

**CHAPTER: Business and Administrative Services****Competitive Food Sales**

Student organizations and other District-authorized organizations may provide food for sale for fund raising and for social events. The frequency and location of sales must be mutually agreeable to the sponsoring group and the Director of Fiscal Services; however, three student-sponsored food sales may be conducted each month. More frequent sales for fund raising must be approved by the Vice President, Business and Administrative Services. Repetitive sales that could be considered a retail operation will not be permitted.

If commercially prepared food is to be sold, it must be obtained from the District's contractor who operates the student centers. (See the Board policy, "Competitive Food Sales.")

Off-campus food sales may require the approval of local government agencies or the owner of the facility. There also may be additional insurance requirements. It is the responsibility of the activity coordinator and the coordinator's supervisor to check on such requirements. If an insurance certificate is needed, the coordinator contacts the Vice President, Business and Administrative Services.

Sales activities must always comply with the District's general fund-raising procedures.

All sales of food must comply with the San Diego County Health Department requirements and with the state laws governing the licensing and sale of food.

**CHAPTER: Business and Administrative Services****Vending Machines**

Vending machine services are included in the contract for Food Service, Catering and Vending Operations and are the responsibility of the food service and vending operations provider. The machines are accessible at convenient locations from 7 a.m. to 10 p.m.

Video game machines are operated by a private vendor on a quote basis.

Management of vending machines is the responsibility of the Director of Fiscal Services. The proceeds are a part of the cafeteria fund and are used for the support of food operations, hospitality functions, and the support guaranteed to the Associated Students by the District for the operation of the student government and clubs. The committee will meet at least three times annually - in September, February and April.

**CHAPTER: Business and Administrative Services****Auxiliary Services Advisory Committee**

The Auxiliary Services Advisory Committee (ASAC) advises the Vice President, Business and Administrative Services, on the operations of the auxiliary services.

The Food Service and Bookstore Advisory Committee includes the following representatives:

- Associated Students: two representatives from the Oceanside campus and one from the San Elijo campus as appointed by the Associated Students in a manner determined by them.
- Classified Employees: one, appointed by the Classified Employees Association.
- Faculty: one, appointed by the Academic Senate President.
- Bookstore Manager
- Food Services vendor manager
- Student Services Coordinator for Associated Students
- Director of Fiscal Services

ASAC shall be chaired by the Director of Fiscal Services, who will prepare an agenda and maintain records as necessary to reflect the concerns of the committee to the Vice President, Business and Administrative Services. Decisions of the committee will be by consensus. The Vice President, Business and Administrative Services, will meet with the committee as necessary to discuss their concerns and recommendations.

The committee will meet at least three times annually - in September, February and April.

**CHAPTER: Business and Administrative Services****Facilities Deferred Maintenance Plan**

Each fiscal year the Director of Facilities recommends projects to the Vice President, Business and Administrative Services, from the five-year maintenance master plan for submittal to the Board as a funding application to the Community Colleges Chancellor's Office.

The Vice President, Business and Administrative Services, includes the required local matching funds in the preliminary budget for the following year.

Upon approval of the projects for funding by the Community Colleges Chancellor, the Vice President, Business and Administrative Services, submits to the Board an agreement with the Chancellor to appropriate the matching funds for the projects.

When the agreement has been executed by both the District and the Community Colleges Chancellor, the Director of Facilities, assisted by the Director of Purchasing, prepares a bid for projects including work to be done exceeding the annual public works bid limit. Three written proposals are solicited for projects less than the annual public works bid limit that cannot be combined into a larger bid.

The Director of Facilities reviews bids and written proposals with the Vice President, Business and Administrative Services. The Vice President, Business and Administrative Services, recommends bids to the Board for award and approves issuance for purchase orders for written proposals.

Following Board approval of bids, the Vice President, Business and Administrative Services, executes the contract. The Director of Facilities proceeds with the completion of the projects for which bids have been awarded and purchase orders issued.

**CHAPTER: Business and Administrative Services****Fire Equipment and Extinguisher\_Care**

Staff should be familiar with the location and use of fire equipment and extinguishers located in the work area. Missing, tampered, or malfunctioning equipment and extinguishers should be reported immediately to the Facilities Supervisor at ext. 6734 (Oceanside campus) or at ext. 7740 (San Elijo campus) or at ext. 8744, Facilities Maintenance Technician for the Community Learning Center. Staff members should report all equipment and extinguishers that have been used because it will require servicing. This applies to built-in kitchen fire suppression systems, built-in hoses reels, alarms as well as extinguishers and some emergency exits. Staff members should watch especially for the disappearance of chemical fire extinguishers since these are a favored theft item.

Each year the district facilities personnel will service and certify all fire extinguishers at facilities owned or leased by the District. Built-in kitchen fire suppression systems are serviced by an outside company every six months.

Training in the proper use of fire extinguishers can be obtained by contacting the Risk Management Office at ext. 6866. Training will be coordinated through the Joint Powers Authority, San Diego County Office of Education Staff.

**CHAPTER: Business and Administrative Services****Responsibility of Maintenance and Equipment**

Maintenance of instructional and specialized equipment assigned to departments is normally the responsibility of the department. Exceptions are non-classroom computer equipment, typewriters, and office furniture. These are the responsibility of the Purchasing and Computer Services departments.

Work orders for furniture repair may be submitted to the Facilities Maintenance Department when it is cost effective to do so. Equipment attached to buildings, such as air conditioners, fans, and lighting, is the responsibility of the Facilities Department. All unscheduled maintenance for these systems should be requested by submitting a work order request on the web: <http://www.miracosta.edu/apps/helpdesk>

**CHAPTER: Business and Administrative Services****Maintenance of Facilities Attached Equipment**

The District's Facilities Department conducts a preventive maintenance program for all equipment attached to or primarily serving buildings. Equipment is inspected periodically as required by manufacturer's specifications.

a. Visual Inspections

The Maintenance Department inspects the equipment and records data required for warranty and servicing. The form is signed by the person who conducted the inspection. The department supervisor reviews these records for completeness, timeliness, and accuracy.

b. Equipment Permanent Records

A file is maintained for each unit of equipment containing the periodic inspection records, warranties, parts replacements, and major servicing. The service file is maintained for the life cycle of the equipment.

**CHAPTER: Business and Administrative Services****Work Requests for Maintenance**

A work request may be submitted for maintenance of all buildings and for equipment that is designated the responsibility of the Facilities Department to maintain. The work order request, including detailed instruction, can be found on the web: <http://www.miracosta.edu/apps/helpdesk>.



**CHAPTER: Business and Administrative Services****Off-Campus Facilities Use**

Activities located off-campus are to be arranged through the Special Services Coordinator. Programs at municipal and school locations must be coordinated with the Vice President, Business and Administrative Services. Usually the affected agency will be one of the following: Carlsbad Unified School District, Oceanside Unified School District, San Dieguito Union High School District, Del Mar School District, cities of Carlsbad, Encinitas, or Oceanside. The use may be under the terms of agreements for joint use already in force between MiraCosta and many of these entities. Certificates of Insurance, when required, will be procured by the Vice President, Business and Administrative Services.

