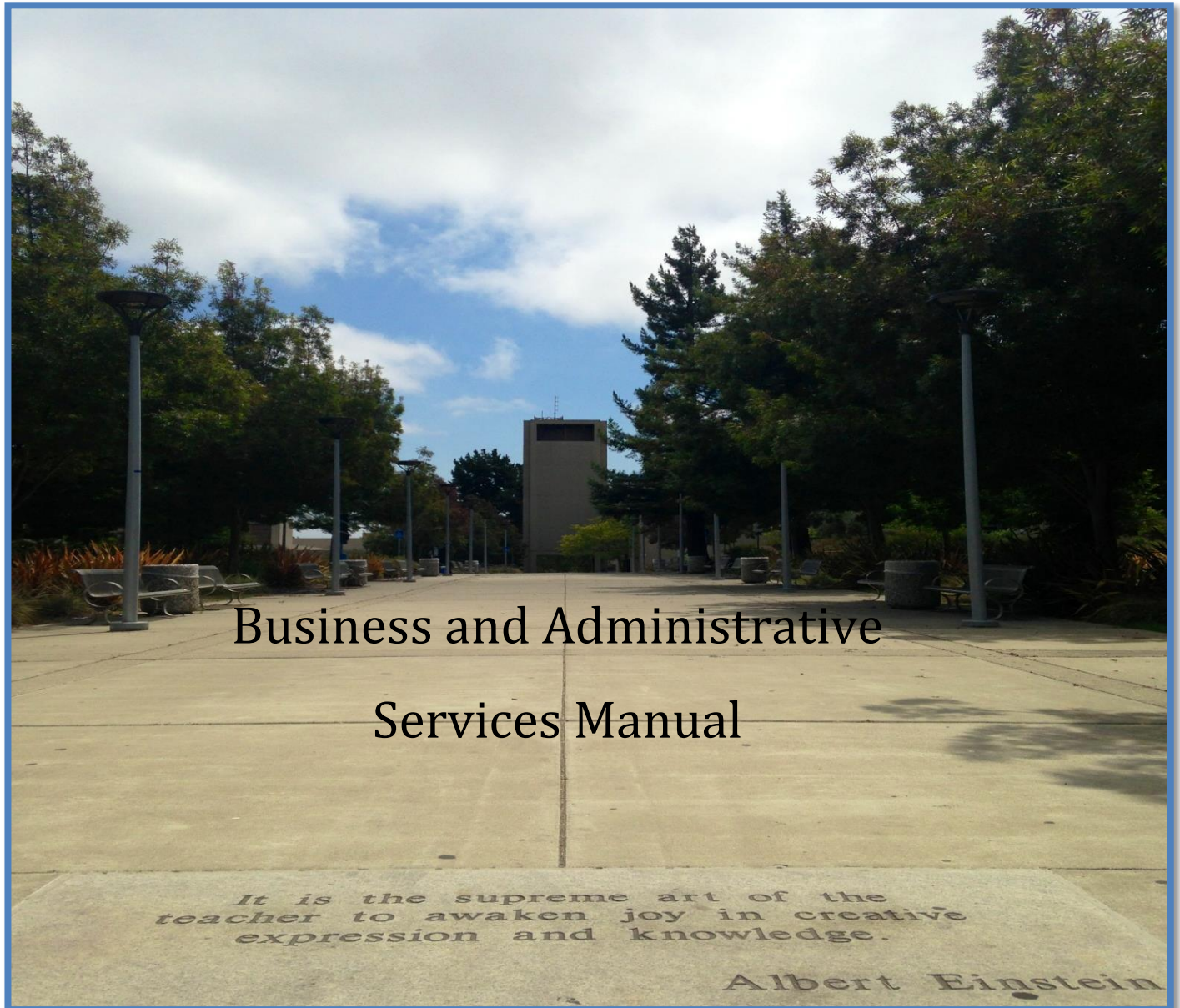


# Merritt College



## Business and Administrative Services Manual

*It is the supreme art of the  
teacher to awaken joy in creative  
expression and knowledge.*

*Albert Einstein*

**Dr. Dativa C. Del Rosario**  
**Director of Business and Administrative Services**

**2013 Edition**

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## ACKNOWLEDGEMENTS

This manual is made possible through the collective efforts of the business office staff, Sadie Bradley, Ron Perez, Charlotte Victorian, Nancy McPhee, Salvador Perez, Steven Morris, Robert Smith, Felix Smith and the custodial staff, Maria Perez, and Quintella Stefani. Thank you all for your commitment and dedication in helping to create a PHI environment – an environment of professionalism, honesty and integrity.

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## LETTER TO MERRITT COLLEGE COMMUNITY



August 14, 2013

Dear Merritt Family,

This manual is a compilation of business operating procedures based on the approved Board Policies and Administrative Procedures established at the District Office, Peralta Community College District. It also includes background information and guidelines on accounting for revenues and expenditures from the *Budget and Accounting Manual, 2012 edition, California Community Colleges Chancellor's Office*.

The Business Office is comprised of several units that provide support services to administrators, faculty, staff, and students. Each unit briefly describes a set of processes guided by the approved board policies and best industry practices.

We will continue to revisit and update this manual regularly.

Respectfully,

*DCDelRosario*

Dr. Dativa C. Del Rosario  
Director of Business and Administrative Services

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## OVERVIEW

### **About Merritt College**

Merritt College is a public, comprehensive, two-year college, maintained by the Peralta Community College District in Alameda County. With a comprehensive day and evening program of transfer, technical, occupational and basic skills education, the College is committed to meeting the educational needs of diverse student population it serves.

Located on a 125-acre site in the hills of East Oakland, Merritt College combines modern, spacious facilities with a spectacular view of the entire Bay Area. An integral part of a large, busy urban community, the location provides a sense of tranquility and peace.

Merritt College is nestled atop the beautiful Oakland Hills with a bay view and resort feel. Merritt offers several facilities well-suited for lectures, conferences, fundraisers and athletic events. We also offer classrooms and can provide memberships, through registration, for local teams and individuals to work out in our fitness center and with our on-site trainers.

### **Mission Statement**

The mission of Merritt College is to enhance the quality of life in the communities we serve by helping students to attain knowledge, master skills, and develop the appreciation, attitudes and values needed to succeed and participate responsibly in a democratic society.

To accomplish its mission the College provides open access to excellent instructional programs and comprehensive support services in a culturally rich, caring and supportive learning environment. Our purpose is to provide opportunities for lifelong learning, contribute



to the economic growth of our communities while assisting students to attain degrees and certificates, earn credits to transfer and develop the skills necessary to complete their educational goals.

### **Vision Statement**

Merritt College will:

- Create learning experiences that stimulate intellectual curiosity and empower students to communicate effectively, think creatively, and embrace their potential.
- Prepare students to become the future leaders of our interconnected global society.
- Engage the community as an active participant and resource through creative partnerships. To accomplish its mission, the College provides open access to excellent instructional programs and comprehensive support services in a culturally-rich, caring and supportive learning environment. Our purpose is to provide opportunities for lifelong learning, contribute to the economic growth of our communities while assisting students to attain degrees and certificates, earn credits to transfer and develop the skills necessary to complete their educational goal

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## CHAPTER ONE: MERRITT COLLEGE DEPARTMENTS

### ADMINISTRATION

Office of the President, Dr. Norma Ambriz-Galaviz

Business and Administrative Services, Dr. Dativa C. Del Rosario

### INSTRUCTION

Office of the Vice President of Instruction, Dr. Elmer Bugg

Division 1 – Academic Pathways and Student Success

Division 11 – Workforce Development and Applied Sciences

#### Academic Pathways and Student Success – Division 1

Dean: Dr. Stacy Thompson, D215, (510) 436-2609

Secretary: Denise Woodward, D216, (510) 436-2425

#### 1. Social & Behavioral Sciences/Ethnic Studies

Dept. Chair: Siri Brown, A203, (510)434-3935

- African American Studies
- Anthropology
- Ethnic Studies
- History
- Political Science
- Psychology
- Sociology

#### 2. Arts

Dept. Chair: David Morales, A117, (510)436-2450

- Art
- Communication
- Music

3. Legal Administration

Dept. Chair: Margaret Dixon, F211, (510)434-3859

- Administration of Justice
- Paralegal Studies
- Fire Science
- Cooperative Education

4. English/Humanities

Dept. Chairs: Ann Elliott, F212, (510)434-3895

Jon Drinnon, F-204, (510)434-3922

- English
- Humanities
- ESL
- Foreign Languages

5. Human Development

Dept. Chair: Christine Olsen, A112, (510)436-2588

- Child Development
- Community Social Services
- Education
- Human Services

6. Physical Education

Dept. Chair: Inga Marciulionis, F205, (510)434-3849

- Physical Education
- Health Education

7. Learning Resources

Dr. Audrey Trotter, D187, (510)434-3820

- Learning Center

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8. Library

Dept. Chair: TBA, (510) 436-2457

9. Fruitvale Education Center

Outreach Specialist: Brenda Mora, (510) 536-1830

Workforce Development and Applied Sciences – Division II

Dean: Gina La Monica, D242, (510) 436-2426

Secretary: Milfie Howell, D241, (510) 436-2409

1. Biology/Chemistry

Dept. Chairs: Jennifer Shanoski, D219, (510) 436-2620

Arja McCray, D217, (510) 436-2618

- Biology
- Microscopy (Bioscience)
- Microbiology
- Genomics
- Chemistry

2. Math/Physical Sciences

Dept. Chair: Tae Soon Park, D238, (510) 436-2622

- Astronomy
- Geography
- Geology
- Physics
- Math

3. Technology & Business

Dept. Chairs: TBA

- Business
- Economics
- Real Estate
- CIS

4. Landscape Horticulture

Dept. Chair: Chris Grampp, H107, (510)436-2593

Program Assistant: Janet Zepel, H107, (510)436-2418

- Landscape Horticulture
- Environmental Management and Technology – Robin Freeman, SRH, (510)434-03840

5. Allied Health Programs

- A.D. Nursing – Dawn Williams, D103, (510) 436-2423
- Emergency Medical Technician, Demond Simmons, dsimmons@peralta.edu
- Medical & Nursing Assistant– Jon Murphy, D411 (510) 436-2611
- Radiologic Science – Jennifer Yates, D106, (510) 436-2427
- Nutrition & Dietetics –Mary Louise Zernicke, D116, (510) 436-2521

**STUDENT SERVICES**

Office of the Vice President of Student Services, Dr. Bill Cordero

Dean of Grants and Special Projects, Romeo O. Garcia

Director of Student Life and Activities, TBA

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## CHAPTER TWO: THE BUSINESS AND ADMINISTRATIVE OFFICES

The Business and Administrative Services Department is responsible for Merritt College's business and financial operations, and other core support functions. Duties include budget coordination, oversight and development; fiscal and procurement support; health and safety compliance; facility maintenance; and college services, such as photocopying, fee processing, receiving and keeping record of the shipment of goods from the warehouse and mail and switchboard services.

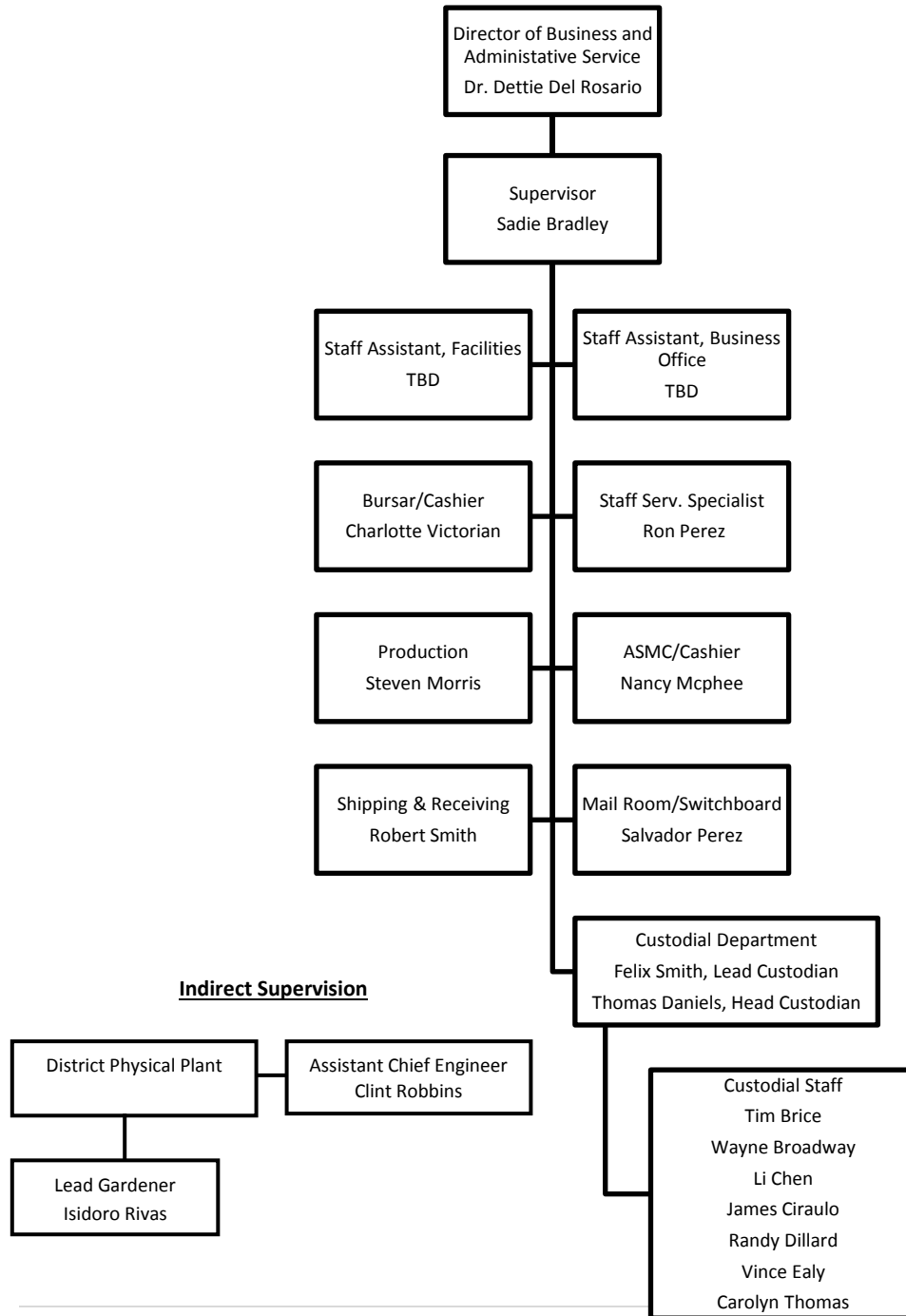
**Under the Business and Administrative Services Department are the following units:**

- Audio Visual Services
- ASMC/Cashier
- Budget
- Bursar/Cashier's Office
- Custodial Services
- Mail Room/Switch Board
- Physical Plant Management (Facilities)
- Production Center
- Shipping and Receiving

**Indirect Supervision includes:**

- Engineers & Grounds

## Organizational Flow Chart Merritt College Business Services Department



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## **Principles of Sound Fiscal Management**

(California Code of Regulations, Title 5, Section 58311)

In any organization certain principles, when presented and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts:

1. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources.
2. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will remain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenue prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities.
3. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.
4. Each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district conform with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements.



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5. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability.
  6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision- making processes.
  7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.
  8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control.
  9. Each district will adhere to appropriate fiscal policies and provides and have adequate controls to ensure that established fiscal objectives are met.
  10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.
  11. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning.
  12. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments.

**Excerpts from Budget and Accounting Manual – 2012 Edition**

**California Community Colleges Chancellor's Office**

## **Accounting Overview**

The following overview is provided to assist the reader's understanding of the conceptual framework of community college accounting.

### **Accounting: The Language of Business**

There is no single, concise, comprehensive description of accounting. Accounting has been defined as "... the system of recording and summarizing business and financial transactions and analyzing, verifying, and reporting the results." [Webster's Collegiate Dictionary, Tenth Edition, 1998]

Accounting, then, is the special field of theory and practice concerned with the design and implementation of procedures for the accumulation and reporting of financial data. An accounting system is the total structure of records and procedures that identify, assemble, analyze, record and report information on the financial operations of a community college district or any of its funds and organizational components.

An accounting system must make it possible both: (a) To present fairly and with full disclosure the financial position and results of financial operations of the funds of a community college district in conformity with generally accepted accounting principles (GAAP); and (b) to

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determine and demonstrate compliance with finance-related legal and contractual provisions. An effective control environment helps ensure reliable financial reporting, effective and efficient operations as well as safeguarding assets against theft and unauthorized use, acquisition, or disposal. The control environment includes oversight provided by each district's board of trustees, the district's internal and/or external auditors, and the Chancellor's Office. The responsibilities of the different parties accountable for fiscal oversight are established in Title 5. Specific requirements for sound fiscal management are found in CCR 5§58311.

### **Government versus Private Accounting: Measurement Focus and Basis of Accounting**

Governmental accounting is founded upon the same basic concepts and conventions that underlie the accounting discipline as a whole. However, governmental accounting tends to focus on the uses of resources to attain the institution's objectives, rather than upon profits or losses. In general, in a private enterprise, products or services are sold directly to consumers who pay at least the cost of producing the products or providing the services. In contrast, the primary services provided by community colleges (instruction, community service, guidance and counseling, etc.) are paid for from a variety of revenue sources, most of which are not direct beneficiaries of the services.

The nonprofit nature of community colleges and the unique flow of revenue results in the use of the flow of current financial resources measurement focus used by other governmental entities.

This measurement focus is intended to answer the question “Are there more or less resources that can be spent in the near future as a result of events and transactions of the period?” To better answer this question, the modified accrual basis of accounting is used. Under the modified accrual basis, revenues are recognized only when they are earned, measurable, and available. Measurable is interpreted as the ability to provide a reasonable estimate of actual cash flow.

Revenues are available if collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

However, certain community college activities may be similar to private enterprise in that they are funded in large part by direct charges to consumers (e.g., bookstore and cafeteria enterprise operations). Such activities use the flow of economic resources measurement focus to answer the question “Is the fund better or worse off economically as a result of events and transactions of the period?” To better answer this question, the full accrual basis of accounting is used to account for all revenues earned and expenses incurred during the period, regardless of the timing of the cash flows.

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## **Fund Accounting**

Because of the varied sources of revenue, some with restrictions and some without restrictions, governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [GASB Codification Section 1300, NCGA-1]

Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets and liabilities and related transactional movements of its resources.

## **Revenue and Expenditure Classification**

Basic to all revenue and expenditure accounting is a systematic classification scheme for describing transactions. There can be no consistency and comparability in the recording of transactions without precise descriptions of the transaction elements.

Revenue classification is primarily by source and purpose (e.g., 8100 Federal Revenues; 8170 Vocational and Technical Education Act). Expenditure classification is by object and by activity. Object classification relates to the commodity or service obtained (e.g., Object Account

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1100, Instructional Salaries, Contract or Regular Status). Activity classification relates to the purpose of the expenditure (e.g., Activity Account 0100, Instructional Activities—Agriculture and Natural Resources).

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## Budgeting Overview

### General Requirements

Budgeting is an essential element of the financial planning, control and evaluation processes of governments. Every governmental unit prepares a comprehensive budget covering all governmental, proprietary, and fiduciary funds for each annual fiscal period. The accounting system provides the basis for appropriate budgetary control. [GASB Codification Section 2400, NCGA Statement 1] The community college district budget is a plan of proposed expenditure for operations and estimated revenue for a given period of time (fiscal year). The budget represents the operational plans of the district in terms of economic decisions. Budget requirements and process are described in the California Code of Regulations, beginning with Section 58300.

Once the budget is adopted, the total amount designated as proposed expenditure for each major object of expenditure classification is the maximum allowed without additional governing board authorization for transfers between major classifications or from the reserve for contingencies in accordance with California Code of Regulations Section 58307.

For a definition of the major object of expenditure classifications, refer to Classification of Expenditures by Object (Chapter 4).



## Important Dates

| Action Required                                                                       | On or Before | Title 5 Section                    |
|---------------------------------------------------------------------------------------|--------------|------------------------------------|
| Tentative Budget Adoption                                                             | July 1       | 58305                              |
| Adopt Appropriation Limit                                                             | July 1       | Article XIII B,<br>CA Constitution |
| Newspaper Publication stating Budget is Available<br>as appropriate 58301             |              |                                    |
| Public Hearing                                                                        | September 15 | 58301                              |
| Final Budget Adoption                                                                 | September 15 | 58305                              |
| Annual Financial and Budget Report (CCFS-311)<br>Sent to State Chancellor             | October 10   | 58305                              |
| Informational Copy of Budget Sent to<br>County Office of Education (if required)      | September 30 | 58305                              |
| Submission of the Annual Audited Financial Statements<br>Sent to the State Chancellor | December 31  |                                    |

### Important References in the California Code of Regulations (CCR), title 5 governing Budgeting and Accounting Requirements

The following table is a representative listing of references and is not to be considered all inclusive of the title 5 regulations.

| Title 5§ | Title                                             | Excerpt/Description                                                                                                                                                                                                                                                                                       |
|----------|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 58300    | Requirements to Prepare and File Annual Statement | On or before the 15th day of September.                                                                                                                                                                                                                                                                   |
| 58301    | Proposed Budget; Hearing; Notice; Publication     | ... Notification of dates and location(s) at which the proposed budget may be inspected by the public and date, time, and location of the public hearing on the proposed budget shall be published by the district in a newspaper of general circulation in the district, at least three days prior to... |
| 58302    | Budget                                            | "budget" includes the preliminary                                                                                                                                                                                                                                                                         |

|       |                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |                                                                                                            | budget and the adopted budget of a community college district.                                                                                                                                                                                                                                                                                                                                                        |
| 58303 | Contents of Budget Report                                                                                  | ...proposed expenditures and of the estimated revenues for the ensuing fiscal year, together with a comparison of each item of revenue and expenditures of the fiscal year just completed...                                                                                                                                                                                                                          |
| 58304 | Form of Budget Report                                                                                      | ...annual financial and budget reports shall be made in the form prescribed...(AnnualCCFS 311)                                                                                                                                                                                                                                                                                                                        |
| 58305 | Tentative Budget; Filing; Contents; Computation of Tax Levy; Adoption; Filing and Approval of Final Budget | On or before the first day of July in each year, each district shall adopt a tentative budget...; on or before the 10th day of October each district shall submit ... (Annual CCFS 311)                                                                                                                                                                                                                               |
| 58306 | Effect of Neglect or Refusal to Make a Budget                                                              | ...the Chancellor may withhold any apportionment of state or local money...                                                                                                                                                                                                                                                                                                                                           |
| 58307 | District Budget Limitation on Expenditure                                                                  | The total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures ... shall be the maximum amount which may be expended for that classification for the school year. Transfers may be made from the reserve for contingencies to any expenditure classification or between expenditure classifications...by written resolution of the board of trustees... |
| 58308 | Appropriation of Excess Funds and Limitations                                                              | All income accruing to the district in excess of the amounts required to finance the total proposed expenditures...shall be added to the general reserve...                                                                                                                                                                                                                                                           |
| 58310 | Report on District's Financial Condition                                                                   | ...report in detail to the governing board of the district the district's financial condition...at least once every three months...(CCFS 311Q)                                                                                                                                                                                                                                                                        |
| 58311 | Principles for Sound Fiscal Management                                                                     | ...The following principles shall serve                                                                                                                                                                                                                                                                                                                                                                               |

|       |                                                                  |                                                                                                                                                                                                                                        |
|-------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |                                                                  | as the foundation for sound fiscal management in community college districts: See Appendix C: FS 05-05: Monitoring and Assessment of Fiscal Condition                                                                                  |
| 58312 | Inadequate Plans by District or Failure to Implement Plans ...   | If the Chancellor determines that the district's plans prepared and adopted...are inadequate to solve the financial problems or to implement the principles of sound fiscal management...                                              |
| 58314 | Failure of Procedures to Achieve District Financial Stability... | If the procedures pursuant to 58310 and 58312 fail to achieve district financial stability...reduce or withhold apportionment...                                                                                                       |
| 58318 | Requirement for Employee Indemnity Bond                          | ...district shall require each employee of the district, whose duty it is to handle funds of the district...                                                                                                                           |
| 59010 | Method of Accounting                                             | Regulation Authorizing Budget and Accounting Manual                                                                                                                                                                                    |
| 59100 | General Authority of the Chancellor                              | ...the Chancellor is authorized as needed to have audits or reviews conducted or to investigate any audit or review citing which indicates that the allocation of state moneys or applicable federal funding may have been in error... |
| 59102 | Contracting For Annual Audits                                    | Arrangements for annual audits for any fiscal year as required by Section 84040 of the Education Code shall be made final no later than the May 1 preceding that fiscal year.                                                          |
| 59104 | Review of Annual Audits                                          | Each district governing board shall review the annual audit prescribed pursuant to Section 84040 of the Education Code at a public meeting.                                                                                            |
| 59106 | Annual Audit Reports Due Date                                    | Not later than December 31st.                                                                                                                                                                                                          |
| 59108 | Chancellor's Review of Audit Citings                             | The Chancellor shall review the reports                                                                                                                                                                                                |

|                                                             |                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                             |                                                                                                                                                                                                                                                         | of audits conducted pursuant to Section 84040 of the Education Code, or any other audit or review assessing district compliance with audit responsibilities.                                                                                                                                                                                                                  |
| 59110                                                       | District's Right to Respond                                                                                                                                                                                                                             | ...prior to any actions to recover funds or to mandate other corrective measures, a district shall be given the opportunity to present information which might mitigate or refute any audit citing selected by the Chancellor for further investigation.                                                                                                                      |
| 59112<br>59114                                              | Audit Resolution Actions, and<br>Apportionment Adjustments                                                                                                                                                                                              | If, upon reviewing a citing, the district's response and any other available information, the Chancellor finds that there is a need for corrective action to resolve a citing, the Chancellor may require the district...                                                                                                                                                     |
| 59116                                                       | Student Attendance; Accountability for Accounting and Reporting; Minor or Inadvertent Errors; Apportionment; Discrepancy                                                                                                                                | The apportionment to a district..., shall not be affected by the audit, review or declaration, provided all of the following conditions are met...                                                                                                                                                                                                                            |
| 59204<br>59204.1                                            | 50% Law (Ed Code 84362) Definitions<br>Supplemental Definition of Hardship                                                                                                                                                                              | For the purposes of Education Code Section 84362, the following terms shall be defined as set forth below.                                                                                                                                                                                                                                                                    |
| 59206<br>59207<br>59208<br>59209<br>59210<br>59211<br>59212 | District Application for Exemption (50%)<br>Notice To Academic Employees<br>Consideration District Governing Board<br>Response by Academic Employees<br>Chancellor's Recommendation<br>Board of Governors Action<br>Amendments to District Applications | ...In the event a district has not expended the required amount and it appears to its governing board that such expenditure would have resulted in serious hardship to the district or in the payment of excessive salaries of classroom instructors, it may apply to the Chancellor in a form and manner to be determined by the Chancellor not later than September 15th... |

|                |                                                                                             |                                                                                                                                                                                                                                           |
|----------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 59213          | Chancellors' Action                                                                         |                                                                                                                                                                                                                                           |
| 59214          | Failure to Comply                                                                           |                                                                                                                                                                                                                                           |
| 59270-59272    | Auxiliary Organizations ...Implementing Regulations                                         | Each district governing board wishing to establish an auxiliary organization must adopt implementing regulations...                                                                                                                       |
| 59400-59408    | Required Instructional and Other Materials                                                  | ...a district may, consistent with the provisions of this Subchapter, require students to provide instructional and other materials required for a credit or noncredit course...See Appendix C for reference to Student Fee Handbook      |
| 59020<br>59033 | Record Retention                                                                            | ...each Community College district shall establish an annual procedure by which the chief executive officer, or other designee shall review documents and papers received or produced during the prior academic year and classify them... |
| 53310          | Rules for Calculating Full-Time Equivalent Faculty (FTEF) Attributable to Part-Time Faculty | In calculating full-time equivalent faculty (FTEF) attributable to part-time faculty, the following rules shall be applicable...                                                                                                          |
| 58003<br>58012 | Attendance Reporting Procedures                                                             | Calculation of Attendance including reporting dates                                                                                                                                                                                       |
| 59410          | Withholding Grades, Transcripts, etc., for Nonrepayment of Financial Obligations            | ...district may provide by appropriate rules and regulations that grades, transcripts, diplomas and registration privileges, or any combination thereof, shall be withheld from any student or former student...                          |

In addition to title 5, district transactions are governed by other provisions in the Education Code, such as the Civic Center Act, and other code sections such as the Public Contracting Code.

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The above table is not intended as an exhaustive list.

The following is a summary of the Standard III requirements as they relate specifically to the financial analysis and review of a district.

### **Financial Resources**

Financial resources are sufficient to support student learning programs and services and to improve institutional effectiveness. The distribution of resources supports the development, maintenance, and enhancement of programs and services. The institution plans and manages its financial affairs with integrity and in a manner that ensures financial stability. The level of financial resources provides a reasonable expectation of both short-term and long-term financial solvency. Financial resources planning is integrated with institutional planning.

1. The institution relies upon its mission and goals as the foundation for financial planning.
  - a. Financial planning is integrated with and supports all institutional planning.

#### Standard III: Resources

- b. Institutional planning reflects realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements.
- c. When making short-range financial plans, the institution considers its long-range financial priorities to assure financial stability. The institution clearly identifies and plans for payment of liabilities and future obligations.
- d. The institution clearly defines and follows its guidelines and processes for financial planning and budget development, with all constituencies having appropriate

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opportunities to participate in the development of institutional plans and budgets.

2. To assure the financial integrity of the institution and responsible use of its financial resources, the financial management system has appropriate control mechanisms and widely disseminates dependable and timely information for sound financial decision making.

- a. Financial documents, including the budget and independent audit, reflect appropriate allocation and use of financial resources to support student learning programs and services. Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately.
- b. Appropriate financial information is provided throughout the institution.
- c. The institution has sufficient cash flow and reserves to maintain stability, strategies for appropriate risk management, and realistic plans to meet financial emergencies and unforeseen occurrences.
- d. The institution practices effective oversight of finances, including management of financial aid, grants, externally funded programs, contractual relationships, auxiliary organizations or foundations, and institutional investments and assets.
- e. All financial resources, including those from auxiliary activities, fundraising efforts, and grants are used with integrity in a manner consistent with the mission and goals of the institution.
- f. Contractual agreements with external entities are consistent with the mission and goals of the institution, governed by institutional policies, and contain appropriate provisions to

maintain the integrity of the institution.<sup>5</sup>

- g. The institution regularly evaluates its financial management processes, and the results of the evaluation are used to improve financial management systems.

3. The institution systematically assesses the effective use of financial resources and uses the results of the evaluation as the basis for improvement.



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## Accounting for Revenues

This chapter explains the procedures that community college districts are to use to account for revenues (additions to assets without any accompanying increase to liabilities). It prescribes the minimum accounting standards for classifying revenues and other financing sources and for abating revenues.

Detailed revenue accounting serves several important purposes, in that it:

- provides districts with a uniform method of recognizing and classifying revenues;
- provides districts a means of determining whether all revenues that should have been received, have, in fact, been received;
- captures information that districts must report in various financial statements; and
- facilitates district planning and budget preparation by providing historical information on sources of revenue.

In Governmental Funds and Expendable Trust Funds, revenues are recorded when they are earned, measurable, and available to pay liabilities of the current period – modified accrual basis of accounting. In Proprietary Funds and Nonexpendable Trust Funds, revenues are recognized when they are earned, regardless of the timing of related cash flows – full accrual basis of accounting. Receivables are accrued for amounts that satisfy the applicable definition of revenue but are not received at the close of the accounting period. Amounts that are received that do not meet the definition of revenue (i.e., they are not earned) must be recorded as deferred revenues.

One notable exception to the rules for recognition of revenue is the treatment of enrollment fees charged for instructional periods after the close of the Spring term. Such fees must be recorded as deferred revenue, regardless of whether they are earned by the end of the fiscal year.

Revenue is to be distinguished from income (the excess of revenues over expenses). Income from the conduct of district operations such as the bookstore or cafeteria is accounted for within Proprietary Funds Group – Enterprise Funds. Likewise, non revenue receipts - moneys received for which the district incurs an obligation (liability) - such as moneys received through long-term loans, the sale of bonds, etc., are not to be accounted for as revenue, but as Other Financing Sources (Account 8900). (Refer to *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR) for details).

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## Classification of Revenues and Other Financing Sources

Community college revenues and other financing sources are to be classified by fund and by source. Classification by fund is explained in the previous chapter. The classification by source presented here depicts major and subsidiary reporting classes that shall be used in recording such information. Districts may increase the detail of their revenue recording by creating further subdivisions to this classification as needed. Revenue accounts in this chapter apply to all funds except as otherwise noted.

Federal and State revenue classifications are used to record awards or financial assistance which are required to be included in Federal or State compliance reports. Office of Management and Budget (OMB) Circular A-133 *Audits of State, Local Governments, and Non-Profit Organizations* defines Federal awards as: “Federal financial assistance and Federal cost reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors”. Therefore, contracts to provide instructional services to Federal or State agencies are recorded as Local Revenue, Account 8830, Contract Services, unless there is an external requirement to report them as Federal or State Revenue.

Expenditures of Federal revenues (grants or contracts) are accounted for and reported in accordance with OMB Circular A-21; “*Cost Principles for Educational Institutions.*” Copies of

the circular are available at [www.whitehouse.gov/omb/circulars\\_a021\\_2004](http://www.whitehouse.gov/omb/circulars_a021_2004). This circular provides guidance for determining costs applicable to Grants, Contracts and Other Agreements with Educational Institutions.

Accounts that are not numbered in this manual are required, but the district may assign the account number.

### **8100 Federal Revenues**

8110 Forest Reserve

8120 Higher Education Act

8130 Workforce Investment Act (formerly Job Training Partnership Act)

8140 Temporary Assistance for Needy Families (TANF)

8150 Student Financial Aid 8160 Veterans Education

8170 Career and Technical Education Act (CTEA)

8190 Other Federal Revenues

All revenues received or accrued from federal awards (whether distributed by State, Federal, or local agencies) shall be recorded as Federal Revenues. Federal awards are defined in OMB Circular A-133 *Audits of State, Local Governments, and Non-Profit Organizations* as: “Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors”.

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Account 8100, Federal Revenues, is the controlling account that summarizes amounts recorded in the following subsidiary accounts. Districts can determine if a particular grant is authorized by Federal agencies by searching the *Catalog of Federal Domestic Assistance* via the Internet at: <http://www.gsa.gov/fdac/queryfdac.htm>

### **8110 Forest Reserve**

Revenue from the State Controller's Office as allocation of timber sale proceeds from U.S. Forest Reserve Land, *EC* § 2300 and *GC* § 29484.

### **8120 Higher Education Act**

Revenue from grants authorized by the Higher Education Act of 1965. Grants include Title III programs for institutional development (including Part A: Strengthening Institutions); Title IV programs to motivate and support students from disadvantaged backgrounds (including Upward Bound, Student Support Services, and Educational Opportunity Centers, and the Federal Work-Study Program); and Title VI programs for international education programs

### **8130 Workforce Investment Act (WIA) (formerly Job Training Partnership Act)**

Revenue from the provisions of the Workforce Investment Act (Public Law 105-220) for job training, employment opportunity, and other services to enhance the self-sufficiency of economically disadvantaged, unemployed, or underemployed persons. This account does **not** include the Employment Training Panel (ETP) or Economic Development programs. These funds are to be recorded within Account 8650, State Reimbursable Categorical Programs.

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**8140 Temporary Assistance for Needy Families (TANF)**

Revenue (Federal portion) for additional fixed, variable, and one-time costs to provide support services and instruction for welfare recipients under the State's CalWORKs Program. The State's matching share is recorded within Account 8620, General Categorical Programs.

