology		
	1930.00	Earth Science		
		193000	EARTH SCIENCE	
	1999.00	Other Physical Sciences		
20	PSYCHOLOGY			
	2001.00	Psychology, General		
		200100	PSYCH	
	2003.00	Behavioral Science		
	2099.00	Other Psychology		
21	PUBLIC AND PROTECTIVE SERVICES			
	2102.00	Public Administration		
	2104.00	Human Services		
		210400	HUMAN SERVICES	
		210440	ADDICTION STUDIES	
	2105.00	Administration of Justice		
		210500	CRIMINAL JUSTICE	
		210510	CORR OFFICER	
	2133.00	Fire Technology		
		213300	FIRE TECH	
		213350	FIRE ACADEMY	
		213500	HAZ MAT	
	2140.00	Legal and Community Interpretation		
		214000	LEGAL INTERPRETATION	
	2199.00	Other Public and Protective Services		
		219900	OTH PUB AFR	



## INSTRUCTIONAL ACTIVITIES

TOP Code	TOP Name	TOP Title	MCCD Description
	TOPS No	Colleague	
22	SOCIAL SCIENCES		
	2201.00	Social Sciences, General	
		220100	SOC SCI
	2202.00	Anthropology	
		220200	ANTHRO
		220220	ARCHAEOLOGY
	2203.00	Ethnic Studies	
	2204.00	Economics	
		220400	ECONOMICS
	2205.00	History	
		220500	HISTORY
	2206.00	Geography	
		220600	GEOGRPHY
	2207.00	Political Science	
		220700	POLI SCI
		220710	STU GOVT
	2208.00	Sociology	
		220800	SOCIOLOGY
	2210.00	International Studies	
	2299.00	Other Social Sciences	
30	COMMERCIAL SERVICES		
	3005.00	Custodial Services	
	3007.00	Cosmetology and Barbering	
	3008.00	Dry Cleaning	
	3009.00	Travel Services and Tourism	
	3020.00	Aviation and Airport Management and Services	
	3099.00	Other Commercial Services	
49	INTERDISCIPLINARY STUDIES		
	4901.00	Liberal Arts and Sciences, General	
		490100	LIB ARTS
		490120	LIB STUDIES
	4902.00	Biological and Physical Sciences (and Mathematics)	
		490200	BIO/PHYS SCIENCE
	4903.00	Humanities	
		490300	HUMANITIES
		490310	HUM/FINE ART
	4930.00	General Studies	
		493000	GEN STUDY
		493009	TUTORIAL
		493010	GUIDANCE
		493012	CO-OP ED
		493013	ACAD GUID
		493014	STUDY SKILLS
		493017	GEN STUDY - SCI
		493020	COMM SKILLS
		493021	WRITING
		493030	RELEARN LAB
		493031	HANDICAPPED LIVING SKILLS
		493040	SKILLS RELEARNING
		493041	PRE ALGEBRA
		493060	ABE
		493062	GED
		493070	READING SKL
		493072	SKILL DEV
		493080	ESL
		493081	ESL ADVANCED
		493082	ESL ELEMENTARY
		493084	ESL WRITING
		493085	ESL READING
		493086	ESL SPEAKING
		493087	ESL INTEGRATED
		493090	CITIZENSHIP
		493091	ESL CIVICS
	4931.00	Vocational ESL	
		493100	CO-OP ED
	4932.00	General Work Experience	
		493200	WORK EXPERIENCE
	4999.00	Other Interdisciplinary Studies	

## INSTRUCTIONAL ACTIVITIES

TOP Code	TOP Name	TOP Title	MCCD Description
	TOPS No	Colleague	

## ADMINISTRATIVE AND SUPPORT ACTIVITIES

BAM Code	BAM Title	Colleague	MCCD Description
6000	INSTRUCTIONAL ADMINISTRATION AND INSTRUCTIONAL GOVERNANCE		
	600000	SAL ADV	
6010	Academic Administration		
	601000	OFFICE OF INSTRUCTION	
	601100	DEAN AREA 1	
	601200	DEAN AREA 2	
	601300	DEAN AREA 3	
	601400	DEAN AREA 4	
	601500	NC	
	601501	MANUAL NC	
	601502	CPR NC	
	601503	HANDGUN NC	
	601504	MATR DRV NC	
	601505	IC3 TEST	
	601600	DEAN AREA 5	
	601700	DEAN AREA 6	
	601701	DEAN 6 - THEATER	
	601800	DEAN AREA 7	
	601900	FACULTY LEAD	
6020	Course and Curriculum Development		
	602000	CURR	
	602001	CURR AG	
	602004	CURR-BIO	
	602005	CURR BUS	
	602007	CURR COMP	
	602009	CURR IT	
	602010	CURR ART	
	602012	CURR AH	
	602013	CURR HOME EC	
	602015	CURR HUMANITIES	
	602017	CURR-MATH	
	602019	CURR CHEM	
	602021	CURR PUB AFR	
	602043	CURR DEV ED	
	602049	curr dev ed	
6030	Academic/Faculty Senate		
	603000	FACULTY SENATE	
	603001	UNUSED	
	603002	UNUSED	
	603003	UNUSED	
	603004	UNUSED	
	603005	UNUSED	
	603006	UNUSED	
	603007	UNUSED	
6090	Other Instructional Administration and Instructional Governance		
	609000	OTHER INST ACTIVITIES	
	609010	SLO	
	609020	PROGRAM REVIEW	
	609030	ACCREDITATION	
	609040	STRAT PLNG	
	609050	MCFA	
6100	INSTRUCTIONAL SUPPORT SERVICES		
6110	Learning Center (Learning Resource Center)		
	611000	TUTORIAL	
	611002	STUDY CENTRAL	
6120	Library		
	612000	LIB	
	612001	LIB-COIN MACH	
	612002	LIB-COPY/CAMPUS	
	612010	LIB AUTO	
6130	Media		
	613000	AV	
6140	Museums and Gallery		
6150	Academic Information Systems and Technology		
	615000	ACADEMIC INFORMATION	
6190	Other Instructional Support Services		
6200	ADMISSIONS AND RECORDS		
6200	Admissions and Records		
	620000	A&R	
	620001	GRAD	