The Governing Board approves facilities use by ratification of purchase orders listed in the board agenda.

**CHAPTER: Business and Administrative Services**

**Building Security**

Custodians and campus police are responsible for checking to see that buildings are locked as soon as possible following their use; however, all college employees with the means of locking, either by key or lockset button, are expected to secure any space when they leave.

**CHAPTER: Business and Administrative Services****Building Use Setup Requests**

Requests for custodial or grounds services for special event setups or programs should be requested by submitting a work order request. The work order request, including detailed instruction, can be found on the web: <http://www.miracosta.edu/bas/facilities/workorder.htm>.

All requests for services must be submitted a minimum of ten (10) days prior to the event or program setup. If the request is not a district-supported event or program setup, the requesting department will be charged for labor cost and overtime, if applicable.

**CHAPTER: Business and Administrative Services****Operations Support Charges and Overtime Authorization**

“Operations” support may include custodial, grounds, or security services. Usually the charge is for overtime that would not otherwise be incurred. The overtime may be directly for the event or may be indirectly caused by the event's displacement of regular time.

If the event is sponsored by the District and does not require overtime, the support services are simply scheduled. If overtime is required, an overtime request form is prepared by the custodial, grounds, or security supervisor and approved by the Director of Facilities and the Vice President, Business and Administrative Services.

Operations support charges for events not sponsored by the District are to be charged to the person or organization requesting the services. The following events are not supported by the College:

- The sponsoring group is not recognized by the Board as affiliated with the College as defined in Board Policy II.C and Administrative Procedure II.C-03.
- Admission is charged and the receipts are not a part of a college department's recognized operating budget. (Department events that are part of the scheduled activity of the department, such as athletic, drama, and musical events, are supported in part by admissions and are not charged for custodial overtime.)
- The event is required by law to be self-supporting. (Usually these are community education events or a contracted college service, such as rental of facilities to a church or other private group.)

When the support services for the event are to be charged to the organization, the Director of Facilities will note on the request an estimated charge for the services and return the request to the requestor (if a college employee) or to the Coordinator of Facilities Use. If the requestor has not obtained the service previously or if the charges are to be significantly higher than before, the requestor must accept the estimate by signing and returning the estimate before the support services are scheduled.

Following the event, the supervisor of the operations support must notify the Fiscal Services Office of the charges for either an interprogram charge or for invoicing.

**CHAPTER: Business and Administrative Services**

**Drinking or Eating in Classrooms and Public Areas**

Eating or drinking in classrooms and laboratories or in other areas frequented by the public is not allowed. Eating and drinking is permitted in dining areas, in staff and student lounges, and in private offices and conference rooms.

**CHAPTER: Business and Administrative Services****Issuance and Accountability for Keys and Access Cards**

Regular employees and associate faculty will be issued keys/access cards upon successful completion of the District's Key Request form. The form can be found on the facilities website at: <http://www.miracosta.edu/Administrative/Facilities/keyrequest.htm>, and must be submitted and approved by the regular employee's or associate faculty's Department Chair. The key request must be received by the Facilities Department at least 10 days prior to need. Once a key request has been approved and forwarded to facilities, regular employees can pick up their keys at the Oceanside campus at the Facilities Department in Building 4200. Associate faculty can pick up their keys from the Associate Faculty Office located in Building 4600. All keys at the San Elijo Campus can be picked up from the Faculty Secretary located in the Administration Building. All keys at the Community Learning Center (CLC) can be picked up from the Noncredit Student and Faculty Support Specialist or her/his designee.

Written authorization from the appropriate division Vice President and/or Superintendent/President is required for access to spaces other than "primary work station(s)." Such authorization shall only be granted where an "evident need" has been established.

Regular employees in the positions listed below shall be given access to key lock boxes containing grand master and/or building master keys. Keys shall be returned to the lock box at the end of the employee's work day. Issuance of keys to any employee not on the list or other exception(s) shall require written authorization from the appropriate division Vice President and Superintendent/President.

All regular employees and associate faculty shall immediately report lost or stolen keys/access cards to campus police and their immediate supervisor. Regular employees and associate faculty members shall be financially responsible for the cost to the District for replacement of lost or stolen keys/access cards and lock cores at \$100 for each core replacement up to \$1,000 for any one loss of keys regardless of the number of lost keys. The employee's department(s) shall also be held financially responsible for the remaining cost for the replacement of lost or stolen keys and the loss of property from District spaces left unsecured as a result of any unreported lost or missing keys and/or access cards.

**Grand Master Key Lock Box List:**

Assistant Dean, Student Services – San Elijo Campus  
Building and Maintenance Mechanics  
Building and Maintenance Supervisor  
Grounds Supervisor  
Campus Police  
Custodial Utility Worker, Community Learning Center  
Custodian  
Dean, Community Education  
Facilities Assistant  
Grounds/Utility Worker – SEC  
HVAC Mechanic  
Mail Carrier  
Provost – SEC  
SEC Building and Maintenance Supervisor

AIS and other staff regularly required to work on non-business days and/or times when the College is closed, shall be given access to key lock boxes containing grand master and/or building master keys as authorized by the appropriate division Vice President and Superintendent/President.

Grand master keys will be issued exclusively to the Superintendent/President, division Vice Presidents, directors of Facilities and Campus Police and Safety. Grand master keys shall be kept in individual lock boxes in the respective employee's office, and shall be returned to the box at the conclusion of the employee's work day.

No grand master keys shall be taken off District property. Exceptions require written authorization from the Superintendent/President.

All decisions regarding the need to re-key the facilities due to lost or stolen keys shall be at the direction of the division Vice President and Superintendent/President.

**CHAPTER: Business and Administrative Services**

**Student Use of Buildings**

Students or student groups are not to use college facilities, except for the student wing of the student center, unless a facility use request has been approved. This is to protect against conflicting room assignments and to insure accountability for use of the space.



**CHAPTER: Business and Administrative Services Division****Approval of Art Work Purchase or Gifts**Honorary or Memorial Gifts

The college may accept gifts such as benches or other equipment from private individuals for the purpose of honoring or memorializing individuals designated by the donor. The Spaces and Places Team will evaluate the proposed donation and either recommend the specific product to be purchased or approve a product proposed by the donor. The Spaces and Places Team will also either approve the location suggested by the donor or identify an appropriate location. All such donations for honorary or memorial gifts shall be made as a monetary donation to the college foundation, subject to the approval of the Spaces and Places Team and the President's Cabinet. *(The Spaces and Places Team is advisory to the President's Cabinet and has representatives from facilities, grounds, purchasing, student activities, ASG, public relations, risk management, art and other faculty ,students and classified staff.)*

Purchase or Donation of Art

The selection and purchase of art associated with a building project shall be handled by the Spaces and Places Team, with the addition of at least two staff members who are to be occupants or users of the building. This team will determine the method and criteria for the purchase of the artwork, evaluate submissions, and make a recommendation to the President's Cabinet on the purchase of a specific piece. The President's Cabinet shall be kept informed and provide input throughout the process. The Board shall have ultimate authorization on the purchase of the artwork after reviewing the recommendation of the Spaces and Places Team.