**8150 Student Financial Aid**

Revenue for direct student financial aid (accounted for in the Student Financial Aid Trust Fund) or for administering student financial aid programs (accounted for in the Restricted General Fund).

Applicable assistance would include the Perkins Loans, Pell Grants Program, Supplemental Educational Opportunity Grants (SEOG), Academic Competitiveness Grants and Nursing Loans as well as other Federal financial aid as may become available.

College work-study moneys are to be reported under the Higher Education Act (8120).

**8160 Veterans Education**

Revenue for the operation of veterans outreach, recruitment, special counseling, and special educational programs. Includes any financial assistance for U.S. military veterans.

**8170 Career and Technical Education Act (CTEA)**

Revenue from Career and Technical Education Act grants for special studies, demonstration projects, supplemental services to special populations in identified educational programs, etc. including Perkins Title I and Title II

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**8190 Other Federal Revenues**

Revenue from all other federal awards, as defined above, even if received through another State or local agency. This includes federal funds from the State Department of Rehabilitation for the WorkAbility II and III programs.

**8600 State Revenues**

8610 General Apportionments

8620 General Categorical Programs

8650 Reimbursable Categorical Programs

8670 State Tax Subventions

8680 State Non-Tax Revenues

8690 Other State Revenues

State funds received or accrued from the State government (whether distributed by State or local agencies) shall be recorded as State Revenues. Federal moneys distributed by State or local agencies are to be recorded under Federal Revenues. The presence of a CFDA Number on the Grant Award Letter is an indication the funding is from a Federal source. Contracts to provide instructional services to State agencies are reported as Local Revenue, Account 8830, Contract Services, unless there is an external requirement to report them as State revenue.

Emergency apportionment (*CCR §58316*) is recorded within Account 8940, Proceeds of General Long Term Debt–Other General Long-Term Debt. The deduction from apportionment made by

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the State Controller for repayment of Emergency Apportionment is accounted for as an expenditure (Object 7100, Debt Retirement) and not a reduction of General Apportionment. Account 8600, State Revenues, is the controlling account that summarizes amounts recorded in Accounts 8610 through 8690.

### **8610 General Apportionments**

Apprenticeship Apportionment

State General Apportionment

Other General Apportionments

These accounts are used to record the receipt of state moneys allocated by the Chancellor's Office through certification to the State Controller's Office as well as any adjustments accrued for the First Principal Apportionment (P-1). The certification is based on calculations prescribed by law (e.g., levels of student attendance). General Apportionments are distributed periodically in accordance with provisions of law or as scheduled by the Chancellor's Office. These moneys are unrestricted and are used at the discretion of the district's governing board for general instructional and operational purposes.

Account 8610, General Apportionments, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

#### **Apprenticeship Apportionment**

Revenue from apprenticeship apportionment resulting from the attendance of eligible students in related and supplemental apprenticeship courses (*EC* §8150).



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**State General Apportionment**

Revenue from State General Apportionment pursuant to the SB 361 (*CCR §58700*) resulting from the attendance of California residents and specified nonresidents as provided by law in credit and noncredit courses approved by the Chancellor's Office.

**Other General Apportionments**

All other revenues apportioned and available to finance unrestricted general operations, including State funds for Basic Skills, Part Time Faculty allocations, Office Hours and Insurance, and the two percent of enrollment fees waived pursuant to the Board Financial Assistance Program.

**8620 General Categorical Programs**

Child Development

Extended Opportunity Programs and Services (EOPS)

Disabled Students Programs and Services (DSPS)

Temporary Assistance for Needy Families (TANF)

California Work Opportunities and Responsibility to Kids (CalWORKs)

Telecommunications and Technology Infrastructure Program (TTIP)

Other General Categorical Programs

These accounts are used to record the receipt of restricted State revenue allocated by the Chancellor's Office or other State agencies for which districts receive funds without filing an

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application or claim. While these items are not necessary to receive such funds, expenditure reports may be required. Moneys are distributed periodically in accordance with provisions of law or as scheduled by the applicable office. These funds are restricted for specific purposes and are recognized as revenue only when earned. Advances are recorded as deferred revenue until earned.

Account 8620, General Categorical Programs, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

#### **Child Development**

Revenue for child care and development services and programs pursuant to Chapter 2 of Part 6 of the *Education Code* (commencing with Section 8200). These revenues are accounted for in the **Child Development Fund**.

Revenue received as Campus Child Care Tax Bailout for former tax revenue derived from *EC* §§ 8329 and 8330 are recorded in Other General Categorical Programs and are also accounted for in the **Child Development Fund**.

#### **Extended Opportunity Programs and Services (EOPS)**

Revenue for providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social, and/or economic disadvantages (*EC* §69640).

#### **Disabled Students Programs and Services (DSPS)**

Revenue for providing allowable supplemental services and programs to disabled

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students (*EC* §84850).

### **Temporary Assistance for Needy Families (TANF)**

Revenue (State portion) for additional fixed, variable, and one-time costs to provide support services and instruction for welfare recipients under the State's CalWORKs Program. The Federal share is recorded within Account 8140, Temporary Assistance for Needy Families (TANF).

### **California Work Opportunities and Responsibility to Kids (CalWORKs)**

Revenue for providing educational services to CalWORKs recipients through work/study, childcare, curriculum development and redesign, and instruction for job development and placement.

### **Telecommunications and Technology Infrastructure Program (TTIP)**

Revenue for the development and implementation of a comprehensive telecommunications infrastructure including model applications and faculty and staff development in the areas of telecommunications and technology.

### **Other General Categorical Programs**

All other restricted State funds automatically allocated to districts for specific restricted purposes or programs not elsewhere identified, such as Campus Child Care Tax Bailout (*EC* §§8329 and 8330), Cooperative Agencies Resources Education (CARE), Board Financial Assistance Program (BFAP) Administrative Allowance, Matriculation, Faculty

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and Staff Development and Diversity, Instructional Equipment and Library Materials, Block Grants (on-going and one-time allocations), Foster Care/Parent Program, and any other on-going or one-time allocations from state sources not accounted for within specific sub-object codes.

Districts shall identify and keep separate records of the receipt and expenditure of these moneys as required by law.

### **8650 Reimbursable Categorical Programs**

Community College Construction Act

Scheduled Maintenance and Special Repair Program

Instructional Improvement Grant

Other Reimbursable Categorical Programs

These accounts are used to record amounts received or accrued from the apportionment process or grants and contracts for which the district is required to submit an application or claim for reimbursement. These funds are restricted for specific purposes and are recognized as revenue only when earned. Advances are recorded as deferred revenue until earned.

Account 8650, Reimbursable Categorical Programs, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

#### **Community College Construction Act**

Revenue for capital outlay projects funded through State appropriations as part of the Community College Construction Act (*EC* §81800 et seq., and *CCR* §57000 et seq.).

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These funds are deposited in the **Capital Outlay Projects Fund**.

#### **Scheduled Maintenance and Special Repair Program**

Revenue for approved scheduled maintenance and special repair projects as defined by *EC* § 84660 et seq., and *California Code of Regulations* Section 57200 et seq. These funds are deposited in the **Capital Outlay Projects Fund**. If a district match is required it shall be transferred into the same fund for the designated project or purpose through an interfund transfer object code.

#### **Instructional Improvement Grant**

Revenue for developing, implementing, and testing alternative learning programs and services (*EC* §84381 et seq., and *CCR* §56650 et seq.).

“Loans” provided under the “Fund for the Improvement of Instruction” are nonrevenue receipts that are accounted for as Other Financing Sources – Proceeds of General Long-Term Debt.

#### **Other Reimbursable Categorical Programs**

All other revenue for specially funded projects where moneys are restricted for specific purposes such as Economic Development, Maintenance Allowance (*CCR* §54200), Employer-Based Training, Hazardous Substances Removal, and any other restricted program funding not identified above.

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## **8670 State Tax Subventions**

Homeowners' Property Tax Relief

Timber Yield Tax

Other State Tax Subventions

These accounts are used to record the amounts received or accrued from the State for tax revenues and revenues relating to subventions of State funds to replace reduced property taxes on owner-occupied property, agricultural land, motion pictures, wine and brandy products, etc.

These revenues are treated as local property taxes for purposes of calculating a district's revenue level for each fiscal year (*EC* §84751).

Account 8670, State Tax Subventions, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

### **Homeowners' Property Tax Relief**

Revenue for reimbursement of lost revenue due to homeowners' property tax exemptions pursuant to *GC* §16120.

### **Timber Yield Tax**

Revenue from the tax on sales of privately owned timber distributed by the State in lieu of property tax revenue (*RTC* §38905).

### **Other State Tax Subventions**

All other revenue for tax subventions, e.g., agricultural land preservation programs pursuant to the Williamson Land Act (*GC* §51200) and Farmland Security Zones

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(GC §51296).

### **8680 State Non-tax Revenues**

State Lottery Proceeds

State Mandated Costs

Other State Non-Tax Revenues

These accounts are used to record non-tax revenues received or accrued from the State.

#### **State Lottery Proceeds**

Revenue for the district's allocation of State Lottery proceeds (GC §8880 et seq.).

Current year lottery revenue that is not received by the end of the fiscal year shall be accrued.

Lottery revenues are **Unrestricted General Fund** revenues that "shall be used exclusively for the education of pupils and students". No funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other noninstructional purpose" (GC §8880.5). The portion of Lottery that is subject to Proposition 20 is restricted revenue and is to be recorded in the **Restricted General Fund**. (GC §8880.4)

Amounts expended from lottery revenues are excluded from the calculation of the Current Expense of Education for the purposes of determining compliance with the 50 Percent Law (EC §84362 and CCR §59200 et seq.). See Common Terminology: 50 Percent Law/Current Expense of Education.

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**State Mandated Costs**

Revenues for reimbursement of State mandated costs resulting from passage of State legislation, (*GC* §17500 et seq.).

Reimbursements for State mandated costs are reported on a cash basis.

**Other State Non-Tax Revenues**

All other non-tax revenue received from the State.

**8690 Other State Revenues**

This account is used to record all other amounts received or accrued from the State not accounted for within other specific State Revenue object codes.

**8800 Local Revenues**

8810 Property Taxes

8820 Contributions, Gifts, Grants, and Endowments

8830 Contract Services

8840 Sales and Commissions

8850 Rentals and Leases

8860 Interest and Investment Income

8870 Student Fees and Charges

8890 Other Local Revenues

All revenues received or accrued from local sources, other than those classified as Federal or State revenues shall be recorded as Local Revenues. Revenues generated from instructional



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services performed under procurement contracts with Federal or State agencies are recorded as Local Revenue, Account 8830, Contract Services unless there is an external requirement to report them as Federal or State revenues. Account 8800, Local Revenues, is the controlling account that summarizes amounts recorded in Accounts 8810 through 8890.

### **8810 Property Taxes**

8811 Tax Allocation, Secured Roll

8812 Tax Allocation, Supplemental Roll

8813 Tax Allocation, Unsecured Roll

8814 Voted Indebtedness, Secured Roll

8815 Voted Indebtedness, Unsecured Roll

8816 Prior Years Taxes

8817 Education Revenue Augmentation Fund (ERAF)

8818 Redevelopment Agency Funds – Pass-Through

8819 Redevelopment Agency Funds – Residual

These accounts are used to record amounts received as the district share of the one percent ad valorem property tax or of special taxes for voted indebtedness as authorized by statute.

Property taxes are levied on the secured and unsecured rolls. *EC* § 84751 prescribes that these forms of property tax shall be used in calculating a district's revenue level for each fiscal year.

In accordance with *EC* § 84751(d), redevelopment property tax revenues received pursuant to *Health and Safety Code* Sections 33492.15, 33607.5, 33607.7, and 33676 (except those amounts

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allocated exclusively for educational facilities) are recorded in the applicable property tax account. Redevelopment property tax revenues allocated exclusively for educational facilities pursuant to these *Health and Safety Code* sections are recorded in Account 8890, Other Local Revenues in the Capital Projects fund. *Effective February 1, 2012, Redevelopment Agencies have been dissolved by State Law.*

For Redevelopment Revenue that is subject to AB 1290 the following applies:

47.5% portion of RDA revenues for post-AB 1290 projects: Report them in the local property tax revenue - object code 8818. Districts may not currently know which of the four Property Tax Accounts (secured, supplemental, unsecured, or prior years taxes) to use to report your 47.5% RDA revenues in the **General Fund – Unrestricted**.

The 52.5% portion of RDA revenues for post-AB 1290 projects is designated by law for capital projects. These revenues will be recorded in object code 8890 in the **Capital Projects Fund**.

A brief note containing the total for the 47.5% portion of RDA revenues for post-AB 1290 projects and a separate total for the 52.5% portion of RDA revenues for post-AB 1290 projects is to be emailed to the State Chancellor's Office at the time the CCFS-311 is submitted

Property tax revenues are recorded on the modified accrual basis of accounting. All property taxes that are earned, measurable, and available (received within 60 to 90 days after the end of the fiscal year) should be accrued to the extent that the county considers the revenues to be prior year assessments. Measurability is improved by coordinating with the county auditor to

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determine the amount of property tax, if any, to accrue at the end of the fiscal year (i.e., those taxes which are collected but unapportioned). Property tax revenues received that are more or less than the accrual established in the prior year and are not the result of an error, as described in the Governmental GAAP Guide, should be recorded as an increase or abatement to the current year revenue and not an adjustment to the beginning fund balance.

Account 8810, Property Taxes, is the controlling account that summarizes amounts recorded in the following subsidiary accounts:

**8811 Tax Allocation, Secured Roll**

Revenue for the district's share of the one percent ad valorem property tax on the secured roll.

**8812 Tax Allocation, Supplemental Roll**

Revenue for taxes on the supplemental roll. These taxes are on property that has changed hands since the last secured roll was issued.

**8813 Tax Allocation, Unsecured Roll**

Revenue for the district's share of the one percent ad valorem property tax on the unsecured roll.

**8814 Voted Indebtedness, Secured Roll**

Revenue from tax levies for voted indebtedness (*EC* §§15250, 74290) on the secured roll of the district. These revenues are recorded and accounted for in the Debt Service Fund only.

**8815 Voted Indebtedness, Unsecured Roll**

Revenue from tax levies for voted indebtedness (*EC* §§15250, 74290) on the unsecured roll.

These revenues are deposited and accounted for in the Debt Service Fund only.

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**8816 Prior Years Taxes**

Revenue from tax levies from prior years and adjustments to taxes reported in prior years, including delinquent secured and unsecured tax receipts, applicable penalties and interest and any tax sale proceeds of prior years.

Note: Prior year property tax revenues are **not** to be treated as adjustments to beginning balance.

**8817 Education Revenue Augmentation Fund (ERAF)**

Revenue from secured tax collections for ERAF.

**8818 Redevelopment Agency Funds – Pass-Through Payments**

Revenue from the tax portion of prior local redevelopment agency property tax as discussed previously. As noted above, Redevelopment Agencies have been dissolved by State Law effective February 1, 2012. Pass-through payments will be calculated as they were previously and made by the County Auditor. The tax portion for AB1290 and SB211 payments will continue to be recorded in Account 8818 in the General Fund and the facilities portion will be recorded in Account 8890 in the Capital Outlay Projects Fund. Agreements and 2% payments will remain 100% for facilities and be recorded in Account 8890 in the Capital Outlay Projects Fund.

**8819 Redevelopment Agency Funds – Residual**

Prior redevelopment agency funds that remain after all obligations have been paid will be distributed to the appropriate taxing entities. These funds are intended to offset state revenue and

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are not available for educational facilities purposes.

### **8820 Contributions, Gifts, Grants, and Endowments**

Amounts received or accrued as contributions, gifts, grants, bequests, and endowments from private sources. Contributions may be restricted by the donor as to use, and are accounted for within the Trust of Agency Fund.

### **8830 Contract Services**

Contract Instructional Services

Other Contract Services

These accounts record the amounts received or accrued for services rendered to local public or private agencies, companies, or individuals. Revenues generated from instructional services performed under procurement contracts with Federal or State agencies are recorded as Contract Services.

Account 8830, Contract Services, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

#### **Contract Instructional Services**

Revenue from contracted instructional services for other local public or private agencies (including federal and state agencies), companies, or individuals.

#### **Other Contract Services**

Revenue from all other contracted services, (e.g., transfers received by the Self-Insurance Fund from other funds of the district). (See Chapter 2, Self-Insurance Fund.)

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**8840 Sales and Commissions**

Amounts received or accrued from commissions, sales of tickets to sporting, arts, or cultural events, and the sale of other goods or services such as food, publications, farm products, bookstore merchandise, and advertising.

The proceeds from the sale of general fixed assets are recorded in Account 8910, Proceeds of General Fixed Assets, Sale of Equipment and Supplies.

**8850 Rentals and Leases**

Amounts received or accrued from the rental or lease of land and buildings no longer needed by the district (*EC* §81360 et seq.) or charges for the use of athletic facilities, buildings, etc., by civic groups, the general public, and public agencies, including other districts and schools (*EC* §82537 et seq.).

Amounts from the rental or lease of land, buildings, and/or equipment to an enterprise fund of the district are also included in this account. If the rental charge includes maintenance and/or utilities, the entire amount is treated as rent. The rent received shall be treated as revenues to the General Fund or appropriate fund.

**8860 Interest and Investment Income**

Amounts received or accrued as interest earned on moneys held with the county treasurer or on other investments, including premiums and accrued interest at the time of sale of bonds, etc. Interest and investment income shall be credited to the fund earning the revenue. Interest received on restricted money shall include the same restrictions as the principal. The Attorney

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General has issued an opinion (CV 75/238, dated 1/8/76) that, in effect, requires that interest paid for cash on deposit in the county treasury from sources which have imposed restrictions on expenditures shall be prorated to those sources.

The requirements for final disposition of earned interest will vary depending on the source of the principal, laws and regulations, and written conditions of gifts, grants, and contracts. Unless otherwise provided in law, regulations, or other legal requirements, interest earned shall be restricted to the purpose of the fund.

#### **8870-8885 Student Fees and Charges**

8871 Child Development Services

8872 Community Service Classes

8873 Dormitory

8874 Enrollment

8875 Field Trips and Use of Nondistrict Facilities

8876 Health Services

8877 Instructional Materials Fees and Sales of Materials

8878 Insurance

8879 Student Records

8880 Nonresident Tuition

8881 Parking Services and Public Transportation

8883 Student Center Fee

#### 8884 Student Representation Fee

#### 8885 Other Student Fees and Charges

These accounts are used to record the amounts received or accrued from authorized student fees and charges. Expressed statutory authority is required to charge any mandatory student fee; however, optional student fees or charges may under certain circumstances be charged pursuant to the authority of the “permissive code” as set forth in *EC* §70902(a). If a fee must be paid as a condition of admission to a college; or as a condition of registration, enrollment, or entry into classes; or as a condition of completing the required classroom objectives of a course, the fee is mandatory (required) in nature. <http://extranet.cccco.edu/Divisions/Legal/Resources.aspx>

**Account 8870**, Student Fees and Charges, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

#### **8871 Child Development Services**

Revenue from student development services. These revenues are accounted for in the **Child Development Fund**.

#### **8872 Community Service Classes**

Revenue from student fees for community service classes in civic, vocational, literary, health, homemaking, technical, and general education. This revenue account includes fees charged for class materials for community service classes.

Fees charged to students for such classes may not exceed the cost of maintaining the classes (*EC* §78300).



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Community service classes include those in the fields of music, drama, art, handicraft, science, literature, nature study, nature contacting, aquatic sports, and athletics, which provide instruction contributing to the physical, mental, moral, economic, or civic development of the individual or groups enrolled therein.

### **8873 Dormitory**

Revenue from rental of dormitories (*EC* §81670).

Revenues derived from dormitories constructed from the sale of bonds shall be deposited in Governmental Funds Group–Special Revenue Funds–**Revenue Bond Project Fund**. (See Chapter 2 for authorized uses of such revenues.)

### **8874 Enrollment**

Revenue from student charges for enrollment fees authorized by *EC* §§ 76300 and 76140(k) and *California Code of Regulations* Section 58500 et seq. Such fees are recorded as revenue in the current fiscal year if the related courses begin before the close of the spring term.

Enrollment fee revenue includes the full amount of the fees charged, regardless of whether the fees are collected. Accounts receivable must be established to record the revenue on enrollment fees charged for the spring term or earlier if such fees are not collected by year end. In accordance with GASB Statements 33 and 34 requirements, bad debts are to be treated as a contra-revenue rather than an expense for financial reporting purposes.

GASBS 34 Implementation Guide Q & A:

**138. Q:** How should uncollectible *exchange* transaction revenues of governmental

activities be reported in the statement of activities?

**138. A:** Consistent with the requirements in Statement 33 and [paragraph 100](#) , exchange revenues for governmental activities should be recognized *net of uncollectible amounts*.

Reporting of enrollment fee revenue to the State Chancellor’s Office for apportionment purposes may not net the enrollment revenue against the contra account. Enrollment Fees are to be reported as the gross amount assessed regardless of collections.

Enrollment fees charged for instructional periods after the close of the spring term are recorded as deferred revenue in the current fiscal year.

The “merchant discount” (credit card service fee) associated with enrollment fees paid by credit card is accounted for as an operating expense of the district and not a reduction of the enrollment fee revenue. Students may be charged an amount equal to the “merchant discount” provided that use of the card is optional and the charge is allowed by the operating regulations of the credit card issuer. Such a charge is separately identified from enrollment fees and accounted for as Other Student Fees and Charges.

### **8875 Field Trips and Use of Nondistrict Facilities**

Revenue from student charges authorized by *California Code of Regulations* Section 55220 and *EC §76395* for the cost of field trips and student use of nondistrict facilities for physical education.

### **8876 Health Services**

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Revenue from student health fees authorized by *EC* §76355 for the support of district health supervision and services.

### **8877 Instructional Materials Fees and Sales of Materials**

Revenue from mandatory student charges authorized by *EC* §§76365 and 81458 and student charges that are optional in nature provided that the fee is not in conflict or inconsistent with existing law and are not inconsistent with the purposes for which community college districts are established.

*EC* §76365 (implemented by *CCR* §§59400-59408) allows districts to require students to furnish certain of their own materials if all of the following conditions are met. The material is tangible personal property, is owned or controlled by the student, and has continuing value outside of the classroom setting (e.g., textbooks, tools, equipment, clothing, and materials necessary for a student's vocational training and employment). However, such materials may not be exclusively available from the district unless they are provided at the district's actual cost and: (1) the material is otherwise generally available but there are health and safety reasons for the district being the provider, or (2) the material is provided in lieu of other generally available but more expensive materials that would otherwise be required.

*EC* §81458 authorizes districts to charge students taking noncredit classes for materials that are necessary for the making of articles. The materials shall be sold at not less than the cost to the district and the article becomes the property of the student.

### **8878 Insurance**

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Revenue from student charges for athletic insurance (*EC* §32221), field trip insurance (*CCR* §55222), malpractice insurance, and other permissive student insurance charges.

**8879 Student Records**

Revenue from student charges for district administrative costs related to providing copies of student records (*EC* §76223).

**8880 Nonresident Tuition**

Revenue from nonresident tuition fee authorized by *EC* §76140 and Capital Outlay charges authorized by *EC* §76141.

A student who is not a resident of California is required under the uniform student residency requirements (*EC* §68000 et seq., and *CCR* §54000 et seq.) to pay a tuition fee, as prescribed by *EC* §76140, unless otherwise exempted by statute. (Example: AB 540 students)

Application fees charged to nonresident students in accordance with *EC* §76142 are reported as Other Student Fees and Charges and not Nonresident Tuition.

The nonresident tuition fee shall be set by the district's governing board not later than February 1 of each year for the Fall semester of the succeeding fiscal year. The district shall provide nonresidents with notice of nonresident tuition fee changes during the spring term before the fall term in which the change will take effect (*EC* §76140).

In addition to the nonresident tuition fee established pursuant to *EC* §76140, a community college district may charge nonresident students an amount not to exceed the amount that was

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expended by the district for capital outlay in the preceding fiscal year divided by the total fulltime equivalent students of the district in the preceding fiscal year pursuant to *EC §76141*. Any fee charged pursuant to this section shall not exceed 50 percent of the nonresident tuition fee established pursuant to *EC §76140* and shall be expended only for purposes of capital outlay, maintenance, and equipment.

#### **8881 Parking Services and Public Transportation**

Revenue from parking fees authorized by *EC §76360* to be expended only for parking services or for reducing the costs to students and employees of using public transportation to and from the college. The revenues generated are restricted to the purposes noted here and are to be accounted for in the **Restricted General Fund**.

#### **8883 Student Center Fee**

Revenue for the purpose of financing, constructing, enlarging, remodeling, refurbishing, and operating a student center (*EC §76375*). These revenues are accounted for in the **Student Body Center Fee Trust Fund**.

#### **8884 Student Representation Fee**

Revenue for the support of governmental affairs representatives (*EC §76060.5*). These revenues are accounted for in the **Student Representation Fee Trust Fund**.

#### **8885 Other Student Fees and Charges**

Revenue from all other authorized student fees and/or charges, e.g., transportation services (*EC §76360*), course audits (*EC §76370*), and application fees for nonresident applicants that are

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citizens and residents of a foreign country (*EC* §76142). For more information of student fees see the Student Fee Handbook on the Chancellor's Office website in the legal affairs section.

### **8890 Other Local Revenues**

Amounts received or accrued from all other local sources, such as fees for applicant or employee identification cards (*EC* §88024), parking and traffic fines (*Vehicle Code* §40200.3), and fees for returned/NSF checks, etc.

Account 8890 also includes redevelopment property tax revenues allocated exclusively for educational facilities, which are exempt from inclusion in the calculation of a district's revenue level for each fiscal year pursuant to *EC* §84751(d). These tax revenues are reported in the

### **Capital Projects Fund.**

### **8900 Other Financing Sources**

8910 Proceeds from Sale of Capital Assets

8940 Proceeds from Long-Term Debt

8980 Incoming Transfers

Other Financing Sources include incoming transfers as well as proceeds from long-term debt and sale of fixed assets. These moneys are considered nonrevenue receipts.

### **8910 Proceeds from Sale of Capital Assets**

Compensation for Loss of Capital Assets

Sale of Equipment and Supplies

Sale of Land and Buildings

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Account 8910, Proceeds from Sale of Capital Assets, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

**Compensation for Loss of Capital Assets**

Amounts provided from sources such as joint powers arrangements and insurance carriers as compensation for the loss of general fixed assets.

**Sale of Equipment and Supplies**

Amounts provided from the sale of supplies and equipment no longer needed by the district (*EC* §81450 et seq.).

The proceeds received are to be credited to the fund from which the original acquisition expenditure occurred (*EC* §81453).

**Sale of Land and Buildings**

Amounts provided from the sale of land and buildings no longer needed as determined by the district governing board (*EC* §81360 et seq.).

Funds so derived must be used to meet district capital outlay needs and deposited in the **Capital Outlay Projects Fund**. If the district's governing board determines prior to sale that the district has no anticipated need for additional sites or building construction for a five-year period (*EC* §81363), the proceeds shall be deposited in the **General Fund** for discretionary purposes.

**8940 Proceeds from Long-Term Debt**

Sale of Bonds

### Other Long-Term Debt

These subsidiary accounts are used to record the proceeds from the sale of bonds or from other long term financing. The gross proceeds from long-term debt should be recorded in these accounts. Underwriting and other fees are recorded as expenditures and not a reduction of the proceeds from the issuance of debt.

The net proceeds are held in the fund in which the money will be used. Resources accumulated for the repayment of general long-term debt are held in the Debt Service Fund.

Account 8940, Proceeds of Long-Term Debt, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

#### **Sale of Bonds**

Proceeds provided from the sale of bonds at par value pursuant to *EC* §§15100 et seq., and 81901 et seq.

The proceeds must be recorded and accounted for in the **Revenue Bond Construction Fund**, the **Capital Outlay Projects Fund** or the **General Obligation Bond Construction Fund** as appropriate (*EC* §§15146 and 81961). Expenses incurred for the sale of bonds may be paid from the proceeds of bond sales (*EC* §15145).

#### **Other Long-Term Debt**

Proceeds provided from financing on a long-term basis, such as for Emergency Apportionment (*CCR* §58316), energy loans, Instructional Improvement Loans (*CCR* §56680), Certificates of Participation (COP), etc.



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## **8980 Incoming Transfers**

Interfund Transfers-In

Intrafund Transfers-In

Other Incoming Transfers

Incoming Transfers primarily include either residual equity transfers (transfers of resources [money] from one fund to another, such as transfers of the residual balance of a discontinued fund to the General Fund) or operating transfers (such as transfers of General Fund moneys to the Debt Service Fund for repayment of indebtedness or fund operating subsidy).

Moneys received from sources such as foundations, auxiliary organizations, and the student body are not to be considered transfers but are revenue under Account 8820, Contributions, Gifts, Grants, and Endowments, or Account 8830, Contract Services.

Account 8980, Incoming Transfers, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

### **Interfund Transfers-In**

Amounts, typically considered restricted, transferred in from other funds arising out of (1) binding legal agreements related to financing of facilities, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of facilities not financed from other sources; or (2) grant agreements with government agencies, donors, and other organizations to match gifts and grants.

Incoming transfers from other funds at the discretion of the local governing board are

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typically considered unrestricted.

### **Intrafund Transfers-In**

Amounts transferred within a fund. An example of an intrafund transfer is a transfer from one Subfund to another Subfund.

### **Other Incoming Transfers**

All other transfers of money such as from lapsed or reorganized districts and from transfers not otherwise classified.

## **REVENUE ABATEMENTS**

An abatement of revenue is the cancellation of part or all of any specific revenue previously recorded. Abatements generally occur when revenue is recorded before it is fully earned, measurable or available to pay liabilities of the current period.

When revenue received by a community college district must be returned to the source from which it is received or paid to another entity that is entitled to all or a portion of the receipts, the transaction shall be accounted as an abatement to revenue and not as a charge to an expenditure account. For example, the portion of parking citations that is remitted to the county for courthouse construction is recorded as an abatement of revenues from parking fines.

Revenue abatements are also recorded if a receivable is accrued that exceeds the actual amount of revenue received. However, abatements are generally only made to adjust estimated revenues to the actual revenues earned and not to adjust earned revenues to the amount collected. If a

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district has revenue that is uncollected, the full amount earned is recorded as revenue and the uncollectible amount is recognized as an expenditure. For example, if enrollment fees are charged and due from students, the full amount of enrollment fees must be recorded as revenue, regardless of whether they are collected.

Uniformity in accounting for abatements of revenue is an important part of establishing comparable fiscal records and reports. Payments or cancellations of receivables that reduce previously recorded revenue must be accounted for by abating the revenue account originally credited for the fiscal year in which the revenue adjustment is made, irrespective of the fiscal year in which the revenue was originally recorded. In some cases such payments or cancellations of receivables may exceed the actual revenue for the fiscal year in which the abatement is made and thus result in negative balances in the accounts or entries reported.

The following kinds of transactions shall be accounted for as abatements of revenue:

- Refunds of receipts from Federal, State or local sources, such as taxes, grants, rentals, and fees which were recorded as revenue prior to becoming fully earned; Payments to other entities for collections on behalf of the entity which were recorded as revenue when collected (e.g., surcharges on citations for courthouse construction);
- Cancellation of receivables over-accrued in a prior period. However, revenues (e.g., enrollment fees) that are determined to be uncollectible are to be recorded as an expense

of the district and not an abatement of revenues. Conditional donations when the condition cannot be fulfilled by the district/college; and reversal of payments made by checks with insufficient funds.

### The 23-Digit Accounting Code System

The accounting and budgeting system uses a twenty-three digit account code structure. The 23 digit code components are PROMT system (PeopleSoft). The 23-digit code elements are shown below.