## ADMINISTRATIVE AND SUPPORT ACTIVITIES

BAM Code	BAM Title	Colleague	MCCD Description
6300	STUDENT COUNSELING AND GUIDANCE		
6300	Student Counseling and Guidance		
	630000	COUNSL	
	630001	Basic Skills Count	
	630099	NC MATR	
6310	Counseling and Guidance		
	631000	ORIENT	
6320	Matriculation and Student Assessment		
	632000	MATR and ASSESSMENT	
	632001	LASSI TEST	
	632099	CALWORKS TESTING C/O	
6330	Transfer Programs		
	633000	TRANSER CTR	
6340	Career Guidance		
	634000	CAREER CTR	
	634001	CAREER TEST	
6390	Other Student Counseling and Guidance		
	639000	ARTICULATION	
6400	OTHER STUDENT SERVICES		
6410	CalWORKS		
6420	Disabled Student Programs and Services (DSPS)		
	642000	DSS	
	642001	DSS INTERP	
	642010	DSS-DEAF	
6430	Extended Opportunities Programs and Services (EOPS)		
	643000	EOPS	
6440	Health Services		
	644000	STU HEALTH	
6450	Student Personnel Administration		
	645000	STU PERS ADM	
	645001	GRADUATION	
	645010	STUDENT EQUITY ADMIN	
	645019	delete	
	645099	ofc encumbrances	
6460	Financial Aid Administration		
	646000	FIN AID	
	646099	OFC MAINT. ENC	
6470	Job Placement Services		
	647000	JOB PLMT	
6480	Veterans Services		
	648000	VETERANS SVCS	
6490	Miscellaneous Student Services		
	649000	CAREER CTR	
	649010	EUREKA	
	649100	TRANS CTR	
	649199	ARTICULATION	
	649500	ORS	
	649501	OUTREACH AG	
	649508	OUTREACH LFH	
	649509	OUTREACH IT	
	649510	OUTREACH ART	
	649512	OUTREACH AH	
	649543	DELETE	
	649549	OUTREACH DE	
	649560	SOAP-ST WIDE	
	649600	INTL STU	
	649900	OTH STU SVC	
	649901	STU SVC AG	
	649905	STU SVC BUS	
	649907	STU SVC COMP	
	649909	STU SVC IT	
	649912	STU SVC AH	
	649913	STU SVC CDC	
	649915	Engl	
	649917	Math	
	649919	STU SVC CHEM	
	649921	STU SVC EHMT	
	649949	Basic Skills Monitor	
	649950	Cultural Diversity	
	649960	ST SVC ABE	
	649969	EAP-ATH	
	649980	ST SVC ESL	
	649999	contract svc encum	

**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

BAM Code	BAM Title	Colleague	MCCD Description
	Subsidiary		
6500	OPERATIONS AND MAINTENANCE OF PLANT		
6510	Building Maintenance and Repairs		
	651000 MAINT		
	651001 HVAC		
	651002 PE LIGHT		
	651003 PLANT UTL		
	651004 ROOFS		
	651005 SWIM POOL		
	651006 SAFETY		
	651010 POOL MAINT		
	651019 delete		
	651020 PRKG MAINT		
	651099 ofc maint encumbrances		
6530	Custodial Services		
	653000 CUSTODIAL		
	653099 OFC MAINT. ENC.		
6550	Grounds Maintenance and Repairs		
	655000 GROUNDS		
6570	Utilities		
	657000 UTILITY		
	657001 UTL TELPHN		
	657010 TELEPHONE		
6590	Other Operation and Maintenance of Plant		
6600	PLANNING, POLICYMAKING, AND COORDINATION		
	661000 SUPT/PREZ		
	661010 OTH ADMIN		
	661011 OUTREACH		
	661012 50th ANNIVERSARY		
	661100 OFFICE INST EFF		
	661200 CL SENATE		
	661500 REDISTRICTING		
	662000 VP ADM SVC		
	663000 BOARD		
	663001 BRAXTON		
	663002 DELONG		
	663003 GLIDDEN		
	663004 HADEN		
	663005 MCCABE		
	663006 TROOST		
	663007 VIERRA		
	663008 STUDENT TRUSTEE		
	663040 40TH ANNIVERSARY		
	664000 RES/DEV		
	664100 RESEARCH ANALYST		
	665000 BUS SVC		
	666000 VP INST		
	667000 VP SP		
	668000 OFC OF FAC DEV		
	669000 TIR		

**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

BAM Code	BAM Title	Colleague	MCCD Description
	Subsidiary		
6700	GENERAL INSTITUTIONAL SUPPORT SERVICES		
6710	Community Relations		
	671000 INFO OFC		
	671001 SCHEDULES		
	671010 INST ADV		
6720	Fiscal Operations		
	672000 FSCL SVC		
	672001 PAYROLL		
	672002 ST MANDATED COST		
6730	Human Resources Management		
	673000 HR		
	673100 NEGOT		
6740	Noninstructional Staff-Retirees' Benefits and Retirement		
	674000 RETIREES		
6750	Staff Development		
	675000 S/D		
	675001 S/D AG		
	675005 S/D BUS		
	675007 S/D COMP SCI		
	675008 S/D LFH		
	675009 S/D IT		
	675010 S/D ART		
	675012 S/D AH		
	675015 S/D HUM		
	675017 S/D SCI		
	675022 S/D SOC SCI		
	675049 S/D DEV ED		
	675060 S/D LB		
	675061 S/D LIB		
	675063 S/D GUID		
	675069 S/D ATH		
6760	Staff Diversity		
	676000 STAFF DIVERSITY		
6770	Logistical Services		
	677100 DUPL		
	677200 PURCH		
	677210 SPLY INV		
	677211 DELETE		
	677220 FURN		
	677300 ALARM SYSTEMS		
	677400 TRANSP		
	677401 TRANSP C/B		
	677500 SECURITY		
	677600 RISK MGT		
	677700 HAZ MAT		
	677800 MAIL SVC		
6780	Management Information Systems		
	678000 ITS		
	678001 HARDWARE		
	678100 DATATEL SOFTWARE		
	678200 ERP SYSTEM		
	678300 3RD PTY-DATATEL		
6790	Other General Institutional Support Service		
	679000 NINST RETIR		
	679010 HEALTH & SAFETY		