For other art purchases for public spaces, the Spaces and Places Team will follow the procedure outlined above.

All donations of artwork to the college shall come through the college foundation. Proposed donations of art will be evaluated by the Spaces and Places Team before acceptance by the foundation. If the team determines the artwork will enhance MiraCosta's collection and can identify an appropriate location to display it, a recommendation will be made to Cabinet and the foundation to accept the gift. If the college chooses not to accept the artwork for display, but the donor is willing to donate the artwork to the foundation to sell, foundation staff will determine the marketability of the piece before accepting the donation.

Depending on the scope of the project and the level of expertise required, the Spaces and Places Team may choose to hire a consultant to facilitate the selection, commissioning or evaluation of any artwork.

**CHAPTER: Business and Administrative Services****Management of Vacated Space**

When newly constructed facilities are completed resulting in vacated space in temporary buildings, and when, during the normal course of business, there is space that becomes available in permanent buildings, the following guidelines and procedures are set forth to assist in the management of vacated space.

a. Procedure for Management of Vacated Space

As soon as it is known that a program, department or function will need additional space or will vacate existing space that is not for faculty offices, that need must be communicated to the Director of Facilities. If the request pertains to a space previously dedicated as a faculty office, then the request goes through the existing Academic Senate procedure for the assignment of faculty offices. If the Academic Senate cannot house the request using the existing inventory of faculty offices, then the Academic Senate president would submit the request through the process outlined below.

Any program or department can initiate a request for use of a vacant space. The Director of Facilities will maintain a standardized on-line form through the Helpstar system to be used to request the use of vacant space. That form shall include the following elements:

- Name of initiating manager
- Name of program
- Description of the intended use
- Size in square feet being requested
- Equipment or furnishings to be moved from another area or purchased
- Potential impact on other areas (specify areas/departments)
- Any building needs such as electric or gas hookups, lighting, space access, data, storage or parking or visitor arrangements
- Any technology needs, such as phones, computers, smart technology, etc.
- Source of the proposed budget to fund the relocation, furniture, fixtures, equipment, renovations, etc.
- The specific plan for transitioning out of the temporary building, such as
  - the ending date of a temporary program
  - moving back into space that had been renovated
  - moving into a new space in a newly constructed building as per the Facilities Master Plan
- Period of use being requested (beginning and ending dates)
- Linkage to Program Review, if any
- Linkage to the Academic, Facilities, and/or Technology Master Plans, if any
- Approval of the respective Vice President

b. Criteria

The Facilities Master Plan is clear that an institutional value is to replace all temporary buildings with safe, secure, and technologically current facilities. Therefore, no request to occupy a temporary building may create or perpetuate an on-going function for which permanent housing has not been identified and funded. When a program or service is moved into a temporary building, it is with the understanding that there is a planned permanent space for the program, or that it is a short-term program with a firm and non-negotiable ending date.

Any proposed use must be congruent with the Academic, Facilities, and/or Technology Master Plans. The actual space allocated for a program or function shall be congruent with the assignable space standards published by the facilities unit of the California Community Colleges. No proposal shall be considered for a space that must be relocated in order to make way for a planned permanent structure for which there is identified budget.

The following criteria that shall be applied to each request (in priority order):

1. There is an immediate health & safety issue that requires the relocation of the function or program as determined by a third party and/or the District's Risk Manager.
2. The function or program must relocate due to secondary effects of a funded construction project.
3. The District has a valid contractual obligation to provide space for the function.
4. The function or program is expanding as per the Educational Master Plan and there is identified and budgeted space being constructed or renovated for the expansion.
5. The proposed use is truly temporary as defined above in the assumptions.

**CHAPTER: Business and Administrative Services Division****Revolving Cash Account****1. Revolving Cash Account**

The Revolving Cash Account (RCA), established by the Governing Board on May 27, 1966, is presently maintained at the Bank of America, Oceanside, California. The RCA limit is \$50,000, the maximum permitted by law. A checking account at this bank has the authorized signatures of the Vice President, Business and Administrative Services, the Superintendent/President, and the Director of Fiscal Services.

The custodian of the RCA is the Vice President, Business and Administrative Services. No person other than the custodian of the RCA is authorized to interpret the Governing Board's policy relating to the RCA. Each person designated by the custodian of the RCA to assist in administering the RCA must be fully aware of the limited uses of the RCA outlined in this procedure.

**a. Permitted Uses of the RCA**

The RCA shall be used only for the following purposes:

- The payment of invoices for supplies and services that have been received and are legal items for expenditure.
- Refunding of fees, charges, deposits, or other revenue items collected in error or otherwise properly fundable on approved order of an authorized administrator.
- Change-making within the limits of cash on hand.
- Payment of advances for travel expenses to the limit prescribed in the Board policy and manual authorized by the Superintendent/President.

**b. Uses of the RCA Not Permitted**

The RCA shall not be used for the following:

- Cashing of personal checks.
- Payment of C.O.D. charges or postage due.
- Payment of compensation to employees of the District (except as allowed by San Diego County Office of Education under emergency situations).
- Payment for supplies and services without invoice or sales slip acceptable to the county auditor for reimbursement of the RCA.
- Payment of bank charges of any kind except the printing of checks used by the RCA.
- Serving as a clearing account for monies to be deposited in the county treasury.

c. Operation of the RCA

The RCA shall be operated as an imprest fund i.e., money shall be paid from the fund only in return for a receipt, invoices, sales slip, approved refund order, or other previously defined document showing the purpose of the expenditure, vendor, date, and amount. At any time the sum of cash on hand, cash in bank, and receipts on hand must equal the authorized principal sum of the RCA (\$50,000) reconciled for in-transit items.

Accounting for the RCA shall be under the direction of the Director of Fiscal Services, assisted by the RCF Account clerks. Following examination of supporting documents, the Vice President, Business and Administrative Services, or the Superintendent/President is authorized to sign drafts on the RCA.

Subsidiary petty cash and change funds may be authorized by the custodian upon written request stating the need for the change fund, the amount required, the length of time needed, and the security to be provided for the funds. Subsidiary RCA change funds may be used only for purposes authorized in writing by the custodian from the permitted uses of the RCA. See Form B-143 for details of the information required.

When change funds are to be issued for the sale of paid admission to events, the tickets, including complimentary tickets, must be prenumbered and issued concurrently with the change fund. At the conclusion of each event a report shall be prepared by the custodian of revolving cash or designee showing the amount of money returned for deposit and the number of paid and complimentary tickets issued.

All aspects of the RCA, including the change funds, may be audited at any time by the Director of Fiscal Services. Field audits shall be conducted randomly no less than once per year per subsidiary fund. Irregularities in change fund accountability may lead to immediate termination of the change fund privilege by the custodian of the RCA.

d. Annual Audit of the RCA

In addition to the internal audits of the RCA change and other funds, an annual audit of the RCA shall be made concurrently with the audit of other funds of the District as prescribed by the Education Code and in accordance with the directives of the Department of General Services, Division of Finance, State of California.

**CHAPTER: Business and Administrative Services Division****Cash Handling/Night Drop Box/Safety**

- a. Purpose: Provide direction for campus departments in the collection, custody, and reporting of monies, and outline specific cash handling procedures for department use.