23-digit Account Code Example: 6 01 652 4304 1 601200 0000 00

| No. of Digits | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Account Code                                                                      |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| 1             | LOCATION CODE<br>Central Support or District<br>Alameda<br>Laney<br>Merritt<br>Berkeley City College                                                                                                                                                                                                                                                                                                                                                           | 1<br>2<br>5<br>6<br>8                                                             |
| 2             | FUND NUMBER<br>Unrestricted General Fund Group<br>Restricted General Fund Group<br>Other Fund Group                                                                                                                                                                                                                                                                                                                                                            | 1-10<br>11-59<br>60 &<br>Above                                                    |
| 3             | COST CENTER CODE (Merritt's Codes<br>601,631,641,642,651,652,653)<br>Children's Center same for all sites                                                                                                                                                                                                                                                                                                                                                      |                                                                                   |
| 4             | OBJECT CODE<br>See page of Object Codes<br>Certificated Salaries (Admin. & Faculty)<br>Classified Salaries(Admin, Staff, Std. Workers)<br>Fringe Benefits<br>Discretionary Nonsalary<br>Other Operating Expenses and Services<br>Fixed Accounts<br>Capital Outlay<br>Other Outgo<br>Revenue<br>Balance Sheet<br>Note: The instructional Object Code series 11x,<br>13x, 22xx and 24xx are used with Activity Codes<br>series 01xx to 59xx, 611x, 682x and 701x | 1xxx<br>2xxx<br>3xxx<br>4xxx<br>5xxx<br>54xx-56xx<br>6xxx<br>7xxx<br>8xxx<br>9xxx |
| 1             | PROGRAM CODES (/PRG)<br>General Operations<br>Summer*<br>Fall*<br>Spring*                                                                                                                                                                                                                                                                                                                                                                                      | 1<br>3<br>4<br>2                                                                  |

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|   |                                                                                                                                                |           |
|---|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|   | *These Program Codes are used with object codes 1300 & 1400 series only.                                                                       |           |
| 6 | <b>ACTIVITY (TOP) CODE</b><br>Use the State Taxonomy of Programs 2004 Sixth Edition (Nov. 04) for Instructional Activities Management Codes    |           |
| 4 | <b>PROJECT CODE (/PRJ)</b><br>Internal number which determines the segregation of outside Grant and Categorical Funds                          | 0000-8899 |
| 2 | <b><u>LINE NUMBER CODE</u></b><br>Internal number to sort or categorize expense or any special item within a project number, cost center, etc. | 00-99     |

**Valid Chartfield Codes**

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**Detailed Description of Valid Chartfield Codes**

| <b>Location</b> | <b>Description</b>                |
|-----------------|-----------------------------------|
| 1               | Central Support Services-District |
| 2               | College of Alameda                |
| 5               | Laney College                     |
| 6               | Merritt College                   |
| 8               | Berkeley Community College        |



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| <b>Fund Code</b> | <b>Description</b>               |
|------------------|----------------------------------|
| 01               | General Unrestricted Operation   |
| 03               | COMM.SERVICE-FEE BASED COURSE    |
| 07               | COLL. FDS ON BOOKSTORE COMM.     |
| 10               | COLLEGE DESIGNATED FUND          |
| 11               | GENERAL RESTRICTED FUND          |
| 12               | PARCEL TAX                       |
| 30               | CONTRACT EDUCATION               |
| 59               | PARKING FUND                     |
| 63               | BOND MEASURE A                   |
| 64               | BOND MEASURE B                   |
| 65               | BOND MEASURE E                   |
| 68               | CHILD DEVELOPMENT FUND           |
| 81               | STUDENT REPRES. FEE-ALAMEDA      |
| 82               | STUDENT REPRES.FEE-LANEY         |
| 83               | STUDENT.REPRES.FEE- FUND-MERRITT |
| 84               | STUDENT REPRES-FEE-VISTA         |
| 88               | MERRITT-SUBFUND 01               |

- 89        STUDENT FIN. AID-DIRECT AWARDS
- 92        GEN FIXED ASSESTS ACCT GROUP
- 93        GEN. LONG TERM DEBT ACCT GROUP
- 94        LONG TERM DEBT-MEDICAL

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| <b>Cost Center</b> | <b>Description</b>             | <b>Managers Name</b>     |
|--------------------|--------------------------------|--------------------------|
| 601                | President's Office             | Ambriz-Galaviz,<br>Norma |
| 631                | Business Office                | Del Rosario,<br>Dativa   |
| 641                | Student Services-VP            | Cordero, William         |
| 642                | Student Services-EOPS and DSPS | Garcia, Romeo            |
| 651                | Instructional-VP               | Bugg, Elmer              |
| 652                | Mathematics                    | La Monica, Gina          |
| 653                | Humanities                     | Thompson, Stacy          |
| 659                | Mer-Prorata Payroll            | (Blank)                  |

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| <b>Object Code</b> | <b>Description</b>             | <b>Account</b> |
|--------------------|--------------------------------|----------------|
| 0000               | Dummy Object Code              | L              |
| 1101               | Instructor                     | E              |
| 1102               | Instructor-Long Term Subs      | E              |
| 1103               | Instructor-Sabbatical          | E              |
| 1201               | Administrators                 | E              |
| 1202               | Department Chair               | E              |
| 1203               | Counselors                     | E              |
| 1204               | Librarians                     | E              |
| 1205               | Faculty - Special-Assigned     | E              |
| 1206               | Nurse                          | E              |
| 1207               | Faculty Sabbatical             | E              |
| 1209               | Counselors-Lts                 | E              |
| 1210               | Librarians-Lts                 | E              |
| 1351               | Instructor-Temp/PT & Extra ser | E              |
| 1352               | Instructor-Sub-Daily/Sick      | E              |
| 1353               | Instructor- Retiree            | E              |
| 1355               | Instructor-Fee Based/Contract  | E              |

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|      |                                                               |   |
|------|---------------------------------------------------------------|---|
| 1356 | Instructor-Temp/Pt-Office Hour<br>Instructor-PT/Extra Service | E |
| 1357 | Parity Pay                                                    | E |
| 1452 | Department Chairs                                             | E |
| 1453 | Counselors                                                    | E |
| 1454 | Librarians                                                    | E |
| 1455 | Coaches<br>Other Non-Teaching                                 | E |
| 1456 | Assignments                                                   | E |
| 1457 | Non-Teaching Retirees<br>Parity Pay for Non-Teaching          | E |
| 1458 | Faculty                                                       | E |
| 1459 | Staff-Developing Training<br>Faculty                          | E |
| 2101 | Administrators                                                | E |
| 2102 | Clerical Tech & Support Staff                                 | E |
| 2201 | Instructional Aides                                           | E |
| 2351 | Trustee Members – Board                                       | E |
| 2352 | Clerical Tech & Support Staff                                 | E |
| 2353 | Student Employee Assistants                                   | E |
| 2354 | Overtime for perm & non-perm                                  | E |
| 2357 | Classified Retirees                                           | E |
| 2359 | Instruct Aides (non-classroom)                                | E |

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|      |                                       |   |
|------|---------------------------------------|---|
| 2451 | Instructional Aides (Replace)         | E |
| 2452 | Instructional Aides – Student         | E |
| 2453 | Instructional Aides-O/T/Perm &<br>Non | E |
| 2454 | Instruct Aides - Tutorial Assist      | E |
| 2600 | Salary Abatement-Jury Duty            | E |
| 3110 | STRS – Academic                       | E |
| 3140 | STRS Cash Balance                     | E |
| 3220 | PERS                                  | E |
| 3310 | OASDHI (FICA) Academic                | E |
| 3320 | OASDHI (FICA) Classified              | E |
| 3340 | Medicare - Academic                   | E |
| 3350 | Medicare - Classified                 | E |
| 3411 | Medical Coverage-Academic             | E |
| 3412 | Dental Coverage-Academic              | E |
| 3415 | Life Insurance-Academic               | E |
| 3421 | Medical Coverage-Classified           | E |
| 3422 | Dental Coverage-Classified            | E |
| 3425 | Life Insurance-CLASS                  | E |
| 3431 | Medical reimbursement                 | E |

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|      |                               |   |
|------|-------------------------------|---|
| 3432 | Dental reimbursement          | E |
| 3435 | Life Insurance-reimbursement  | E |
| 3510 | Unemployment Ins –Academic    | E |
| 3520 | Unemployment Ins –Classified  | E |
|      | Unemployment Insurance        |   |
| 3530 | Reimbursement                 | E |
|      | Worker's Compensation-        |   |
| 3610 | Academic                      | E |
|      | Worker's Compensation –       |   |
| 3620 | Classified                    | E |
|      | Employee Reimbursement, -     |   |
| 3711 | Medicare Part                 | E |
| 3712 | OPEB Instructional            | E |
|      | Apple- Trans America          |   |
| 3720 | NonPerm-CI                    | E |
| 3722 | OPEB Classified               | E |
| 3912 | Retiree Benefits - Academic   | E |
| 3922 | Retiree Benefits – Classified | E |
| 4101 | Classroom-Books               | E |
| 4102 | Book for Loan Student Program | E |
|      | Office Professional           |   |
| 4103 | Refer/Dictionary              | E |
| 4301 | Instructional - (Classroom)   | E |
| 4302 | Supplies Outreach Recruitment | E |
| 4303 | Subs Periodicals – Other      | E |

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|      |                                 |   |
|------|---------------------------------|---|
| 4304 | Supplies-Office                 | E |
| 4305 | Fuel - gasoline/petroleum       | E |
|      | Computer software/site license. |   |
| 4306 | -classified                     | E |
|      | Computer software/site license. |   |
| 4307 | -ad                             | E |
| 5102 | Guest Speakers Lectures- Non    | E |
| 5103 | Legal                           | E |
| 5104 | Audit                           | E |
| 5105 | Independent Contractor/ Consult | E |
| 5106 | Events/Programs-Outside Prod    | E |
| 5107 | Election Cost                   | E |
| 5108 | Liability Insurance Claims      | E |
| 5109 | Legal Settlements               | E |
| 5110 | Instructor Events-Personal Sys  | E |
| 5202 | Travel Non-Local                | E |
| 5203 | Travel Local                    | E |
| 5204 | Students Transportation         | E |
|      | Conference/Seminar              |   |
| 5205 | Registration                    | E |
|      | Internal Training - Staff       |   |
| 5206 | Development                     | E |
| 5301 | Dues and Membership             | E |



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|      |                                |   |
|------|--------------------------------|---|
| 5402 | Property Insurance             | E |
| 5403 | Workers Comp Insurance         | E |
| 5405 | Liability Insurance            | E |
| 5406 | Other Insurance                | E |
| 5407 | Students Accident Insurance    | E |
| 5501 | Garbage and Trash              | E |
| 5502 | Gas                            | E |
| 5503 | Light and Power (Electricity)  | E |
| 5504 | Sewer Use                      | E |
| 5505 | Telephone Services             | E |
| 5506 | Main Water System              | E |
| 5507 | Pest Control                   | E |
| 5602 | Facility/Building Leases – Ann | E |
| 5603 | Facility/Building Rentals-Mont | E |
| 5604 | Equipment Lease – Annual       | E |
| 5605 | Equipment Rentals - Mon-Mon    | E |
| 5606 | Film and Exhibit Material Rent | E |
| 5607 | Print & Dup. Equip Leases/Rent | E |
| 5701 | Athletics Meals and Lodging    | E |

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|      |                              |   |
|------|------------------------------|---|
| 5702 | Graduation Expenses          | E |
| 5703 | Meals for Needy Services     | E |
| 5704 | Health Services              | E |
| 5706 | Misc. Student Services       | E |
| 5708 | Athletic Transportation      | E |
| 5810 | Housing Transportation       | E |
| 5820 | Interest Exp -Current Loan   | E |
|      | Fund 63 -Measure A Facility  |   |
| 5840 | Main                         | E |
| 5864 | Instructional Services       | E |
| 5865 | Publishing/ Doc Publication  | E |
| 5866 | Testing License and Material | E |
| 5867 | Postage                      | E |
|      | CROSS ENROLLMENT             |   |
| 5870 | WAIVER                       | E |
| 5871 | Misc Fee Waivers             | E |
| 5875 | EMPLOYEE WAIVER              | E |
|      | Payment of Financial Aid     |   |
| 5876 | Penalty                      | E |
|      | Payment of Fines -OSHA &     |   |
| 5877 | Misc                         | E |
| 5881 | Building Repairs & Services  | E |
|      | Equip Repairs Maintenance &  |   |
| 5882 | Service & Svc                | E |

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|      |                              |   |
|------|------------------------------|---|
| 5883 | Net Internet Fees and Subs.  | E |
| 5884 | Laundry Services             | E |
| 5885 | Misc. Operational Exp.       | E |
| 5886 | Program TV License           | E |
| 5887 | Advertising/Radio/TV         | E |
| 5888 | Advertising Print/ADS        | E |
| 5889 | Grounds Maintenance          | E |
| 5890 | Service Contract-Equipment   | E |
| 5891 | Service Contract Software-DP | E |
| 5892 | Service Contract-Hardware-DP | E |
| 5893 | Permits & Fees - Risk Mgmt   | E |
| 5894 | Moving/Relocation Expenses   | E |
| 5895 | Indirect Costs               | E |
| 5899 | Bad Debt Expense             | E |
| 6110 | Land/Sites Purchase          | E |
| 6120 | Site Improvement             | E |
| 6130 | Special Assessments          | E |
| 6201 | New Building Construction    | E |
| 6204 | FD 62 Construction Admin     | E |

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|      |                                                     |   |
|------|-----------------------------------------------------|---|
| 6205 | FD62 Building Plans Design                          | E |
| 6206 | Building Improvement                                | E |
| 6301 | College Library Books                               | E |
| 6302 | Library Software ( CD DVD ect)                      | E |
| 6303 | College Library Periodicals                         | E |
| 6304 | Library Videos and DVD's                            | E |
| 6305 | Library Textbooks                                   | E |
| 6306 | Library Databases                                   | E |
| 6320 | Library Videos –Inventory                           | E |
| 6402 | Instructional Equipment and<br>Furniture            | E |
| 6403 | Non-Instructional Equip &<br>Furniture              | E |
| 6404 | Telephone System Purchase                           | E |
| 6405 | FD-62 Instructional<br>Equipment/Furniture Purchase | E |
| 6406 | Laptop Computers                                    | E |
| 6407 | PC, SERV, Other Computer,<br>Peripherals            | E |
| 6408 | Licensed Vehicles (Low Value)                       | E |
| 6409 | Lease Purchase (LW)                                 | E |
| 6430 | Instructional Equipment &<br>Furniture >\$49,999.99 | E |
| 6432 | Non-Ins Equip & Furniture<br>>49,999.99             | E |

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|      |                                                |   |
|------|------------------------------------------------|---|
| 6435 | Computer, Printer, Serve, Etc,<br>>\$49,999.99 | E |
| 6438 | License Vehicles >\$49, 999.99                 | E |
| 6610 | Depreciation for Site Improve                  | E |
| 6620 | Depreciation for Buildings                     | E |
| 6630 | Depreciation for Equipment                     | E |
| 6635 | Depreciation-Software & IT<br>Development      | E |
| 6640 | Depreciation for Auto                          | E |
| 6700 | Fair Value Adjustment                          | E |
| 7110 | Debt Service – Bonds                           | E |
| 7120 | Debt Interest – Bonds                          | E |
| 7130 | Debt -Service Expense                          | E |
| 7301 | Transfer Out to General Fund                   | E |
| 7302 | Special Reserve #1                             | E |
| 7303 | Special Reserve #2                             | E |
| 7304 | Capital Projects – Construction                | E |
| 7309 | ASSOCIATED STUDENT<br>TRANSFER                 | E |
| 7510 | Grants                                         | E |
| 7511 | FINAIDPELL                                     | E |
| 7512 | FINAIDSEOG                                     | E |

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|      |                                      |   |
|------|--------------------------------------|---|
| 7513 | FINAIDCALB                           | E |
| 7514 | FINAIDCALC                           | E |
| 7515 | FINAIDEOPG                           | E |
| 7516 | FINAIDCARE                           | E |
| 7517 | FINAIDAMERICORP                      | E |
| 7518 | FINAIDACG                            | E |
| 7519 | DLSUB –FED                           | E |
| 7520 | Fellowships                          | E |
| 7525 | DLSU-FED                             | E |
| 7530 | Tuition Reduction                    | E |
| 7610 | Bus Vouchers (Tickets)               | E |
| 7620 | Child Care Vouchers or Child<br>Care | E |
| 7630 | Book Vouchers                        | E |
| 7640 | Supply Vouchers (Survival Kits)      | E |
| 7650 | Meals for Students                   | E |
| 7660 | EOPS/CARE Auto Repair                | E |
| 7661 | CARE Student Honor Society           | E |
| 7670 | Direct Aid for Graduates             | E |
| 7680 | Health Services                      | E |

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|      |                                                  |   |
|------|--------------------------------------------------|---|
| 7681 | Parking Permits                                  | E |
| 7901 | Reserve                                          | E |
| 7902 | Undistributed Allocations                        | E |
| 7903 | Year-End Balance                                 | E |
| 7904 | Year-End Encumbrance                             | E |
| 7906 | Inventory                                        | E |
| 7920 | PFT Leave Banking                                | E |
| 8121 | Higher Education Act of 1965                     | E |
| 8130 | Workforce Investment Act                         | E |
| 8140 | Military Personnel Dev Contract                  | E |
| 8143 | American Recovery,<br>Reinvestment               | E |
| 8151 | Financial Aid- PELL                              | E |
| 8152 | FINAID-SEOG                                      | E |
| 8153 | Financial Administrative<br>Allowance SEOG, PELL | E |
| 8154 | FINAIDACG                                        | E |
| 8155 | Americorp (was a/c 8633)                         | E |
| 8156 | DLUSU FED                                        | E |
| 8157 | DLSUB 0310 FED LOAN                              | E |
| 8160 | Veterans Education                               | E |

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|      |                                              |   |
|------|----------------------------------------------|---|
| 8170 | Vocational Tech. Educ. Act                   | E |
| 8191 | Temp Assist Needy Families                   | E |
| 8192 | MESA                                         | E |
| 8193 | I Have A Dream                               | E |
| 8194 | RSVP                                         | E |
| 8195 | DEPARTMENT OF<br>EDUCATION                   | E |
| 8199 | Other Federal Income                         | E |
| 8611 | State General Apportionment                  | E |
| 8612 | Partnership of Excellence                    | E |
| 8613 | 2% Enrollment Fees                           | E |
| 8615 | Board of Financial Aid<br>Assistance Program | E |
| 8617 | Basic Skills                                 | E |
| 8618 | Apprenticeship Apportionment                 | E |
| 8619 | State Prior Year                             | E |
| 8621 | Disabled Student Program &<br>Services       | R |
| 8622 | Child Development - Dept of Ed               | R |
| 8623 | Matriculation                                | R |
| 8625 | Extended Opportunity Program<br>& Svc        | R |
| 8626 | Coop Agencies Resources<br>Education         | R |



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|      |                                                |   |
|------|------------------------------------------------|---|
| 8627 | Child Care Permissive Tax                      | R |
| 8628 | Economic Development                           | R |
| 8629 | CalWorks                                       | R |
| 8631 | FINAIDCALB                                     | R |
| 8632 | FINAIDCALC                                     | R |
| 8633 | FINAIDAMERI(sb8155)                            | R |
| 8651 | Community College<br>Construction              | R |
| 8652 | Scheduled Maintenance                          | R |
| 8654 | Staff Diversity                                | R |
| 8655 | Hazardous Substance Removal                    | R |
| 8656 | Instructional Equipment &<br>Library Materials | R |
| 8657 | Workability 2/3                                | R |
| 8658 | California Commission (CAL<br>B/C)             | R |
| 8659 | P/T Office Hours Health Ins                    | R |
| 8661 | Part-time Faculty Partly Pay                   | R |
| 8671 | Other State Tax Subventions                    | R |
| 8672 | Homeowners Prop Tax Relief                     | R |
| 8681 | State Lottery Proceeds                         | R |
| 8682 | State Mandated Cost                            | R |

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|      |                                        |   |
|------|----------------------------------------|---|
| 8689 | Other State Non-Tax Revenue            | R |
| 8691 | State Mandated Costs                   | R |
| 8699 | Other State Revenue                    | R |
| 8811 | Tax Allocation Secured Roll            | R |
| 8812 | Tax Allocation Supplement Roll         | R |
| 8813 | Tax Allocation Unsecured               | R |
| 8814 | PY Tax Allocation Secured Roll         | R |
| 8815 | PY Tax Allocation Supplemental<br>Roll | R |
| 8816 | PY Tax Allocation Unsecured<br>RL      | R |
| 8817 | Redevelopment Property Tax             | R |
| 8818 | Educ. Revenue Augmentation<br>Fun      | R |
| 8819 | RDA Funds-Residual                     | R |
| 8831 | Contract Instructional Service         | R |
| 8835 | Other Contract Services                | R |
| 8846 | Commission                             | R |
| 8849 | Other Sales                            | R |
| 8851 | Facility & Athletic Field Rent         | R |
| 8852 | Theater Income                         | R |
| 8861 | Interest/Investment Income             | R |

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|      |                                 |   |
|------|---------------------------------|---|
| 8862 | Unrealized Gains & Losses       | R |
| 8871 | Child Development Services      | R |
| 8872 | Community Services Classes      | R |
| 8874 | Enrollment                      | R |
|      | Field Trips & Nondistrict       |   |
| 8875 | Facilities                      | R |
| 8876 | Health Services                 | R |
|      | Instructional Materials, Fees & |   |
| 8877 | Sales                           | R |
|      | International Education         |   |
| 8878 | Processing Fee                  | R |
| 8879 | Student Records                 | R |
|      | Enrollment Fee- (Students-      |   |
| 887A | Regular)                        | R |
| 887B | BOGG Enrollment Fee (A,B,C)     | R |
| 887E | Employee-Peralta Waiver         | R |
| 887M | Legal Enroll Fee Waiver         | R |
|      | Non-Resident Tuition Out of     |   |
| 8880 | State                           | R |
|      | Parking Services & Public       |   |
| 8881 | Transportation                  | R |
|      | Non-Resident Tuition F-1 Visa   |   |
| 8882 | Tuition                         | R |
| 8883 | Student Center Use Fee(R,R)     | R |

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| <b>Activity<br/>Suffix</b> | <b>Description</b>                 |
|----------------------------|------------------------------------|
| 000000                     | Dummy Activity-Suffix              |
| 010100                     | Agriculture Technology and Science |
| 010200                     | Animal Science                     |
| 010210                     | Veterinary Technician License      |
| 010220                     | Artificial Inseminator License     |
| 010230                     | Dairy Science                      |
| 010240                     | Equine Science                     |
| 010300                     | Plant Science                      |
| 010310                     | Agri. Pest Control Advisor and     |
| 010400                     | Viticulture, Enology, and Wine     |
| 010900                     | Horticulture                       |
| 010910                     | Landscape Design and Maintenance   |
| 010920                     | Floriculture/Floristry             |
| 010930                     | Nursery Technology                 |
| 010940                     | Turf grass Technology              |
| 011200                     | Agriculture Business, Sales a      |
| 011300                     | Food Processing and Related Te     |

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|        |                                 |
|--------|---------------------------------|
| 011400 | Forestry                        |
| 011500 | Natural Resources               |
| 011510 | Parks and Outdoor Recreation    |
| 011520 | Wildlife and Fisheries          |
| 011600 | Agriculture Power Equipment T   |
| 019900 | Other Agriculture and Natural   |
| 020100 | Architecture, Architectural Te  |
| 020110 | Landscape Architectural (Trans) |
| 029900 | Other Agriculture and Natural   |
| 030100 | Environmental Science           |
| 030200 | Environmental Studies           |
| 030300 | Environmental Technology        |
| 030301 | Environmental Hazardous Mater   |
| 039900 | Environmental Sciences and Tec  |
| 040100 | Biology, General                |
| 040200 | Botany, General                 |
| 040300 | Microbiology                    |
| 040700 | Zoology, General                |
| 040800 | Natural History                 |
| 041000 | Physiology (includes Anatomy)   |
| 043000 | Biotechnology and Biomedical T  |

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|        |                                        |
|--------|----------------------------------------|
| 049900 | Other Biological Sciences              |
| 050100 | Business and Commerce, General         |
| 050200 | Accounting                             |
| 050210 | Tax Studies                            |
| 050400 | Banking and Finance                    |
| 050500 | Business Administrative                |
| 050600 | Business Management                    |
| 050630 | Management Development and Sup         |
| 050640 | Small Business & Entrepreneurs         |
| 050650 | Retail Store Operations & Management   |
| 050800 | International Business and Trade       |
| 050900 | Making and Distribution                |
| 050910 | Advertising                            |
| 050920 | Purchasing                             |
| 050940 | Sales & Salesmanship                   |
| 050960 | Display                                |
| 050970 | E-Commerce (business )                 |
| 051000 | Logistics and Materials Transportation |
| 051100 | Real Estate                            |
| 050110 | Escrow                                 |
| 051200 | Insurance                              |

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|        |                                   |
|--------|-----------------------------------|
| 051400 | Office Technology/Office Computer |
| 051410 | Legal Office Technology           |
| 051420 | Medical Office Technology         |
| 051430 | Court Reporting                   |
| 051440 | Office Management                 |
| 051600 | Labor and Industrial Relations    |
| 051800 | Customer Service                  |
| 059900 | Other Business and management     |
| 060100 | Media and Communication, Gene     |
| 060200 | Journalism                        |
| 060300 | 0603-Invalid                      |
| 060400 | Media TV Radio                    |
| 060410 | Multi Media                       |
| 060420 | Television (Inc Tv/Film/Video)    |
| 060430 | Broadcast Journalism              |
| 060600 | Public Relations                  |
| 060700 | Technical Communication           |
| 061200 | Film studies                      |
| 061210 | Film History and Criticism        |
| 061220 | Film Production                   |
| 061400 | Digital Media                     |

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|          |                                   |
|----------|-----------------------------------|
| 061410   | Multimedia Digital Imaging        |
| 061420   | Electronic Game Design            |
| 061430   | Multimedia Web Design/Production  |
| 061440   | Multimedia Animation              |
| 061450   | Desktop Publishing                |
| 061460   | Computer Graphics & Digital Image |
| 069900   | Other Communications              |
| =9070100 | Information Technology, General   |
| 070200   | Computer Information System       |
| 070210   | Software Applications             |
| 070300   | 070300-Invalid                    |
| 070600   | Computer Science                  |
| 070700   | Computer Software Development     |
| 070710   | Computer Programming              |
| 070720   | Data Based Designed and Admin     |
| 070730   | Computer Systems Analysis         |
| 070800   | Computer Infrastructure, Support  |
| 070810   | Computer Networking               |
| 070820   | Computer Support                  |
| 070900   | World Wide Web Administrative     |
| 070910   | E-Commerce (Technology)           |



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|        |                                       |
|--------|---------------------------------------|
| 079900 | Other Information Technology          |
| 080100 | Education, General (Pre-Professional) |
| 080200 | Educational Aide (Teacher Assistant)  |
| 080210 | Educational Aide (Bilingual)          |
| 083500 | Special Education                     |
| 083510 | Physical Education                    |
| 083520 | Physical Fitness and Body Move        |
| 083530 | Fitness Trainer                       |
| 083550 | Intercollegiate Athletics             |
| 083560 | Coaching                              |
| 083570 | Aquatics and Lifesaving               |
| 083580 | Adapted Physical Education            |
| 083600 | Recreation                            |
| 083610 | Recreation Assistant                  |
| 083700 | Health Education                      |
| 083900 | Industrial Arts (Transfer)            |
| 085000 | Sign Language                         |
| 085010 | Sign Language Interpreter             |
| 086000 | Educational Technology                |
| 089900 | Other Education                       |
| 090100 | Engineering, General                  |

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|        |                                                             |
|--------|-------------------------------------------------------------|
| 092400 | Engineering, Technology General                             |
| 093400 | Electronics and Electric Technology                         |
| 093420 | Industrial Electronics                                      |
| 093430 | Telecommunications & Technology                             |
| 093440 | Electrical Systems and Power Technology                     |
| 093460 | Biomedical Instrumentation                                  |
| 093470 | Electron Microscopy                                         |
| 093480 | Laser and Optical Technology                                |
| 093500 | Electro-Mechanical Technology                               |
| 093510 | Appliance Repair                                            |
| 093600 | Printing and Lithography                                    |
| 094300 | Instrumentation Technology                                  |
| 094330 | Vacuum technology                                           |
| 094500 | Industrial Systems Technology                               |
| 094600 | Industrial Systems Technology Industrial Systems Technology |
| 094610 | Energy Systems Technology                                   |
| 094700 | Diesel Technology                                           |
| 094701 | Diesel Mechanics Apprenticeship                             |
| 094720 | Heavy Equipment Maintenance                                 |
| 094730 | Heavy Equipment Operation                                   |

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|        |                                      |
|--------|--------------------------------------|
| 094740 | Railroad and Light Rail Operator     |
| 094750 | Truck and Bus Driving                |
| 094800 | Automotive Technology                |
| 094801 | Automotive Technology Apprenticeship |
| 094821 | Auto Body Repair Apprenticeship      |
| 094822 | Auto Painting Apprenticeship         |
| 094830 | Motorcycle, Outboard, and Small.     |
| 094840 | Alternative Fuels and Advanced       |
| 094850 | Recreational Vehicle Service         |
| 094900 | Automotive Collision Repair          |
| 094901 | Auto Collision Rep. Apprenticeship   |
| 094902 | Auto Body Painting Apprenticeship    |
| 094910 | Upholstery Repair-Automotive         |
| 095000 | Aeronautical and Aviation Technology |
| 095010 | Aviation Airframe Mechanics          |
| 095020 | Aviation Powerplant Mechanics        |
| 095040 | Aircraft Electronics (Avionics)      |
| 095050 | Aircraft Fabrication                 |
| 095200 | Construction Crafts Technology       |
| 095210 | Carpentry                            |
| 095220 | Electrical                           |

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|        |                                       |
|--------|---------------------------------------|
| 095230 | Plumping, Pipefitting and Ste         |
| 095240 | Glazing                               |
| 095250 | Mill and Cabinet Work                 |
| 095251 | Mill and Cabinet Maker Apprenticeship |
| 095260 | Masonry, Tile, Cement and La          |
| 095261 | Bricklaying Apprenticeship            |
| 095270 | Painting, Decorating, and Floor       |
| 095280 | Drywall and Insulation                |
| 095290 | Roofing                               |
| 095291 | Roofer Apprenticeship                 |
| 095300 | Drafting Technology                   |
| 095301 | Engineering Technology                |
| 095310 | Architectural Drafting                |
| 095320 | Civil Drafting                        |
| 095330 | Electrical, Electronic, and El        |
| 095340 | Mechanical Drafting                   |
| 095360 | Technical Illustration                |
| 095400 | Chemical Technology                   |
| 095420 | Plastics and Composites               |
| 095430 | Petroleum Technology                  |
| 095500 | Laboratory Science Technology         |

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|        |                                   |
|--------|-----------------------------------|
| 095600 | Manufacturing and Industrial T    |
| 095601 | Molder, Coremaker Apprenticeship  |
| 095630 | Machining and Machine Tools       |
| 095640 | Sheet Metal and Structural Met    |
| 095650 | Welding Technology                |
| 095670 | Industrial and Occupational Sa    |
| 095680 | Industrial Quality Control        |
| 095700 | Civil and Construction Management |
| 095720 | Construction Inspection           |
| 095730 | Surveying                         |
| 095800 | Water and Wastewater Technology   |
| 095900 | Marine Technology                 |
| 095910 | Diving and Underwater Safety      |
| 096100 | Optics                            |
| 096200 | Musical Instrument Repair         |
| 099900 | Other Engineering Related Ind     |
| 100100 | Fine Arts, General                |
| 100200 | Art (Painting, Drawing and Sc     |
| 100210 | Sculpture                         |
| 100220 | Ceramics                          |
| 100400 | Music                             |

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|        |                             |
|--------|-----------------------------|
| 100500 | Commercial Music            |
| 100600 | Technical Theater           |
| 100700 | Dramatic Arts               |
| 100800 | Dance                       |
| 100900 | Applied Design              |
| 100910 | Jewelry                     |
| 101100 | Photography                 |
| 101200 | Applied Photography         |
| 101300 | Commercial Art              |
| 103000 | Graphic Art and Design      |
| 103540 | Preschool Age Children      |
| 109900 | Other Fine and Applied Arts |
| 110100 | Foreign Languages, General  |
| 110200 | French                      |
| 110300 | German                      |
| 110400 | Italian                     |
| 110500 | Spanish                     |
| 110600 | Russian                     |
| 110700 | Chinese                     |
| 110800 | Japanese                    |
| 110900 | Latin                       |

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|        |                                     |
|--------|-------------------------------------|
| 111000 | Greek                               |
| 111100 | Hebrew and Semitic                  |
| 111200 | Arabic                              |
| 111600 | African Languages (non-semitic      |
| 111700 | Asian, So. Asian and Pacific        |
| 111710 | Filipino (Tagalog)                  |
| 111720 | Vietnamese                          |
| 111730 | Korean                              |
| 111900 | Portuguese                          |
| 119900 | Other Foreign Languages             |
| 120100 | Health Occupations, General         |
| 120200 | Hospital and Health Care Admin      |
| 120500 | Medical Laboratory Technology       |
| 120510 | Phlebotomy                          |
| 120600 | Physicians Assistant                |
| 120800 | Medical Assisting                   |
| 120810 | Clinical Medical Assisting          |
| 120820 | Administrative Medical Assistant    |
| 120830 | Health Facility Unit Coordination   |
| 120900 | Hospital Central Service Technology |
| 121000 | Respiratory Care/Therapy            |

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|        |                                 |
|--------|---------------------------------|
| 121100 | Polysomnography                 |
| 121200 | Electro-Neurodiagnostic         |
| 121300 | Cardiovascular Technician       |
| 121400 | Orthopedic Assistant            |
| 121500 | Electrocardiography             |
| 121700 | Surgical Technician             |
| 121800 | Occupational Therapy Technology |
| 122000 | Optical Technology              |
| 122100 | Speech-Language Pathology and   |
| 122200 | Pharmacy Technology             |
| 122300 | Physical Therapy Assistant      |
| 122310 | Health Information Technology   |
| 122400 | Health Information Coding       |
| 122500 | School Health Clerk             |
| 122600 | Radiologic Therapy Technician   |
| 122700 | Diagnostic Medical Sonography   |
| 122800 | Athletic Training and Sports M  |
| 123000 | Nursing                         |
| 123010 | Registered Nursing              |
| 123020 | Licensed Vocational Nursing     |
| 123030 | Certified Nurse Assistant       |



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|        |                                     |
|--------|-------------------------------------|
| 123080 | Home Health Aide                    |
| 123900 | Psychiatric Technician              |
| 493010 | Guidance                            |
| 493011 | Interpersonal Skills                |
| 493012 | Job Seeking/Changing Skills         |
| 493013 | Academic Guidance                   |
| 493014 | Study Skills                        |
| 493020 | Communication Skills                |
| 493021 | Writing                             |
| 493022 | Speech                              |
| 493030 | Learning Skills, Handicapped        |
| 493031 | Living Skills, Learning Disa        |
| 493032 | Learning Skills, Learning Disa      |
| 493033 | Learning Skills, Speech Impair      |
| 493040 | Computational Skills                |
| 493041 | Pre-Algebra (Basic Math/Arithmetic) |
| 493060 | Adult Basic Education (Grades)      |
| 493062 | High School Diploma Program/G.      |
| 493070 | Reading Skills, Recollegiate        |
| 493071 | Speed Reading                       |
| 493072 | Skill Development                   |

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|        |                                                  |
|--------|--------------------------------------------------|
| 493080 | English as a Second Language-G                   |
| 493081 | English as a Second Language-C                   |
| 493082 | English as a Second Language-S                   |
| 493083 | ESL-Degree Applicable                            |
| 493084 | English (ESL) Writing                            |
| 493085 | English (ESL) Reading                            |
| 493086 | English (ESL) Speaking/Listening                 |
| 493087 | English (ESL) Integrated                         |
| 493090 | Citizenship                                      |
| 493100 | Vocational ESL                                   |
| 493200 | General Work Experience                          |
| 499400 | Student Instructional Aide (General Instruction) |
| 499800 | Faculty Parity Pay Interdisciplinary             |
| 499900 | Other Interdisciplinary Studies                  |
| 499909 | Budget Allocation Only-(inst)                    |
| 601000 | Academic Administration                          |
| 601100 | Instructional -VP of Instruction                 |
| 601200 | Division Dean of Instruction                     |
| 601300 | Spe. Parity Pay Non-Instr. Facilities            |
| 601600 | Voc Ed./Support Ser                              |
| 601900 | PFT Ne g. Team 2.00 FTE                          |

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|        |                                       |
|--------|---------------------------------------|
| 602000 | Course And Curriculum                 |
| 602200 | Curriculum Outreach                   |
| 603100 | Academic And Faculty Senate           |
| 609100 | Accreditation                         |
| 611000 | Learning Center                       |
| 611200 | Tutoring                              |
| 612000 | Library                               |
| 613000 | Media                                 |
| 613200 | Audio Visual                          |
| 614100 | Museums                               |
| 615000 | Dp For Academic-system                |
| 619000 | Other Instructional Support           |
| 620100 | Admissions And Records                |
| 631100 | Counseling And Guidance               |
| 632100 | Matriculation And Student Assessment  |
| 632200 | Transfer Center                       |
| 640000 | Other Student Services                |
| 642000 | Dsps-handicapped Student Services     |
| 643000 | Extended Opportunity Program Services |
| 644100 | Health Services                       |
| 645000 | VP-Student Services                   |

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|        |                                 |
|--------|---------------------------------|
| 645200 | Division Dean -Student Services |
| 646000 | Financial Aid Administration    |
| 647000 | Job Placement                   |
| 647100 | Job Placement-Work Study Cal W  |
| 647200 | Cal Work-Coordination Un.Job    |
| 648000 | Veterans Services               |
| 649100 | Child Care-Student Services     |
| 649300 | Out-State                       |
| 649400 | Inter Education                 |
| 649900 | Student Services-other          |
| 651000 | Building, Maintenance, Repairs  |
| 651500 | Engineering                     |
| 653000 | Custodial Department            |
| 655000 | Grounds                         |
| 657000 | Utilities                       |
| 659800 | Telephone Lease/purchase        |
| 659900 | Plant And Contruction Services  |
| 660000 | Planning, Policy Making, And C  |
| 660100 | President Office                |
| 660200 | Chancellor's Office             |
| 660300 | Vice Chancellor-Education       |

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|        |                                    |
|--------|------------------------------------|
| 660400 | Vice Chancellor-Administration     |
| 660500 | Planning and Development           |
| 660600 | Board of Trustees                  |
| 660700 | Vice Chancellor For Physical Plant |
| 660800 | Public Information                 |
| 660900 | Career Planning                    |
| 661100 | Strategic Planning                 |
| 661200 | External Affairs                   |
| 662000 | Budget Development-Executive T     |
| 663000 | Grants Development-District O      |
| 666000 | Legal Services                     |
| 671000 | Community Relations/Information    |
| 672000 | Financial Department               |
| 672100 | Financial Services                 |
| 672200 | Payroll                            |
| 672300 | Internal Audit                     |
| 672400 | District Office Operation          |
| 672500 | Misc Fiscal Operation              |
| 672600 | District Accounts Payable          |
| 672700 | Project Administration             |
| 672800 | Financial-Balance Sheet            |