**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

BAM Code	BAM Title	Colleague	MCCD Description
6800	COMMUNITY SERVICES AND ECONOMIC DEVELOPMENT		
6810	Community Recreation		
6820	Community Service Classes		
682000	CS		
682010	CS BUS TRP		
682011	CS TOURS		
682012	ARTS, HOBBIES and CRAFTS		
682013	HEALTH, FITNESS and RECREATION		
682014	KID'S CORNER		
682015	PERSONAL DEVELOPMENT		
682020	CS CLASS		
682021	CS ELDERHS		
682022	CS SU THTR		
682023	CS DANCE COOP		
682024	CS COLL KID		
682025	CS CLS/WKSH		
682026	CS SU REG		
682027	MISC FEES		
682028	CS ON-LINE CLASS		
682029	CS-TRAFFIC		
682030	CS SPORTS CAMPS		
682031	CS AQUA		
682032	ARCHERY CAMP		
682033	BSBL CAMP		
682034	CH LDR CAMP		
682035	WNTR BSBL		
682036	BBALL CAMP		
682037	SBALL CAMP		
682038	TRACK CAMP		
682039	SOCCER CAMP		
682040	SWIM CAMP		
682041	TENNIS CAMP		
682043	FB CAMP		
682044	KARATE CAMP		
682045	VBALL CAMP		
682046	GYM CAMP		
682047	GOLF CAMP		
682048	DIV CAMP		
682049	CS SPORTS CAMPS		
682050	CS MARKETING		
682070	CS LEC/SEM		
682071	CS FINE ART		
682072	CS DANCE		
682073	CS WKSH		
6830	Community Use of Facilities		
683000	USE FAC		
6840	Economic Development		
684000	CS and ECON DEV		
684001	TECHNOLOGY		
684022	C.S. FEE-BASED CLASS		
684023	SERVSAFE WORKSHOPS		
684024	NOTARY		
684093	BUILDING INSPECTION TECH		
684094	SOCIAL MEDIA		
684095	LIUNA		
684096	SEXUAL HARASSMENT		
684097	B.A.R. SMOG UPDATE		
684098	I.T. TECH. SKILLS		
6890	Other Community Services and Economic Development		
689000	CS and ECON DEV		

**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

BAM Code	BAM Title	Colleague	MCCD Description
6900	ANCILLARY SERVICES		
6900	Auxiliary		
690000	AUX		
6910	Bookstores		
691000	BKST		
6920	Child Development Centers		
692000	CDC		
692010	CDC REMODEL		
692099	cdc reg c/o		
6930	Farm Operations		
693000	MC FARM		
693001	BEEF		
693002	HORSE		
693003	LNDSO HORT		
693004	ORCH CROP		
693005	COTTON CROP		
693006	WHEAT CROP		
693007	ALF CROP		
693008	CORN CROP		
693009	SEED CROP		
693010	MEAT GOAT		
693011	SWINE PROD		
693012	SHEEP		
693013	FSM LIVSTK		
693014	LIVSTK		
693015	NEW ORCHARD		
693016	JUDGING		
693017	FORAGE HAY		
693020	FFA PROJ		
693021	BLACKEYE BEANS		
693022	CORN-TILL		
693023	TOMATO		
6940	Food Services		
694000	CAFETERIA		
6950	Parking		
695000	PRKG		
695300	DELETE		
6960	Student and Co-curricular Activities		
696000	STU ACT		
696001	STU REP FEE		
696002	PROJ XMAS		
696003	BKST PROFIT		
696004	MAKE-A-WISH		
696005	BOOK LOAN		
696006	HOLIDAY MEAL		
696009	PEP BAND		
696010	AGS		
696011	COMPUTER CLUB		
696012	BLK STU UN		
696013	BL DEVL AG		
696014	CERAMIC		
696015	DISABILITY AWARE		
696016	ECE		
696017	GAME THRY		
696018	LNDSO HORT		
696019	MECHA CONF		
696020	CHI ALPHA		
696021	INTL		
696022	CHI ALPHA		
696023	FASHION CLUB		
696024	LEO		
696025	NAS ASSN		
696026	EARTH WISE		
696027	CCCRUSADE		
696028	ART CLUB		
696029	REPUBLICAN		
696030	PTK		
696031	PTK SPYGLS		
696032	RN CO2002		
696033	RNSO3		
696034	RNSO7		
696035	RNF07		
696036	VBALL		
696037	VETERANS CLUB		
696038	HIGHLND LAO		