Persons/Areas Affected: All campus departments receiving cash and cash equivalent payments.

Procedure:

- All incoming monies must be acknowledged with a receipt. Money should be given to the Cashier's Office for processing within one business day. A three-part receipt form should be included to indicate where the funds should be deposited the amount, date and a signature. We recommend including an adding machine tape or cash register tape with deposit.
- Monies must never be unattended. This applies to cash registers, desk tops, and cash drawers. If an employee leaves his or her work station for any reason, regardless of how briefly, cash must be appropriately secured in a locked place.
- Individuals must keep working cash funds to a minimum at all times. Excess funds should be deposited in the Cashier's Office.
- No money will be received from a student for in-class materials at any time at any location other than the Cashier's Office.
- Cash received must not be used for making change without a purchase, or for petty cash purposes. Expenditures or refunds cannot be made from cash receipts.
- Funds must be kept secured until deposited, overnight storage is prohibited; night drop boxes are available at Student Accounts Office and the Police building on the Oceanside Campus and in the Administration building at San Elijo.
- Under no circumstances should an individual keep cash with their own personal funds, or take funds to one's home for safekeeping.
- Checks of all types received in-person or through the mail, should be restrictively endorsed immediately..... "For deposit only MiraCosta College."

- The department to whom tickets are issued is responsible for the safeguarding of the tickets while in their custody. Within three days following the function the department must submit the money and a reconciliation of total receipts, total tickets sold and total unsold tickets to the cashier's office, including the return of all unused tickets and receipts for deposits collected. Persons receiving complimentary tickets voucher must redeem the voucher for a complimentary ticket. The funds collected must equal the ticket cost times the number of tickets sold or the variance must be explained. All PAMA department tickets will be sold through a cashier.
- Whenever funds are deposited with the Cashier's Office the department should compare the sums recorded by the cashier with the "revenue to the department in the general ledger." Discrepancies should be reconciled immediately.

b. Night Drop Box

Deposits in the drop box must be in a sealed bag or envelope and must contain a receipt with the amount, date, name of event, name, and signature.

**"Please make sure money bag drops completely through slot"**

Two employees are present during the removal of all night depository contents. The log will be signed by both employees.

The contents of the San Elijo box will be delivered to Oceanside Student Accounts via Armored Transport on the next available delivery. Authorized employees of the Campus Police will deliver contents of the box located at the Oceanside Police building to the Student Accounts office the next business day.

Keys to the night depository safe are limited to appropriate personnel; authorized personnel include campus police, police dispatcher and cashiers only.

Receipt of the deposit will be sent to appropriate party.

c. Safety

In the event of a robbery: To ensure safety of self and the safety of others

- Recognize robbery is a business crime;
- Offer no resistance to the robber, if possible;
- Comply with the robbery's demands, if possible;
- Facilitate the robbery to completion, if possible;

- Stay calm and obey the orders, and try to make observations like height, weight and other characteristics, if possible;
- Keep hands in plain view and avoid rapid movements or actions that may be misinterpreted.
- Activate alarms only when it is safe to do so.

After safety has been restored; assist campus police with all necessary information and reports.

#### Preventive measures

- Practice safe cash-handling; observe your surroundings;
- Know locations and capabilities of security devices;
- Don't discuss procedures, transportation routes, or physical layout of the office with non-employees;
- Observe and report any unusual behavior;
- No cashier is to act in any way that might endanger their safety or the safety of another person, including attempting to assist another employee being robbed.



**CHAPTER: Business and Administrative Services Division****Receipt of Money or Cash**

Collection of district monies is subject to strict audit procedures. Collections may be made only at the following locations, on receipts issued by the Fiscal Services Office:

- Public Information Office for college catalog sales.
- Bookstore (Oceanside and San Elijo) for college catalog sales.
- Student Accounts Office (Oceanside) for automotive repair, drop fees, enrollment fees, optional extra-curricular materials fees, testing fees, non-resident fees, parking fees and fines, college events' admission tickets, ID cards, childcare fees, bus passes, and miscellaneous district and student collections
- Theater Box Office (Oceanside) for college events' admissions tickets.
- Community Services (Oceanside and San Elijo) for community service classes, workshops, and special events.
- Admissions Office (San Elijo and Community Learning Center [CLC] or class-related fees.
- Other off-campus locations for occasional sales of catalogs and college publications or club sales as approved by the Fiscal Services Office.
- Student Accounts Office for all other district collections.
- Horticulture (sales office) for plant sales

Specific instructions and receipt books for these collections are issued by the Student Accounts Office.

**CHAPTER: Business and Administrative Services Division****Cash Management Guidelines for Fund Raising**

Any activity involving the collection or receipt of monies shall have the prior, written approval of the vice president responsible for the activity.

The following district requirements for accountability apply:

- All monies collected or received shall be deposited promptly in the appropriate district accounts.
- Any expenditure shall be approved and processed through recognized district accounting and budgeting procedures. There must be proper accounting detail to support each transaction. Using cash to pay expenditures directly is not permitted.
- When the activity has been approved by the appropriate vice president, the individuals responsible for the activity shall contact the Fiscal Services Office to determine the accounting procedures to be followed.
- The Vice President, Business and Administrative Services and the Risk Manager, shall be contacted to determine if there is an issue of insurance or question of liability. The chair or supervisor of the department conducting the activity is required to see that all procedures are followed and shall be held accountable for compliance.
- Within one week following the conclusion of the event the department chair or supervisor shall prepare a written report to the vice president of the originating division with a copy to the Accounting Supervisor, who will review and assist as needed with the accounting for income and expenditures.
- There shall be no private accounts maintained involving district or district-related organization funds, except for foundations and organizations classified as "affiliated" under the district policy on district organizations.

If there are questions or concerns concerning fiscal accountability for an activity that are not addressed in these procedures, the concerned individual should contact the Vice President, Business and Administrative Services.

**CHAPTER: Business and Administrative Services Division****Petty Cash and Change Funds**

Small change funds may be established as a subsidiary of the Revolving Cash Account. Examples of needs are the sale of admission tickets at or prior to district events and sale of merchandise during district events. A petty cash fund also may be authorized for the convenient purchase of items under \$25 at a remote location.

a. Change Funds

A change fund may be issued only to a district employee other than a student, who will sign accepting responsibility for the fund and for its prompt return following the event. The distribution of the fund will be at the request of the central district cashier. The monies will be in denominations suitable to the need and may be returned in any denomination.

The responsibility of the requestor of the funds begins with receipt of the fund and concludes with its return to the cashier. As a part of the Revolving Cash Account, the change fund is also an imprest fund; therefore, accountability for the fund is the combined value of the cash and the tickets or merchandise sold. It is the responsibility of the requestor to see that proper procedures are followed to ensure that the integrity of the imprest fund is maintained.

When change funds are to be issued for the sale of paid admission to events, the tickets, including complimentary tickets, must be pre-numbered and issued concurrently with the change fund. At the conclusion of each event, a report shall be prepared by the Student Accounts Office or designee showing the amount of the change fund issued, the value of the merchandise or tickets issued, the amount of money returned for deposit, and the number of paid and complimentary tickets.

b. Petty Cash Funds

Since the change funds and petty cash are subsidiaries of the Revolving Cash Account, the same limitations apply to its use.