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|        |                                  |
|--------|----------------------------------|
| 672900 | Financial Revenue                |
| 673000 | Human Resources Management       |
| 673200 | Affirmative Action-District      |
| 673300 | Dept of Employment Relations     |
| 675000 | Staff Development Ab1725-fund    |
| 676000 | Staff Development Ab1725-fund 15 |
| 677100 | Sheriff's-Alameda                |
| 677200 | Classified Senate                |
| 677300 | Warehouse                        |
| 677500 | Purchasing                       |
| 677700 | Safety Program                   |
| 677800 | Risk Management                  |
| 678000 | IT Non Academic                  |
| 678100 | Campus IT-technical Support      |
| 679900 | Fringe Benefits Allocations      |
| 682100 | Merritt Community Education Cl   |
| 682200 | Community Services/Fee-Based C   |
| 682300 | Fruitvale Classes-Community      |
| 683000 | Comm/Public Use of Facilities    |
| 683100 | Theatre Rentals                  |
| 684200 | Economic Development             |

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|        |                               |
|--------|-------------------------------|
| 689000 | Other, Specify                |
| 691200 | Book-Oper                     |
| 692200 | Child Care                    |
| 694000 | Food Services-                |
| 694500 | Intramural Athletics          |
| 695200 | Parking                       |
| 696000 | Student Aid Co-curriculum Act |
| 696200 | Intercollegiate Athletics     |
| 696400 | Intramural Athletics          |
| 696600 | Student Clubs                 |
| 696800 | Student Newspapers            |
| 697200 | Student Housing Dorm          |
| 699900 | Student Legal Aid             |
| 701200 | Contract Ed-Classes           |
| 709000 | Auxiliary Operations          |
| 709100 | Television/Radio Operations   |
| 710000 | Physical Property and Related |
| 712000 | Fixed Asset offset            |
| 721000 | Long-Term Debt Serv.Exp       |
| 722000 | Current Loan-TRAN & BAN       |
| 731000 | Transfers-out                 |

|         |                          |
|---------|--------------------------|
| 732000  | Fin Aid Student Payments |
| 793000  | Ending Fund Balance      |
| ALLACTS | All Activities           |



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| <b>Project Numbers</b> | <b>Description</b>             |
|------------------------|--------------------------------|
| 0000                   | Zero Project NO.               |
| 0025                   | Transfer & Articulation 01-04  |
| 0055                   | Material Fees                  |
| 0097                   | Local Ad. Allowance            |
| 0106                   | TTIP 2001-03 prior year carryo |
| 0242                   | I have a Dream/Gear Up         |
| 0316                   | Early Child Counts             |
| 0324                   | CITD 2003-2004                 |
| 0347                   | ALAMEDA COUNTY DEPT            |
| 0402                   | PFT 2004-2005                  |
| 0403                   | Pell                           |
| 0404                   | Federal College Work Study 200 |
| 0405                   | Staff Diversity 2004-2005      |
| 0407                   | SEOG 2004                      |
| 0408                   | Federal Admin. Allowance       |
| 0409                   | CARE 2004-2005                 |
| 0410                   | EOPS 2004-2005                 |
| 0411                   | CAL B 2004                     |

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0412 CAL C 2004

0413 WEST END 2004-2005

0414 Foster Care 2004-2005

0415 ECE 2004-2005

0417 Institutional Development

0418 Kaiser Permanente 2004-2005

0421 Child Development

0424 CITD 2004-2005

0426 SFAA/BFAP 2004-2005

0430 GAIN-CalWorks 2004-2005

0433 Carnegie

0434 Closed Caption

0435 Environmental

0436 One Stop Career

0440 ATT 2004-2005

0441 RSVP 2004-2005

0444 IMACA Education Foundation 200

0451 VTEA 2004-2005

0455 Single Parent VTEA 2004-2005

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0456 Willa Brown 2004-2005  
0457 Tech Prep 2004-2005  
0458 Nursing VTEA 2004-2005  
0459 Bay Area Consortium 2004-2005  
0460 DSPS 2004-2005  
0462 Department of Rehab Workabilit  
0468 PCTV  
0479 CAN 2004-2005  
0480 Matriculation 2004-2005  
0481 Matriculation 2004-2005  
0487 International Std - Nigeria 20  
0489 Uniiversity Prep 1 2004-2005  
0490 Uniiversity Prep 2 2004-2005  
0492 CalWorks Child Care  
0493 CALWorks 2004-2005  
0494 TANF 2004-2005  
0495 TTIP 2004-2005 Library and TCO  
0497 Instructional Equipment 2004-2  
0501 Merritt Street Law

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0503 Financial Aid Pell 2005-2006

0504 Federal College Work Study 200

0505 Staff Diversity 2005-2006

0507 Financial Aid SEOG

0508 Federal Admin. All

0509 CARE 2005-2006

0510 EOPS 2005-2006

0511 STATE CAL B

0512 STATE CAL C

0513 WEST END 2005-2006

0514 Foster Care 2005-2006

0515 First Five AlaCt ECE 2005-2006

0518 Kaiser Permanente 2005-2006

0519 State Prop 10-ALAMEDA  
COUNTY

0524 CITD 2005-2006

0526 BFAP/SFAA

0530 GAIN-CalWorks 2004-2005

0531 FOUNDATIONS-BRIDGE  
ESL /E-COMMERCE BUSINESS

0532 PRO

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0533 ASST DEGREE NURSING-  
EXPANSION  
0534 ASSOCIATE DEGREE NUR-  
BUILD EXP  
0535 Student Sup,Part,Integrating  
0539 Skyline/SMCCD  
0540 ATT 2005-2006  
0544 IMACA Education Foundation 200  
0550 SEM Income 2005-2006  
0551 VTEA 2005-2006  
0555 Single Parent VTEA 2005-2006  
0556 Willa Brown 2005-2006  
0557 Tech Prep 2005-2006  
0558 Nursing VTEA 2005-2006  
0560 DSPS 2005-2006  
0562 Department of Rehab Workabili  
0579 CAN 2005-2006  
0580 Matriculation Credit 2005-06  
0581 Matriculation Noncredit 2005-0  
0590 Nursing Alta Bates  
ALTA BATES-NURSING 05-  
0591 8/31/08

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0592 CalWorks Child Care  
0593 Cal-works 2005-2006  
0594 TANF 2005-2006  
0595 TTIP 2005-2006 Library and TCO  
0597 Instructional Equipment 2005-2  
0602 CAR. TECH TRAILER BILL  
ONE-TIM  
0604 Federal College Work Study 0607  
0605 Staff Diversity FY 0607  
0606 BL GRNT INSTR/LIB-ONE TI  
0608 Federal Adm Allowance 0607  
0609 CARE FY0607  
0610 EOPS FY 0607  
0614 Foster Care 2006-2007  
0616 Career Advance. Aca. Plan. Gran  
0619 State Prop 10-ALAMEDA  
COUNTY  
0624 CITD FY 0607  
0625 TRANSFER & ARTICULATION  
-ONE  
0626 SFAA/BFAP FY 0607  
0627 Job Deve Incentive-CC-SF CITY

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0628 CA-Dept of Conservation  
0629 American Chemical Society  
0630 Digital Bridge Academy 06-07  
ASSOCIATED NURSING FY  
0634 0607  
0636 Inactive  
0651 VTEA FY 0607  
0657 Tech Prep FY 0607  
0658 Nursing VTEA 2006-2007 Enrollm  
0660 DSPS FY 0607  
0662 Dept of Rehab. Workab FY 0607  
0679 CAN FY 0607  
0680 Matriculation Cred. FY 0607  
0681 Matriculation Non-Cred FY 0607  
0682 Bay Area Workforce Fun Collab  
0683 St. Disc. Ind. Coll 2006-2007  
0684 Workforce Alliance-Alameda Cou  
0685 Kaiser Permanente Bridge  
0688 U.C. Berkeley -Contract Ed.  
0689 UNIVERSITY PREP 2005-2007

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0692 CalWorks-Child Care FY 0607

0693 CALWorks FY 0607

0694 TANF FY 0607

0695 TTIP Library ,TCO FY 0607

0696 Child Development -Tan FY 0607

0697 Instru.Equip.LibraryMat FY0607  
0698 FACULTY STAFF DEV 2006-  
2007

0704 Fed .College Work Study 0708

0705 Staff Diversity 0708

0708 Fed Ad. Allowance 0708

0709 CARE 0708

0710 EOPS 0708

0711 GATEWAY - Current Year

0712 GATEWAY - Prior Year

0715 Career Advancement Academy

0716 CA.HI SCH EXIT EXAM

0717 Potable Teach Guide Exp,

0719 First Five Alameda-State Prop

0723 EcandWorkforce(IDRC)



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0724 CITD Center for International  
0725 Transfer&Articulation (CAN)  
0726 SFAA BFAB 0708  
0731 Foundation-Bridge-0708  
0733 Capacity Grant Nursing Program  
0734 Renovation Grant Nursing Progr  
0751 VTEA 0708  
0755 SONG BROWN RN. Program  
TECH-PREP REGIONAL CONS.  
0756 07-08  
0757 Tech Prep 0708  
0758 Nursing Enrollment Grant  
0760 DSPTS 0708  
DEPT OF REHAB Workabilty  
0762 0708  
0768 Clearwire-Channel Lease  
0769 City of Oak - Cable Franchise  
0780 Matriculation Cred 0708  
0781 Matriculation Non Credit 0708  
0787 Berkeley Head Start  
0788 UC EXTENSION

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0789 PACIFIC GAS & ELECTRIC  
0790 CCC LIVE CAPTION  
0791 St Dis/Ind Collab/CIS-MiniGran  
0792 0792 (793) CALWorks-Child 0708  
0793 CALWorks (0792) 0708  
0794 TANF (Fed) 0708  
0795 TTIP,LIBRARY,TCO 0708  
0796 Ca. Colleges for Internl Ed  
0797 Instru Eq\_Libr Materials 0708  
0798 LinkingLowIncome  
0799 One Time Contract Ed - BCC  
0802 Career Tech Ed (CTE) 0708  
0803 Assoc Degree Nursing (Nur Educ  
0804 Fed College Work Study 0809  
0805 Staff Diversity 0809  
0807 CTE-Collaborative Sup (0809)  
0808 Fed Ad Allowance  
0809 CARE 0809  
0810 EOPS 0809

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|      |                                    |
|------|------------------------------------|
| 0813 | Oakland Green Jobs Corp            |
| 0814 | BOA-Green Workforce                |
| 0815 | 0815 Career Adv. Aca 0809          |
| 0818 | First Five Ala Cty EvChCo 0809     |
| 0819 | First Five Ala Cty Emerging Te     |
| 0820 | Aspire 0809                        |
| 0821 | Teacher Prep Pipeline              |
| 0822 | EcWorkD-Industry DrivenEcoDis      |
| 0823 | Ecand Workforce IDRC0809           |
| 0824 | CITD-0809                          |
| 0825 | Transfer&Articulation (CAN)        |
| 1000 | Student Health Fees                |
| 1002 | Pell Administrative Allowance      |
| 1003 | Nursing Capacity Grant C/Y         |
| 1004 | Federal Work Study                 |
| 1005 | FACULTY/STAFF DIVERSITY-<br>CUR YR |
| 1008 | Finaid Workstudy Admin Allow       |
| 1009 | Coop Agencies Res. for ED CARE     |
| 1010 | EOP&S                              |

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|      |                                |      |
|------|--------------------------------|------|
| 1015 |                                | 1015 |
| 1017 | Lottery Instructional Supplies |      |
| 1018 | First Five Project             |      |
| 1020 | Fee Based ASL Amer Sign Langua |      |
| 1021 | Career Ladders Project         |      |
| 1025 | Fee Based Modern Languages     |      |
| 1026 | Financial Aid                  |      |
| 1029 | Job Dev. Incentive Funds CCCCO |      |
| 1030 | Fee Based Multimedia Arts      |      |
| 1035 | Fee Based Art & Cultural Studi |      |
| 1036 |                                | 1036 |
| 1038 | MAP/Human Srvs. Mentoring Prog |      |
| 1040 |                                | 1040 |
| 1050 | Machine Tech Fund              |      |
| 1051 | CTE formerly VTEA              |      |
| 1052 | YH Soda Foundation             |      |
| 1053 | CAA/Contra Costa               |      |
| 1054 | Faculty Entrepreneurship Prog  |      |
| 1055 | Civicorps - Merritt            |      |

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- 1056 CAL Bridges Program (UCB)/Merr
  - 1057 CTE Tech Prep
  - 1058 Alam Cnty Campus Mental Health
  - 1059 Industry Driven Regional Coll
  - 1060 Disabled Students Prgms & Srv
  - 1061 CTE Community Collaborative 5
  - 1062 Workability III
  - 1063 Community Dev. & Pub. Svcs.
  - 1064 Co-Operative Edu. for Students
  - 1065 East Bay Green Jobs
  - 1066 Advanced Manufact Carrerr Path
  - 1067 Puente Project
  - 1068 Adv Welding Course Training
  - 1069 Classroom Enrichment Grant
  - 1070 CCIE Institutional Grant
  - 1071 Deputy Sector Navigator Grant
  - 1072 Specialty in Stem Cell Biology
  - 1080 Matriculation
  - 1085 Youth Empowement YESS-ILP

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|      |                                  |
|------|----------------------------------|
| 1086 | Electronic Transcript Mini Grt   |
| 1093 | CalWORKs                         |
| 1094 | TANF                             |
| 1096 | CTE Community Collaborative      |
| 1101 | Child Development Training/YCC   |
| 1121 | TANF-CDC                         |
| 1122 | AANIPISI Initiative Project      |
| 1123 | STUDENT SUPPORT SERVICES<br>TRIO |
| 1124 | Student Support Services TRIO    |
| 1135 | Fullbright Preacademic Program   |
| 1136 | WIA-ONE STOP Career CTR          |
| 1137 | Community-Based Job Training     |
| 1138 | Unity EDD Grant                  |
| 1139 | College2Career Prog DOR          |
| 1140 | Social Innovation Funds          |
| 1141 | Laney Ecology                    |
| 1142 | NSF - Building Efficiency BEST   |
| 1143 | Superior CT., County of Alamed   |
| 1145 | LISC Local Initiative Support    |

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- 1146 ASCIP
- 1147 Culture as Power Brazilian His
- 1148 Bay Area Wrkfce Col BAWFC
- 1149 Trade Adjustmt Assistance DOL
- 1152 EDD Green Job
- 1153 Regents of the UC  
ADV MANUFACT JOBS &  
1154 INNOVATION
- 1155 OWIB East Bay Green Jobs
- 1156 MANEX - Dept of Commerce
- 1203 Child Care Center
- 1495 State - Child Development (TAN
- 1517 Institutional Development 2005
- 1521 Child Development 2005-2006
- 1535 Environmental 2005-2006
- 1536 One Stop Career 2005-2006  
WIA GRANT PROGRAM  
1538 YOUTH
- 1541 RSVP 2005-2006
- 1589 University Prep
- 1590 Alta Bates LVN to AD Nursing

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1595 State - Child Development (TAN  
1621 Child Development 2006-2007  
1635 Environmental FY0607  
1636 One-Stop Career FY0607  
1637 Building Partnership  
WIA APPRENTICESHIP 2006-  
1638 2007  
1639 Comm Coll Broad Horizons  
1721 Federal Block-Child Care-Dept  
1727 CCoF San Francisco-Dept of Ed  
1736 One Stop Career WIA 0708  
1737 ONE-STOP CAREER 0708  
1740 WIA-Bay Area-Biotech  
1801 Yos CCD  
1805 MAX. ACHEIVEMENT  
1817 Stren,.Path,Sys(TIII) 0809  
1821 Fed-Child Deve-TANF 0809  
1831 ECTENSF 0809  
1836 One-Stop Career (WIA)0809  
1840 1840 (WIA) CALGRIP



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|      |                                   |
|------|-----------------------------------|
| 1841 | Dept of HRSA-Nursing -ADN<br>0809 |
| 1845 | Based Job Train.Grants(3yrs)09    |
| 1901 | Yosemite CCD, Child Dev Traini    |
| 1905 | Max Achievement (fy0910)          |
| 1906 | Smccd (Skyline College            |
| 1907 | Title III                         |
| 1909 | HRSA                              |
| 1910 | Fed Bureau of Justice Assis       |
| 1911 | The Unity Council/DOL             |
| 1915 | Fed Bureau of Justice - 2010      |
| 1917 | Stren,.Path,Sys(TIII) (fy0910)    |
| 1921 | Fed-Child Deve-TANF (0809)        |
| 1925 | SBDC Match Account                |
| 1926 | SBDC-Humboldt Income Account      |
| 1927 | SBDC                              |
| 1928 | CIRM-bRIDGES TO STEM CELL         |
| 1931 | ECTENSF (fy0910)                  |
| 1936 | One-Stop Career (WIA)0910         |
| 1943 | Clean Energy Project (WIA)        |

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- 1944 Clean Energy Project (ECA)
  - 1946 Green Job (0910)
  - 1947 Richnond Works/Eastbay
  - 1948 ATLAS Trans & Logistics Traini
  - 1949 Oakland Green Job (ARRA)
  - 1950 Redevelopment Agency Agreement
  - 2100 Fire Alarm Parts Sch 06-07
  - 2101 DW Delta Sys HVAC Sch 06-07
  - 2102 Districtwide Deck Roof Repairs
  - 2185 Circulation Pump Abatement - A
  - 2186 Asbestos Abatement, Building F
  - 2187 Asbestos Abatement, Building A
  - 2188 Asbestos Acoustical Ceiling Ab
  - 2189 DO BLDG,EARTHQUAKE
  - 2190 Flushing of Storm Drains
  - 2191 Asbetos Abatement at Merritt R
  - 2192 Repair Fire Sprinkler Systems
  - 2193 Upgrade of Fire Suppression
  - 2194 District-Wide HVAC SchMa06-07

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- 2195 Distr. Sidewalk Repair Sc-6-07
  - 2196 DW Roof Repairs SCh 06-07
  - 2197 DW Irrigation Valves
  - 2198 DW TTY Ph Net Sch 06-07
  - 2199 DW HV Breakers Sch 06-07
  - 2267 COA Electrical Panel at Emerge
  - 2268 Campus Security Lighting
  - 2269 Ala-Boiler,Pumps-Sch 06-07
  - 2270 Ala-Compressor etc Sch 06-07
  - 2300 Measure A Project Overhead
  - 2301 Laney FF & E
  - 2302 Peralta's Sustainability-Envir
  - 2303 Merritt Building Improvements
  - 2304 COA Short-Term Estimates Srvs
  - 2305 Laney-Short Term Estimates
  - 2306 Merritt-Short-Term Research
  - 2307 District-Short Term Engineering
  - 2308 COA -Estimate/Research Short T
  - 2309 Laney College estimates Short-

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- 2310 Merritt College Estimate for S
  - 2311 Dist. Proj. Controls Imp
  - 2312 DisWideBluePhoneSystemUpgrade
  - 2313 DisFurniMillworkBoardRm
  - 2314 Laney Building Improvements
  - 2315 Alameda Building Improvements
  - 2316 RepaveParkingLotsCOA,Lan,Merr
  - 2317 Fac. Consulting & Energy Mgt
  - 2318 Modernize Laney College Stud.
  - 2319 Facilities Planning Services  
COA SIDEWALK
  - 2320 REPLACEMENT
  - 2321 District Ctr Renovation Phase3
  - 2322 Beginner's Im-Renovations
  - 2323 BCC Building Improvements
  - 2324 Merritt Library/Learning Cente
  - 2325 Al,La,Me,Dis-El Cabs,Control,U
  - 2326 Upgrade-Sidewalks,Lighting Dis  
COA-Roof
  - 2327 Walkway,Waterproof,Re
  - 2328 DistricWideSecurityUpgrade

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- 2329 Ala,FloorLighting,Ceiling,Repl
  - 2330 Ala Bldg G Weight Rm
  - 2331 Ala-Ductwork Cleani
  - 2332 Ala-Restroom Upgrades
  - 2333 Ala-Misc. Renovations
  - 2334 DistWide WayFind,Rm ID
  - 2335 BCC Building Project Budget
  - 2336 Interim HousingPortable,Site P
  - 2337 Recycling Program Equipment
  - 2338 LaneyCollege-AlthleticComplex
  - 2339 Dist Wide Facility Master Plan
  - 2340 Parkiing Meters
  - 2341 COA Building A Renovation Proj
  - 2342 SWING SPACE
  - 2343 GSA Lot Lighting, Walkway
  - 2344 Early Action Program for Rene
  - 2345 860-Altantic Avenue
  - 2346 HVAC for ite Data Processing
  - 2347 District Wide PavingAllocation

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- 2348 ADA Renovation at Laney Colle
  - 2349 DAC Electrical Service Upgrade
  - 2350 HVAC Renovations Laney F&G  
bld
  - 2351 District Wide Water Fountains
  - 2352 District Admissions Carpet/Ptg
  - 2353 Merr Science Allied Health Bld
  - 2354 BCC Hardware ADA Upgrades
  - 2355 Infrastructure – Utilities
  - 2356 GENOMICS
  - 2357 Districtwide Tech Infrastructu
  - 2358 Merritt 1.2MV Photovoltaic Pro
  - 2359 District Admin Center HVAC
  - 2360 Africana Center
  - 2361 COA Buildings C & D
  - 2362 COA Classrm & Facilty Tech Upgd
  - 2363 District Wide Emergency Plan
  - 2364 Merritt College Technology Upg
  - 2366 Athletic Facilities & Equiq CO
  - 2367 Merritt College Equip Tech Upg

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- 2368 Smart Media Initiatives Projec  
COA Classroom & Campus
  - 2369 Furnitu
  - 2370 COA Eqpt, Tech Upgds Ed Pgrms
  - 2371 Laney Solar PV Rooftops
  - 2372 Merritt Building Q Improvement
  - 2373 Laney - Classroom Improvements
  - 2374 Laney - Equip, Tech Upgrds Pgms
  - 2375 Laney- Class & Fac Tech Upgrds
  - 2376 Laney-Upgrade Educational Labs
  - 2377 Merritt Accessibility Upgrades
  - 2378 Districtwide Library Syst Upgr
  - 2379 Distance Education Moodle Apps
  - 2380 Financial Aid System
  - 2381 Merritt Classrm & Faci Improve
  - 2382 Merritt Upgrades Nursing Prgms
  - 2383 Laney - Library Upgrades  
COA Equip Tech Program
  - 2384 Upgades
  - 2385 BCC Equip Classrooms & Facilit
  - 2386 BCC Classroom & Fac Tech Upgra

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- 2387 BCC Upgrading Campus Accessibi  
BCC Equip & Tech Upgd ED
  - 2388 Prgms
  - 2389 Laney Tower Refurbishment
  - 2390 Kaiser Center Project
  - 2391 Peralta TV
  - 2392 Upgrade Laney Steps
  - 2393 Peralta Health Clinic
  - 2394 COA Gas Line Replacement
  - 2395 BCC ADA Upgrades
  - 2396 BCC Parking Lot Acquisition
  - 2397 MILVA – 2020
  - 2398 Infrastructure Utilities COA
  - 2399 Swing Space COA
  - 2410 COA - FF & E
  - 2411 COA IT Computers, Phase II
  - 2412 Berkeley FF&E, Phase I
  - 2413 Berkeley IT Phase II
  - 2414 Laney F F & E
  - 2415 Laney IT Computers, Phase II



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|      |                                   |
|------|-----------------------------------|
| 2416 | Merritt - FF&E Phase I            |
| 2418 | FF & E and IT                     |
| 2419 | District Admin-IT Comp Phase 2    |
| 2420 | COA Contingency                   |
| 2421 | Berkeley New Acquisitions         |
| 2422 | Berkeley photovoltaic             |
| 2423 | LANEY - UTILITY<br>INFRASTRUCTURE |
| 2424 | Laney – Contingency               |
| 2425 | Merritt Chld Development          |
| 2426 | Merritt Holticulture T51          |
| 2427 | Merritt "A" Trade Tech            |
| 2428 | Merritt Contingency               |
| 2430 | DW ADA Upgrade Studies            |
| 2431 | Atlantic Ave Renov COA            |
| 2432 | DW Landscape                      |
| 2433 | District-Wide Solar/Sustainabi    |
| 2434 | DAC Service Centers               |
| 2435 | Merritt Access Contrl & Motion    |
| 2436 | LANEY - MODIFIED MASTER<br>PLAN   |

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- 2437 Laney Sustainability Building
  - 2440 IT Standards Based Procurement
  - 2441 IT Rationalize Consolidation
  - 2442 IT Reduce TCO Agreements
  - 2443 IT Managed Print
  - 2444 IT Asset and End Device Mgt
  - 2445 IT Web Based Email
  - 2446 IT Upgrade to Peoplesoft 9.1
  - 2447 IT Electronic PA Form
  - 2448 IT Document Management
  - 2449 IT Time Labor & Absence Mgt
  - 2450 IT Financials Data Warehouse
  - 2451 IT Staff Trng & Prof Dev
  - 2452 IT Implement ITIL Lite
  - 2453 IT Improve Campuses Wireless
  - 2454 IT Student Financial Aid
  - 2460 Laney Health Clinic
  - 2461 COA Modernization Bldg B
  - 2462 Laney New Math and Science Ctr

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|------|--------------------------------|
| 2463 | Merritt Mod Horticulture Bldg  |
| 2585 | Warehouse Generator            |
| 2586 | Culinary Arts Refrigeration    |
| 2587 | LaneyResetDrains Sch 06-07     |
| 2588 | Laney-Chillers Sch 06-07       |
| 2589 | Laney Pool Chlorine Sch 06-07  |
| 2590 | Laney Rewire Lab Sch-06-07     |
| 2591 | Laney-Repl Roof Access Sch 06  |
| 2592 | Laney-Pneumatic Air Sch 06-07  |
| 2691 | Merritt High Voltage Switch    |
| 2692 | Merritt New Boiler #1          |
| 2693 | Merritt Boiler Controls & Equi |
| 2700 | Overhead, Measure E            |
| 2701 | COA Athletic Fields            |
| 2702 | District Athletic Fields       |
| 2703 | Merritt Athletic Fields        |
| 2704 | Athletic Fields Renovation     |
| 2705 | Network Upgrade - Districtwide |
| 2706 | Merritt Building R Student Cen |

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- 2707 Merritt Building D Renovation
  - 2708 District Irrigation Cont.
  - 2709 Merritt Horticulture
  - 2710 Laney Library
  - 2711 Merritt Trade Technology
  - 2712 COA Bldg C & D
  - 2713 Pool Mechanical Improv
  - 2714 Laney Building A Deck
  - 2715 Districtwide Repair
  - 2716 LANEY ATHLETIC  
EQUIPMENT
  - 2717 One Stp Ctr - Portables (COA)
  - 2718 PP-Program Management
  - 2719 Merritt College Bd- A Rstrooms
  - 2720 Re-Carpeting Laney Libr
  - 2721 Laney College Restroom Upgrade
  - 2722 District-Painting of Rooms/Doo
  - 3101 PFT Leave Banking Reserve-Budg
  - 3102 PFT Staff Development Contract
  - 3103 Laney Summer Music Camp

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- 3104 Merritt Lands/Nextel
  - 3105 Merritt Sprint
  - 3106 Merritt Cingular/T-MOBILE
  - 3107 Alameda Cell Phone Air Space
  - 3108 District Fingerprinting
  - 3109 Laney Carnival
  - 3110 Laney Swap Meet
  - 3111 Laney Culinary Arts
  - 3115 President's Office
  - 3121 One-Time Basic Skills 0607
  - 3123 One-Time Basic Skills 0708
  - 3125 Basic Skills 2nd Prior Year
  - 3127 Basic Skills 1st Prior Year
  - 3128 Basic Skills Current Year
  - 3130 Library (Foundation)
  - 3135 Basic Skill Project
  - 3140 SpRental \_UC Berkeley
  - 3141 Jacob Performance Tennis
  - 3142 Laney Summer Music

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3150 PERALTA PRESS TRUST  
3151 ADAM PROGRAM TRUST  
3152 CLASSIFIED COUNCIL TRUST  
3153 ONE-STOP CAREER CENTER  
3154 AVIATION TRUST  
3155 DENTAL ASSISTING  
3156 AT&T Cell Phone Tower  
3161 Auto Body  
3162 Auto Repair  
5001 Unity Council 0910  
5002 Arise High School 0910  
5003 Oakland Charter High School  
5004 Berkeley albany YMCA  
5005 High School Contract Ed BCC  
5006 American indian Public School  
5007 De Colores Head Start/Unity Co  
5008 City of Oakland Contract  
5009 Lighthouse Comm. Light House  
5010 Emerging Careerr Institute

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- 5011 Laney Orientation to College
  - 5012 Transport. Security Adm. (TSA)
  - 5013 East Bay Municipal Utility
  - 5014 Aspire Charter School
  - 5015 Fullbright Preacademic Program
  - 5016 ARISE HIGH SCHOOL/Laney
  - 5017 Laney - ARISE Contract Edu-
  - 5018 Oakland PIC ACWIB
  - 5019 Internt'l Pgms Contract Ed BCC
  - 5020 Oakland PIC
  - 5021 Oakland PIC
  - 5022 Swords to Plowshares
  - 5023 East Bay MUD
  - 5024 University Bridge Center
  - 5025 EBMUD Contract Ed.
  - 5026 BAY AREA YOUTH
  - 5027 Marin Employment Connection
  - 5028 Alameda Unified School Dist
  - 5029 Bay Area Youth EMT Fire Sci

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|      |                                |
|------|--------------------------------|
| 5030 | Castlemont Community of School |
| 5031 | Oakland Military Academy Inst  |
| 5032 | Hangzhou Social Science T E C  |
| 5034 | Emery Fall 2012                |
| 5035 | DeColores Child Dev            |
| 5036 | Leadership Public Schools LPS  |
| 5037 | Civicorps Schools              |
| 5038 | Youth Radio                    |
| 5039 | St Elizabeth High School       |
| 5040 | Urban Strategies Council       |
| 5041 | Span 801                       |
| 5042 | Alameda Unified School Distric |
| 5043 | Cuba Study Abroad              |
| 5109 | Oakland PIC                    |
| 5200 | Labor Studies - Tuition        |
| 5201 | Sociology                      |
| 5202 | Chemistry                      |
| 5203 | Tutorial Services              |
| 5204 | Biology                        |



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|------|------------------------------|
| 5205 | Graphic Arts Department      |
| 5206 | Business Symposium           |
| 5207 | Geography - Trust Fund       |
| 5208 | CalWORKs Region III          |
| 5209 | Microsoft Specialist Trust   |
| 5210 | IMC Department (Copy Center) |
| 5211 | Track Athletic Trust Fund    |
| 5212 | Carnegie Foundation          |
| 5213 | Campus EOPS/CARE Program     |
| 5214 | Athletic - Administration    |
| 5215 | Athletics - Baseball         |
| 5216 | Athletics - Basketball       |
| 5217 | Athletics - Swimming         |
| 5218 | Athletic - Volleyball        |
| 5219 | Athletics - Water Polo       |
| 5220 | Athletic - Scholarships      |
| 5221 | Good News                    |
| 5222 | Theater Arts                 |
| 5223 | Athletics - Football         |

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|      |                           |
|------|---------------------------|
| 5224 | Counseling Department     |
| 5225 | Financial Aid Department  |
| 5226 | Phi Theta Kappa           |
| 5227 | Welding                   |
| 5228 | Photo ID                  |
| 5229 | Interactive English       |
| 5230 | ECT Trust                 |
| 5231 | Jobtrack Placement Office |
| 5232 | Woodtech                  |
| 5233 | Psychology                |
| 5234 | Veterans Admin Fees       |
| 5235 | ESL                       |
| 5236 | DSPS Trust Fund           |
| 5237 | Athletic Wall of Fame     |
| 5238 | Student Employment        |
| 5239 | College Newsletter        |
| 5240 | Library Trust Fund        |
| 5241 | Dance Production          |
| 5242 | Anthropology              |

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|------|--------------------------------|
| 5243 | Learning Communities           |
| 5244 | Nurses Office - Trust Fund     |
| 5245 | Campus Media Communications    |
| 5246 | Project Bridge                 |
| 5247 | VP Student Services Trust      |
| 5248 | Lost Key Fees                  |
| 5249 | Cosmetology                    |
| 5250 | Facility Rental                |
| 5251 | Business Office                |
| 5252 | ADAM Program/Apparel Design    |
| 5253 | Aviation                       |
| 5254 | Learning Resource              |
| 5899 | Bad Debt                       |
| 7000 | Follett Bookstore Commissions  |
| 8874 | Enrollment                     |
| 887B | BOGG Enrollment Fee (A,B,C)    |
| 887E | Employee-Peralta Waiver        |
| 887M | Legal Enroll Fee Waiver        |
| 8880 | Non-Resident Tuition-Out of St |

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|------|--------------------------------|
| 8881 | Parking Services & Public Tran |
| 8882 | Non-Resident F-1 Visa Tuition  |
| 8883 | Student Center Use Fee         |
| 8884 | AC Transit-Student Bus Passes  |
| 8886 | Application Fee-International  |
| 8887 | Capital Outlay Fee             |
| 8893 | AC Transit-Student Bus Passes  |
| 8895 | Student Drop Fees              |
| 8899 | Miscellaneous                  |

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**Program  
Codes**

- 1 General Operations
- 2 Spring Term
- 3 Summer Session
- 4 Fall Term
- 5 Fall Inter. Dec-Mid Jan
- 6 Spring Inter. May to Mid June  
Summr Int -July EOM to Mid
- 7 Aug
- 8 EPA Prop 30 Funds
- 9 ONE TIME TRANSFERS

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## CHAPTER THREE: RESPONSIBILITIES OF EACH BUSINESS UNIT

### **Bursar/Cashier**

Contact: Charlotte Victorian

Location: Q-228

Hours: 8:30 AM – 5:00 PM

Phone Number: (510)436-2402

**The Bursar** provides cashier services to students and staff, including the following:

- Collection of student registration, enrollment fees, transcript and other fees.
- Sale of student parking permits and bus passes.
- Disbursement of paychecks.
- Petty cash reimbursement for staff and faculty.
- College trust account transaction
- Enrollment fee waiver for all employees – Full time and Part-time (Refer to Appendix A3)

### **Fee Collection**

The Bursar is available Monday through Friday; 8:30 AM to 4:00 PM. Tender accepted includes cash, personal checks, and credit cards.

\*Students transaction requires presentation of the student's 8-digit Passport system identification number (same as Student Identification Card).

## Scholarships

The bursar receives scholarships and grants provided to students. Financial Aid office processes the scholarships and the grants according to their requirements, and the Bursar cuts the check for the students. The checks are issued within a period of two to three business days, depending on the schedule provided by the District Finance.

\*Students transaction requires presentation of a state or federal identification card, and the student's 8-digit Passport system identification number (same as Student Identification Card).

## Student Parking Permits

Students may purchase parking permits for the semester from the Bursar's Office. Staff may obtain parking permits by submitting a Parking Permit Request to Business Services. (See Parking Permits).

|            | Fall and Spring Semester | Summer Session |
|------------|--------------------------|----------------|
| Car        | \$40                     | \$20           |
| Motorcycle | \$20                     | \$10           |

Daily parking passes may be purchased from the blue parking ticket machines in the parking lots for two dollars per pay.

\*Please note that parking regulations are enforced 7 days a week.

## Petty Cash Reimbursement

Petty cash reimbursement must be for sums of \$50 or less. To receive a petty cash reimbursement, please complete **Petty Cash Reimbursement** form (Refer to Appendix A1),

obtain the necessary approvals, and submit it to Ron Perez or Sadie Bradley, depending on the fund. The amount reimbursed will be charged to the appropriate departmental budget code.

### **Trust Account Transactions**

To perform **authorization expenditure transactions**, please download the appropriate form, and obtain the necessary written authorization(s). (Refer to Appendix A2). Be sure to also provide original receipts and documents relevant to the transaction, and the correct trust account code for trust account transactions.

\*All student club accounts are maintained by the ASMC.