**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

BAM Code	BAM Title	Subsidiary	Colleague	MCCD Description
6960	Student and Co-curricular Activities (CONTINUED_			
696039	BUDDHISM CLUB			
696040	SPIRIT LDR			
696041	SOC JUSTC			
696042	ANTHRO			
696043	ICC			
696044	ICC SPYGLS			
696045	SPANISH			
696046	ST KILLIANS			
696047	HAWAIIAN CLUB			
696048	PSYCHOLOGY CLUB			
696049	MATHLETES			
696050	CATTLEMENS ASSOC			
696051	FUTURE CHOICES			
696052	S4SJ			
696053	RNF08			
696054	RNS10			
696055	RNS09			
696056	RNF09			
696057	THE FOOT			
696058	PREMED			
696059	TRAVELING SCIENTIST			
696060	ZHINGEIST CLUB			
696061	BUSINESS CLUB			
696062	S and E CLUB			
696063	PUENTE			
696064	NASA			
696065	VIDEO GAME			
696066	SAFE CLUB			
696067	FATEH CLUB			
696068	JOURNALISM CLUB			
696069	CEO CLUB			
696070	THEATER ASSOC			
696071	RECYCLING CLUB			
696072	CRIM JUSTICE CLUB			
696073	HIP HOP DANCE			
696074	GEOLOGY/EARTH SCIENCE			
696075	INTERVARSITY CHRISTIAN			
696076	MDOAN CLUB			
696077	ART CLUB			
696078	APTUS AD CREANDUM(LB)			
696079	BELLY DANCING			
696080	HISTORY CLUB			
696081	HYMNS BY GUITAR CLUB			
696082	HELLHOLT BELEGARTH			
696083	MUSIC COMMUNITY CLUB			
696084	SCIENCE/MATH/ENG CLUB			
696085	SOCCER CLUB			
696086	LB STUDENT COUNCIL CLUB			
696087	FILM CLUB			
696088	STATSCLUB			
696089	SKI & BOARD TEAM			
696090	FOODIES, FARMING & FITNESS			
696091	LEAGUE OF LEGENDS			
696092	YOUNG REPUBLICANS			
696093	YOUNG DEMOCRATS			
696094	D.I.Y. CLUB			
696100	HONORS PROGRAM			
696110	AGS			
696111	BOWLING			
696112	BLK STU UN			
696113	BL DEVL AG			
696114	CERAMIC			
696115	COALITN STU			
696116	ECE			
696117	GAME THRY			
696118	LDNSC HORT			
696119	MECHA CONF			
696120	MECHA			
696121	INTL			
696122	CHI ALPHA			
696123	THTR ASSN			
696124	LEO			
696125	SPIRIT NATNS			
696126	EARTH WISE			

**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

BAM Code	BAM Title	Subsidiary	Colleague	MCCD Description
6960	Student and Co-curricular Activities (CONTINUED_			
696127	CHRISITIAN			
696128	ART LEAGUE			
696129	REPUBLICAN			
696130	PTK			
696131	PTK SPYGLS			
696132	RN CO2000			
696133	RN CO99			
696134	FREE TIBET			
696135	SIG VETA NI			
696136	VBALL			
696137	ROTORACT			
696138	HIGHLND LAO			
696139	EOPS			
696140	SPIRIT LDR			
696141	SOC JUSTC			
696142	ANTHRO			
696143	ICC			
696144	ICC SPYGLS			
696145	SPANISH			
696146	ST KILLIANS			
696147	SOCIAL MEDIA			
696148	SARC			
696149	SUGAR BUSINESS			
696150	ASL CLUB			
696151	CHEERLEADING			
696152	UPRISE CLUB			
696153	BOOK CLUB			
696200	JAZZ PRGM			
696201	ORCHESTRA			
696301	CHORAL FA			
696302	CHORAL SP			
696303	COMM CHORUS			
696401	BAND FA			
696402	BAND SP			
696500	ATH			
696501	FOOTBALL			
696502	FB-SECURITY			
696503	W SOCCER			
696504	M WPOLO			
696505	W WPOLO			
696506	BSBALL			
696507	SBALL			
696508	W TENNIS			
696510	M AQUA			
696511	W AQUA			
696512	M BBALL			
696513	W BBALL			
696514	VBALL			
696515	X-COUNTRY			
696516	M TRACK			
696517	W TRACK			
696519	EQUIP MGR			
696520	TRAINER			
696521	SPIRIT LDR			
696522	SPORT MED			
696523	ATHLETIC DIRECTOR			
696524	SPORT INFO			
696525	HEALTH/SAFETY			
696550	ATH SPRT			
696560	ATH P/C			
696561	H20 REGIONALS			
696562	H20 STATE			
696601	JAZZ-FALL			
696602	JAZZ-SPRING			
696800	DRAMA PROD			

**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

BAM Code	BAM Title	Colleague	MCCD Description
	Subsidiary		
6970	Student Housing		
6990	Other Ancillary Services		
	699000	ART GALLERY	
	699001	25% ARTST COM	
	699002	25% CHOW CTYHL	
	699003	25% LB CTYHL	
	699004	25% CALVARY BAP	
	699005	25% LB Unified	
	699006	25% CHALLENGR	
	699007	25% ST. LUKES	
	699008	25% MUHSD	
	699009	50% LIVG CARE	
	699010	25% DP POLICE	
	699011	25% MCOE	
	699012	50% LA SIERRA	
	699013	25% BELLEVUE SCH	
	699014	50% BRIGHT KIDS	
	699015	50% FRESH OFF THE GRILL	
	699016	50% RHINO LININGS	
	699017	50% SLENDER LADY	
	699018	50% HAPPY NICKEL	
	699019	GOLDEN VALLEY	
	699020	50% DAYOUT ADULT	
	699021	50% D & M DENTAL	
	699022	MERCED CITY	
	699023	50% G&W DAYCARE	
	699024	25% ABC CHILD ABUSE	
	699025	50% COPY/SIGN	
	699026	25% MARIPS CHLD	
	699027	CASTLE LAND DC	
	699028	50% PAYROLL STORE	
	699029	50% GROC OUTLET	
	699030	25% NEW BETHANY	
	699031	50% OLINDAS RES	
	699032	50% TORENSEN PRO	
	699033	50% BUCHACH DISC	
	699034	50% RAYNE WATER	
	699035	25% ATWATER ESD	
	699036	50% PENNIES HEAVN	
	699037	50% DAVE'S GYM DOS PALOS (O)	
	699038	50% LORENSEN PROPANE	
	699039	25% Merced Co. Arts Council	
	699040	50% Merced Video	
	699041	50% Sweet Strips	
	699042	50% Zymo	
	699043	50% WEE CARE DAYCARE	
	699044	50% SUSAN HALL-ATTORNEY	
	699045	25% MINI CORPS	
	699046	50% GOLDEN BY PRODUCTS	
	699047	City of Livingston	
	699048	GENERAL CONSTRUCTION	
	699049	50% TEDDY BEAR CHRISTIAN DAYCARE	
	699050	25% PLANNED PARENTHOOD	
	699051	25% MERCED ANIMAL RESCUE FOUND	
	699052	50% HARMON'S INSURANCES	
	699053	25% ON TARGET MARKETING	
	699054	25% BEDFORD CREEK CHILDREN'S HOME	
	699055	25% WOMAN'S PLACE MC	
	699056	25% Vita-Bell Group Home Inc.	
	699057	50% BRIGHT BEGINNINGS	
	699058	50% Valley Educational Svcs	
	699059	Dos Palos Oro Loma (100%)	
	699060	50% MPMG	
	699061	The Perry/Yokley Ctr (25%)	
	699062	50% Dr. Carlos Say	
	699063	50% Bear Country Daycare	
	699064	50% Rascal Creek Physical Therapy	
	699065	50% Ferrono's Golden Cue	
	699066	50% Osorio Financial Services	
	699067	50% Ward Enterprises	
	699068	50% Dr. Reddy's Office	
	699069	25% Snelling-Merced Falls	
	699070	50% RICHEY-HANSEN RAD MED GP	
	699071	50% ATWATER ESD	
	699072	50% PIZZA GUYS	