When a fund is used solely as an imprest fund to facilitate small purchases, the receipts will be submitted for reimbursement to the Revolving Cash Account at least monthly. The reimbursement request will include:

- The vendor's name
- Date of the expenditure
- Purpose of the expenditure
- Receipt for the expenditure

**CHAPTER: Business and Administrative Services Division****Theatre/Music/Dance Ticket Sales/Cashiering for Horticulture**

## a. Theatre/Music/Dance Ticket Sales

The **Student Accounts Office** is the sole ticket agency for all Mira Costa college events, which take place at the Theatre.

- All sales collected will be entered into the ticket sales software including cash, checks and credit cards.
- A receipt must also be generated for funds received through U.S. mail or interoffice mail. Checks received in the mail or in person must be restrictively endorsed immediately...“For deposit only MiraCosta College.”
- All copies of any voided receipt form should be retained. Cashiers will be responsible for ticket reconciliation after each event.
- The system will track all sales and complimentary tickets, and will be balanced daily, a printout will remain with the daily totals. Deposits and posting to PeopleSoft will be made within 3 days.
- The ticket-printing system must be reconciled and balanced after each production. Box Office receipts will be balanced/closed out nightly and kept in the safe or night drop box. . Safe combinations should be changed whenever staffing changes occur among those that know the combination.
- Complimentary tickets vouchers will be exchanged for actual tickets.

Staff that want complimentary tickets need to request them from Student Accounts/Box Office at least one day in advance if possible. The person to whom the tickets are issued is responsible for the safeguarding of the tickets while in their custody; complimentary tickets cannot be exchanged or returned. Complimentary tickets should be used prudently within the various groups to promote activities of the respective areas.

Advanced tickets may be issued to production staff and picked up at the Student Accounts office. That staff member must bring the unsold ticket and/or money to Student Accounts within one day following the last performance. The funds collected must equal the ticket cost times the number of tickets sold or the variance must be explained.

The production contact should provide a list of company/crew members eligible to receive complimentary tickets, as well as any restrictions, which may pertain (e.g. number of tickets, performances).

Student ID cards allow admittance to Mira Costa events on campus at reduced rates.

Tickets are not refundable but may be exchanged for a later date.

**MiraCosta Community College District**

Season ticket holders may exchange their series tickets for another performance of the same event up to 48 hours prior to the date printed on their tickets; there is no charge for season ticket exchanges.

Off campus events will be assigned a cashier for ticket sales at the event. Pre-sales can be made from the box office or Student Account Office.

Payments for expenses of any nature are not to be made from cash receipts. All money must be turned in to the Student Accounts Office.

Departments/cashiers should ensure that appropriate security is provided when deposits are transported across campus or from off-campus sites.

**b. Cashiering for Horticulture****Sales/Inventory Control**

- The QuickBooks point of sale, inventory tracking system is in place and will produce bar coded labels and act as the register for sales.
- The point of sale, register system must be used for every transaction.
- A register receipt must also be generated for funds received through U.S. mail or interoffice mail. Checks received in the mail or in person must be restrictively endorsed immediately...."For deposit only MiraCosta College."
- The register receipt must be given to the customer.
- All donations of plant and plant materials require approval from VP of Business Services and will be recorded in the point of sale system.
- No credit cards shall be accepted.
- There will be \$100 change fund for use during daily sales.
- The register will track several departments e.g., flowers, plants, trees, as well as instructional inventory.
- Should the register malfunction; horticulture staff must notify Student Accounts immediately to receive direction on how to proceed.

**End of Day Close Out**

- Horticulture staff must balance and close the register every night per procedures issued by Student Accounts.
- Horticulture staff must bring the current day's deposit intact to the Student Accounts office or night drop box daily with closeout report.
- After verifying the deposit amount, the cashier will send a deposit receipt to the department chair.

Further procedures that must always be followed:

1. No employee shall ever cash a check.
2. No funds shall ever be stored on a person.
3. There shall be no sales made on account without a system receipt.
4. No inventory shall leave the horticulture premises without payment in full and a receipt, with the exception of the Del Mar Fair project; a full list of inventory taken to the fair will be taken and after the fair that inventory will be compared and reconciled with the inventory returned from the fair.
5. Floral arrangements will be tracked and sold through the POS system; upon order, receipts will be placed on hold until payment is received.
6. Payments for expenses of any nature are not to be made from cash receipts. All receipts must be turned in to the Student Accounts office daily.
7. No money, cash or checks shall be received from a student for in-class materials at any time at any location other than the Student Accounts office.
8. No horticulture employee shall conduct a sale unto themselves. Such sales must be handled by a second horticulture employee.

**CHAPTER: Business and Administrative Services Division****Student Payments for Classroom Supplies and Services**

The primary source of classroom supplies is the Spartan Bookstore. When it is not practical for the bookstore to stock supplies or materials needed for a class, another source will be arranged. Usually the instructor arranges for the purchase of these supplies through the Purchasing and Material Management Department and issues them directly to the students. The students pay for the supplies at the Student Accounts Office and takes the receipt to the instructor and the instructor will mark the receipt as having been used.

The procedures used by each department are as follows:

a. Art Classes

Most supplies for art classes can be purchased at the bookstore. The Art Department will identify the materials that are not suited for sale in the bookstore. The Art Department will request the supplies through the Purchasing and Material Management Department and will stock them at the Art Department. The Art Department will notify the Student Accounts Office that the supplies are ready for sale and the sale price to be charged. The students will pay the Student Accounts Office for the materials and obtain a receipt. The student draws the supplies from the Art Department. The Art Department issuer of the supplies marks the receipt as having been used.

b. Auto Mechanics

The specialized nature of the auto mechanical and auto body parts used in the repair of privately owned vehicles makes the stocking of supplies impossible. Instead, there is an option for the student to bring the parts needed to complete the repairs or an estimating system is used. The instructor supervising the repair prepares a written estimate including: 1) all parts needed for the repair; 2) a description of all other expected costs; and 3) a total, including any applicable sales or other taxes. The estimate shall conform to all federal, state, and local laws governing auto repair. The student takes the estimate to the district cashier, pays 50 percent of the estimated cost of the repair, and obtains a receipt. The student returns the receipt and the estimate to the instructor. The work may then begin. When the work is completed, the instructor compares the actual invoices to the estimate and revises the estimate as necessary. The student returns the revised estimate to the district cashier and pays the balance. The cashier issues a receipt. The student returns the receipt to the instructor, who then releases the auto to the student.

c. Community Services Classes

Materials purchased for use in community services classes are very specialized and are not easily distributed through the bookstore. Because many of the classes are conducted at locations away from a campus, it is not practical in these instances to attempt to use a "shop card" system through the cashier.

When a community services class is scheduled, the staff prepare a planning sheet and determine if materials are required. If they are, one of the following distribution methods is used:

1) Class Fee Includes Materials Cost for Community Services Classes

Materials fees are collected with the enrollment payment. This method is used if the materials and costs are identified before the class begins and the course schedule indicates that the fee will be collected upon registration. The fee is determined by the instructor and the Community Services Office. The District collects the fee when the student registers. The Purchasing and Material Management Department pays the instructor for the materials fee as part of the instructor's contract.