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## Budget and Finance

Contact: Sadie Bradley, Supervisor

Contact: Ron Perez

Location: Q-227

Location: Q230

Hours: 8:00 AM – 4:30 PM

Hours: 8:30 AM – 5:00 PM

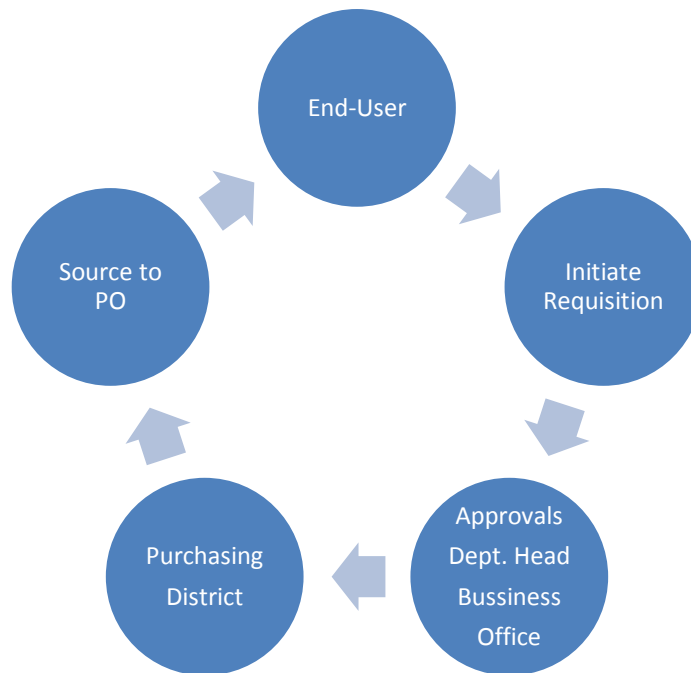
Phone Number: (510)436-2693

Phone Number: (510)436-2406

These offices review all requisitions in the Prompt system based on documentation submitted prior to forwarding to the District Accounts Payable for payment. There are only two levels of approval in the Prompt system: 1) Cost center manager initiating the requisition, and 2) Business Manager. At the business office, budget is reviewed not only its availability but the correct accounting codes the requisition is charged. In addition, entries on the requisition field, and the supporting documents such as “Quotes” or invoices. After review and approval, the documents are forwarded to the District Office, either through Purchasing for sourcing and dispatch or to Accounts Payable for payment.

### 1. Purchasing Workflow

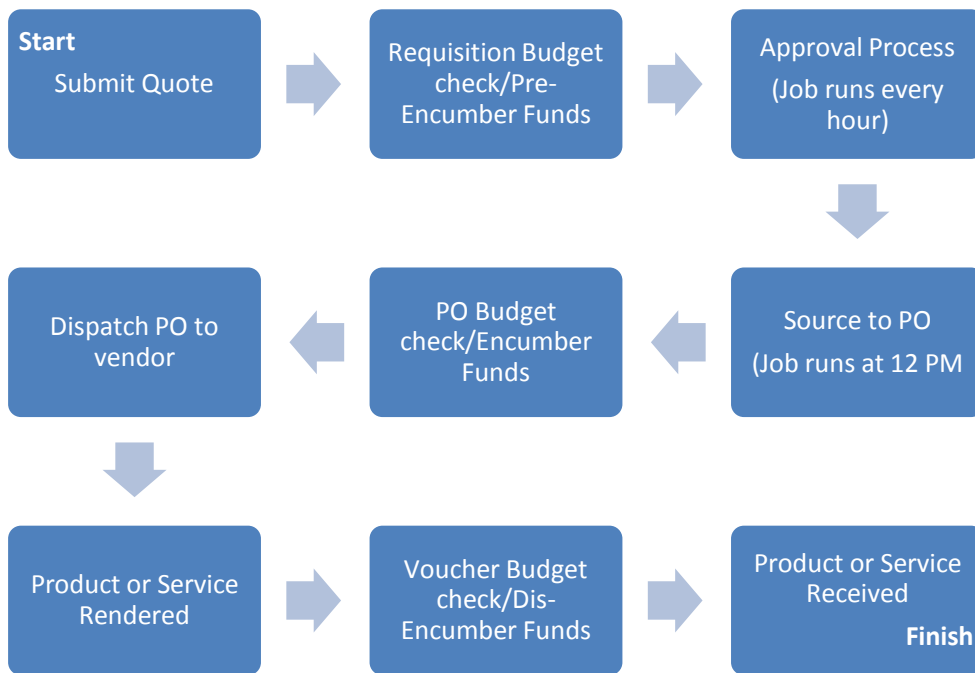
#### Purchasing Requisition Cycle



All requisitions initiated by the college have to go through the business office for the following:

1. Budget check.
2. Vendor Verification.
3. Verify requisition lines against code or invoice.
4. Approve and send documents to purchasing.
5. Business Manager signs off on the requisition to verify the validity of budgets.
6. For invoices or services performed, department head or cost center manager receiving the services need to sign off on the invoice to acknowledge receipt of goods or services.
7. Submit documentation to district's Accounts Payable Department for payment.

Below is a chart that shows the flow of transactions from initial order of goods to receipt.



## 2. Goods and Services Explained

What are goods?

Goods can be both tangible and intangible, and involve the transfer of ownership to the consumer (i.e, office supplies, copiers, books, printer, etc).

What are services?

Services do not normally involve transfer of ownership of the service itself, but may involve transfer of ownership of goods developed by a service provider in the course of the service. For example, distributing electricity among consumers is a service provided by an electric utility company.

### 3. Threshold for Purchase Orders

#### Goods and Services

- Under \$2,500 1 quote
- Between \$2,500 -\$10,000 1 written quote
- Between \$10,000 -\$83,400 3 written quotes or 2 written quotes under piggy back-able contract for furniture purchases
- Over \$83,400 Formal Bids and Board Approval required, or a piggy back-able contract pricing quote and Board Approval required, or two piggy back-able contract pricing quotes and Board Approval required for furniture purchases

### 4. Purchasing Guidelines

1. Adhere to the Purchase Order thresholds with regard to when a written quote is required.
2. When buying catering services for an event in excess of \$2,500 a written quote must be obtained in advance, even if it's from your current campus cafeteria vendor.
3. When creating a requisition that is based on an ICC, submit a copy of the ICC to your buyer at the same time.
4. When an ICC applies to a purchase order, reference it in the description of the PO.
5. When creating a requisition, be sure to code the PO Origin correctly (MIN, MOA, MPO, ATV). Consult the Information Technology Department on Requisition procedures.

6. If applicable, implement budget transfers at the same time a Change Order is submitted.
7. Use Open Account Purchase Orders in advance, rather than multiple Pay -To Invoices Purchase Orders after the fact.
8. Upon receiving your order, approve the invoice for payment as soon as possible.
9. When using multiple budgets to pay for a Purchase Order, use percentages within a given line item, rather than the same item on multiple lines with the different budget.

## **5. Measure A Purchases**

- All Standard purchasing Thresholds Apply
- Required Documentation
- Purchases of Goods
  - Measure A Form Completed and Signed
  - Official and Current Quote(s)
  - If necessary, Board of Trustees approval (via Board Minutes)
- Purchases of Services
  - Measure A Form Completed and Signed
  - Independent Contractor/Consultant Services Contract (ICC) Completed and Signed
  - If necessary, Board of Trustees approval (via Board Minutes) and a signed official contract

- Official and Current Quote(s)

## 6. Threshold for Purchase Orders for Public Works Projects

### Public Works Projects-All Construction Contracts

- Under \$2,500 1 quote
- Between \$2,500 -\$10,000 1 written quote
- Between \$10,000 -\$14,999 3 written quotes
- Over \$15,000 Formal Bids and Board Approval is required, on all construction contracts

## 7. Vendor Numbers

### Who Needs a Vendor Number?

- Anyone who is to be paid by PCCD will need a vendor number. This means “active” vendors and not “potential” vendors.
- Examples:
  - Contractors/Consultants - Services over \$600 (will need and ICC).
  - Any vendor doing business with PCCD.
  - Employees needing reimbursement.
  - Retired employees needing reimbursement.

- Student workers.

### **8. Process To Obtain A Vendor Number**

- A Vendor Application must be completed by the requester.
  - Make sure all sections of the application are complete.
- Also included with the application is a W9, which also needs to be filled out.
- Send the completed documents to: gdownen@peralta.edu or fax to 510-587-7873.

### **Where Can I Find A Vendor Application?**

- Purchasing Department Web page on the Peralta Web site under the “Documents –List of Current Bids, RFPs and RFQs” tab –See Vendor Application icon.

OR

- A Vendor Application and W-9 can be emailed or faxed to you.
- Once the documents have been processed, a confirming email with the vendor number will be sent to the requester.

### **Potential and Inactive Vendors**

#### **Potential Vendors**

- In order to receive a vendor number, it is important that the requesting vendor is actually going to actively be doing business with PCCD. Please contact the Purchasing Department to assist you with identifying their business potential or refer the Vendor to

the Purchasing, as the Purchasing Department is the gateway to vendors in our community who will be doing business with PCCD.

### **Vendor Records**

- In order to make any changes to a vendor record, a resubmitted application and W-9 must be completed. This ensures that PCCD is in compliance with current laws.
- A vendor who has not done business with PCCD for three years, automatically becomes inactive. This keeps the vendor database current with active vendors doing business with PCCD. This record can be reactivated; however, if there are any changes to the vendor's information, an updated vendor application and W-9 must be submitted.



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## **9. Just-In-Time Office Supplies Purchasing Program**

- Partnership with Staples Advantage for purchase of supplies to ensure faster delivery. All requesters must attend the yearly mandatory training session.
- Create an Open Account (MOA as origin) requisition for goods. End User will be notified when account is activated for use
- Items are delivered directly to one's desk or department as early as the next business day and signed to acknowledge receipt of goods.
- Signature of the person authorized to purchase through Just-in-time will be the only one honored for invoices to be paid by Accounts Payable department.
- No computers are allowed to be purchased through Just-in-time.

## **10. Process for Receiving Orders/Visual Check of Merchandise – District Warehouse**

- Visual check-in of packages for any damage and verification of goods with delivery receipt. If everything is checked and okay, merchandise is accepted.
- Second visual check of merchandise before delivery to campuses/District Office. Packing list and Purchase Order is compared to merchandise in package for completeness of order and if okay, Packages are then resealed and delivered to end user with copy of delivery receipt.

- 
- If there is damage of any inconsistency with merchandise, the warehouse will advise end-user and vendor for their reconciling. Naturally, this will cause a delivery delay.

### **1. District Warehouse - Process for Delivery of Goods**

- Merchandise is received weekly, checked-in, palletized and sealed.
- Ensure timely delivery of items to campuses/District Office at least once a week. This timeframe may vary during high peak months February –June along with other variables.
- If there is a confirmation that merchandise was shipped from Vendor and have not received the merchandise, check with your storekeeper. If they have not received your order, please call the warehouse for assistance.

### **Overview of Accounts Payable Process (District Finance)**

#### **1. Payment of Invoices -**

- Upon Receipt of Invoice:
  - It is stamped.
  - It is verified whether documentation is complete and consistent.
  - It is determined whether:
    - Requisition is approved
    - Purchase Order is dispatched
    - Budget issues exist
- If documentation is complete:

- A voucher is created by the AP tech.
  - The voucher produces a check in the following AP run.
- If documentation is incomplete, no check is cut and the requisition is returned.
- Sometimes requisitions are not automatically sourced to POs and become “stuck in cyberspace.”
- Because of this, requesters should follow up to make sure requisitions are not only approved but also sourced to Purchase Orders.
- Documentation must be consistent with regard to:
  - Invoice
  - PO
  - Contract
  - Receiving
- What must be consistent?
  - Vendor name and ID
  - Dollar amounts
  - Items paid for
  - Tax
  - Contract (for services over \$600)
  - Party billed (must be Peralta)
- Payment terms – Net 30

- Payment types
  - Regular POs
  - Pay-to requisitions
  - Open accounts
  - Direct payments
  - Express checks
- Accounts Payable Checks are cut
  - Every Tuesday and Thursday.
- Disbursement of checks
  - Checks are disbursed the following day.
  - They are either mailed or sent to the bursar's office of each campus, or held at the district.
  - If a check is to be held at the district or returned to the campus, that instruction should be **clearly written or stamped** on the requisition page.

## 2. Payment of Regular Purchase Orders

- If goods have been marked in by the warehouse, and we have received a valid invoice from the vendor, we will pay the invoice without further intervention from the campus.
- However, intervention by the requester or other campus staff may be required in some cases.
- All goods must be shipped to the warehouse.

- Only perishable or hazardous materials, or materials requiring installation by the vendor or their installer, should be delivered to the campus.
- Delivery of orders to the campus must be approved in advance by Purchasing.
- If goods have been delivered directly to the campus, the campus **MUST** notify the warehouse promptly by emailing Warehouse Supervisor, Shawnee Martinez and copying the Accounts Payable Technician. Otherwise, payment may be delayed, or it may be impossible to pay the vendor.

### **3. Delay in Payment of Invoices - Discrepancies with Regular Purchase Orders**

- If the invoice is inconsistent with the Purchase Order, Accounts Payable staff will follow up with the vendor and/or the requester. The requester may need to take action to resolve the situation, or the invoice may not be paid.
- If the invoice significantly differs from the Purchase Order, a **CHANGE ORDER** may need to be submitted to the buyer, or the warehouse may need to be notified of the receipt of unmarked items.
- If the requester **asks for** or **approves** a significant alteration to the order, they should contact the buyer to determine whether a change order is required.

### **4. Pay-To Requisition Requirements**

- Signature of cost center manager on the invoice is required. Signature is required to confirm that goods are received or services are performed. This is not required for regular Purchase Orders because they are marked in by the warehouse.

- 
- Signature of business manager on the requisition page is required to validate the budget and that all documentation are in order.
  - Valid contract is needed for independent consultants for services over \$600.00.

#### **5. Payments for Services over \$600**

- Pay-to requisitions must be submitted to the business office, not directly to Accounts Payable Department.
- Original, uniquely numbered invoice and one copy
- Printout of the requisition and the account coding
- Correct breakdown of taxable and non-taxable lines on the requisition
- Each college is assigned a specific Buyer and an Accounts Payable Technician. If correct buyer is not used, payment maybe delayed.
- Use the Accounts Payable Technician as buyer (and origin DAP) *only* for
  - Utilities
  - Travel
  - Services under \$600 and
  - Petty cash reimbursements to the bursar **only**
- Employee reimbursements must be submitted to Purchasing.

#### **6. Other Payments - Requirements**

- Open Accounts

- Invoices must be signed off.
- Requester is responsible for tracking total payments.
- When the Purchase Order originally set up, and has been used up, create a new requisition and a new Purchase Order will be sourced.
- Invoices should be submitted via the business office.
- Open accounts for goods must be marked taxable.
- Open accounts for goods and services must have both taxable and non-taxable lines.
- Direct Pays – are payments made directly to vendors.
  - Should be used only when a requisition *cannot* be processed.
  - Direct pays do not show up under document status. They are directly deducted from the budget.
  - To determine whether a direct pay has been processed, check “voucher inquiry” screen or review available budget.
- Express Checks
  - Express checks are checks which are not run as part of a regular weekly pay cycle.
  - With new schedule of cutting checks twice-a-week, no express checks are necessary.

## 7. Following Up on Payments

- Each requester is responsible for checking their orders to make sure they have been completed.
  - If an order has been received but not paid after 30 days, follow up with the Accounts Payable Technician.
  - This is especially critical when approaching the end of the fiscal year and for funds which are not carried over to the next year.
- Most of the time, the document status page shows whether a payment has been made.
- If a direct pay has been used, **document status** will not show it.
  - However, the voucher inquiry page and the budget will show the direct pay.
- If the requester does not have security access to these screens, contact the Business Office.

## 8. Interpreting Document Status

- Payment
  - If there is a payment line, a check has been cut on the indicated date.
- Voucher
  - If there is a voucher line, a check has been keyed in and will usually cut in the next run.
  - The voucher date is the invoice date, not the date the voucher was keyed in.



- If neither voucher nor payment lines exist, the Accounts Payable technician has not keyed in a payment based on the requisition or Purchase Order number in question. A voucher can only be processed if the requisition is approved, sourced to purchase order and the Buyer dispatched it. If it has not been dispatched yet, contact the buyer.

### **9. Interpreting Activity Summary on the Prompt System**

- Navigation is: Purchasing>Purchase Orders>Review PO Information>Activity Summary
- The Receipt tab, Qty Received column shows how many of each item have been received.
- The Invoice tab, Quantity Invoiced column shows how many of each item we have paid for.

### **10. Checking in or Following Up with Accounts Payable Technician**

- Checks should be cut within 30 days of Accounts Payable receiving an invoice **if** the documentation is complete and valid, including all documents and signatures required.
- With the new AP staff, most **valid** invoices are paid much more quickly; there is currently little to no backlog in the AP department.
- If documentation is incomplete or invalid, it will be returned to the requester, care of the business office, via district mail.
- If, in that timeframe, a check has not been cut for an order, contact your AP tech to see if something is holding up the order and whether the documentation should be re-submitted.

## 11. Sales Tax

- When preparing requisitions, you must mark all taxable items as such.
- Ship-to locations
  - Taxable: Warehouse, 1, 2, 5, 6, 8
  - Non-taxable: Exempt, 11, 21, 51, 61, 81
- When creating open accounts for service that may include both parts and labor, remember to include both taxable and non-taxable lines.
- If an order includes both taxable (goods) and non-taxable (services) items, you **must** separate those lines on the req and mark each line correctly.
- When creating a pay-to req for an invoice, you must use the **invoice subtotal** and mark it taxable if the whole invoice is taxable. Do not use the invoice total as the line amount and do not mark the line as non-taxable.
- **Do not** create a separate line for taxes.
- If the invoice is only partly taxable, you **must** create multiple lines for the taxable and non-taxable portions of the invoice.
- For out of state orders, make sure to mark items taxable so that USE tax will be encumbered. Otherwise a budget transfer may be required later.
- If the requisition has not been prepared correctly with regard to tax, either
  - a **change order** must be submitted to the buyer, or

- the order must be **cancelled and re-created**.

## 12. Contracts

- A valid contract should exist at the time the invoice is created.
- Work should be completed within the time period stated in the contract.
- Total payments for work under the contract should be within the Not to Exceed amount.
- Vendors should not work without a signed contract.
- An ICC is required for every payment for services over \$600.
  - The requester cannot circumvent contract policy by splitting up payments for the same work.
- We cannot process a payment unless the attached ICC has been signed by
  - College President
  - Vice Chancellor, Finance & Administration
  - Chancellor
- If the contract is missing some signatures, the paperwork will be returned.
- The requester is responsible for tracking total payments under each contract.
- If the vendor works beyond the coverage date of the contract, or amount billed exceeds the limit of the contract, an amendment is required.
- Vendor name and tax ID information must be consistent between contract, invoice, and vendor file.

### 13. Travel

- All requisitions for travel-related expenditures, including registration, accommodation, and airline tickets, must be accompanied by the Travel Authorization Form signed by the first-level supervisor, Business Manager, and President.
- Travel advance requests
  - should not exceed 80% of the authorized amount.
  - must be submitted no later than 15 days before travel.
  - will not be paid more than 15 days in advance.
- Registration, accommodation, or tickets can be paid early if necessary with *separate requisitions*.
  - These **must** be accompanied by the Travel Authorization Form. To access travel forms please visit <http://web.peralta.edu/business/accounts-payable/>
  - Must be paid directly to the vendor, not to the employee.
- A new vendor file may be required in some cases. If so, the requester must arrange ahead of time for the new vendor file to be created.
- Advances must be liquidated/finalized within 30 days of completion of travel.
- Mileage is currently 56 cents.
- Original receipts must be submitted and all receipts must be carefully added.

- List expenses only in the correct column. Hotel receipts must be itemized. No liquor expense can be reimbursed.

#### **14. Fiscal Year Closing**

- Prior to the end of the fiscal year, requesters should check outstanding orders, and managers should check their budgets, to make sure all transactions are complete.
- It is imperative that all documents be received at Accounts Payable before the AP cutoff (Date TBA) in order to be processed by June 30<sup>th</sup>.

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## **How to Access Finance Screens in the PROMT System**

### **Finance Security Access Request**

This is a complimentary computer account and for use in administrative support. Any other uses of this account are strictly prohibited and improper or illegal use may result in the termination of your account and you may be subject to disciplinary action up to and including termination of employment. Security and confidentiality are matters of concern to all Peralta Community College District employees, which includes employees of the District and each of its campuses, and all other persons who have access to student, financial and employee records. PCCD is bound by the Family Educational Rights and Privacy Act of 1974 (FERPA), a federal law regarding the privacy of student records. Therefore, each employee of PCCD is responsible for maintaining the security and confidentiality of these records. An individual's conduct, either on or off the job, may threaten the security and confidentiality of records. Remember to maintain the privacy of all PeopleSoft/Oracle data in accordance with policies and procedures of the Peralta Community College District

Each employee and/or student employee/representative is expected to adhere to the following Security & Confidentiality Rules & Regulations below:

1. Employees may not perform or permit unauthorized use of or access to any information or records maintained, stored or processed by the district, colleges, and employee.

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2. Employees are not permitted to seek personal benefit or allow others to seek personal benefit using knowledge or confidential information acquired by virtue of an employees work assignment and access to confidential records.
  3. Employees may not exhibit or divulge the contents of any record or report to any person except in the conduct of their work assignment and in accordance with the District and College policies and procedures.
  4. Employees are responsible to know and understand the security and confidentiality policies and procedures particular to their work assignment.
  5. Employees may not knowingly include or cause to be included in any report or record a false, inaccurate or misleading entry. Employees may not knowingly expunge or cause to be expunged any record, transaction or report of data entry.
  6. Employees may not remove any official record or report, or copy thereof, from the office where it is maintained except in performance of a person's duties as directed and authorized.
  7. Employees may not aid, abet or act in conspiracy with another to violate any part of this code.
  8. Any knowledge of a violation of this Confidentiality Agreement must be reported to the supervisor immediately.
  9. Employees are responsible for the security and confidentiality of their individual user ID and password and their use access gained through use of the system.

Employees must understand and accept responsibility for their actions in the performance of their responsibilities which includes access to records, and must maintain the privacy of all PeopleSoft/Oracle data in accordance with policies and procedures of the Peralta Community College District. Refer to Appendix B2 for Finance Security Access Request Form.



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### Audio Visual and Media Support

Contact: Business Office for external events; Office of Instruction for internal events

Location: Q214

Hours: 8:00 AM -5:00 PM

Phone Number: (510)434-2407

The Business and Administrative Services Department in coordination with staff at Office of Instruction, provides audiovisual support to campus organizations and instructors for events. Internal events are handled by the Office of Instructions, while external events are handled by the Business office.

The Office of Instruction provides audiovisual equipment for classes. To request audiovisual support, please call (510)436-2407 Ext. 2407 or email [merfacilities@peralta.edu](mailto:merfacilities@peralta.edu) .

To request use of a Nomad system, please contact IT at [thampton@peralta.edu](mailto:thampton@peralta.edu) or [prom@peralta.edu](mailto:prom@peralta.edu) .

\*The Nomad is an integrated technology system including microphone and sound system, projector, CD/DVD player, personal computer, internet connection, and Document Viewer (projects view of hard copies onto screen). Merritt College has three Nomad systems. The Nomad 1 has sound system and is operated and owned by the Office of Instruction. The ASMC also has two Nomads, neither of which has built in sound system and microphone.

The following equipment and services are available:

- Nomad

- CD Player (with or without audio capability)
- Easel and Flipchart
- LCD Projector
- Whiteboard
- Piano (Newton-Seale Room)
- Sound System
- TV/DVD Player

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## Custodial Services

Contact: Felix Smith

Location: R-15

Hours: 8:30 AM-5:00 PM

Phone Number: (510)436-2525

**Custodial Services** maintains the cleanliness of campus buildings and immediate grounds. Custodial services are available Monday to Friday, except during holidays, with a skeleton crew on duty limited weekend hours. In addition, custodial staff may be assigned to campus events. When custodians must be removed from their regular duties, or work overtime to provide event services, this work may be chargeable to the office or department responsible for the event.

### Custodial Duties:

- Opening and closing campus gates.
- Locking and unlocking buildings and classrooms for instruction and events.
- Securing buildings after instructions and events.
- Recycling.
- Moving furniture and equipment upon requests (complete **Request for Services** form, refer to Appendix C1).
- Storing unsecured furniture and equipment.
- Raising and lowering the state and national flags.

- Event set-up and breakdown.

Custodial Services also responds to minor and major facility incidents requiring cleanup, including:

- Spilled drinks and other nontoxic substances  
(Should you drop or spill a dangerous substance or material, immediately contact Business Office at 510-436-2407 or 510-436-3891)
- Fire, flood, and post storm clean up.
- Plumbing leaks/overflow cleanup.

**Custodial staff does not provide on-call maid service: all tasks other than above listed duties must be assigned by the Business Manager.**

**For College Custodian Services:** Send written requests for custodian services to the Business Services Department office on a Request for Service form. (Refer to Appendix C1). Emergency requests can be sent through email or by calling the Business Office. For custodial work schedule refer to Appendix C2.

**Custodians can also be reached through the radios that they carry with them. The assigned radios to each custodian can be found at the last page of this manual under “Quick Reference.”**

**The following page outlines how to do “Radio Talk.”**

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## Radio Talk

The Peralta Community College District radio system is used for many reasons. The main reason is for everyday rapid transfer of information between people. **Longer messages should use the radios to have someone call the other person on the telephone system.**

The radios are being used by Custodial Staff, Maintenance, and Grounds with bases at the Sheriff's office, Physical Plant and all four campus Business Offices for their communications.

The other main use of the radio system is for communications during a disaster or an emergency.

The Risk Manager has issued radios to the District office and campuses for this purpose.

**All Disaster or Emergency traffic is PRIMARY and is not to be interrupted with regular traffic.**

To make a call:

- Stop walking. Walking will lead to "multi-pathing". (When you move the radio signal as to find another path for the waves, which will make your message "break-up".)
- Listen to the radio for a while. Wait till the air is clear.
- Hold radio about three to four inches from your mouth.
- Key the radio switch and hold for a second.
- Start to talk in moderate, clear and slow voice. Don't shout or get excited.

- Say, Unit\_\_ (your unit) to \_\_ (i.e. “Unit 8 0 1 to 8 2 5”) identifying your unit first alerts other units that someone is transmitting and to pay attention for their number. Wait about 5 seconds for the person to get their hands free, and get on the radio.
- If the person does not respond, repeat call.
- When the person responds, (i.e. “Unit 8 2 5) start your message. Message should be short in duration, clear and to the point.
- When you are done with the message or did not get a reply, sign off to allow another person to use the air. (i.e. “W N R M 5 7 2 Clear”/that is our call signal”.)

Be aware of what you say in the on the radio, as the message is going out to many people, who in turn may be next to others, not involved in the call. Also, for this reason confidential matters should not be communicated by radio.

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## Mail Room/Switchboard Operator

Contact: Salvador Perez

Location: Q105 & Q107

Hours: 8:00 AM – 4:30 PM

Phone Number (510)436-2653

**The Mail Room** is located in Room Q107. Mailroom services are to support the college, and should not be used for personal, commercial or political ends. Divisions, departments, staff, and instructors may be assigned their own mailbox, or receive mail through their department.

**\*All equipment deliveries and major items requiring use of the loading dock must be sent to the College via the District unless special arrangements have been made through Business Office.** In such instances, the requester must be present at the loading dock to sign for all items being delivered.

Please note the following:

- Mail slots have been provided for you in the mailroom Q107. There are mail slots for out-going mail, U.S. mail, District mail, and campus mail. If you need any assistance please see staff in Q107. Collect your mail on a regular basis, at least once a week. This will eliminate the problem of over-crowded mailboxes, which could result in mislaid or delayed mail, or the possibility of your mailbox being taken down.
- Mail to faculty and staff should contain both the name of the sender and recipient.

- Outgoing U.S. mail will be processed daily, it is requested that mail be received in the mailroom by 11:00 AM. Mail received after 11:00 AM will go out the next business day. Always indicate your name or department name in the upper left hand corner in order that we may identify the sender in case mail is returned. Mail that is not properly identified will be opened and returned to sender or department.
- Mail that is in excess of 200 pieces should use the bulk mail rate. Bulk mailings should be pre-arranged with the mailroom with at least one day of notice.
- International and Certified Mail must be received in Q107 for special processing by 11:00 AM in order to go out the next business day.
- District Mail is picked up between 11:00 PM – 12:30 PM daily. District mail received after that time may not go out until the next business day.
- Check with mailroom staff before attempting to distribute flyers in mailboxes. This will prevent any confusion or misunderstanding about who is to be in the mailroom and how flyers are to be distributed.
- Merritt College mail supplies should be used for College purposes only.

**The Merritt switchboard** operator can be reached by dialing (510)531-4911. The switchboard operator provides directory assistance, direct calls, and provides outside lines.



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## Production/Duplicating Center

Contact: Steve Morris

Location: Q106

Hours: Monday – Friday, 8: 00 AM – 4:00 PM

Phone Number: (510)436-2665

\*PC Users Email: [Merritt-Production@peralta.edu](mailto:Merritt-Production@peralta.edu)

\*Mac Users Email: [Merritt-Mac-Copy@peralta.edu](mailto:Merritt-Mac-Copy@peralta.edu)

**Print Production** provides photocopies for instructors and College Staff.

Services include:

- Single and double sided copies.
- Limited color paper stock.
- Stapling (as part of copying process).

Requests may be made in person by submitting hard copies and a **Request for Duplicate** form (Refer to Appendix E), or by emailing [Merritt-Production@peralta.edu](mailto:Merritt-Production@peralta.edu) and including the necessary information along with a file attachment of the document(s) to be duplicated.

1. All Copy Orders will be done on a first come/first served basis including electronic orders.
2. Finished orders will be available in the copy distribution room.
3. Photocopying services will stop at **4:00 pm** daily. Unfinished orders will be completed by the next business day.

4. Photocopies will be printed on white paper. If special handling is requested such as color copies, or 3-hole punch, please allow a two business day turnaround.
5. To accommodate adjunct faculty members arriving in the afternoon, please submit their copy orders in advance in order to have copies on time.
6. Please do **NOT** wait for your order to be processed at the window. When finished, it will be deposited on the shelves in the copy distribution room.
7. A limited quantity of small readers sent electronically from Scientific, Medical, or College book publishers specifically designed to be 100% freely distributed and free of any copyright infringements, will be processed on a case by case basis when time permits.
8. For urgent requests, please consult the staff at Office of Instruction.

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## **Copyright Policy**

It is the intent of Merritt College to comply with the U.S. Copyright Law (Title 17, U.S. Code, Sect. 101, et seq.) This policy represents Merritt's effort to observe the copyright law.

Employees are prohibited from copying copyright works unless the action is authorized by (a) specific exemptions in the copyright laws, (b) the principle of fair use, (c) the fair-use guidelines, or (d) licenses or written permission from the copyright owner. Any other copying must be approved on a case-by-case basis.

Employees are prohibited from "performing" copyright works unless the performance is authorized by (a) Title 17, U.S. Code, Sect. 110 (1) (4) or (8), (b) performance licenses, (c) purchase order authorization, or (d) written permission from the copyright owner or the owner's agent.

Employees, who willfully disregard Merritt's Copyright Policy, do so at their own risk and assume all liability, including the possibility of dismissal for persistent copyright infringements in accordance with Board Policy, collective bargaining agreements, and law.

## **Procedures for Obtaining Permission to Copy**

The following procedures are designed to facilitate the copyright permission process by assuring the provision by the user of the necessary information to permit the publisher to respond to copying request.

### 1. Obtain Name and Address of Publisher

Determine who owns the copyright on the material. The page containing a notice of copyright can help you determine who owns the copyright, the year of publication and the publisher's address. The acknowledgement page may also contain information regarding copyright ownership. If the address of the publisher does not appear with the material, it may be obtained in such publications as the National Association of College Stores, Book Buyer's Manual, the American Booksellers Association's Publisher's Directory, Books in Print, The Literary Marketplace (for books), The International Literary Marketplace (for international listings), or Ulrich's International Periodicals (for journals), published by R.R. Bowker Co., are available in any library. Your college store also has access to a few of these and other similar resources.

### 2. Request Permission to Duplicate

After checking to determine who owns the copyright, the next step is to request permission to duplicate. Some of the most frequent reasons cited by publisher's permission departments for delays in responding to requests are the failure to provide complete or accurate information regarding the work to be duplicated; and the time required to handle requests for material such as photographs, charts or illustrations which may be covered by a separate copyright. An Association of American Publisher's survey of permissions professionals determined that the following facts are necessary for consideration of authorizing reproduction of copyrighted material in an academic setting.

- a. Title, author and/or editor; copyright or publication date and edition of the book in which the materials to be duplicated appear;
- b. Exact material to be used, giving amount, page numbers, chapters and, if possible, a photocopy of the material and title and copyright page;
- c. Number of copies to be made;
- d. Use to be made of duplicated materials and form of distribution (e.g., as course material and whether collected with other excerpts or materials, whether bound or unbound);
- e. Whether or not the material is to be sold;
- f. Type of reprint (ditto, photocopy, offset, typeset).

(Refer to Appendix E2 for Sample of Copyright Permission letter)

## **FACILITIES**

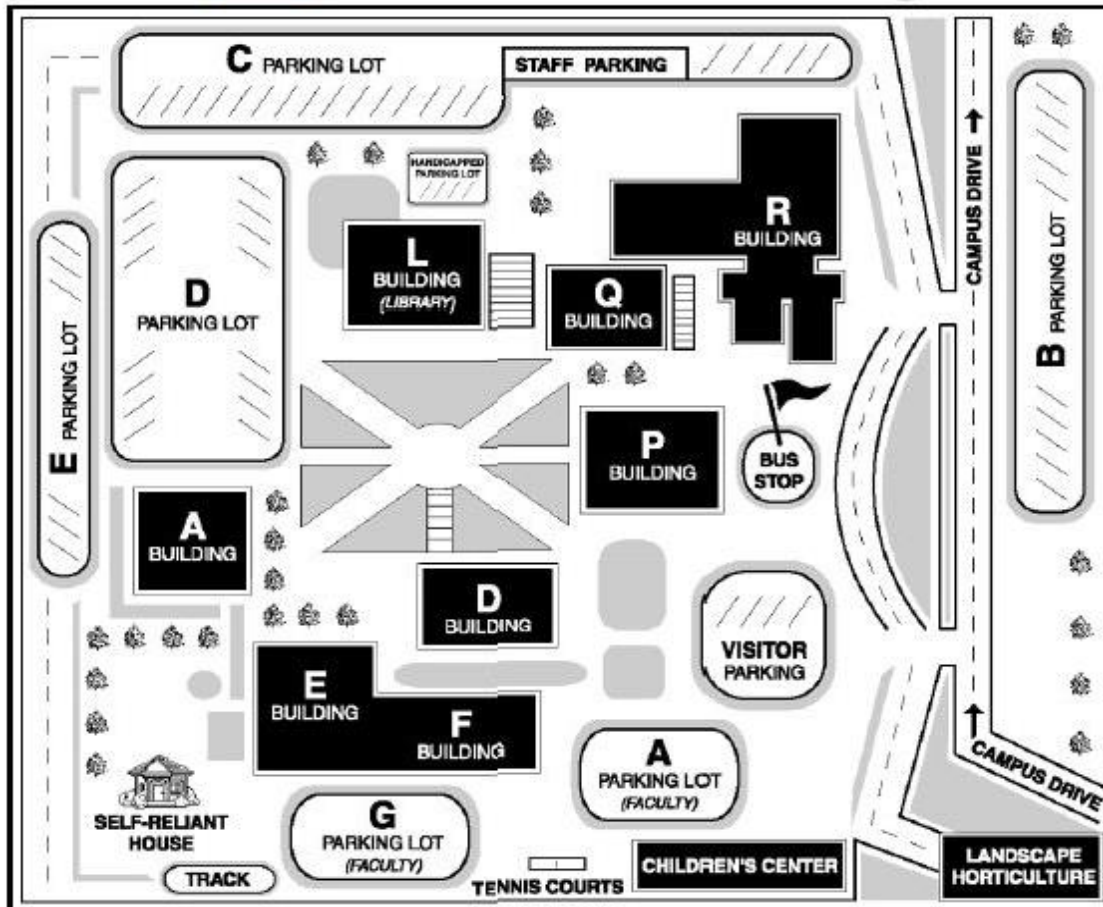
Location: Business Office Q214

Hours: 8:30 AM- 5:00 PM

Phone Number: (510) 436-3967



## MERRITT COLLEGE CAMPUS MAP



### BUILDING PROGRAMS/OFFICES

- A Art, Audio-Visual, Child Development, Fitness Center, Music, Classrooms
- D Allied Health Programs, Academic Enhancement Center (Learning Center, Electronic Classroom, Tutorial, Math Lab, Computer Lab), Classrooms, Mailroom
- E Gymnasium, Classrooms
- F Locker Rooms, Faculty Offices
- H Landscape Horticulture
- L Adapted Computer Learning Center/DSPS, Anthropology Museum, Library/Learning Resources
- P Classroom, Computer Information Systems.
- Q Administration (President's Office, Vice President of Instruction), Business Services, Cashier's Office, Production Center
- R Admissions and Records, Assessment, Bookstore, Career Center, Counseling, Disabled Students Programs and Services, EOPS, Financial Aid, Health Services, Puente Program, Safety and Police Services, Student Activities, Transfer Center, Veterans Affairs, Vice President of Students
- SRH Self-Reliant House (Environmental Management Program)

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## Facilities Available for Rent

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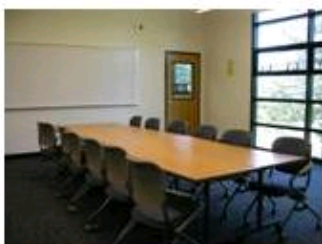
### **Newton/Seale Conference Room**

This recently renovated, bright, airy room has two glass walls looking out over the Bay, a kitchenette, and a beautiful back patio with a view. The Newton/Seale Conference Room is perfect for lectures, conferences, large meetings and athletic events.