**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

BAM Code	BAM Title	Colleague	MCCD Description
	Subsidiary		
6990	Other Ancillary Services (CONTINUED)		
	699073	50% MERCED YOSEMITE REALTY	
	699074	50% CELEBRATIONS	
	699075	50% AESD-BELLEVUE	
	699076	50% AESD-MITCHELL SR	
	699077	25% B&G CLUB - MERCED	
	699078	25% US FREEDOM ALLIANCE	
	699079	50% CAETANO FAM DAYCARE	
	699080	50% HELENS DAYCARE	
	699081	25% ST LUKES	
	699082	25% VALLEY HARVEST CHURCH	
	699100	AMER READ	
	699105	AR-LBUSD	
	699107	AR-ST LUKES	
	699117	AR-EL NIDO	
	699120	AR-SNELLING	
	699126	AR-ATWATER EL	
	699127	AR-MERCED RIVER	

**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

BAM Code	BAM Title	Colleague	MCCD Description
	Subsidiary		
7000	AUXILIARY OPERATIONS		
7010	Contract Education		
7090	Other Auxiliary Operations		
709900	MCF		
7100	PHYSICAL PROPERTY AND RELATED ACQUISITIONS		
710000	FACILITY PLANNING		
711000	LAND		
712000	BUILDING CONSTR		
712010	BLDG CONSTR		
712020	LB CONST		
713000	BLDG MOD		
713010	REMODEL		
714000	INITIAL EQUIP		
715000	EQUIP-ATTACHED		
716000	INFO TECH INFRASTR		
719000	INFRASTRUCTURE		
719001	WATER		
719002	SEWER		
719003	GAS		
719004	ELECTRICAL		
719010	ROADS		
719015	PARKING LOTS		
719020	INFRASTR		
719021	REMOVE MEDIAN		
719022	REMOVE STALLS		
719023	INSTALL STOP SIGNS		
719024	IMPROVE XWALKS		
719025	INSTALL FARM X-INGS		
719026	ADDL XWALKS		
719027	INSTALL BIKE LANES		
719028	INSTALL BIKE RACKS		
719029	RIGHT TURN LANE		
719030	LED XWALK		
719031	TENNIS COURTS		
7200	LONG-TERM DEBT AND OTHER FINANCING		
7210	Long-Term Debt		
721000	BONDS-SER 2003		
721001	BONDS-SER 2005		
721002	VOTED DEBT-SER C		
721003	SERIES 2006		
721004	SER 2006 JPA		
721005	SERIES 2012 REFI		
721006	SERIES 2014 REFI		
721010	SFID1		
721020	SFID2		
7220	Tax Revenue Anticipation Notes (TRANS)		
722000	TRANS		
7290	Other Financing		
7300	TRANSFERS, STUDENT AID, AND OTHER OUTGO		
7310	Transfers		
731100	SEOG		
731101	SEOG-C/O		
731102	PRIOR YEAR SEOG		
731103	STU SEOG OVERPAY		
731104	STU SEOG OVERPAY		

**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

BAM Code	BAM Title	Colleague	MCCD Description
	Subsidiary		
7320	Student Aid		
732100	PELL		
732101	PRIOR YEAR PELL		
732102	STU PELL OVERPAY		
732103	PELL OVERPAY COLL		
732140	District Debt - Pell		
732200	BOOK VCHRS		
733100	EOPS GRANT		
733101	PRIOR YEAR EOPS		
733200	CARE GRANT		
734100	CAL GRANT		
734101	CALB GRANT		
734102	CALC GRANT		
734103	PRIOR YEAR CALB GRANT		
734104	STU CALGRANT OVP		
735100	DIR STU LN		
736100	FA ACG 1		
736101	FA ACG 2		
736102	PRIOR YEAR ACG		
737100	INSTITUTIONAL AID		
738100	FTSS GRANT		
738101	FTSSG OVERPAY		
7900	Appropriation for Contingencies (for budgetary purpos		







Book	Board Policies
Section	3000 - General Institutional Policies
Title	Grants
Number	3280
Status	Active
Legal	<a href="#">Education Code Section 70902</a>
Adopted	November 2, 2004
Last Reviewed	January 23, 2013

The Board of Trustees will be informed about all grants received by the District.

The Superintendent/President shall establish procedures to assure timely application and processing of grant applications and funds, and that the grants that are applied for directly support the purposes of the District.

**See Administrative Procedure 3280**

Adopted 11/02/04  
Last Reviewed 01/23/13



Book	Administrative Procedures
Section	3000 - General Institutional Policies
Title	Grants
Number	3280
Status	Active
Legal	<a href="#">Education Code Section 70902</a>
Adopted	November 2, 2004
Last Revised	January 23, 2013

District staff will assure timely application for and processing of grant applications. Staff will pay particular attention to:

- The intent and allowable activities of the grant solicitation.
- Ascertaining the District's eligibility for the grant and the funds available.
- Determining who on campus might be interested in pursuing the grant.
- The due date of the grant application.

Staff will establish criteria for grant applications, in particular assuring that each grant directly supports the mission and purpose of the District.