2) Materials Fees Collected in Class for Community Services Classes

When the materials to be used cannot be determined accurately before the class begins, the fees may be collected by the instructor during the early class sessions. The Community Services Office and the instructor prepare a planning sheet detailing the cost of the course materials. The instructor purchases the materials needed by the students. The students pay the instructor and receive a receipt.

3) Materials Retained by the District for Community Services Classes

Materials, such as testing supplies, may be purchased by the District and issued to instructors by requisition. The cost of the materials is included in the community services fee. The requisition is charged to Community Services.

d. High School Diploma Program/Community Learning Center

The Adult High School Diploma Program strives to keep education accessible to all students. Several courses require very expensive textbooks. In order to keep textbooks affordable the District purchases these items and then loans them to students. The Purchasing and Material Management Department purchases the texts and materials based on requisitions from the Dean of Community Education. HSDP students pay a \$5 non-refundable rental fee (per textbook) to rent a textbook per nine-week term. The money received for the materials is deposited with the District and held in a separate account.



**CHAPTER: Business and Administrative Services****Actual and Necessary Business Expenses**

State and Federal laws prohibit the donation of public funds but allow actual, appropriate, and necessary business expenditures. The definition of “public funds” is very broad and includes all moneys over which the District has custody or which pass through the District.

a. General Guidelines

To be reimbursed for an actual and necessary business expense the following conditions must be met:

- The expenditure conforms to these guidelines and any applicable codes and regulations.
- The Director of Purchasing, a vice president, or the Superintendent/President must approve exceptions to these guidelines in writing in advance.
- There must be adequate documentation of the expenses, including adequately detailed receipts, description of business purpose, and attendees to a meeting, if applicable.

These guidelines do not apply to purchases for instructional programs, for example, food or beverage for classroom use in the hospitality or restaurant programs. These types of purchases are governed primarily by the California Education Code, Title Five Regulations, and legal advisories from the California Community Colleges Chancellor’s Office legal department concerning material fees and instructional supplies.

Examples of generally acceptable expenditures from the Unrestricted General Fund include:

- General supplies, contracts, and equipment necessary to advance the educational purpose of the District.
- Certificates, plaques or other items in recognition of service to the district that have lasting value to the recipient and which cost less than \$50.
- Clothing items with a college and/or program identifier that all staff in a work area or program are required to wear during assigned business hours on regular basis.
- Clothing items with a college and/or program identifier that all staff representing the college at an event (e.g. outreach day at a high school, booth at a fair) are required to wear
- Team uniforms.

- Honorariums with advanced written approval of a vice president or the president.
- Light refreshments for community and/or student focused events (less than \$15/per student and/or community member).

Examples of generally unacceptable expenditures from the General Fund include:

- Donuts, bagels, coffee for routine faculty or staff meetings.
- Holiday celebrations, cards, decorations.
- Individual personal occasions such as birthdays and retirements.
- Donations, gifts and honorariums.
- Any item of clothing that is not required to be worn as a uniform.
- Flowers for condolences, thank you, or congratulations.

Examples of absolutely unallowable expenditures from any District fund include expenditures:

- For any illegal purpose.
- For any purpose adverse to MiraCosta Board Policy.
- Alcoholic beverages unless for instructional purposes (CEC 32425; MCCCCD Board Resolution 1-89).

b. Grants, Restricted, or Categorical Funds

The same rules that apply to the General Fund generally apply to Grants and the Restricted and Categorical accounts except as noted below:

- The funding documents, funded proposal, or proposal documents specifically allow the expense.
- The funding source provides appropriate written documentation by mail, e-mail, or facsimile that specifically authorizes a proposed expenditure.

In either case, the above documentation to support the expenditure must either be on file with the Purchasing Department or accompany the purchasing document that is submitted for approval. The grant project director and related manager will be accountable for compliance with the specific rules and guidelines dictated by the funding source, as well as the District's expenditure procedures and guidelines.

c. Trust Funds

Unless prohibited by the funding source, trust funds may be used for food and beverages. Trust funds may not be used for holiday decorations and personal gifts unless specifically authorized by the funding source, the trust establishment documentation, or by District contract.

Although generally allowed, any purchases of food and beverage must be related to the educational purpose of the college district and the specific purpose of the trust.

d. Category of Accounts - Foundation

The same rules that apply to the General Fund apply to the Foundation funds transferred to the foundation from the district.

The allowable use of unrestricted foundation funds (funds that are not transferred from the District or restricted by the donor) are governed by MCC Foundation policies and procedures. For purposes of clarification and alignment with district policies, the permitted use of unrestricted foundation funds are detailed here. Unrestricted Foundation funds may be used for the purposes of donor cultivation, employee recognition, administrative and faculty recruitment, and building community partnerships. The following expenditures are allowable:

- The purchase of food and beverages (including alcoholic beverages) purchases and there are no preset limits.
- Holiday celebrations, cards, decorations.
- Individual personal occasions such as birthdays and retirements.
- Donations, gifts and honorariums.
- Flowers for condolences, thank you, or congratulations.
- Image enhancing gifts are permitted if they contain or include an MCC Foundation or district logo or identifier.

Restricted donations may not be used for the above stated items except in the following instances:

- The funding documents, funded proposal, or proposal documents specifically allow the expense.
- The funding source provides appropriate written documentation by mail, e-mail, or facsimile that specifically authorizes a proposed expenditure.

The Superintendent/President must prior approve in writing any on-campus event that includes the provision of alcoholic beverages at foundation expense. Documentation approving on-campus events that include the provision of alcoholic beverages must both be on file with the office of the College president and accompany the purchasing document that is submitted for approval. The foundation director will be accountable for compliance with the specific rules and guidelines dictated by the funding source, as well as the District's expenditure procedures and

guidelines. In addition, all expenditures must comply with MiraCosta College Foundation policies and procedures.

e. Associated Student Body

All requests for expenditures from student body funds must conform to the California Education Code, and they must be approved in writing by the Director of Student Activities. All expenditures must serve the educational mission of the district and generally must provide a demonstrable benefit to students.

f. Examples of Authorized Activities and Events

Food and beverages may be purchased for District staff and students for the following types of events provided that the expenditures not exceed \$30 (all inclusive of tip, tax, service, etc.) per

person per event and that the expenditures must be approved in writing in advance by the appropriate vice president:

- ASG and related club activities.
- Nursing pinning ceremonies.
- Commencement ceremonies.
- Medal of Honor event.
- All college days.
- Divisional or departmental retreats (no more than two annually).
- Board meetings.

The District recognizes there are other events and activities which serve a public purpose, such as increasing enrollment, student retention and other forms of public service, wherein provision of food items is an appropriate and allowable expense. To that end, the purchase of food and beverages are allowed in support of the following types of functions, not exceeding \$15 per person, which includes all ancillary costs of the food (tax, tip, delivery, serving and paper goods, etc.):

- Mid-semester instructional departmental meetings\*.
- Advisory committee meetings.
- Help Huts during registration.
- Puente Project, as defined by the funding source.
- Service learning student projects.
- Honors and enrichment seminars and events.