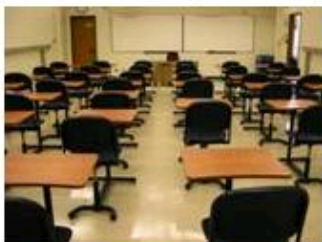
### **Small Conference Room**

This newly renovated facility is centrally located on campus. Its natural light and roominess make it a wonderful option for seminars, workshops, small conferences and organizational meetings.



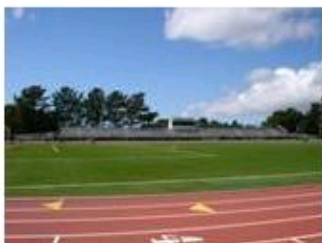
### **ASMC Conference Room**

The ASMC conference room looks out over Merritt College's sprawling front lawn toward the Bay. Its large windows fill it with natural light, making it a bright and uplifting location for meetings, presentations, and other small group gatherings.



### **Classrooms**

Merritt College provides a wide selection of classrooms for break out sessions, meetings, testing and other events and gatherings. Both size and design vary from high ceiling work spaces, to traditional classrooms and lecture rooms. Wi-Fi is available in many of our classrooms.



### **Stadium/Turf Field**

This beautiful turf field stadium, nestled in the rolling hills, is adjacent to the East Bay Regional Park. It is an inspiring location for soccer, track, and rugby games. Merritt College also has two standard-size and one junior-size soccer field available for games and practices.

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Merritt College has also tennis facilities (not shown above) that are available for rent. All facilities, when not in use by the Athletic department can be rented to the public or private organizations. Rental of facilities is guided by Board Policy # 6700 - Civic Center and other Facilities Use and Administrative Procedure #that reflect the requirements of applicable law including Ed Code Section 82537 regarding civic center use.

As clarified by BP#6700, “Public use of District property shall not interfere with scheduled instructional programs, other scheduled activities of the District on behalf of employees or students, or other previously authorized civic center activities.” Therefore, it should be clearly stated prior to renting the facilities that Merritt College takes priority.

### **Rental Checklist**

*A facility rental is complete and authorized when the following steps have been completed:*

- 1. Application** - The *Application for Use of Facilities* form is completed and signed by an authorized individual from your group and handed in with the \$25 application fee (non-refundable).
- 2. Security Deposit** - A \$200 security deposit is provided (the security deposit may exceed \$200 at the discretion of the Merritt College President in the case of large events).
- 3. Insurance** - An original insurance certificate for a minimum of one million dollars in public liability and five hundred thousand dollars in property damage, endorsed to Merritt College is provided.

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**4. Payment** - Payment must be made in full at least 10 days before your event date. If you are reserving multiple dates, payment must be made 10 days before your first rental date. Payments can be made to the Bursar in Q-215 Monday to Friday 8:30 AM – 4:00 PM. Be sure to provide a receipt for your file. Payments may be cash, check or money order. Please include your invoice number. Please make checks payable to Merritt College. Be sure to indicate the following on your check: 1) the name of your organization; 2) the facility to be used; and 3) the date(s) of the rental (indicate a regular schedule by time span, ex: 9/7/07 – 12/14/07).

**Mailing address:**

**Merritt College - Business Office**

**12500 Campus Drive, Room Q-214**

**Oakland, CA 94619**

Cash payments may be made in person at the College Cashier's Office, Building Q, Room 215, Monday through Friday, 9:00 AM to 4:00 PM.

**5. Request Deadlines** - All *Application for Use of Facilities* forms must be turned in 30 days prior to scheduled use in accordance with Peralta District Board Policy 6700. Any applications not received within this timeframe will be processed at the discretion of staff and may be denied.

**6. Parking** - All parking regulations are strictly enforced by the Alameda County Sheriff's Office/Peralta Police Service. Continuing violations of parking regulations by a group may result in cancellation of the group's rental agreement. Please ask for a parking information brochure for your group's reference.

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**7. Security Services** - Police Services are available for emergencies. They can be reached at (510) 466-7236. American Guard covers the weekend security services.

**8. Refund/Cancellation Policy** - All fees, except the \$25.00 application fee, are 100 percent refundable—unless an event is cancelled less than 10 working days before the scheduled rental time. In such cases, 75 percent of fees, with the exception of the application fee, will be refundable. Refunds will be paid within three weeks after written notification of the cancellation has been provided. **\*There is a \$25 fee for returned checks.**

**9. Event Supervision** -Event supervision involves being with the rental group from the minute their reservation begins until it ends. (So for example, if a group is scheduled from 1 PM – 4 PM, you would show up at 1 PM and leave at 4 PM, making sure that they were also packed up and out of the reserved spaces by that time). You check in with the group and make sure that the college's and district's safety regulations are being followed (I.e. No one is smoking or doing anything illegal), and that Merritt College property is being respected and protected (i.e., things are not being broken or stolen). If an emergency happens, you would be the person to call 911 and fill out a police report (although this is rare and will hopefully not happen!). Essentially, you are the authority figure for the college and you're there to make sure nothing inappropriate occurs, that the group has everything they need (within reason), and that the event is safe and successful.

**Event Supervisor Pay: Classified Staff** (*Source: District Human Resource*)

For regular classified employees, overtime is paid in excess of 8 hours in a 24-hour period.

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Overtime hours for classified employees should be reported on the 2012 Comp-Overtime LAR form and accompanied by a memo with the President's approval. The language from the SEIU Local 1021 bargaining agreement for permanent employees is below.

9.5.1. Overtime compensation shall be as follows:

- a) All work in excess of eight (8) hours in any 24 hour period shall be paid for at one and one-half (1 1/2) times the regular rate for the first six (6) hours of such excess and at two (2) times the regular rate for the balance of such excess. This provision shall not be applicable when excess hours are required by a schedule adjustment requested by the employee or part of a regular flextime schedule requested by the employee, and subject to the approval of the first level manager. The Union and the District recognize and accept that certain positions in some areas (assessment, registration, and special events such as graduation) necessitate temporary schedule adjustments. The District is committed to giving reasonable notice to employees in such positions of the need to modify their schedules to accommodate college workflow. The SEIU Local 1021 and the District will create a mutually agreeable list of the positions in the relevant classifications. Any additions to this list must be mutually agreed to as well.
- b) One and one-half (1 1/2) times the regular rate of pay for hours worked on the sixth consecutive day of work. Employees will be compensated at one and one-half (1-1/2) times the regular compensation rate in addition to the regular compensation rate when required to work on a holiday.

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**Event Supervisor Pay: Hourly Staff** *(Source: District Human Resources)*

For hourly employees, overtime is paid for all work in excess of 40 hours. The overtime hours should be reported on the timesheet (there is row toward the bottom of the timesheet specifically for overtime reporting). A memo with President's approval should accompany any timesheet with overtime pay. The language from the hourly SEIU bargaining agreement is below.

Overtime compensation shall be as follows:

- A. All work in excess of forty (40) hours in any workweek period shall be paid for at one and one-half (1 1/2) times the regular rate for the first six (6) hours of such excess and at two (2) times the regular rate for the balance of such excess. This provision shall not be applicable when excess hours are required by a schedule adjustment requested by the employee or part of a regular flextime schedule requested by the employee, and subject to the approval of the first level manager.
- B. One and one-half (1 1/2) times the regular rate of pay for hours worked on the sixth consecutive day of work.
- C. Employees will be compensated at one and one-half (1-1/2) times the regular compensation rate when required to work on a holiday.

**\*PLEASE DO NOT ADVERTISE EVENTS UNTIL ALL THESE STEPS ARE COMPLETED\***

**Please note:**

- **During rental time, all college policies and regulations must be observed.**
- **It is expressly forbidden for renters to subcontract to other organizations, groups, or individuals.**
- **Alcoholic beverages and controlled substances are prohibited on all Peralta Community College District property and within District facilities.**

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### **Board Policy 6700 Civic Center and Other Facilities Use**

There is a Civic Center at the colleges and at the District Office. Use of the Civic Center shall be granted as provided by law. The Chancellor shall establish an Administrative Procedure regarding the use of District property and facilities, including property designated by the District as a Civic Center, by community groups, outside contractors, and other non-employees and non-students.

The Administrative Procedure shall reflect the requirements of applicable law, including Education Code Section 82537, regarding Civic Centers. The procedures shall include reasonable rules regarding the time, place, and manner of use of District facilities. They shall assure that persons or organizations using District property are charged such fees as are authorized by law. Public use of District property shall not interfere with scheduled instructional programs, other scheduled activities of the District on behalf of employees or students, or other previously authorized civic center activities.

No group or organization may use District property to unlawfully discriminate on the basis of race, color, religion, ancestry, national origin, disability, sex (i.e., gender), or sexual orientation, or the perception that a person has one or more of the foregoing characteristics, or on any basis prohibited by law.

Use of the District's Civic Centers will be only for the purposes described by the California Legislature in Education Code Section 82537(a). These purposes include use by associations "formed for recreational, educational, political, economic, artistic, or moral activities of the

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public school districts” in order to “engage in supervised recreational activities” or “meet and discuss, from time to time, as they may desire, any subjects and questions which in their judgment appertain to the educational, political, economic, artistic, and moral interests of the citizens of the communities in which they reside” (Education Code Section 82537(a)). In granting permission to use the Civic Centers, the District will not discriminate on the basis of viewpoint with regard to organizations engaging in expressive activities on the topics and subject matters articulated above.

Reference: Education Code Section 82537 and 82542

Administrative Procedure AP 6700 Civic Center and Other Facilities use

Replaces:

Board Policy 6.64 Use of College Facilities adopted September 13, 1994 and last revised May 11, 2008. Approved by the Board of Trustees: February 28, 2012



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## **Administrative Procedure 6700 Civic Center and Other Facilities Use**

### **I. Responsibilities**

Each President is responsible for the Civic Center Program at their college and the Vice Chancellor of General Services is responsible for the Civic Center Program at the District Administrative Center (DAC) by:

- A. Identifying those Civic Center Facilities which may be used by the public when such use does not conflict with District programs and operations.
- B. Directing public use of those facilities
- C. Administering appropriate charges as defined in District policy. At the close of each academic year, the college presidents shall review the facility use rate schedule and provide recommended revisions for the next school year to the Chancellor.

### **II. Delegation**

Each president shall designate the business manager to administer the facility use program under his or her authority. The business manager (or the Vice Chancellor of General Services at the DAC) so designated shall:

- A. Provide information to prospective users of the facilities;
- B. Review applications, establish all related costs and maintain financial records for accountability purposes for each facility use;
- C. Obtain all necessary documentation related to each facility use;

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- D. Coordinate scheduled uses of facilities with other appropriate campus/District offices involved;
  - E. Prepare annual reports of all campus facilities uses.

### **III. Regulations**

- A. The College and District reserves the right to deny an application or revoke any agreement at any time if actions resulting from such application or permission may be harmful to the best interest of the District/College or if there is a conflict with any previously scheduled event. The District/College, at its discretion, has the right to cancel and terminate an agreement immediately and without notice upon its discovery of a violation of any term, condition, or provision of the agreement on the part of the applicant. Should any such violation occur, the District/College, at its discretion, shall have the right to deny any future requests by the applicant for the use of any other District/College property or facilities.
- B. Except as provided by Board Policy or Administrative Procedure, no organizations shall be denied the use of District facilities because of the content of the speech to be undertaken.
- C. Alcoholic beverages and controlled substances are prohibited on all Peralta Community College District property and within the District's facilities. As provided by the California Code of Regulations, a permit may be requested for an exemption to the prohibition against alcoholic beverages if authorized by the Chancellor.

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- D. The completed Civic Center application must include a certificate of insurance and a hold harmless and indemnification agreement by the user group accepting financial responsibility for any losses, damages, or injuries incurred as a result of their use of the facilities. The approved permit must be available for inspection by security and district personnel during the event.

#### **IV. APPLICATION AND APPROVAL PROCESS**

Application fee: A \$25.00 application fee must be paid for each request before processing begins. If a Preferred User is granted free use of the facilities, the application fee will be waived or refunded. If a Preferred User is eligible for Preferred User charges, the application fee will be applied to the charges incurred. A facilities use application is not considered approved until all of the following steps have been completed.

- A. Obtain an Application for Use of College Facilities form from the Business Manager at the appropriate college or the Vice Chancellor General Services at the DAC.

Berkeley City College (510)981-2840

College of Alameda (510)748-2211

Laney College (510)464-3232

Merritt College (510)434-3967

Dept. of General Serv. (510)466-7346

B. Pay the \$25.00 application fee at the time the completed application form is submitted.

**Be sure to specify on the application form what services, equipment, and facilities setup or preparation you are - requesting.**

C. Pay a \$200.00 security deposit. This deposit may or may not be charged to Preferred Users, depending on the nature and scope of the event and the facility requested. All non-Preferred Users are required to pay this security deposit. If a security deposit is made, it will be refunded, or applied to total charges, if, after inspection at the conclusion of the use, it is determined that the facility is in its original condition. College presidents may increase the amount of the security deposit for profit-making activities if the number of expected attendees exceeds 200.

D. Provide a copy of appropriate insurance certification or naming Merritt College as additional insured during the term of the facility use.

E. Obtain written confirmation of facility availability from the appropriate college. **Please do not publicize your event until you receive this written confirmation.**

F. Pay all applicable charges in full at least ten working days prior to the scheduled event. This includes all personnel, user or fair rental value and equipment fees.

## **V. REFUND POLICY**

All fees except the \$25.00 application fee are refundable if the event is canceled more than ten working days before the scheduled event. The application fee is not refundable. If an event is canceled less than ten working days before it is scheduled to occur, 75 percent of the fees will be

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refunded. Security deposits are fully refundable if the event is canceled, regardless of the date of cancellation. Preferred Users will be refunded all charges paid. Refunds will be paid within three weeks of written notice of cancellation.

## **VI. SCHEDULE OF PERSONNEL SERVICES CHARGES**

Preferred Users may be charged only for personnel services when the personnel are not regularly on duty. If the event is scheduled at a time when personnel are not normally on duty (such as evenings and weekends), the Preferred User shall be charged only for personnel necessary to open and close the facility, supervision, and janitorial service. The charge for such personnel shall be that necessary to cover anticipated costs of the normal hourly rate paid for the job classification, plus overtime and benefits if applicable. A minimum of four hours of work for each employee must be charged in accordance with contractual agreements with employees if the schedule of work involves a "call-back" (requiring the employee to report for work at a time not within or contiguous to his or her regularly scheduled shift).

Even if a user of facilities does not request District personnel, the college president may deem it necessary to have District personnel at the event, in which case the user will still be responsible for the costs incurred.

Non-Preferred Users shall be charged for all personnel services necessitated by the organization's use of the facilities if the schedule of work involves a "call-back" (requiring the employee to report for work at a time not within or contiguous to his or her regularly scheduled shift). Charge for each employee per hour is a flat \$25.00 for any type of service provided.

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Civic Center Facilities Use Fee Schedule 6700

Preferred and Fair Rental Value

**Preferred Users (PU):** Public agencies, colleges, non-profit private organized community groups such as youth track club.

**Fair Rental Value (FRV):** Any group that is not part of the groups referenced above and for profit groups.

| <b>FACILITY – COLLEGES</b>             | <b>PU/hr. +</b> | <b>FRV/hr. +</b>                   |
|----------------------------------------|-----------------|------------------------------------|
| Classroom (50 & under)                 | \$35            | \$50                               |
| Classroom (51 – 100)                   | \$55            | \$75                               |
| Conference Room/Lecture Hall<br>(100+) | \$65            | \$90                               |
| Forum                                  | \$80            | \$160                              |
| Theater                                | \$80            | \$160                              |
| Music Room                             | \$40            | \$80                               |
| Choral Room                            | \$40            | \$80                               |
| Student Center                         | \$75            | \$125                              |
| <i>Library</i>                         |                 | <i>Not Available to the Public</i> |
| <i>Cafeteria</i>                       |                 | <i>Not Available to the Public</i> |
| <i>Dining Room</i>                     |                 | <i>Not Available to the Public</i> |
| Gym                                    | \$85            | \$170                              |
| Weight Room                            | \$80            | \$160                              |
| <i>Apparatus Room</i>                  |                 | <i>Not Available to the Public</i> |
| Locker Room                            | \$50            | \$50                               |
| Swimming Pool                          | \$110           | \$220                              |
| Tennis Court*                          | \$85            | \$170                              |
| Baseball Field                         | \$160           | \$320                              |
| Football Field                         | \$175           | \$350                              |
| Track**                                | \$150           | \$300                              |
| Parking Lot***                         | \$80            | \$80                               |
| Hard Surface                           | \$50            | \$50                               |
| Turf Area                              | \$100           | \$100                              |
| Dance Studio                           | \$80            | \$80                               |
| <b>FACILITY – DISTRICT</b>             | <b>PU/Hr.</b>   | <b>FRV/hr.</b>                     |
| <b>ADMINISTRATIVE CENTER</b>           |                 |                                    |
| Atrium ***                             | \$75            | \$125                              |
| Kitchen ****                           | \$50            | \$100                              |
| Boardroom ***                          | \$75            | \$125                              |

+ Cost to rent facilities by the hour. All facilities must be rented for a minimum of three hours.

\* Additional tennis courts are &15 per hour

\* \* Additional \$30 per three hours of light

\* \* \* A \$200 Cleaning deposit is required. Authorization to refund the deposit may be granted by the Director of Facilities Operations if after inspection it is determined that the parking lot has been returned to the original condition.

\* \* \* \* Certificate of Liability Insurance is required.

### ATHLETIC FACILITIES USE FEE SCHEDULE

**Definitions:**

**Special Preferred Users (SPU):** Programs sponsored by middle and High Schools in the PCCD service area, who have students the District want to recruit.

**Preferred Users (PU):** Public agencies, colleges, non-profit private organized community groups such as youth track

**Fair Rental Value (FRV):** Any group that is not part of the two groups referenced above and for profit groups.

|                                                       | SPU/Hr.         | PU/Hr. | FRV/Hr. | PERSONNEL REQUIRED                          |
|-------------------------------------------------------|-----------------|--------|---------|---------------------------------------------|
| <b>Baseball/Softball Fields</b>                       |                 |        |         |                                             |
| Practice                                              | \$75            | \$85   | \$170   | Supervisor                                  |
| Game                                                  | \$150           | \$160  | \$320   | Supervisor+Grounds                          |
|                                                       | <b>Flat Fee</b> |        |         |                                             |
| Scoreboard                                            | \$55            | \$55   | \$110   | Operator                                    |
| Sound System                                          | \$50            | \$50   | \$100   | Operator                                    |
|                                                       | SPU/Hr.         | PU/Hr. | FRV/Hr. |                                             |
| <b>Football Field (3 hr. min)</b>                     |                 |        |         |                                             |
| Practice                                              | \$100           | \$125  | \$350   | Supervisor                                  |
| Game                                                  | \$150           | \$175  | \$350   | Supervisor+Grounds                          |
|                                                       | <b>Flat Fee</b> |        |         |                                             |
| Scoreboard                                            | \$75            | \$75   | \$75    | Operator                                    |
| Sound System                                          | \$75            | \$75   | \$75    | Operator                                    |
|                                                       | SPU/Hr.         | PU/Hr. | FRV/Hr. |                                             |
| <b>Gym</b>                                            |                 |        |         |                                             |
| Practice                                              | \$75            | \$85   | \$170   | Supervisor                                  |
| Game                                                  | \$150           | \$170  | \$340   | Supervisor+Grounds                          |
|                                                       | <b>Flat Fee</b> |        |         |                                             |
| Scoreboard                                            | \$50            | \$50   | \$100   | Operator                                    |
| Sound System                                          | \$50            | \$50   | \$100   | Operator                                    |
|                                                       | SPU/Hr.         | PU/Hr. | FRV/Hr. |                                             |
| <b>Soccer: Grass Field (3 hr. min)</b>                |                 |        |         |                                             |
| Practice                                              | \$75            | \$85   | \$170   | Supervisor                                  |
| Match                                                 | \$75            | \$100  | \$200   | Supervisor + Grounds                        |
|                                                       |                 |        |         |                                             |
| <b>Soccer: Stadium (3 hr. min)</b>                    |                 |        |         |                                             |
| Practice                                              | \$75            | \$85   | \$170   | Supervisor                                  |
| Match                                                 | \$100           | \$125  | \$350   | Supervisor+Grounds                          |
|                                                       | <b>Flat Fee</b> |        |         |                                             |
| Scoreboard                                            | \$75            | \$75   | \$150   | Operator                                    |
| Sound System                                          | \$75            | \$75   | \$150   | Operator                                    |
|                                                       | SPU/Hr.         | PU/Hr. | FRV/Hr. |                                             |
| <b>Tennis for 6 courts</b>                            |                 |        |         |                                             |
| Practice                                              | \$60            | \$70   | \$140   | Supervisor                                  |
| Match                                                 | \$75            | \$85   | \$170   | Supervisor/Grounds                          |
|                                                       |                 |        |         |                                             |
| <b>Track (3 hr. minimum)</b>                          |                 |        |         |                                             |
| Practice                                              | \$50            | \$70   | \$140   | Supervisor                                  |
| Meet                                                  | \$125           | \$150  | \$300   | Supervisor+Grounds                          |
|                                                       | <b>Flat Fee</b> |        |         |                                             |
| Timing System                                         | \$75            | \$80   | \$150   | Operator                                    |
| Sound System                                          | \$75            | \$150  | \$250   | Operator                                    |
|                                                       |                 |        |         |                                             |
| <b>ATHLETIC RENTAL FEES</b>                           |                 |        |         |                                             |
|                                                       |                 |        |         |                                             |
| <b>*Swimming Pool (2 hr. min)</b>                     |                 |        |         |                                             |
| Practice                                              | \$45            | \$55   | \$110   | Utility Engineer/Pool Operator              |
| Meet (Two Teams)                                      | \$75            | \$85   | \$200   | Supervisor + Utility Engineer/Pool Operator |
| Meet (Three Teams or More)                            | \$100           | \$110  | \$220   | Supervisor + Utility Engineer/Pool Operator |
| <b>*Must have a lifeguard at all pool activities.</b> |                 |        |         |                                             |
|                                                       | <b>Flat Fee</b> |        |         |                                             |



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## Merritt Facilities Procedures

### 1. Policies and Procedures

- Users of facilities must comply with all applicable health and safety regulations. All aspects of the event must comply with Local, State, Federal laws, as well as with District policies and procedures, and applicable sections of California Education Code (Educational Code 82537- 82548)
- The Civic Center Act and the Community Recreation Act (Education Code sections 10900-10915)
- Organizations not exclusively governed by the Civic Center Act may have an option to lease college facilities at the discretion of the College/District (Education Code Sections 8137 and 81378.1)
- Merritt College complies with the provisions of Title II of the Americans with Disabilities Act of 1990, which says that “no qualified individual with disability shall, by reason of such disability, be excluded from participation in or be denied the benefits of the services, programs, or activities of a public entity, or be subjected to discrimination by any such entity.” If any member or participant in the external group’s activity requires further accommodation, that group shall be responsible for providing the same.

- Smoking is prohibited in all indoor and outdoor locations at Merritt College except for the following approved selected areas: all parking lots, except parking lots adjacent to the child care center, between buildings A and D, and the faculty and staff parking lot behind the A building.

## **2. Reservations**

- To make a reservation for event space at Merritt College, a Use of Facilities Form must be submitted. (Refer to Appendix D1 or D2 )
- All facility rentals are dependent upon space availability, and the college reserves the right to use the facility.
- Reservations must be made 30 days in advance for event space, and a semester in advance for classroom space.

## **3. Payment Information**

- Clients are required to sign a contractual agreement before using facilities at Merritt College.
- Certificate of liability insurance, a signed contract, 501c3 verification (if nonprofit) and full payment are due two weeks prior to the date of your scheduled event.
- Methods of payments are cash, check or credit card.
- For some events, i.e. wedding, etc., a security deposit may be required in addition to the full payment.

#### **4. Cancellation**

- Cancellations must be received by the Facility Services Specialist 72 hours prior to the scheduled event.
- All monies, except the \$25 facility application processing fee, will be refunded.
- Refunds will not be given for events cancelled after the 72 hour notification period or to groups or organizations that fail to show for scheduled event.

#### **5. Insurance**

- A certificate of public liability insurance for \$1,000,000 and \$500,000 in property damage that names Merritt College and its affiliates as additional insured for the date(s) of the event(s) is required for each organization sponsoring an event at Merritt College.
- A copy of this certificate must be provided to Merritt College two weeks before the first scheduled event.

#### **6. Non-Profits**

- Non-Profits must submit a copy of their IRS 501c3 determination letter to receive the non-profit rate for rental facilities.

#### **7. Security Deposit**

- Renters must provide their own security for sporting events and for events where attendance exceeds 150 persons.
- Renters may request a price quote for either the Alameda County Sherriff department or Securitas from the Facility Services Specialist.
- A security agreement with a private firm must be submitted to the college at least 14 days prior to the event.

#### **8. Children**

- Children and youth must be supervised by a responsible adult at all times during all events.

#### **9. Pets**

- No pets are allowed in the facilities being rented.

#### **10. Parking**

- Parking is not included with the facility rentals.
- If the renter is interested in securing parking for an event, the Facility Services Specialist must be notified when reserving the event space.

#### **11. Loading/Unloading**

- No vehicles are allowed to drive/park on its perimeter or block any fire lanes.
- The Business Office must be notified if the renters have items to offload/load for their event.

---

**Contact information**

Merritt College Business Office

12500 Campus Drive, Room Q-214

Oakland, CA 94619

(510)434-3891

**Weekday Contact**

Monday through Friday, 8:30 AM to 4:00 PM

**Weekend Contact**

American Guard or Alameda Police Services

**External Applicants - Facility Rental Process**

## 1. Documentation required

- “Application for Use of Facilities” no later than 30 days prior to requested date. (Refer to Appendix D1).
  - Certificate of Insurance
  - Security Deposit & Application fee, and payment 10 days prior to the event
  - Fill out application, review Policy & Procedures, and Fee Schedule
  - Confirm availability & discuss Fee schedule per board policy
- Use fee
  - Custodial
  - AV and equipment needs
  - Supervision fee
  - Parking, and parking lot fee (if required)

---

-Room Set up

2. Forward application to Business Manager for approval
3. Calendar event, notifying all parties via email of event - i.e., Custodial, Grounds, IT, Police Services and Security
4. Invoice applicant 30 days prior to event
5. Forward application and request for O.T. for Custodial and AV.
6. Schedule event on Merritt Master Calendar

**Internal Applicants - Facility Rental Process**

1. Documentation required:
  - “Application for Use of Facilities”. (Refer to Appendix D2)
  - Room setup form
  - AV and equipment needs form
  - Fill out application, review Policy & Procedures, and Fee Schedule if applicable
    - Use fee – waived
    - Custodial
    - AV and equipment needs
    - Supervision fee
    - Parking, and parking lot (if required)
    - Room Set up
2. Forward application to Business Office
3. Calendar event, notifying all parties via email of event - i.e., Custodial, Grounds, IT, Police Services and Security
4. Invoice applicant for any charges that are outside the normal scope of work hours

5. Forward application and request for O.T. for Custodial and AV.
6. Schedule event on Merritt Master Calendar

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## Other Business Support Services

### Parking Permits

Classified staff and instructors are entitled to a permit for free parking on campus. To receive a permit, please complete a permit request form from Business Services, and submit it with the signature of authorization from your dean. Full-time permanent staff must complete the PCCD Parking Permit request form (Refer to Appendix D3). Part-Time and temporary instructors must use the Merritt College parking request form (Refer to Appendix D5).

#### Requesting a Parking Permit in Person

Submit a completed parking permit request to Business Services. Forms must contain all requested information, including the dean or manager's signature of authorization, the correct license plate number, and a contact number (email addresses are also acceptable).

#### Requesting a Parking Permit by Email

If you would like the convenience of emailing your request, please email the below necessary information to your dean and have them forward it to the Business Office with written authorization to provide a permit for you. Full-Time, permanent staff may complete and scan (or fax) the PCCD parking permit request to their dean to sign and submit to Business Services.

#### Necessary Information:

- First and Last Name
- Department
- Car make/model



- Car color
- Your work status (full or part-time)
- Your license plate number
- Specify whether you will pick up your permit or want us to send it to your dean
- Provide a contact number and email address (non-Peralta contact information is fine).

**Submitted a request but didn't receive your permit?**

If you have submitted a request, but didn't receive your permit yet, it may be because you didn't complete your request form. Resubmit a request and be sure to complete it, including key information like your license plate number, your department and contact information, and your dean or manager's signature.

**Guest Parking Permit Process**

1. Have your Dean or Manager submit a request to [Msbusoff@peralta.edu](mailto:Msbusoff@peralta.edu), stating the date and time of event, with your name and number, so we can contact you to pick up the guest permit when it's ready.
2. Pick up is in Business Services, Q214, M-F, 8:30 AM-4:00 PM
3. Your permit will be at the main desk.

**Ticket Waiver**

To request a waiver of a ticket received on Merritt campus for valid grounds, please go to the Alameda County Sheriff's office here on campus.



**Key Requests**

Location: Business Office - Q214

Hours: 8:30 AM- 4:30 PM

Phone Number: (510) 436- 2407

**To obtain a key:**

- Read the Key Policy Below
- If the policy allows you to have a key, come to Office of Business and Administrative Services, Monday to Friday 8:30AM – 4:30PM and complete a key request form, obtain your dean's signature of authorization, and submit the form to Business Services. An order will then be placed for your key and you will be notified when your key arrives.

**Merritt Key Policy:**

1. Key Request Form must be on file for all individuals with keys.
2. Keys must be collected from departing faculty and staff, so that future staff and faculty have access to facilities.
3. There is a fine for lost keys. All individuals with **unpaid** fines will be ineligible for additional keys, until the fines are paid.
4. As classrooms should always be opened in advance for instructors, no keys will be issued for classrooms.

5. Please be sure that your classes, whether they be week day, week night, or weekend classes, are included in the schedule provided by the Office of Instruction to Business Services and Custodial staff.
6. Be sure to provide updates on all schedule changes, including cancellations.
7. Should an instructor arrive to teach a class and find that the door is locked, immediately contact Business Service at (510) 436-2407 or custodial services at (510) 436-2525.
8. Individuals may not place their own padlocks on College Property.
9. Deans and department heads are responsible for collecting keys from all departing employees, or they can return them directly to the Business office.
10. Keys for off-keyed, high security areas, will be managed by the deans; when an area is off-keyed.

***\*Please note that key duplication by unauthorized parties is illegal.***

## Appendices



A2. Authorization for Expenditure

**MERRITT COLLEGE**  
**Authorization for Expenditure of Funds**

Date: \_\_\_\_\_

S. Sec. No.: \_\_\_\_\_

To School Cashier:

This is your authorization to make a check payable to: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Charge to the Account: \_\_\_\_\_  
(Title) (Account No.)

| ACCOUNT NUMBER | DESCRIPTION  | AMOUNT    |
|----------------|--------------|-----------|
|                |              |           |
|                | <b>TOTAL</b> | <b>\$</b> |

Date Needed: \_\_\_\_\_  
*(one school day is needed to process check)*

Requested by: \_\_\_\_\_

Check No. \_\_\_\_\_

Approved by: \_\_\_\_\_

Date of Check: \_\_\_\_\_

Authorized by: \_\_\_\_\_

**RECEIPTS MUST BE SUBMITTED TO THE BURSAR'S OFFICE FOR ALL REIMBURSEMENTS!**

A3. Enrollment Fee Waiver

**FACULTY - CONTRACT AND ADJUNCT  
CLASSIFIED AND CONFIDENTIAL EMPLOYEES - Full-time and Part-time  
ENROLLMENT FEE WAIVER FORM**

Employee Name: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

Location:     Berkeley City College             Laney College             District Office  
                   College of Alameda                     Merritt College

Department: \_\_\_\_\_

| Course Title | Course Number | Number of Units | Class Days | Class Times |
|--------------|---------------|-----------------|------------|-------------|
|              |               |                 |            |             |
|              |               |                 |            |             |
|              |               |                 |            |             |
|              |               |                 |            |             |

I certify that the employee is a regular contract or adjunct faculty member, or classified or confidential employee, and thereby qualifies for the program.

\_\_\_\_\_  
Signature (Vice President, Instruction or  
Division Dean or Department Manager)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

Upon approval of this form, complete your class registration with Admissions and Records. Then return this form to the Cashier's Office. The Cashier will waive the enrollment fee. You will be responsible for the student use fee and other fees that may be applicable.