The appropriateness of grants to be submitted will be determined through a review by the administrator/manager and Vice president for the grant activity area, the Director of Research & Development and the Superintendent/President.

The normal required approvals for grant submissions will include:

- The Supervisor of Human Resources – to review the title, duties, and salary placement of personnel to be hired under the grant.
- The Director of Business Services – to review the grant budget.
- The administrator/manager overseeing the grant activity area.
- The Vice President responsible for the grant activity area.
- The Superintendent/President.

Adopted 11/02/04

Last Revised 01/23/13



Book	Board Policies
Section	4000 - Academic Affairs
Title	Field Trips and Excursions
Number	4300
Status	Active
Legal	<a href="#">Title 5, Section 55450</a>
Adopted	August 6, 2002

The Superintendent-President shall establish procedures that regulate the use of District funds for student travel and attendance at conferences and other activities that are performed as a class assignment or co-curricular activity.

No district funds shall be used to support student expenses for out-of-state field trips or excursions. The expenses of instructors, chaperons, and other personnel traveling with students may be paid from district funds.

Students and staff shall at all times adhere to the standards of conduct applicable to conduct on campus.

Adopted 08/06/02

**See Administrative Procedure 4300**



Book	Administrative Procedures
Section	4000 - Academic Affairs
Title	Field Trips and Excursions
Number	4300
Status	Active
Legal	<a href="#">Title 5, Section 55450</a>
Adopted	August 6, 2002

The District may conduct field trips and excursions in connection with courses of instruction or college-related social, educational, cultural, athletic or musical activities to and from places in California, or any other state, the District of Columbia, or a foreign country for students.

The District shall engage instructors, supervisors, and other personnel as may be necessary for such excursions or field trips who desire to contribute their services over and above the normal period for which they are employed by the District.

The District shall, at the discretion of the Superintendent-President, transport students, instructors, supervisors or other personnel by use of District equipment, contract to provide transportation, or arrange transportation by the use of other equipment.

When District equipment is used, the District shall obtain liability insurance, and if travel is to and from a foreign country, the liability insurance shall be secured from a carrier licensed to transact insurance business in the foreign country.

The District may pay expenses of instructors, chaperons and other personnel participating in a field trip or excursion. Payment shall be by way of itemized reimbursement in a form prescribed by the Superintendent-President. The District shall not pay expenses of students participating in a field trip or excursion with District funds.

No student shall be prevented from making a field trip or excursion because of lack of sufficient funds. The District shall coordinate efforts of community service groups to provide funds for students in need of them.

All persons making a field trip or excursion shall be deemed to have waived all claims against the District for injury, accident, illness, or death occurring during or by reason of the field trip or excursion. All adults taking such trips and all parents or guardians of minor students shall sign a statement waiving such claims.

Adopted 08/06/02



Book	Board Policies
Section	5000 - Student Services
Title	Income/expenses for Intercollegiate Athletic Program
Number	5702
Status	Active
Adopted	October 2, 1990
Last Revised	August 3, 2010

Recognizing that intercollegiate athletics is an integral part of the college environment, it shall be the policy of the Merced Community College District to lend its support to the College's athletic program as specified in the following Administrative Procedure.



Book	Administrative Procedures
Section	5000 - Student Services
Title	Income/Expense for Intercollegiate Athletic Program
Number	5702
Status	Active
Adopted	October 2, 1990
Last Revised	August 3, 2010

#### Meal, Lodging & Banquet Allowances

Meal Expenses: The following meal allowances are authorized for student athletes and members of the pep squad. Coaches will be provided the authorized funds prior to the trip if all request procedures have been followed:

##### Regular

Breakfast	\$5.00
Lunch	\$6.00
Dinner	\$9.00

Meals for "away" games will be paid on increments of five hours, with a maximum of three meals within a twenty-four hour period.

Lodging: The maximum allowance for lodging will be \$25 per day per person.

Banquet Allowances: Athletic banquets shall be co-sponsored by the District and the Athletic Booster Clubs. Each individual sport may have an awards banquet.

#### Admission to Athletic Contests

Admission to football and basketball contests shall be as follows to home games:

1. \$7.00 general admission
2. \$5.00 ASMC cardholders with current sticker, classified and certificated employees of Merced College with current sticker, senior citizens, opposing school student body cardholders, and junior and high school students.
3. \$3.00 for children ages 6 through 12

Admission to baseball games shall be as follows at home games:

1. \$5.00 general admission
2. Free for ASMC cardholders and from the school of the opposing team

3. Free for children 12 years of age and under.

Revised 8/1/95  
Revised 8/3/10



Book	Board Policies
Section	6000 - Business and Fiscal Affairs
Title	Budget Preparation
Number	6200
Status	Active
Legal	Title 5, 58300 et seq Education Code Section 70902(b)(5)
Adopted	May 7, 2002

Each year, the Superintendent/President shall present to the Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Board study.

Budget development shall meet the following criteria:

- The annual budget shall support the District's master and educational plans.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by December 31st of each year that includes dates for presentation of the tentative budget, required public hearing(s), Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Unrestricted general reserves shall be budgeted at no less than 6% unless changed by Board action (prudent reserve is defined by the Chancellors Office of the California Community Colleges as 5% of the restricted and unrestricted general fund expenditures).
- Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
- Budget projections address long term goals and commitments.

### **See Administrative Procedure 6200**

Adopted 05/07/02





Book	Administrative Procedures
Section	6000 - Business and Fiscal Affairs
Title	Budget Preparation
Number	6200
Status	Active
Legal	Title 5, Sections 58300 et seq. Accreditation Standard 9 Education Code Section 70902(b)(5)
Adopted	May 7, 2002
Last Revised	January 5, 2010

Budget planning will support institutional goals and will be linked to other institutional planning efforts such as Student Learning Outcomes and Program Review.

The tentative budget shall be presented no later than July 1 [Title 5, Section 58305(a), and the final budget no later than September 15 [Title 5, Section 58305(c)]. A public hearing on the budget shall be held on or before September 15 [Title 5, Section 58301].