- Kids at College events.
- Tutoring training sessions.
- Student ambassador/student worker training sessions\*.
- Summer Bridge.
- Conversation Café.
- Adopt-a-School events.
- High school testing/early matriculation sessions.
- Flex workshops\*.
- Divisional meetings for the Instructional, Business Services and Student Services divisions\*.
- Region 10 Meetings (one per year).
- CalWorks and CARE sessions.
- Art Gallery openings.
- Building ground breakings and dedications.

*\* (limited to 1 meeting each in semester, formal agenda, and sign-in sheet)*

Other events that do not conform to the general guidelines and terms and conditions listed herein must be approved in advance by the appropriate vice president. Variances to the dollar spending limits require the approval of a vice president and the president.

Annually the dollar limits will be modified based upon the San Diego County CPI. The amounts will be rounded up to the nearest twenty-five cents (.00, .25, .50, and .75).

g. Requests for Interpretation or Clarifications

There is not a black-or-white rule for every contemplated expenditure. If in doubt, first apply the tests of common sense and, "What would it look like on the front page of the newspaper?" Next, direct requests for clarification or interpretation to the Purchasing Department. In cases where a proposed expenditure appears to conflict with District policy and procedure, the question should be forwarded to the Vice President of Business and Administrative Services, who will make the final administrative determination. The final administrative determination may be appealed to the Superintendent/President.

**CHAPTER: Business and Administrative Services Division**

**Accounting and Budget Reports**

The following schedule is established to ensure the timely submission of reports containing information vital to the administration of the College:

- Internal Fiscal Office Reports
 

General Ledger Report	Monthly
Revenue Report (YTD)	Monthly
Expenditure Object Summary Report (YTD)	Monthly
Expenditure Activity/Object Summary (YTD)	Bi-monthly
Revenue/Expenditure Five-Year Comparative	Yearly
  
- Budget Manager Reports
 

Revenue Report (YTD)	Bi-monthly
Expenditure Activity/Object Summary (YTD)	Bi-monthly
  
- Board of Trustees
 

Tentative Budget Approval	Yearly
Final Budget Adoption	Yearly
Budget Transfers	As required
Temporary Transfer of Funds Resolution	As required
Intra-Budget Transfer Resolution	As required
Nonresident Tuition	As required
Financial Quarterly Report	Quarterly
Quarterly Investment Report	Quarterly

**CHAPTER: Business and Administrative Services Division**

**Planning/Budgeting Council**

A committee chaired by the Superintendent/President, including broad representation from the College, is established to assess the long-term needs of the District and to plan how the resources of the District may be best deployed to satisfy those needs.

The committee will recommend a budget calendar for adoption by the board, review the plans of departments seeking financial support, evaluate specific funding proposals in the light of those plans and the overall needs of the District, and recommend to the Board the adoption of a district annual budget.

**CHAPTER: Business and Administrative Services Division****Interprogram Charges**

Following are examples of interprogram charges:

- Printing and copy machines
- Telephone toll charges
- Telephone moves, adds, and deletes
- Vehicles used for specially funded projects
- Custodial support to special events charging admission

A special example of interprogram charging occurs with the bookstore. See procedures in Section III.A, Auxiliary Services, for details of this arrangement.

The purpose of interprogram charging is to allocate support costs as nearly as possible to the activity generating them. This is especially important when the generator has a special source of funds different from the support activity. Examples with special sources of income are categorically funded projects, community services events charging fees or admission, and other events deriving income from admissions or "donations" at the event.

Another purpose of interprogram charges is to remind budget managers that there is a cost to these services and to discourage excessive use that is an uncontrollable cost to the cost center providing the support.

The following guidelines are to be observed in making interprogram charges:

- The charge will be as close as possible to the actual cost of providing the services. There are to be no "profitable" support services generating interprogram charges in excess of the cost of providing them.
- The cost of providing the support services must be significant enough to justify the cost of collecting and allocating the charges.
- The charges are to be timely so budget managers will be able to take them into account in fiscal planning.

The charges are to be made before profits from an event are determined to be available for other uses. (If this is not done, "profitable" events may be just a subsidy from another cost center.)



**CHAPTER: Business and Administrative Services****Equipment Replacement**

In order to plan adequately for replacing worn and/or obsolete equipment, a base annual budget for equipment replacement shall be established. A base annual budget amount shall be granted to Strategic Planning for Information Technology (SPIT) and to each of the four divisions (President's, Instructional Services, Student Services, and Business & Administrative Services).

Each year the District's Planning/Budgeting Council (PBC) may recommend an augmentation to the base annual budget to plan for replacement of PBC-approved additions to the plant, of Total Cost of Ownership and Enhancement additions to the plant, and of Furniture, Fixtures & Equipment (FF&E) additions to the plant that are related to new and upgraded facilities.

Base annual budget funds that are unspent by June 30th of each year shall roll over to the next fiscal year. Each division may spend up to the base plus carry forward budget without obtaining prior approval from PBC. Proposed expenditures in excess of the base plus carry forward amount shall require prior approval from PBC.

PBC shall review the equipment replacement expenditures for SPIT and each of the four divisions on a yearly basis as part of the budget preparation cycle.

**CHAPTER: Business and Administrative Services Division****Billing for Accounts Receivable**

When it is necessary to charge students, faculty, staff, or the public for services rendered and materials supplied by the College, the budget manager for the cost center supplying the service or materials shall complete a billing advice and send it to the Fiscal Services Office. Copies of the form may be obtained by calling the Supervisor of Accounting at extension 6831.

**CHAPTER: Business and Administrative Services Division**  
**College Acceptance of Credit Cards**

The District provides VISA, Discover, and MasterCard service to students and staff for purchases of books and bookstore items, registration fees, tickets, community service fees, and other materials and services offered to the public. The District maintains accounts with a designated bank to provide processing services.

The following areas are equipped to provide VISA, Discover, and MasterCard services: Oceanside and San Elijo Cashier's Office, Community Services Office, Theater.

Normally the District will accept credit card payments only from authorized signers. During registration the District will accept credit card payments from students who present notes from the authorized signers granting the students permission to use the cards.

When any college employee is instructed by the credit card issuing bank to hold a credit card, any rewards offered by the bank shall be collected by the District and not the employee. Employees should always use caution and common sense when the retrieval of a card is directed. At no time should a District employee attempt to seize or retain a card by physical force.

Cards collected by employees will be submitted to Fiscal Services for submission to the credit-card processor as required by the District's contract.

**CHAPTER: Business and Administrative Services Division****Internal Operational Reviews**

The internal operational review is an appraisal activity carried on by the Fiscal Services staff under the supervision of the Director of Fiscal Services. The objectives of the reviews are:

- To determine the adequacy of internal controls to account for and to safeguard the District's assets.
- To verify compliance with existing policies, procedures, contracts and other district commitments.
- To investigate the completeness and reliability of the fiscal reporting system.
- To gather information as a basis for improvement in management of the District's resources.