## APPENDIX B – BUDGET OFFICE

### B1. PCCD and Merritt Budget Calendar

**Merritt College  
Fiscal Services Budget Development Timetable  
For Fiscal Year 2013-2014**

| <u>Date</u>                        | <u>Item</u>                                                                                                                                                                               | <u>Responsible</u>                                 | <u>Shared Governance and Stakeholder Consultation</u>                                                                                                                                                   |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| January 14, 2013                   | Governor expected to rollout proposed budget                                                                                                                                              |                                                    |                                                                                                                                                                                                         |
| January 22, 2013                   | Budget calendar to Board of Trustees for adoption.                                                                                                                                        | Vice Chancellor for Finance and Administration     |                                                                                                                                                                                                         |
| January 25, 2013                   |                                                                                                                                                                                           | Vice Chancellor for Finance and Administration     |                                                                                                                                                                                                         |
| February 8, 2013                   | Projected funds for 2013-14 fiscal year and tentative distribution to campuses.                                                                                                           | Vice Chancellor for Finance and Administration.    | <b>President's Executive Staff</b><br><br><b>Notification to shared governance groups and stakeholders</b>                                                                                              |
| February 11, 2013                  | Prior and current year line item budgets, instruction packets, and due dates are distributed to Campus Presidents and Chancellor for distribution to managers with budget responsibility. | Chancellor<br>Finance Office<br>College Presidents | <b>Vice Presidents, Budget Officer and Deans review and begin budget development process</b>                                                                                                            |
| February 11, 2013 – April 19, 2013 | Campus budget processes determine priorities, reallocation of funds (within college), and responsibility managers prepare budget forms for submittal to Finance Office.                   | College Staff                                      | <b>Discussion/recommendations - shared governance groups/ stakeholders (Academic &amp; Classified Senates, CDCPD CIC CEMPC, Budget, Technology and Facilities Committees, ASMC and College Council)</b> |
| February 19,                       | Discretionary Budget                                                                                                                                                                      | Cost Center                                        |                                                                                                                                                                                                         |

|                                |                                                                                                  |                                                         |                                                                                      |
|--------------------------------|--------------------------------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------------------------------|
| 2013                           | templates distributed to all cost Center Managers                                                | Managers & Division Deans                               |                                                                                      |
| February 21 & 22, 2013         | Business Office to schedule a budget meeting with Division Deans                                 | Division Deans: Dr. Stacy Thompson & Dr. Gina La Monica | <b>Budget Committee</b>                                                              |
| February 25, 2013              | Business Office to schedule a budget meeting with Office of Student Services                     | Dr. Eric Gravenberg                                     |                                                                                      |
| February 26 to Mar 1, 2013     | Business Office to schedule a budget meeting with Office of Instruction                          | VPI Anita Black                                         | <b>Facilities and Technology, Deans</b>                                              |
| March 5 to 8, 2013 (tentative) | Business Office to schedule a budget meeting with President's Office                             | Dr. Norma Ambriz-Galaviz                                | <b>Academic and Classified Senates, CDCPD, Student Services Group Leaders, Deans</b> |
| March 20, 2013                 | Tentative Budget to CBC                                                                          |                                                         | <b>Budget Committee<br/>CEMPC</b>                                                    |
| March 27, 2013                 | Tentative Budget to President                                                                    |                                                         | <b>College Council</b>                                                               |
| April 3, 2013                  | To District Office                                                                               | Dr. Norma Ambriz-Galaviz                                | <b>Report to Shared Governance Groups and Stakeholders</b>                           |
| April 19, 2013                 | Deadline to District                                                                             |                                                         |                                                                                      |
| May 2013                       | May Revise from the Governor                                                                     |                                                         |                                                                                      |
| June 2013                      | Board Approved Tentative Budget before July 1                                                    |                                                         | <b>Report to Shared Governance Groups and Stakeholders</b>                           |
| July 2013                      | New fiscal year budget loaded                                                                    |                                                         | <b>Report to Shared Governance Groups and Stakeholders</b>                           |
| August 2013                    | Budget Workshop – FY 2014-15                                                                     |                                                         | <b>Professional Development Day</b>                                                  |
| September 2013                 | Board approved final budget                                                                      |                                                         |                                                                                      |
| October 2013                   | Budget Development Process for FY 2014-15 Begins<br>Discretionary Budget Templates FY 2014-15 to |                                                         | <b>Shared Governance Groups and Stakeholders including College Budget Committee</b>  |

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|                             |                                |  |                                 |
|-----------------------------|--------------------------------|--|---------------------------------|
|                             | Division Deans                 |  |                                 |
| November &<br>December 2013 | Quarterly Review of<br>Actuals |  | <b>College Budget Committee</b> |

**Other Important Fiscal Dates**

**FY 2013-14 Year End Closing**

The following dates are following the fiscal year ended 2012-2013, and are subject to change.

| Description                      | District Deadline                                    |
|----------------------------------|------------------------------------------------------|
| Purchasing Cut-off (Fund 01)     | April 4, 2014 - District<br>March 21, 2014 – Merritt |
| Purchasing Cut-Off (Other Funds) | May 10, 2014 – District<br>April 26, 2014 – Merritt  |
| Personnel Action Form Cut-Off    | June 13, 2014 – District<br>May 30, 2014 – Merritt   |
| Warehouse Cut Off (Store Close)  | June 14, 2014 – District                             |
| Deposits Cut Off                 | June 24, 2014                                        |
| Accounts Payable Cut-Off         | July 25, 2014 – District<br>July 11, 2014 – Merritt  |
| Journal Entries Cut –Off         | August 1, 2014                                       |

B2.Finance Security Access Request Form



**Finance Security Access Request**

**Instructions:**

1. Complete each field below **electronically** with the appropriate information
2. Save this form onto your computer for your records.
3. The completed form **MUST be scanned and emailed** as an attachment from the First Level Manager's Peralta Email account to [access@peralta.edu](mailto:access@peralta.edu).
4. Security access will be made pending review and approval by Peralta Finance Security Administration.

| Employee's Information                                                                          |                              |                               |                              |
|-------------------------------------------------------------------------------------------------|------------------------------|-------------------------------|------------------------------|
| Employee Name:                                                                                  |                              |                               |                              |
|                                                                                                 | <small>Last Name</small>     | <small>First Name</small>     | <small>M.I.</small>          |
| Date of Birth:                                                                                  |                              | Employee ID#:                 |                              |
|                                                                                                 | <small>i.e. 1/1/2011</small> |                               | <small>i.e. 12345678</small> |
| Campus/Location:                                                                                |                              | Department:                   |                              |
| Job Title:                                                                                      |                              | Phone #:                      |                              |
| Prompt Access: Yes No                                                                           |                              | Peralta Email Address: Yes No |                              |
| Peralta Email Address:                                                                          |                              | Other Email Address:          |                              |
| Classification:                                                                                 |                              | Status:                       |                              |
| If you are temporary, what is your projected end date?                                          |                              |                               |                              |
| <small>*The user must have a valid EMPLID/Student ID# to obtain a Peralta User Account.</small> |                              |                               |                              |
| First Level Manager Approval                                                                    |                              |                               |                              |
| Screens/Information Required:                                                                   |                              |                               |                              |
| First Level Manager Name:                                                                       |                              |                               |                              |
| First Level Manager Title:                                                                      |                              |                               |                              |
| Peralta Email Address:                                                                          |                              | Employee ID#:                 |                              |
|                                                                                                 |                              |                               | <small>i.e. 12345678</small> |



## Finance Security Access Request

| First Level Manager Approval: Yes No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  | Today's Date:                     |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------|--------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  | i.e. 1/1/2011                     |        |
| Comments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                   |        |
| <p>The above-named employee has been informed of, and accepts the responsibilities for, a complimentary computer account as a Passport user at the Peralta Community College District. He/she understands that this account is for use in administrative support. Any other uses of this account are strictly prohibited. He/she understands that improper or illegal use may result in the termination of his/her account and that he/she may be subjected to disciplinary action up to and including termination of employment. (Family Educational Rights to Privacy Act - FERPA).</p> |  |                                   |        |
| Peralta Finance Security Administration Office Use Only                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                                   |        |
| Date Received:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | Security Administration Approval: | Yes No |
| Approver Name:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  | Approver Title:                   |        |
| Approver Signature:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | Date:                             |        |
| User Notified By:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | Account Created By:               |        |
| Comments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                   |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |                                   |        |

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B3. PCCD Budget Allocation Model (BAM)



**Budget Allocation Model**

**Peralta Community College District**

**Berkeley City College**

**College of Alameda**

**Laney College**

**Merritt College**



**Adopted by the Planning and Budgeting Council**

**May 20, 2011**

**Revised**

**February 9, 2012**

**February 19, 2013**

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     Base Revenue  
     Non-Credit Base Revenue  
     Unrestricted Lottery  
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     Distribution of New Resources  
         Staffing: Faculty (FT, PT), Classified, Administration  
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             Fees, Contracted District Audit Manual  
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     Apportionment Revenue Adjustment  
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Periodic Review of the Budget Allocation Model



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## **Part I: Introduction and Background**

The following represents the summary recommendations of the Planning and Budgeting Council for addressing the implementation of an unrestricted general fund budget allocation model. The model presented herein closely follows the State of California's funding model established in Senate Bill 361 (SB 361). This represents the cumulative work of the Planning and Budgeting Council during the 2010-11 academic year which included regularly scheduled monthly meetings, two budget allocation model workshops, and the subcommittee work of the facilitators and Vice Chancellor of Finance.

### **Why develop an allocation model?**

Previously, a Peralta Community College District Budget Allocation Model was approved in 2006, revised and approved in 2008 by the then existing District Budget Allocation Task Force. However, these previously approved models were never implemented.

The previous funding process had little linkage between revenues and expenditures. Therefore, the Planning and Budgeting Council expedited development of a new allocation model to address the situation. The core principals supporting the recommendations are

- 1) demonstrated linkage between strategic planning and funding at all levels;
- 2) transparency that is equitable and clearly documented, and
- 3) and an allocation model that closely mirrors how the revenue is received from the State of California.

### **Which allocation model best meets our needs?**

A number of fundamentally different approaches to revenue allocation in multi-college districts were explored. The SB 361 model is currently used for funding apportionment for all California Community Colleges. This model includes three fundamental revenue drivers: base allocation, credit FTES and non-credit FTES. The base revenue allocation takes into consideration the economies of scale and size of colleges. Apportionment funding from this formula represents more than 70% of the district's unrestricted revenue. Therefore, for sake of transparency and fairness, it is consistent that the Peralta Community College District utilize the SB 361 model in allocating apportionment resources to the colleges. This ensures that the colleges will receive what they earn.

The shift to utilization of an SB 361 model has defined limits on the majority of resources and expenditures and has encouraged fiscal accountability at all levels. The linkage of allocations to expenditures at the college level has moved the Peralta Community College District to greater fiscal stability and clarity as to how colleges, support functions, and auxiliary enterprises are funded. Implementation of this budget allocation model is consistent with Board Policy 6.02.

### **When was the new allocation model implemented?**

This plan was implemented July 2011 after approval of the Chancellor.

---

**Budget Allocation Model: Guiding Principles**

- Simple and easy to understand
- Consistent with the State's SB 361 model
- Provides financial stability
- Provides for a reserve in accordance with PCCD Board policy
- Provides clear accountability
- Provides for periodic review and revision
- Utilizes conservative revenue projections
- Maintains autonomous decision making at the college level
- Provides some services centralized at the District Office
- Is responsive to the district's and colleges' planning processes

---

## Partnership between the District Office and the Colleges

The move from a historical expenditure based funding method to a revenue based allocation model was a culture shift. The transition to a SB 361 allocation model required changes in many areas including: accountability, autonomy, transparency, regulatory compliance, and expenditures.

On the broadest level, the purpose of this partnership is to encourage and support collaboration between the colleges and the district office. The colleges have broad oversight of institutional responsibilities while the district office primarily ensures compliance with applicable statute and regulatory compliance as well as essential support functions. It is understood that colleges have primary authority over educational programs and student services functions. Each college develops autonomous and individualized processes to meet state and accreditation standards. The college president shall be responsible for the successful operation and performance of the college.

The Chancellor, under the direction of the Governing Board, is responsible for the successful operation, reputation, and fiscal integrity of the entire Peralta Community College District. This budget allocation model does not diminish the role of the Chancellor nor does it reduce the responsibility of the district office staff to fulfill their fiduciary role of providing appropriate oversight of District operations. It is important that guidelines, procedures, and responsibilities be clear with regard to district compliance with law and regulation as it relates to the 50% law, full-time/part-time faculty requirements, attendance counting, audit requirements, fiscal and accounting standards, procurement and contract law, employment relations and collective bargaining, payroll processing and related reporting requirements, etc. Current responsibility for these requirements remains at the district office.

The district office has a responsibility to provide direction and data to the colleges to assure they have appropriate information for management decision making with regard to resources allocation at the local level and to do their part in assuring compliance with legal and regulatory requirements. This budget allocation model acknowledges that the Peralta Community College District is the legal entity and ultimately responsible for actions, decisions, and legal obligations of the entire institution.

The district office has responsibility for providing certain centralized functions, both to provide efficient operations, as well as to assist in coordination between the district office and the four colleges. These services include human resources, fiscal and budgetary oversight, payroll, procurement, construction and capital outlay, information technology, facilities maintenance, security services, admissions and records, financial aid, and district-wide education and planning services.

The SB 361 revenue based funding model allocates resources to the four colleges in a similar manner as received by the district. The model allocates resources for the district office, district-wide services, and regulatory costs focusing leadership responsibilities on monitoring and oversight. This model requires the District Office to engage in on-going and timely dialogue

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with the four colleges on a variety of policy level governance and funding issues critical to the colleges' decision making.

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## Part II: Application of the Model

### Revenue Allocation

The allocation model is based upon the principles inherent in the state funding formula prescribed by SB 361.

#### **Base Allocation:**

Each college shall receive an annual base allocation per SB 361. The base revenues for each college shall be the sum of the annual basic allocation, credit base revenue and non-credit base revenue.

#### **Credit Base Revenue:**

Credit Base Revenue shall be equal to the funded base credit FTES rate subject to cost of living adjustments (COLA) if funded by the State. To provide stability and aid in multi-year planning, a three year funded credit FTES average will be used to determine credit base revenue per college. This will assist in mitigating significant swings/shifts in credit FTES per college and associated resources.

#### **Non-Credit Base Revenue:**

Non-credit base revenue shall be equal to the funded base non-credit FTES rate subject to COLA if funded by the State. To provide stability and aid in multi-year planning, a three year funded non-credit FTES average will be used to determine credit base revenue per college. This will assist in mitigating significant swings/shifts in non-credit FTES per college and associated resources.

#### **Unrestricted Lottery:**

Projected revenue shall be distributed to colleges on a per-FTES basis.

#### **Apprenticeship:**

Revenue shall be distributed to colleges as earned and certified through hours of inspection.

#### **Measure B Parcel Tax:**

Measure B was a special parcel tax measure approved by the voters on June 5, 2012. The approval provided the District with an annual parcel tax on all parcels located within the District's boundaries of \$48 per parcel per year for the duration of 8 years. It is anticipated that annual receipts will be approximately \$7.5 million. The funding is restricted in nature and can only be used for: maintaining core academic programs, such as Math, Science, and English;

training students for successful careers; and preparing students to transfer to four-year universities.

All monies collected shall be accounted for separately (fund 12) and shall be expended only for those specified purposes above and allocated to the colleges in the manner consistent with the approved Budget Allocation Model (BAM). The monies collected will not be used to pay administrators' salaries or benefits nor will it be used to fund programs or purposes other than those listed above.

### **Distribution of New Resources:**

Distribution of new resources will be first allocated to non-discretionary budgets and then to discretionary budgets. Non-discretionary budgets are those that support the salaries and related benefits of permanent positions within the funded budget. Discretionary budgets consist of hourly personnel, supplies, materials, services, and capital equipment budgets.

Staffing: Faculty (FT, PT), Classified, and Administration. Staffing budgets are funded within the allocation model as components of the respective college's and district's non-discretionary budgets.

### **Regulatory Compliance:**

50% law, Faculty Obligation Number (FON), Student Fees, and Contracted District Audit Manual.

### **Growth:**

To the extent new growth funds are provided by the State of California, growth will be allocated on the basis of FTES. The amount per college will be dependent upon generation of funded FTES and achievement of productivity targets as outlined below.

### **Non-Resident Enrollment Fees**

Non-Resident enrollment fees are set by the Board of Trustees no later than February 1st of the preceding year. These enrollment fees are considered unrestricted revenues. Beginning with fiscal year 2012-13, it is the desire of the District to distinctly identify and allocate these fees to the colleges in which the non-residential students are served. The allocation method used will be:

|   |                                                                       |
|---|-----------------------------------------------------------------------|
|   | Gross Non-Resident Enrollment Fees (2011/12)                          |
| - | Expenditures of the International Program (cost center 125) (2011/12) |
| = | Net Non-Resident Enrollment Fees (2011/12)                            |
|   | College % of total District-wide Non-Resident FTES (2011/12)          |
| × | Net Non-Resident Enrollment Fees (2011/12)                            |
| = | College Non-Resident Enrollment Fee Allocation (2012/13)              |

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**For purposes of this section, Non-Resident includes out-of-state and international students.**

**Productivity:**

Approximately 70% of Peralta's Unrestricted General Fund revenue is received in the form of state apportionment. Under the provisions of Senate Bill 361 (SB 361), state apportionment is primarily driven by the Full-Time Equivalent Student (FTES) workload measure. It is therefore necessary for the Colleges and the District as a whole to remain cognizant of certain internal workload measures to track efficiency and productivity. One such workload measure used is productivity. Productivity is generally defined by the number of FTES generated per Full-Time Equivalent Faculty (FTEF). For the fiscal year 2011-12, each college's productivity targets are 17.5 FTES/FTEF.

For any year in which the State funds growth, colleges that meet or exceed established productivity targets will be allocated additional growth dollars in accordance with the criteria outlined below.

Approximately one half (50%) of all growth dollars funded and received in the current fiscal year from the State will be allocated to the four colleges in proportion to the FTES generated by that college to the District's total funded FTES. The remaining one half (50%) of all growth dollars funded and received in the current fiscal year from the State will be allocated to those colleges that:

- Meet or exceed their productivity targets in the current fiscal year
- Meet or exceed their FTES targets in the current fiscal year
- Did not deficit spend in their respective fund 01 budget in the past and current fiscal years

These allocations will then become incorporated into the colleges' base budgets for subsequent fiscal years.

**Other New Resources (interest, non-resident tuition):**

Distribution of new resources will be based upon the source of funds. For revenue sources that are not site specific or attributed to a specific college or location, those resources will be allocated based upon FTES. In instances where new revenues are attributed to a specific college then those resources will be solely allocated to that college or location.

**Prior Year Carry Over:**

At the recommendation of the Vice Chancellor for Finance and approval of the Chancellor, unspent budgeted funds within discretionary accounts from the prior fiscal year may be carried over for discretionary purposes. Examples of such endeavors would include campus computer

replacement cycle (see Multi-Year IT Expenditure Planning), one-time expenditures for program expansion or reorganization, or other one-time expenditures deemed highest and best use by the college President.

### **Multi-Year IT Expenditure Planning:**

Due to the current economic environment, the District has very little ongoing discretionary funding to support the evolving needs of IT planning. It is the intent and desire to provide flexibility and support to those colleges and central office IT services that have multi-year planning mechanisms in place and who have set aside funding within their Unrestricted General Fund discretionary allocations to support these plans.

To support this effort the Chancellor will on an annual basis, no later than November 1st, announce a restricted allocation of one-time funds within the Unrestricted General Fund that will be used as a dollar-for-dollar match to fund IT projects identified at the colleges and central office IT service areas and partially funded at the colleges or central office IT service areas.

Colleges and central office IT service areas will identify and prioritize projects and forward their requests to the District Technology Committee (DTC) for its review and prioritization.

To the extent that there are one-time funds available, the DTC will review all requests submitted for consideration of these matching funds and forward to the PBC its recommendations no later than January 1. The PBC will review and provide its recommendations to the Chancellor no later than February 1.”

## **Enrollment Management**

### **Apportionment Revenue Adjustments:**

It is very probable that the district’s revenue from apportionment will be adjusted after the close of the fiscal year in the fall, but most likely at the P1 recalculation, which occurs eight months after the close of the year. Any increase or decrease to prior year revenues is treated as an addition or reduction to the colleges’ current budget year.

If apportionment revenue is reduced from the prior year base for any of the following reasons:

- Prospective revenue reduction anticipated in budget development;
- Mid-year deficit resulting from insufficient tax revenues or enrollment fees; or
- As a result of end of year adjustments.

When such adjustments occur they will be incorporated into revised allocations per location. The method of adjustment is dependent upon the type of adjustment. For example, if the adjustment is related to a statewide general fund reduction then the adjustment will be made – positive or



negative – based upon FTES. If adjustments can be related to a prior year and are negative and produce significant negative operating effects, then broader discussion may be necessary to mitigate the impacts over multiple fiscal years.

### **Summer FTES:**

There may be times when it is in the best financial interest of the District to shift FTES earned during the summer between fiscal years. When this occurs, the first goal will be to shift FTES from all four colleges in the same proportions as the total funded FTES for each of the four colleges. If this is not possible, then care needs to be exercised to ensure that any such shift not create a manufactured disadvantage to any of the colleges respectively. If a manufactured disadvantage is apparent, then steps to mitigate this occurrence will be developed. Such strategic planning, because of the direct impact upon educational programs and services, should come through the shared governance process through the District Education Committee.

Restoring “borrowed” FTES should occur on the same basis as it was drawn down up to the levels of FTES borrowed. If it cannot be restored in that manner, care should be taken to evaluate if a disadvantage is created for any college.

Borrowing of summer FTES is not a college-level decision, but rather a district-level determination. It is not a mechanism available to individual colleges to sustain their internal FTES levels. Attempting to do so would raise the level of complexity on an already complex matter to a level that could be impossible to manage and prove detrimental to the district as a whole.

### **Shifting Resources among Colleges:**

To the degree that the required full-time faculty numbers for each college are out of sync with the ratios as established by the district based on FTES ratios, correction of the imbalance will occur, as vacancies occur at a college with faculty in excess of the required number.

1. The District will establish for each college a FON based on the ratios of funded FTES. Each college’s ratio multiplied by the district-wide FON will become the college’s FON. Each college’s FON will be adjusted annually based on changes in funded FTES and subsequent requirements by the State regarding the FON. Each college shall be required to fund at least that number of full-time faculty positions. If the district falls below the FON and apportionment is taken away, that reduction shall lower the revenues of the colleges causing such apportionment loss.
2. If the imbalance is internal and the district as a whole is at or above its FON, the college or colleges below the required number shall increase its positions to maintain its individual FON.

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## Assessments for Centralized Services

The costs for centralized support functions and services will be allocated to each college in the same manner as revenues. That is, costs will be allocated on a per-FTES basis.

Central support service areas include:

- Chancellor's Office
- Board of Trustees
- General Counsel
- Information Technology
- Marketing-PCTV
- Risk Management
- Educational Services
- Admissions and Records
- International Education Program
- Institutional Development and Research
- Administrative Services
- Department of Employee Relations (Employee Benefits)
- Human Resources
- Financial Services (Accounting, Budget, and External Reporting)
- Purchasing Division
- Payroll Department
- General Services (Security, Police and construction)
- Facilities Operations (Maintenance and Operations)

## Other Post Employment Benefits (OPEB)

The District has a very complex OPEB program that services the contractual commitments contained within the collective bargaining agreements. The current structure calls for the payment of the annual debt service (annual principal and interest payments) and the current expense of retiree medical costs to be made out of the unrestricted general fund. To the extent permissible, the OPEB Trust then reimburses the unrestricted general fund for the annual expense of the retiree medical cost. These are administered centrally because retiree costs are not associated with the annual operations of an individual college.

Beginning fiscal year 2010-11 the District implemented, as a piece of the revised OPEB strategy, an OPEB charge of 12.5% to each position salary to be used to assist with funding the unfunded actuarial accrued liability of \$221 million (per Bartel and Associates' report dated 3/21/2011).

The application of this employer paid benefit charge is consistent with guidance provided by both the United States Department of Education and the California Department of Education. The annual charge, in 2010-11 of 12.5%, is based upon an approved actuarial study and may fluctuate based upon revised actuarial studies.

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Reserve and Deficits in accordance with Board Policy 6200 (Budget Preparation), the Budget will be developed with a minimum 5% Ending Fund Balance.

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### **Part III: Strategies for Transition to the SB 361 Allocation Model**

It is understood that shifting from a base rollover allocation model to a 361 allocation model will mark a paradigm shift in funding methodology for the Colleges and District. Due to the size and magnitude of this change, the initial implementation may require multiple years to avoid negative and sudden operational impacts to programs and services.

Options to achieve implementation of the new budget allocation model may include:

Shifting FTES targets to provide additional apportionment to some colleges

Deficit reduction plans (2, 3, or 4 years). Should colleges or administrative service centers deficit spend, the amount by which was deficit spent will be subtracted from any potential carryover funding. Should carryover funding be insufficient to cover deficits, a one-time reduction in the subsequent year budget may be used.

Shifting growth money from one college to another

Reductions in centralized support functions and services

Utilization of international student tuition to either provide transitional dollars or permanent revenue to reduce apportionment deficits

#### **Periodic Review of the Budget Allocation Model**

The move to this budget allocation model will take some time to sort out any remaining issues and evaluate the effectiveness of the procedures outlined herein. It is recommended the model be reviewed and adjusted after the first full year of implementation.

Thereafter, it is suggested that the model be reviewed at regular three-year intervals along with the procedures to determine what adjustments, if any, are necessary. The goal is to keep the model up-to-date and responsive to the changing community college system landscape.

## APPENDIX C – CUSTODIAL FORMS

## C1. Custodial Service Request

**REQUEST FOR SERVICE**

This form is to request services such as moving of material (furniture, file cabinets, etc.), and setup for events. Do not use this form for audio visual requests or access to facilities.

***If this request is for disposal of items/equipment, please attach Equipment Action Request Form.***

Type of service requested: (Check if applicable)

- Move                       Repair                       Other
- Setup *(Must attach a diagram for events or setups)*

Date of activity: \_\_\_\_\_ Location Bldg/Rm \_\_\_\_\_

If this is a change or move indicate:

From: \_\_\_\_\_ To: \_\_\_\_\_  
(Bldg, Room, Ext, Etc.)                      (Bldg, Room, Ext, Etc.)

Description: (What? Why? How many?): \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Are funds available to cover the cost?  Yes  No *(This must be completed or form may be returned)*

Identify source of funds: \_\_\_\_\_  
(Fund name and budget code)

Name of person making request: \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_ Manager \_\_\_\_\_ Date \_\_\_\_\_

**BUSINESS OFFICE USE ONLY**

Approved?  Yes                       No                       Returned

Comments: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ Business Services Manager \_\_\_\_\_ Date \_\_\_\_\_

## C2. Custodian Run Schedule

**CUSTODIAN RUN SCHEDULE**

| <b>KEYS</b> | <b>SHIFT</b> | <b>NAME</b>       | <b>AREA</b>                            | <b>TIME/DATES</b>          | <b>CELL/RADIO</b> |
|-------------|--------------|-------------------|----------------------------------------|----------------------------|-------------------|
| #1.         | A            | VINCENT<br>EALY   | Upper P,Q,R R/R<br>Campus<br>Grounds   | Mon-6:30am-3:pm            | 435-2549          |
|             |              |                   |                                        | Tue-7:am-3:30pm            | #426              |
| #2.         | A            | RANDY<br>DILLARD  | Lower A,D,E,F R/R<br>Campus<br>Grounds | Tue-8:am-4:30pm            | 604-9679          |
|             |              |                   |                                        | Sat-8:am-4:30pm            | #429              |
| #3.         | A            | FELIX<br>SMITH    | HEAD<br>CUSTODIAN                      | Mon-Fri.<br>9:00AM-5:30pm  | 472-9675          |
|             |              |                   | AB                                     | #412                       |                   |
| #4.         | B            | TIMOTHY<br>BRICE  | Child Care                             | Mon-Fri.<br>4:00PM-12:30pm | 517-6279          |
|             |              |                   | HORT/STADIUM<br>P-100,200.300          | 10:00pm-6:30am             | #444<br>#423      |
| #5.         | C            | THOMAS<br>DANIELS | LEAD<br>Q100,200-300                   | Mon-Fri.<br>10:00pm-6:30am | 384-4987<br>#421  |
| #6.         | C            | JAMES<br>CIRAULO  | UPPER-D<br>P-100                       | Mon-Fri.<br>10:00pm-6:30am | 919-6557<br>#423  |
| #7.         | C            | LI<br>CHEN        | LOWER- D<br>P-200                      | Mon-Fri.<br>10:00pm-6:30am | 333-2838<br>#422  |
| #8.         | C            | Carolyn<br>Thomas | A-BLDG                                 | Mon-Fri.                   | 504-3812          |
|             |              |                   | E & F- GYM                             | 10:00pm-6:30am             | #430              |
| #9.         | C            | Wayne<br>Broadway | R-BLDG<br>P300                         | Mon-Fri.<br>10:00pm-6:30am | 932-0242<br>#425  |

**APPENDIX D – FACILITIES**

**D1. Application for Use of Facilities - External**

**PERALTA COMMUNITY COLLEGE DISTRICT**

**COLLEGE OF ALAMEDA**  
 555 Ralph Appenzano  
 Memorial Parkway  
 Alameda CA 94501  
 (510) 748-2228

**LANEY COLLEGE**  
 900 Fallon Street  
 Oakland, CA 94607  
 (510) 464-5121

**MERRITT COLLEGE**  
 12500 Campus Drive  
 Oakland, CA 94619  
 (510) 436-7368

**BERKELEY COLLEGE**  
 2050 Center St.  
 Berkeley, CA 94704  
 (510) 981-2800

**Application for Use of Facilities**

PRINT OR TYPE \_\_\_\_\_ Date of Application \_\_\_\_\_

The \_\_\_\_\_ Name of Organization \_\_\_\_\_ Application Number \_\_\_\_\_

Through its authorized agent: \_\_\_\_\_ Name \_\_\_\_\_ Title \_\_\_\_\_

\_\_\_\_\_ Street Address \_\_\_\_\_ City \_\_\_\_\_ Zip Code \_\_\_\_\_ Telephone No. \_\_\_\_\_

hereby makes application for use of the following facility:

Describe \_\_\_\_\_

Dates and times requested are as follows: \_\_\_\_\_

Month \_\_\_\_\_ Date \_\_\_\_\_ Time Facility to be Opened: \_\_\_\_\_ Time Facility to be Closed: \_\_\_\_\_

State the nature of use, title of performance, names of speakers, as appropriate. Describe fully. Use reverse side if necessary.

Are Contributions, collections, dues, registration fees or other donations to be received? Yes \_\_\_\_\_ No \_\_\_\_\_

Amount per Attendee \$ \_\_\_\_\_ Estimate Total \$ \_\_\_\_\_

The applicant shall be held responsible for any and all loss, accident, neglect, injury or damage to person, life or property which may be the result of, or may be caused by his or its use or occupancy of the herein described premises. The applicant agrees to protect, defend and indemnify the Peralta Community College District, its officers, employees and agents, and save them harmless in every way from all suits or actions at law for damage or injury to persons, life or property that may arise or be occasioned in any way because of his or its use of said premises.

The applicant agrees and will provide a policy of public liability and property damage insurance for the protection of the public and the lesser with limits of not less than **\$1 million liability / \$500,000 property damages.**

The undersigned states that, to the best of his knowledge, the school property for the use of which application is hereby made will not be used for the commission of any act which is prohibited by law, or for the commission of any crime. I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of Authorized Agent: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone: \_\_\_\_\_ E-mail: \_\_\_\_\_ Date: \_\_\_\_\_

**COLLEGE USE ONLY**

Facility and Service Costs:

|                   |          |                                                                             |
|-------------------|----------|-----------------------------------------------------------------------------|
| Application Fee   | \$ _____ | (Non-refundable) Preferred User Rate? Yes _____ No _____                    |
| Facility Costs    | _____    | Cost to be Charged to Applicant? Yes _____ No _____                         |
| Police Services   | _____    | Public Liability and Property Damage Insurance Required? Yes _____ No _____ |
| Groundworker      | _____    | Cost Payment Deadline: _____                                                |
| Maintenance Eng   | _____    | Approved: _____                                                             |
| Custodian         | _____    | Authorized Agent Signature _____ Date _____                                 |
| A/V Technician    | _____    | Peralta Employee on Site: _____                                             |
| Equipment Use Fee | _____    |                                                                             |
| Security Deposit  | _____    |                                                                             |
| Other             | _____    |                                                                             |

State Law Prohibits Alcohol of any kind on Merritt College Campus. Any violation of above Law can include closure of Event and forfeiture of rental fee.

OC: Applicant – Community Services – Custodial – Physical Plant – Police Services – P. E. Dept. (if applicable)





# Merritt College

Office of Business Services • 12500 Campus Drive, Q222 • Oakland, CA 94619

## Facilities Rental Overview

### Request Deadlines

All Application for Use of Facilities forms must be turned in 30 days prior to scheduled use in accordance with Peralta District Board Policy 6.64. Any applications not received within this timeframe will be processed at the discretion of staff and may be denied.

### Rental Process

A facility rental is not authorized until the following steps have been completed:

|        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Step 1 | 1. The Application for Use of Facilities form is completed and signed by an authorized individual from your group and handed in with the \$25 application fee (non-refundable).                                                                                                                                                                                                                                                                                                                          |
| Step 2 | 2. A \$200 security deposit is provided (the security deposit may exceed \$200 at the discretion of the Merritt College president in the case of large events).<br>3. An original insurance certificate for a minimum of one million dollars in public liability and five hundred thousand dollars in property damage, endorsed to the Peralta District, 333-East 8 <sup>th</sup> Street, Oakland CA 94606, is provided.<br>4. Total charges are paid in full within 10 working days of the rental date. |
| Step 3 | 5. The official rental permit, an Application for Use of Facilities, signed by the College Business Manager, has been received by you. This permit must be available for inspection by security and District personnel during the time of rental.                                                                                                                                                                                                                                                        |

**\*PLEASE DO NOT ADVERTISE EVENTS UNTIL ALL THESE STEPS ARE COMPLETED\***

### Please note:

- During rental time, all college policies and regulations must be observed.
- It is expressly forbidden for renters to subcontract to other organizations, groups, or individuals.
- Alcoholic beverages and controlled substances are prohibited on all Peralta Community College District property and within District facilities.

### Checks

Please make checks payable to Merritt College. Be sure to indicate the following on your check: 1) the name of your organization; 2) the facility to be used; and 3) the date(s) of the rental (indicate a regular schedule by time span, ex 9/7/07 -- 12/14/07)

Mailing address: Merritt College, Business Office, Attn: Facilities Coordinator, 12500 Campus Drive, Room Q222, Oakland, CA 94619

Cash payments may be made in person at the College Cashier's Office, Building Q, Room 215, Monday through Friday, 9:00 AM to 4:00 PM.

### Parking

All parking regulations are strictly enforced by the Alameda County Sheriff's Office/Peralta Police Service. Continuing violations of parking regulations by a group may result in cancellation of the group's rental agreement. Please ask for a parking information brochure for your group's reference.

### Refund/Cancellation Policy

All fees, except the \$25.00 application fee, are 100 percent refundable—unless an event is cancelled less than 10 working days before the scheduled rental time. In such cases, 75 percent of fees, with the exception of the application fee, will be refundable. Refunds will be paid within three weeks after written notification of the cancellation has been provided.

### Security Services

Police Services are available for emergencies through dialing (510) 466-7236, or by pressing the activation button on any of the blue phones located around campus.

I have read and understood the above.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_





# Merritt College

Office of Business Services • 12500 Campus Drive, Q222 • Oakland, CA 94619

## FACILITY RENTAL NEEDS

I will take the facility AS IS.  I will require a set-up.  (Please attach diagram to back)

There will be food/catering.  I will provide my own food.  There will be no food at this event.

### Audio Visual, Information Technology & Other Needs:

I do not require anything.  I request the following (please check requests):

The below equipment is available with rentals. Please note some equipment is only available for certain rooms.

| Equipment                                                                                                                                            | Cost Per Day | Number Available | Please Check |
|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------|--------------|
| Cassette Deck                                                                                                                                        | \$20         | 1                |              |
| CD Player                                                                                                                                            | \$20         | 1                |              |
| Easel & Flipchart                                                                                                                                    | \$10         | 5                |              |
| LCD Projector                                                                                                                                        | \$50         | 2                |              |
| Microphone                                                                                                                                           | \$20         | 3                |              |
| NOMAD (state of art integrated system including microphone, projector, computer, projection of hard copy on screen, Internet access Document Viewer) | \$100        | 3                |              |
| Piano (Huey P. Newton Conference Room, only)                                                                                                         | \$50         | 1                |              |
| Sound System (Gym, Huey P. Newton Conference Room, Stadium)                                                                                          | \$50         | 2                |              |
| TV/ DVD Player                                                                                                                                       | \$25         | 4                |              |
| Whiteboard                                                                                                                                           | \$10         | 5                |              |
| Chairs                                                                                                                                               | TBD          | 300              |              |
| Podium                                                                                                                                               | \$40         | 1                |              |
| Tables (6-Foot)                                                                                                                                      | TBD          | 45               |              |
| Overhead Projector                                                                                                                                   | \$           |                  |              |

\*Event related technical aid and/or labor will be charged.