Two copies of the adopted budget (CCFS-311) to be submitted to the CCC Chancellor's Office on or before September 30 [Title 5, Section 58305(d)].

Adopted 05/07/02  
Last Revised 01/05/10



Book	Board Policies
Section	6000 - Business and Fiscal Affairs
Title	Budget Management
Number	6250
Status	Active
Legal	<a href="#">Title 5 Section 58308</a> <a href="#">Title 5 Sections 58307</a>
Adopted	May 7, 2002
Last Revised	July 11, 2017

The budget shall be managed in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

The District's unrestricted general reserves shall be no less than 6%.

Revenues accruing to the District in excess of amounts budgeted shall be added to the District's reserve for contingencies. They are available for appropriation only upon a resolution of the Board that sets forth the need according to major budget classifications in accordance with applicable law.

Board approval is required for changes between major expenditure classifications. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board. Transfers between expenditure classifications must be approved by a majority vote of the members of the Board.

### **See Administrative Procedure 6250**

Adopted 05/07/02  
Last Revised 07/11/17



Book	Administrative Procedures
Section	6000 - Business and Fiscal Affairs
Title	Budget Management
Number	6250
Status	Active
Legal	<a href="#">Title 5 Seciton 58308</a> <a href="#">Title 5 Section 58307</a> <a href="#">Title 5, Sections 58305</a>
Adopted	May 7, 2002
Last Reviewed	July 11, 2017

Title 5 requires that budget management conforms to the following minimum standards:

- Total amounts budgeted as the proposed expenditure for each major classification of expenditures shall be the maximum expended for that classification for the school year, except as specifically authorized by the Board.
- Transfers may be made from the reserve for contingencies to any expenditure classification by written resolution of the Board, and must be approved by a two-thirds vote of the members of the Board.
- Transfers may be made between expenditure classifications by written resolution of the Board, and may be approved by a majority of the members of the Board.
- Excess funds must be added to the general reserve of the District, and are not available for appropriation except by resolution of the Board setting forth the need according to major classification.

Adopted 05/07/02

Last Reviewed 07/11/17



Book	Board Policies
Section	6000 - Business and Fiscal Affairs
Title	Disposal of Property
Number	6550
Status	Active
Legal	<a href="#">Education Code 81360 et. seq.</a> <a href="#">Education Code Section 70902(b)(6)</a> <a href="#">Education Code Section 81450 et seq.</a>
Adopted	August 6, 2002
Last Revised	October 10, 2017

The Superintendent/President or designee is delegated authority by the Board to declare as surplus such personal property of the District as is no longer useful for District purposes, and shall establish procedures to dispose of such property in accordance with applicable law. All sales of surplus personal property shall be reported to the Board on a periodic basis. This policy shall not be construed as authorizing any representative of the District to dispose of surplus real property at any time.

### **See Administrative Procedure 6550**

Adopted 08/06/02  
Last Revised 10/10/17



Book	Administrative Procedures
Section	6000 - Business and Fiscal Affairs
Title	Disposal of Property
Number	6550
Status	Active
Legal	Education Code Section 81450 et seq Education Code Section 70902(b)(6)
Adopted	August 6, 2002
Last Revised	October 10, 2017

- Delegation by Superintendent/President to appropriate administrator(s) of authority to dispose of property to highest bidder after payment has been received by the District.
- Schedule for disposal of personal property (e.g., library books, theater props).
- Schedule for disposal of equipment (e.g., computers, copiers, vehicles).
- Authority to dispose of property in lots.
- Schedule for reporting to board as needed, no less than annually.
- Requirement for posting in at least three public places in the district for not less than two weeks, or publication at least once a week for a period of not less than two weeks in a district newspaper.
- Provision that staff may dispense with posting/publication and sale to the highest bidder if:
  - The surplus property is exchanged with, sold, or donated to a school district, community college district, or other public entity; or
  - The proceeds from sale or lease are expended for capital outlay purposed related to qualified community college facilities and the District complies with specified conditions
- District employees may not buy property declared to be surplus directly from District. Surplus property will be sold by a third party or public auction.
- Provision of board action for disposal of property under \$5,000.

#### **PROCEDURE FOR DISPOSING OF SURPLUS DISTRICT PROPERTY**

All district property (excluding real property) which is deemed no longer useful and/or necessary to a department shall be disposed of in the following manner:

1. A surplus Property Disposal from (the form) shall be completed and forwarded to the Purchasing Office. If the item is transferred to another area for use, the form shall serve as a transfer document for inventory tracking and control.
2. The Purchasing Office will arrange for the transport and/or storage of the District property upon receipt of the form.
3. As required, an inventory list of such property will be generated and posted and/or published on the Purchasing portal website for District review. Such property will be made available to other departments within the District up to the time of its sale or disposal.
4. The property listed shall be recommended to the Board of Trustees for public sale, scrapping, or donation once it has been determined that no other department has a use for it.
5. Upon approval of the Board of Trustees, the Purchasing Office shall dispose of such property in strict compliance with

## Education Code procedures.

### **IN THE CASE OF SCRAP**

Scrap which is valued under \$5,000 shall be sold to a local scrap dealer. The Purchasing Office shall choose a scrap dealer who pays competitive rates, is licensed to conduct such an enterprise, is responsive, and is responsible.

Scrap which is valued above \$5,000 shall be sold at public bid in compliance with Ed Code 81452. Materials which have little value as single items, or represent a value of less than \$100 when grouped together in lots of 100 (e.g., used file folders damaged and discarded books, outdated magazines) can be disposed of by the area director or dean with the written permission of the appropriate vice president. Appropriate disposal of this material would include rummage sales of student clubs (e.g., Anthropology Club) or the Merced College Foundation organizations (e.g., Friends of the Leshner Library).

### **IN THE CASE OF PRIVATE SALE**

Property valued at less than \$2,500 may be sold by the Purchasing Office at private sale. So, too, may property which has been previously offered for public sale. Using procedures consistent with the National Association of Purchasing Managers (NAPM) guidelines, the Purchasing Office will determine the market value of such property and sell it as close to such evaluation as possible.

### **IN THE CASE OF PUBLIC SALE**

Property valued at \$2,500 or more shall be sold at public sale using a closed bid and/or auction process. The Purchasing Office shall advertise such sale in compliance with Ed. Code 81450. All sealed bids shall be received in the Purchasing Office by a specified time with no allowances. Property shall be sold to the highest bidder or, in the case of ties, shall be determined by the flip of a coin.

### **IN ALL CASES**

Property will be sold "as is," "where is," with no warranty, express or implied. All buyers will be required to sign a "hold harmless" release of liability and make any payment totaling ONE HUNDRED DOLLARS (\$100) or more in cash or by certified check. The benefit to the District shall be the paramount criteria in all sales of district property and, while district employees may participate in such sales, the Purchasing manager and/or those participating in the selling process **may not participate**. Except when appropriated elsewhere by the President, the proceeds from all sales shall be deposited to the general fund.

No employee shall sell, purchase, or otherwise dispose of District property of any value without following the procedures set forth above.

Adopted 08/06/17  
Last Revised 10/10/17



Book	Board Policies
Section	7000 - Human Resources
Title	Travel
Number	7400
Status	Active
Legal	<a href="#">Education Code Section 87032</a>
Adopted	June 15, 2004

The Superintendent/President is authorized to attend conferences, meetings, and other activities that are appropriate to the functions of the District.

The Superintendent/President shall establish procedures regarding the attendance of other employees at conferences, meetings, or activities. The procedures shall include authorized expenses, advance of funds, and reimbursement.

All travel outside the United States must be approved in advance by the Board.

Adopted 06/15/04

**See Administrative Procedure 7400**



Book	Administrative Procedures
Section	7000 - Human Resources
Title	Travel
Number	7400
Status	Active
Legal	<a href="#">Education Code Section 87032</a>
Adopted	June 15, 2004

#### **PROFESSIONAL CONFERENCE ATTENDANCE**

For purposes of this policy a professional conference is defined as a national, regional, state or sectional meeting whose principal business includes community college instruction or support functions. Not included in the above definition are meetings which are of the "special-interest," promotional, lobbying, or legislative type; meetings where participants receive college credit; and meetings that pay a salary or honorarium to the participants.

#### **PROFESSIONAL CONFERENCE REQUEST AND REIMBURSEMENT PROCESS**

1. For travel to conduct college duties within the district boundaries:
  - a. District boundaries are those defined in the current County of Merced plus the County of Mariposa.
  - b. A college van may be authorized by the Vice President of Administrative Services or by the appropriate administrator.
  - c. If a college van is available, employees are authorized to use a college service credit card.
  - d. The use of a private vehicle for which mileage reimbursement is to be claimed must be authorized in advance by the appropriate administrator. The mileage claim must be submitted for reimbursement with appropriate approvals on MC Form 125.
2. For conference travel outside the area served by the district boundaries:
  - a. Use of college vehicles, private vehicles and other reasonable expenses for which reimbursement is to be claimed must be authorized by the appropriate administrator by means of a completed trip request. MC Form 113.
  - b. Public transportation, when convenient, is suggested for approved trips to locations more than 300 miles distance from Merced. When public transportation is used, employees will be reimbursed for reasonable transportation fares.
  - c. Approved date and time of departure and return shall be based on reasonable time allowances necessary for the purpose for which the trip is approved. The start time of the first meeting and the ending time of



the last meeting is required on the trip request and the travel expense claim.

d. Lodging reimbursement for an approved conference in excess of 24 hours shall be authorized at a rate which is deemed to be prudent and reasonable for the area in which the conference is held.

e. Actual cost of scheduled meals at a scheduled conference may be reimbursed with the appropriate administrator's prior approval.

f. Trip requests are required to be submitted two weeks in advance to accommodate pre-registration and the scheduled use of the college vehicle.

g. Under special circumstances with the concurrence of the requestor, the approving authority can establish for the trip a "Not to Exceed Amount" which includes all incurred expenses. The travel request, signed by the requestor, is an agreement that he/she will not claim an amount in excess of the agreed upon amount with the approval authority. Receipts are required for reimbursement under the special circumstances section of this Administrative Procedure.

### 3. Reimbursement schedules and computations:

a. An employee is to be reimbursed at the federal reimbursement per-mile rate for use of his/her private vehicle.

b. Meals and lodging are authorized when the duration of the approved conference is greater than a 24-hour day.

c. RECEIPTS for expenses for hotel/motel accommodations, registration, transportation, and parking MUST BE SUBMITTED with the completed claim for reimbursement, MC Form 1389.

d. The following meal allowances are authorized for reimbursement with no receipt required. Do not claim those meals included in the registration fee:

Breakfast	\$5.50 (prior to 7:30 a.m.)
Lunch	\$7.00
Dinner	\$13.00 (after 5:30 p.m.)
Conference Meals (actual price, receipt required)	

e. All travel claims must be signed by the trip request approving authority and the claimant before the claim will be processed.

f. Travel claims which exceed \$100 will be paid from the Merced College Revolving Account upon approval of a travel claim. Claims less than \$100 will be processed through the normal county warrant procedure.

### **REIMBURSEMENT ALLOWANCE TO EMPLOYEES FOR MILEAGE TO COMPLETE ASSIGNMENTS AT LOCATIONS OTHER THAN 3600 M STREET, MERCED, CA**

A District administrator or manager may authorize a direct assignment at locations outside of the Merced city limits. When authorized or directed by an administrator or manager to complete assignments at locations outside of the Merced City limits, reimbursement to employees for mileage only may be granted at the current federal mileage reimbursement rate per mile if a private vehicle is authorized. The reimbursement shall be calculated using the total trip mileage to the off campus assignment less the total round trip mileage which would have been required if the assignment had been at the main campus at 3600 M Street. Completed claim shall be submitted on a Mileage Report Expense Claim, MC Form 125, within five working days after the completed in-district trip(s) or five working days after the last day of the month.