Would you like to speak invite Merritt College students or the public to your event? Yes  No

Would you like to speak with Merritt College Public Relations or Public Information? Yes  No

**Initial:**

- I understand that events must be paid in advance.
- I understand that all events must be booked at least one month in advance, or requests might not be granted.
- I understand that any changes or additional requests made less than ten business days before an event, are considered last minute, and may or may not be granted, depending upon staff and equipment availability.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**\*RESERVATIONS ARE NOT FINAL UNTIL PAID AND AUTHORIZED (PERMIT RECEIVED) \***



## Merritt College AV Tech Support Questions?

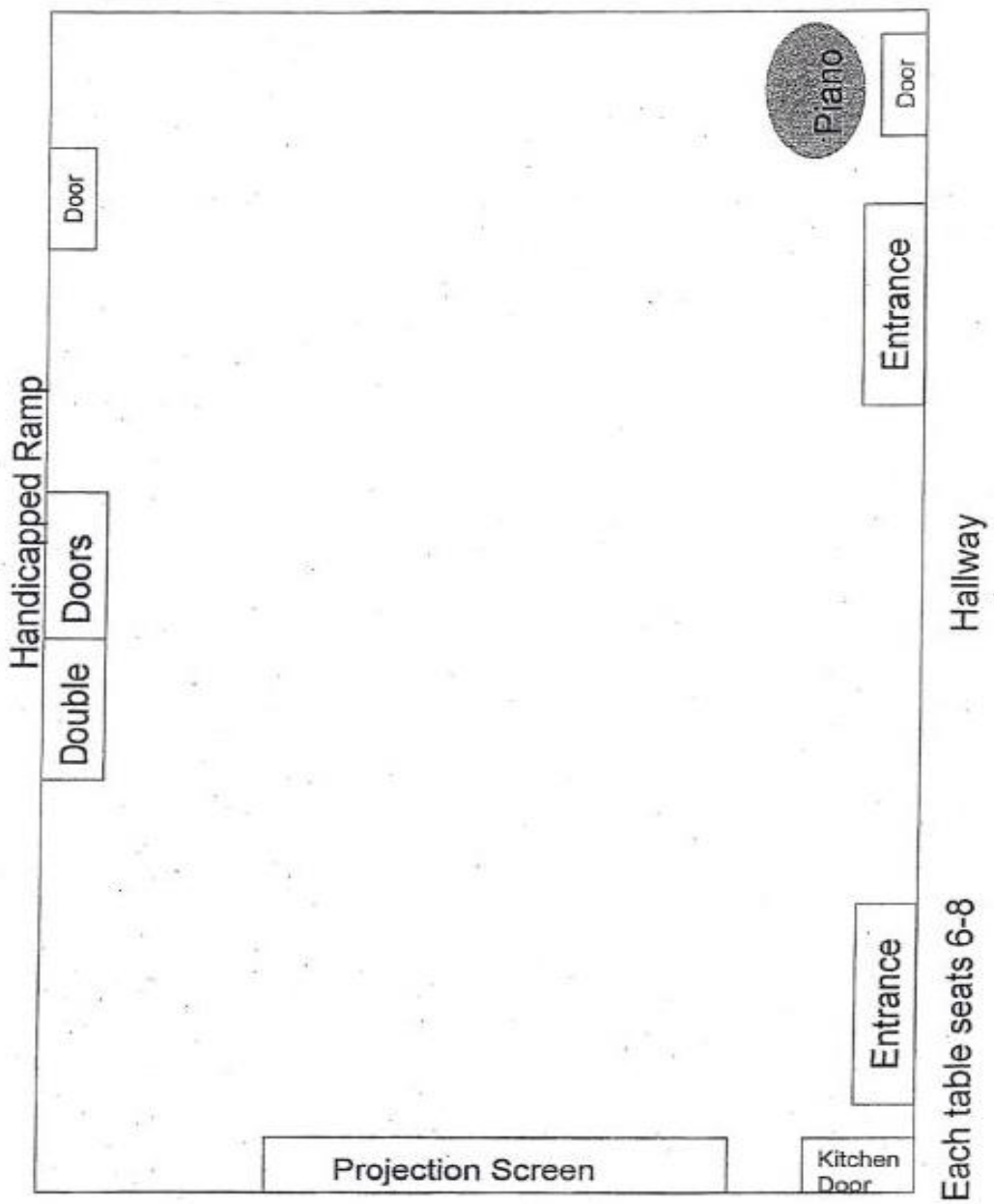
Event Name: \_\_\_\_\_

Event Date & Time: \_\_\_\_\_

Things we will need to know to ensure successful set up and use include:

- 1) Location to be set up.
- 2) Time presentation will start.
- 3) Presenter's contact information.
- 4) If any network services will be required.
- 5) If they will need QWS or PROMT access.
- 6) If they are bringing any media (USB flash drive, CD/DVD/VHS, paper and slides)
- 7) If they are bring their own computer (Mac or PC)
- 8) Will they require wireless access?
- 9) How early before the presentation time can they be here to test media and learn to use Nomad ?
- 10) Do they need someone standing by to make things work?
- 11) Do they want to use the document viewer?
- 12) Do they have a backup plan if their first choice in media should fail?
- 13) If they are using PowerPoint was the presentation created on a PC or Mac? (If it was on a Mac was it "saved for PC"?)
- 14) Do they need a podium Microphone?
- 15) Do they need a wireless microphone?
- 16) Do they need additional microphones?
- 17) Will the Nomad be loud enough of do they need additional amplification?
- 18) How many people do you expect? (This can affect the amount of amplification equipment needed).

STUDENT LOUNGE



## D2. Application for Use of Facilities - Internal



### Merritt College

12500 Campus Drive – Oakland, CA 94619 – (510) 434-3967

## Facilities Rental Overview: Internal Reservations

### *For Merritt Clubs and Programs Only*

PROCESS OVERVIEW – *Please read in entirety before submitting your request.*

#### Request Deadlines

All Application for Use of Facilities forms must be turned in **30 days prior to scheduled use** in accordance with Peralta District Board Policy 6.64. Any applications not received within this timeframe will be processed at the discretion of staff and may be denied.

#### Rental Process

There are two kinds of reservation, Basic Reservations and Standard Reservations.

#### Basic Reservation:

Basic reservations are for casual use such as meeting for a discussion. Basic reservations **DO NOT ENTAIL ANY SET UP OR SERVICES**. To obtain a basic reservation, please email [ljgarcia@peralta.edu](mailto:ljgarcia@peralta.edu) and provide the following information: the date, time, and room desired; your name and title; your contact number; and the purpose of the reservation. You will receive an email confirming your request. You **MAY NOT** move around furniture or serve food for such reservations. Individuals and programs ignoring these rules will no longer be eligible for Basic Reservations. A basic reservation may not be turned into a Standard Reservation. They can either be kept or cancelled.

#### Standard Reservation Process:

1. **COMPLETE** the Peralta Community College District Application for Use of Facilities from within 30 days of your event date.
2. **COMPLETE** the Event Needs form, Room Setup form, AV Support form.
3. **SUBMIT** the above forms to **Dean of Student Services or VP of Student Services**, for authorization as an official Merritt event. Please note that *well planned and promoted events demonstrating both efficient use of resources and benefits to campus life and student enrichment will receive greatest priority.*

**\*\*All events authorized by the Dean of Student Services will automatically be insured by the ASMC and covered by the College Event Fund, supplied by the President, Student Services, Business Office and contributing departments.\*\***

If your event is not authorized as an official Merritt event, then complete the following steps as well:

1. **Provide an original insurance certificate for a minimum of one million dollars in public liability and five hundred thousand dollars in property damage, endorsed to the Peralta District, 333-East 8<sup>th</sup> Street, Oakland CA 94606** to Dean Powell.
2. **Provide full payment for the event within 10 working days** of the rental date to either the Dean of Student Services or Business Services. Be sure to keep a receipt for your records. Make checks payable to Merritt College. Cash is also accepted. Credit Cards are not.

**\*PLEASE DO NOT ADVERTISE EVENTS UNTIL ALL THESE STEPS ARE COMPLETED AS YOUR RESERVATION WILL NOT BE OBSERVED UNTIL THEN\***

I have read and understood the above.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**\*All events organizers are encouraged to begin planning in a timely fashion, and to coordinate with the campus Public Relations and Information officers to promote College events.**



**PERALTA COMMUNITY COLLEGE DISTRICT**

**COLLEGE OF ALAMEDA**  
 555 Ralph Appenzano  
 Memorial Parkway  
 Alameda CA 94501  
 (510) 748-2228

**LANEY COLLEGE**  
 900 Fallon Street  
 Oakland, CA 94607  
 (510) 464-3121

**MERRITT COLLEGE**  
 12500 Campus Drive  
 Oakland, CA 94619  
 (510) 436-7368

**BERKELEY COLLEGE**  
 2050 Center St.  
 Berkeley, CA 94704  
 (510) 981-2800

**Application for Use of Facilities**

PRINT OR TYPE \_\_\_\_\_ Date of Application \_\_\_\_\_

The \_\_\_\_\_ Name of Organization \_\_\_\_\_ Application Number \_\_\_\_\_

Through its authorized agent: \_\_\_\_\_ Name \_\_\_\_\_ Title \_\_\_\_\_

Street Address \_\_\_\_\_ City \_\_\_\_\_ Zip Code \_\_\_\_\_ Telephone No. \_\_\_\_\_

hereby makes application for use of the following facility:

Describe \_\_\_\_\_

Dates and times requested are as follows:

Month \_\_\_\_\_ Date \_\_\_\_\_ Time Facility to be Opened: \_\_\_\_\_ Time Facility to be Closed: \_\_\_\_\_

State the nature of use, title of performance, names of speakers, as appropriate. Describe fully. Use reverse side if necessary.

Are Contributions, collections, dues, registration fees or other donations to be received? Yes \_\_\_\_\_ No \_\_\_\_\_

Amount per Attendee \$ \_\_\_\_\_ Estimate Total \$ \_\_\_\_\_

The applicant shall be held responsible for any and all loss, accident, neglect, injury or damage to person, life or property which may be the result of, or may be caused by his or its use or occupancy of the herein described premises. The applicant agrees to protect, defend and identify the Peralta Community College District, its officers, employees and agents, and save them harmless in every way from all suits or actions at law for damage or injury to persons, life or property that may arise or be occasioned in any way because of his or its use of said premises.

The applicant agrees and will provide a policy of public liability and property damage insurance for the protection of the public and the lessor with limits of not less than \$1 million liability / \$500,000 property damages.

The undersigned states that, to the best of his knowledge, the school property for the use of which application is hereby made will not be used for the commission of any act which is prohibited by law, or for the commission of any crime. I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of Authorized Agent: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone: \_\_\_\_\_ E-mail: \_\_\_\_\_ Date: \_\_\_\_\_

**COLLEGE USE ONLY**

Facility and Service Costs:

Application Fee \$ \_\_\_\_\_

Facility Costs \_\_\_\_\_

Police Services \_\_\_\_\_

Groundworker \_\_\_\_\_

Maintenance Eng \_\_\_\_\_

Custodian \_\_\_\_\_

A V Technician \_\_\_\_\_

Equipment Use Fee \_\_\_\_\_

Security Deposit \_\_\_\_\_

Other \_\_\_\_\_

(Non-refundable) Preferred User Rate? Yes \_\_\_\_\_ No \_\_\_\_\_

Cost to be Charged to Applicant? Yes \_\_\_\_\_ No \_\_\_\_\_

Public Liability and Property Damage Insurance Required? Yes \_\_\_\_\_ No \_\_\_\_\_

Cost Payment Deadline: \_\_\_\_\_

Approved: \_\_\_\_\_

Authorized Agent Signature \_\_\_\_\_ Date \_\_\_\_\_

Peralta Employee on Site: \_\_\_\_\_

State Law Prohibits Alcohol of any kind on Merritt College Campus. Any violation of above Law can include closure of Event and forfeiture of rental fee.

OC: Applicant – Community Services – Custodial – Physical Plant – Police Services – P. E. Dept. (if applicable)

**Merritt College Internal Reservation: Event Needs**

Please note that Merritt College does not have an official event staff. To prepare for events, regular staff must suspend their existing duties or work overtime. To help prevent unnecessary back up in campus task loads, please plan ahead and adhere to your stated plans. Changes in plans and last minute requests may, or may not be granted at the discretion of impacted staff members.

Event organizer(s): \_\_\_\_\_ Contact Number(s): \_\_\_\_\_  
 \_\_\_\_\_

Department/Program: \_\_\_\_\_

I will take the room AS IS.  I request a set-up.  **\*\*Please attach diagram to receive set-up.\*\***  
 My event will be catered.  I will provide my own food.  There will be no food.

Number of attendees: \_\_\_\_\_

What steps are you taking to promote your event? Beginning when? \_\_\_\_\_  
 \_\_\_\_\_

I request the following equipment:

| EQUIPMENT                                                                                                                                                                                                              | Number Available | Check Box to Request     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------|
| Cassette Deck                                                                                                                                                                                                          | 1                | <input type="checkbox"/> |
| CD Player                                                                                                                                                                                                              | 1                | <input type="checkbox"/> |
| Easel & Flipchart                                                                                                                                                                                                      | 5                | <input type="checkbox"/> |
| LCD Projector                                                                                                                                                                                                          | 2                | <input type="checkbox"/> |
| Microphone                                                                                                                                                                                                             | 3                | <input type="checkbox"/> |
| * NOMAD (state of art integrated system including microphone, projector, computer, internet connection, Document Viewer) Please contact Merritt IT at <a href="mailto:merrittIT@peralta.edu">merrittIT@peralta.edu</a> | 3                | <input type="checkbox"/> |
| Plano (Huey P. Newton Conference Room, only)                                                                                                                                                                           | 1                | <input type="checkbox"/> |
| Sound System (Gym, Huey P. Newton Conference Room, Stadium)                                                                                                                                                            | 2                | <input type="checkbox"/> |
| TV/ DVD Player                                                                                                                                                                                                         | 4                | <input type="checkbox"/> |
| Whiteboard                                                                                                                                                                                                             | 5                | <input type="checkbox"/> |
| Additional Chairs How many?: _____                                                                                                                                                                                     | 300              | <input type="checkbox"/> |
| Podium                                                                                                                                                                                                                 | 1                | <input type="checkbox"/> |
| Tables (6-Foot) How many?: _____                                                                                                                                                                                       | 45               | <input type="checkbox"/> |
| Overhead Projector                                                                                                                                                                                                     | 2                | <input type="checkbox"/> |
| Guest Speaker Parking Passes                                                                                                                                                                                           |                  | <input type="checkbox"/> |

| COST ESTIMATE               |                 |
|-----------------------------|-----------------|
| Facility                    | \$ _____        |
| Catering/Food               | \$ _____        |
| Decorations                 | \$ _____        |
| Promotion                   | \$ _____        |
| Other: _____                | \$ _____        |
| Other: _____                | \$ _____        |
| Other: _____                | \$ _____        |
| Other: _____                | \$ _____        |
| Other: _____                | \$ _____        |
| Other: _____                | \$ _____        |
| <b>Total Cost Estimate:</b> | <b>\$ _____</b> |

\*Please make all arrangements to use the Nomad through the Office of Instruction (Ext. 2410) or IT (Ext. 2433). Please provide at least one week notice.

|                                                                       |             |
|-----------------------------------------------------------------------|-------------|
| <b>This event is authorized as an official Merritt College Event:</b> |             |
| Authorization Signature: _____<br>(Dean Powell)                       | Date: _____ |
| Other Funder: _____<br>(President or Business Manager only)           | Date: _____ |
| Amount Approved: \$ _____                                             |             |

\*WRITTEN SIGNATURE REQUIRED. NO VERBAL, EMAIL, OR OTHER FORMS OF AUTHORIZATION WILL BE ACCEPTED.\*



## Merritt College AV Tech Support Questions?

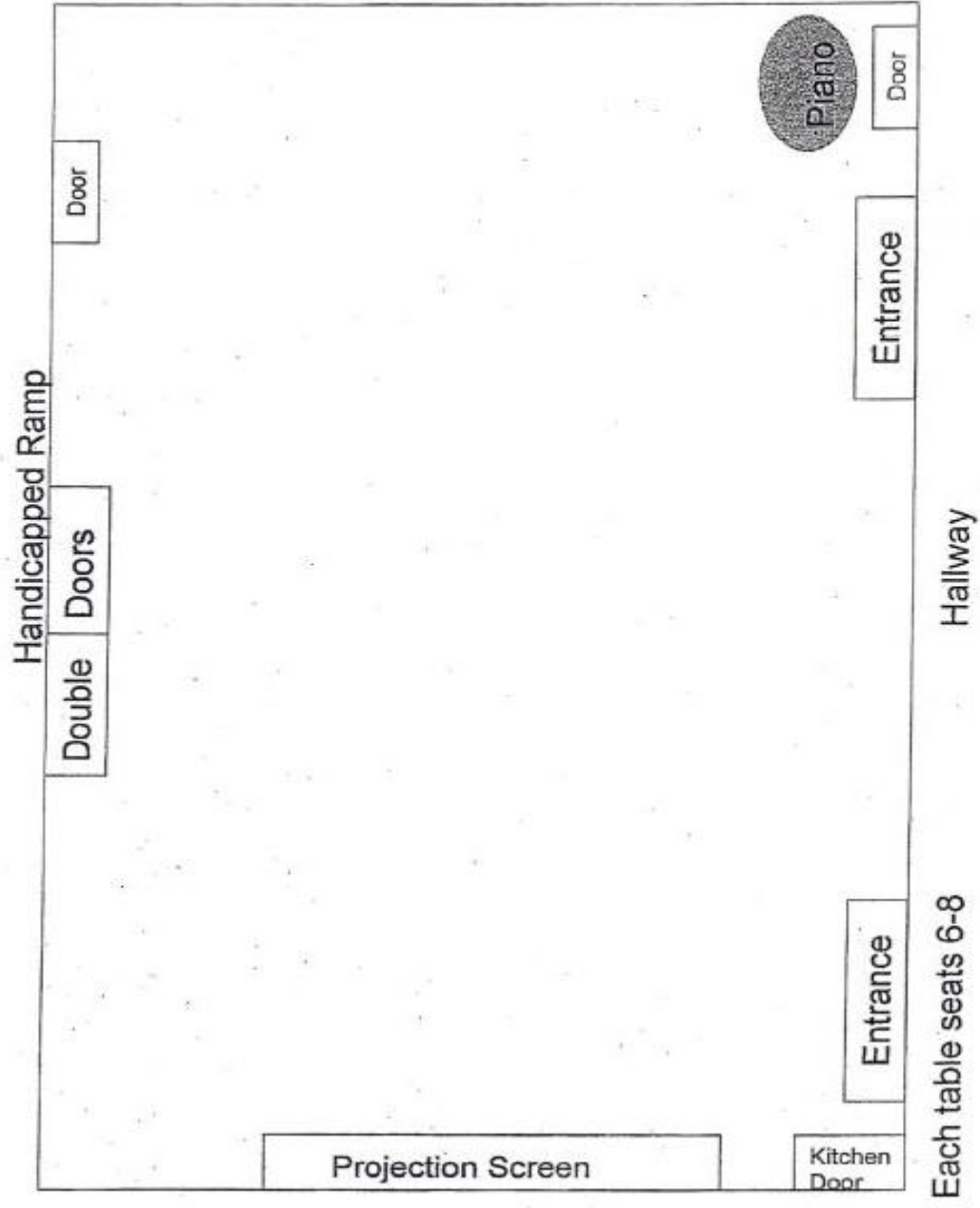
Event Name: \_\_\_\_\_

Event Date & Time: \_\_\_\_\_

Things we will need to know to ensure successful set up and use include:

- 1) Location to be set up.
- 2) Time presentation will start.
- 3) Presenter's contact information.
- 4) If any network services will be required.
- 5) If they will need QWS or PROMT access.
- 6) If they are bringing any media (USB flash drive, CD/DVD/VHS, paper and slides)
- 7) If they are bring their own computer (Mac or PC)
- 8) Will they require wireless access?
- 9) How early before the presentation time can they be here to test media and learn to use Nomad ?
- 10) Do they need someone standing by to make things work?
- 11) Do they want to use the document viewer?
- 12) Do they have a backup plan if their first choice in media should fail?
- 13) If they are using PowerPoint was the presentation created on a PC or Mac? (If it was on a Mac was it "saved for PC"?)
- 14) Do they need a podium Microphone?
- 15) Do they need a wireless microphone?
- 16) Do they need additional microphones?
- 17) Will the Nomad be loud enough of do they need additional amplification?
- 18) How many people do you expect? (This can affect the amount of amplification equipment needed).

STUDENT LOUNGE





D3. Parking Permit Request - PCCD



Peralta Community College District

| For Business Office and Police Services Use |  |
|---------------------------------------------|--|
| No. of Stickers Issued:                     |  |
| Issued By:                                  |  |
| Date Issued:                                |  |



**Faculty/Staff Parking Permit— Application Form**

New parking permits will be issued to Faculty & Staff upon completion and approval of this form. The PCCD Police Department will issue parking permits for the District Administrative Staff, and the Campus Business Office will issue the parking permits for the Campus Faculty and Staff. It is the responsibility of the Faculty and Staff to renew the their parking permit before the expiration date. To get a new parking permit sticker, please fill in all the required information on this form, and return it to the Business Office (Campuses only), or to PCCD Police Department (for District Administrative Staff).

| <input type="checkbox"/> <b>New Application</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      | <input type="checkbox"/> <b>Change Application</b> |      | Date:                               |               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------------------------------------------------|------|-------------------------------------|---------------|
| <b>1. Site Where Faculty and Staff Work (Check One)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |                                                    |      |                                     |               |
| <input type="checkbox"/> <b>District</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |      | <input type="checkbox"/> <b>BCC</b>                |      | <input type="checkbox"/> <b>COA</b> |               |
| <input type="checkbox"/> <b>Laney</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |      | <input type="checkbox"/> <b>Merritt</b>            |      |                                     |               |
| <b>2. Permit Holder Contact Information: (Provide a work phone number in case Police Services needs to contact you.)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |      |                                                    |      |                                     |               |
| Last Name:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |                                                    |      | First Name:                         |               |
| Department:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |      |                                                    |      | Work Phone #:                       |               |
| <b>3. Vehicle Information: (List all vehicles that require parking permits.)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |                                                    |      |                                     |               |
| Permit #                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Make | Model                                              | Year | Color                               | License Plate |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |                                                    |      |                                     |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |                                                    |      |                                     |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |                                                    |      |                                     |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |                                                    |      |                                     |               |
| <b>4. I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS CORRECT, AND I AGREE TO THE FOLLOW TERMS:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |                                                    |      |                                     |               |
| <ul style="list-style-type: none"> <li>• Permit serves as permission to park in the Faculty/Staff lot, but does not guarantee a parking space.</li> <li>• I will not park in reserved spaces unless I have specific authorization from the College to do so.</li> <li>• Permit must be turned in upon separation of employment from the Peralta Community College District.</li> <li>• I will obey posted speed limits in the parking lots at all times.</li> <li>• Permit must be affixed to the front of the vehicle, visible from the front windshield (right or left side of windshield is acceptable, as long as it is clearly visible).</li> <li>• Permit is not transferable. Only vehicles listed on this form are valid.</li> <li>• This permit is only for Faculty and Staff of PCCD.</li> <li>• Lock your vehicle. PCCD assumes no responsibility for any vehicle or its contents while it is parked on PCCD property.</li> </ul> |      |                                                    |      |                                     |               |
| Signature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |      |                                                    |      | Date                                |               |

|                                                                                                                                                                                                             |           |      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|
| <b>5. Manager's Approval: Obtain your Manager's approval and keep a copy of this form, and return the original from to the Business Office (for Campuses), or to PCCD Police Department (for District).</b> |           |      |
| Manager (Print Name)                                                                                                                                                                                        | Signature | Date |

D4. Parking Permit Request – Merritt College



**Merritt College**

Business Services

Application for Temporary Parking Permit

Name: \_\_\_\_\_  
Last First Phone number

Office or Division: \_\_\_\_\_

APPROVED BY MANAGER: \_\_\_\_\_ Date: \_\_\_\_\_

Expiration Date: \_\_\_\_\_  Temporary Parking Permit

REQUIRED VEHICLE INFORMATION:

MAKE/MODEL \_\_\_\_\_ YEAR \_\_\_\_\_ COLOR \_\_\_\_\_

VEHICLE LICENSE PLATE \_\_\_\_\_ Parking Permit #: \_\_\_\_\_

D5. Merritt College Key Request Form

Key Request Form

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_ Date: \_\_\_\_\_

Department: \_\_\_\_\_ Extension: \_\_\_\_\_ Title/Position \_\_\_\_\_

Address (other than Merritt): \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone Number (other than Merritt): \_\_\_\_\_ Email: \_\_\_\_\_

| Room(s)<br>Requested | Key(s) Issued<br>↓ | Date<br>Received<br>↓ | Signature<br>↓ | Date<br>Returned<br>↓ | Signature<br>(Business Office)<br>↓ |
|----------------------|--------------------|-----------------------|----------------|-----------------------|-------------------------------------|
|----------------------|--------------------|-----------------------|----------------|-----------------------|-------------------------------------|

1. \_\_\_\_\_ x \_\_\_\_\_ x \_\_\_\_\_

2. \_\_\_\_\_ x \_\_\_\_\_ x \_\_\_\_\_

3. \_\_\_\_\_ x \_\_\_\_\_ x \_\_\_\_\_

4. \_\_\_\_\_ x \_\_\_\_\_ x \_\_\_\_\_

|                             |       |
|-----------------------------|-------|
| For Office Use Only:        |       |
| _____                       | _____ |
| Division Administrator/Dean | Date  |
| _____                       | _____ |
| Business Services Manager   | Date  |
| _____                       | _____ |
| Key Issued By               | Date  |

The Peralta Community College District has loaned the key or keys for which you have signed. Keys form a significant part of the security of each campus. It is your responsibility to make sure that these keys are not duplicated. Return this key to the Business Services Facilities Coordinator when you have completed your exit process from the college or when you no longer need the key on a regular basis. **Loss of this key must be reported immediately to the Business Office at ext.2407. A replacement charge of \$25.00 for a regular key, \$50.00 for Sub-Master key and \$75.00 for a Grand Master key will be charged.** Payment of approval by the dean has to be obtained prior to the issuance of replacement keys.

I have read the above paragraph

x \_\_\_\_\_

Signature

---

D6. Citation Review Form

**APPENDIX E – PRODUCTION: E1. Request for Duplication****Merritt College Request for Duplication**

|                                                                                             |  |
|---------------------------------------------------------------------------------------------|--|
| Person Requesting (print): _____                                                            |  |
| Class Name: _____                                                                           |  |
| Cost Center: _____                                                                          |  |
| Signature: _____                                                                            |  |
| Date Submitted: _____ Date Needed: _____                                                    |  |
| Work Request:                                                                               |  |
| Original Pages: _____                                                                       |  |
| Number of Copies: _____                                                                     |  |
| Total Number of Impressions (count): _____<br>(Double sided copy counts as two impressions) |  |
| Print Copy: Front Side Only: _____                                                          |  |
| Print Copy: Front and Back: _____                                                           |  |
| Color:                                                                                      |  |
| White: ___ Blue: ___ Buff: ___ Canary: ___                                                  |  |
| Goldenrod: ___ Green: ___ Pink: ___ Salmon: ___                                             |  |
| Special Instructions:<br>_____<br>_____                                                     |  |
| Merritt College Production Dept. Q-106 (510)436-2666 rev. 7/31/13                           |  |

---

## E2. Copyright Permission – Sample Letter

### Sample of Permission Letter

(Letterhead)

(Date)

(Publisher's or Owner's Name)  
Copyright Permission Department  
(Street Address)  
(City, State, and Zip Code)

Dear (Name of Individual or Company)

I am writing to request permission to reproduce (exact material to be used, page number, chapter, how many, and type of reprint – ditto, photocopy, offset, typeset) copies of (give title, author and/or editor; copyright or publication date and edition of the book in which the materials to be duplicated appears), to be used for (explain use to be made of duplicated materials and form of distribution – e.g., as course material and whether collected with other excerpt of materials, whether bound or unbound). I need written permission by (give date). This material (will or will not) be sold.

Should you have any questions, you may contact me at Merritt College. My phone number is (area code, phone number, and extension).

Thank you for your prompt attention.

Sincerely,

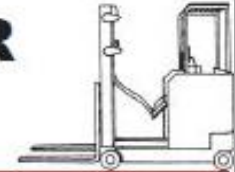
(Your name)  
(Your title)  
(Address)

cc: (Requester's Manager)





# OPERATING RULES FOR INDUSTRIAL TRUCKS



## General Industry Safety Order 3664 Operating Rules (Part (a))

- (a) Every employer using industrial trucks or industrial tow tractors shall post and enforce a set of operating rules including the appropriate rules listed in Section 3650.

## General Industry Safety Order 3650 Industrial Trucks. General (Part(s))

- (t) Industrial trucks and tow tractors shall be operated in a safe manner in accordance with the following operating rules:
- (1) Only drivers authorized by the employer and trained in the safe operations of industrial trucks or industrial tow tractors pursuant to Section 3688 shall be permitted to operate such vehicles.
  - (2) Stunt driving and horseplay are prohibited.
  - (3) No riders shall be permitted on vehicles unless provided with adequate riding facilities.
  - (4) Employees shall not ride on the forks of lift trucks.
  - (5) Employees shall not place any part of their bodies outside the running lines of an industrial truck or between mast uprights or other parts of the truck where shear or crushing hazards exist.
  - (6) Employees shall not be allowed to stand, pass, or work under the elevated portion of any industrial truck, loaded or empty, unless it is effectively blocked to prevent it from falling.
  - (7) Drivers shall check the vehicle at the beginning of each shift, and if it is found to be unsafe, the matter shall be reported immediately to a foreman or mechanic, and the vehicle shall not be put in service again until it has been made safe. Attention shall be given to the proper functioning of tires, horn, lights, battery, controller, brakes, steering mechanism, cooling system, and the lift system for forklifts (forks, chains, cable, and limit switches).
  - (8) No truck shall be operated with a leak in the fuel system.
  - (9) Vehicles shall not exceed the authorized or safe speed, always maintaining a safe distance from other vehicles, keeping the truck under positive control at all times and all established traffic regulations shall be observed. For trucks traveling in the same direction, a safe distance may be considered to be approximately 3 truck lengths or

## General Industry Safety Order 3650 Industrial Trucks. General (Part(s)) *Continued...*

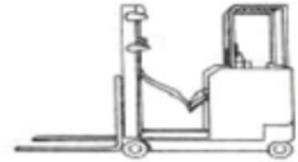
- preferably a time lapse — 3 seconds — passing the same point.
- (10) Trucks traveling in the same direction shall not be passed at intersections, blind spots, or dangerous locations.
  - (11) The driver shall slow down and sound the horn at cross aisles and other locations where vision is obstructed. If the load being carried obstructs forward view, the driver shall be required to travel with the load trailing.
  - (12) Operators shall look in the direction of travel and shall not move a vehicle until certain that all persons are in the clear.
  - (13) Trucks shall not be driven up to anyone standing in front of a bench or other fixed object of such size that the person could be caught between the truck and object.
  - (14) Grades shall be ascended or descended slowly.
    - (A) When ascending or descending grades in excess of 10 percent, loaded trucks shall be driven with the load upgrade.
    - (B) On all grades the load and load engaging means shall be tilted back if applicable, and raised only as far as necessary to clear the road surface.
    - (C) Motorized hand and hand/rider trucks shall be operated on all grades with the load-engaging means downgrade.
  - (15) The forks shall always be carried as low as possible, consistent with safe operations.
  - (16) When leaving a vehicle unattended (the operator is over 25 feet (7.6 meters) from or out of sight of the industrial truck), the brakes are set, the mast is brought to the vertical position, and forks are left in the down position, either:
    - (A) The power shall be shut off and, when left on an incline, the wheels shall be blocked; or
    - (B) The power may remain on provided the wheels are blocked, front and rear.
  - (17) When the operator of an industrial truck is dismounted and within 25 feet (7.6 meters) of the truck which remains in the operator's view, the load engaging means shall be fully lowered, controls placed in neutral, and the brakes set to prevent movement.

Continued in the next page....



## General Industry Safety Order 3650 Industrial Trucks. General (Part(s))

Continued



**Exception:** Forks on fork-equipped industrial trucks may be in the raised position for loading and unloading if the forks are raised no more than 42 inches above the level where the operator/loaders are standing, and the power is shut off, controls placed in neutral and the brakes set. If on an incline, the wheels shall be blocked.

- (18) Vehicles shall not be run onto any elevator unless the driver is specifically authorized to do so. Before entering an elevator, the driver shall determine that the capacity of the elevator will not be exceeded. Once on an elevator, the industrial truck's power shall be shut off and the brakes set.
- (19) Motorized hand trucks shall enter elevators or other confined areas with the load end forward.
- (20) Vehicles shall not be operated on floors, sidewalk doors, or platforms that will not safely support the loaded vehicle.
- (21) Prior to driving onto trucks, trailers and railroad cars, their flooring shall be checked for breaks and other structural weaknesses.
- (22) Vehicles shall not be driven in and out of highway trucks and trailers at loading docks until such trucks or trailers are securely blocked or restrained and the brakes set.
- (23) To prevent railroad cars from moving during loading or unloading operations, the car brakes shall be set, wheel chocks or other recognized positive stops used, and blue flags or lights displayed in accordance with Section 3333 of these Orders and Title 49, CFR, Section 218.27 which is hereby incorporated by reference.
- (24) The width of one tire on the powered industrial truck shall be the minimum distance maintained from the edge by the truck while it is on any elevated dock, platform, freight car or truck.
- (25) Railroad tracks shall be crossed diagonally, wherever possible. Parking closer than 8 1/2 feet from the centerline of railroad tracks is prohibited.
- (26) Trucks shall not be loaded in excess of their rated capacity.
- (27) A loaded vehicle shall not be moved until the load is safe and secure.
- (28) Extreme care shall be taken when tilting loads. Tilting forward with the load engaging means elevated shall be prohibited except when picking up a load. Elevated loads shall not be tilted forward except when the load is being deposited onto a storage rack or equivalent. When stacking or tiering, backward tilt shall be limited to that necessary to stabilize the load.
- (29) The load engaging device shall be placed in such a manner that the load will be securely held or supported.
- (30) Special precautions shall be taken in the securing and handling of loads by trucks equipped with attachments, and during the operation of these trucks after the loads have been removed.
- (31) When powered industrial trucks are used to open and close doors, the following provisions shall be complied with:
- (A) A device specifically designed for opening or closing doors shall be attached to the truck.
- (B) The force applied by the device to the door shall be applied parallel to the direction of travel of the door.
- (C) The entire door opening operation shall be in full view of the operator.
- (D) The truck operator and other employees shall be clear of the area where the door might fall while being opened.
- (32) If loads are lifted by two or more trucks working in unison, the total weight of the load shall not exceed the combined rated lifting capacity of all trucks involved.
- (33) When provided by the industrial truck manufacturer, an operator restraint system such as a seat belt shall be used.



Operating rules for industrial trucks contained on this poster are current through Register 2009, No. 44 California Code of Regulations (operative 11-27-2009). Other rules may also apply.



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