As a means of meeting the above objectives recommended for review, the Director of Fiscal Services will prepare an annual schedule of district operations that are recommended for review and evaluation. An outline of the internal operational review procedure in accordance with American Institute of Certified Public Accountants guidelines will be submitted by the Director of Fiscal Services for review and approval by the Vice President, Business and Administrative Services.

The operational reviews will be conducted with the assistance, as appropriate, of the department or enterprise being reviewed. A summary of the operational review report will be presented to the employee representing the department or enterprise for discussion and clarification prior to preparation of the final draft. Comments on effective practices and achievements and a plan for correction of deficiencies, if any, and a plan for follow-up will be included as part of the final report.

The final draft of the report is to be signed by the administrator, director or chair of the department and by the Director of Fiscal Services and the Vice President, Business and Administrative Services. A copy of the report will be forwarded to the Cabinet. Copies of internal operational review reports will be available to the external auditor performing the annual audit for the District.

MiraCosta Community College District

**CHAPTER: Business and Administrative Services Division****Gifts to the District**

## a. Acceptance of Gifts

Gift, donations, and bequests may be accepted for the use and benefit of the District in accordance with the following guidelines:

- All gifts to the District must be accepted by the Board of Trustees.
- Other than money and negotiable instruments, gifts estimated by the Superintendent/President to be worth less than \$200 may be accepted tentatively for District use subject to board ratification.
- Property donated to the District is not to be used without tentative acceptance by the Superintendent/President.
- No gift may be used contrary to the terms and conditions agreed to or imposed by the Board of Trustees in accepting the gift.
- Accepted gifts are the property of the District and subject to all laws, regulations, and policies applying to other district property.
- Equipment accepted for district use, other than equipment intended for repair as a class project, must comply with the safety requirements of similar equipment owned by the District.

## b. Procedures

The following procedures must be followed when accepting gifts, donations, and bequests:

- Persons wishing to donate items to the District notify the District of their intent by letter to the Superintendent/President. The letter includes a description of the item, including serial and model numbers, and any conditions restricting the District's use of the property.
- The Superintendent/President determines if it is in the District's interest to accept the property. Items estimated by the Superintendent/President to be worth less than \$200 may be put to use immediately, subject to Board ratification of acceptance.
- If the Superintendent/President finds acceptance of the property is not in the interest of the District, the Superintendent/President will notify the potential donor.

- If the Superintendent/President tentatively accepts the property, the Superintendent/President designates the department to have custody of the property and notifies the Purchasing and Material Management Department. Purchasing obtains any additional information necessary to identify and obtain title to the property and prepares an agenda item for acceptance by the Board.
- Items worth less than \$200 may be accumulated for periodic submittal to the Board.
- Equipment items accepted by the Board are entered into the inventory of the District by the Purchasing and Material Management Department.
- Monetary gifts are deposited by Fiscal Services to the appropriate accounts.
- Negotiable instruments, stocks, and similar properties are placed in safe keeping by the Vice President, Business and Administrative Services, or converted to cash for deposit, as appropriate.
- The Superintendent/President notifies the donor of the Board's acceptance of the donated item.

**CHAPTER: Business and Administrative Services Division****Retention of Fiscal Records**

The following schedule of retention period and methods are in accordance with Education Code 59023 et seq. Those items that are listed as legally permanent must be kept indefinitely.

<i>Document</i>	<i>Class</i>	<i>Retention Format</i>
Budget, adopted	Legally permanent	Microfiche for security; original kept in Fiscal Services Office indefinitely
Audit Reports	Legally permanent	Microfiche for security; original kept in Fiscal Services Office indefinitely
Warrant register	Legally permanent	Microfiche for archive; original kept in Fiscal Services Office two years; dead storage three years; destroy after seven years
Vouchers for other than capital outlay	Optional permanent	Original kept in Fiscal Services Office for two years; dead storage for three years; destroy after five years
vouchers for capital outlay	Legally permanent	Microfiche for security; original in Fiscal Services Office indefinitely



**CHAPTER: Business and Administrative Services Division****Reimbursement for Purchases**

Employees purchasing items for the District from their own funds and expecting to be reimbursed do so at their own risk. Reimbursement will be made only if in the normal purchasing sequence a purchase order would have been issued for the item or services purchased. Examples of why a purchase order might not have been issued are: 1) not an emergency; 2) unsuitable or unsafe for its intended usage; 3) not legally viable (e.g. A contractual obligation to purchase from another vendor); 4) insufficient budget funds; 5) could have been purchased at a significantly lower price from another source; 6) failure of the product to meet established District standards; and 7) repeated abuse or pattern of requests for reimbursement of unauthorized purchases.

Requests for reimbursement must be by purchase request (B-148) accompanied by an itemized original invoice or sales slip from the vendor. The department chair or other appropriate budget manager must approve the request. If the employee purchase is reimbursable, a Request for Payment will be issued and the employee will be reimbursed by commercial warrant.

In the event that the employee purchases food from a restaurant or other food service provider which would typically include the payment of a tip or gratuity, it is understood that a tip is a normal cost directly related to such service and should be treated as a collateral cost of providing meal services. To that end, the District will approve the reimbursement of tips not to exceed the standard eighteen percent (18%) margin normally allocated for such service.

MiraCosta Community College District

**CHAPTER: Business and Administrative Services Division****Central Receiving and Warehousing**

In general, all shipping and receiving of goods is to be through the warehouse at the Oceanside campus. Drop shipments to the San Elijo campus or the Adult Learning Center are to be approved by the Director of Purchasing and Material Management as exceptions. Primary responsibility for receiving shipments rests with the Director of Purchasing and Material Management.

A summary of the receiving and shipping procedures follows.

a. Receiving Procedures

Warehouse staff unpacks shipments and checks the items off against the packing slips. Material received in a damaged condition must have this fact noted on the Bill of Lading at the time the material is received from the freight company.

Warehouse staff assembles, tags, and delivers equipment and furniture to the department ordering the items. A Delivery Receipt Form (B-147) will be completed by the warehouse/delivery staff person.

A person in the ordering department signs the B-147 receiving form for the delivered items. If there is a problem with the order, the person originating the order notifies Purchasing within three working days by noting the nature of the problem on the B-147 delivery receipt. If there is no complaint, after three days Purchasing certifies receipt to Accounts Payable.

b. Shipping Procedures

Items to be shipped are delivered to the warehouse or, on request and with sufficient lead time, picked up by warehouse staff. Normally the method of shipment will be decided by the lead warehouse/delivery person. Requests for shipment should be addressed to the Director of Purchasing and Material Management.

**CHAPTER: Business and Administrative Services Division****Inventory of Associated Students, Trust, and Enterprise Furniture/Equipment**

The enterprises accounting technician will prepare an inventory input sheet for fixed assets purchased through the bookstore for the Associated Students, enterprise, or trust funds and forward it to the Director of Purchasing and Material Management.

The Purchasing and Material Management Department will tag the equipment items and enter the item in inventory. The equipment thereafter will be inventoried annually along with other District equipment.

The Purchasing and Material Management Department will tag and inventory all Associated Students, trust, and enterprise equipment purchased through normal purchasing in the same way as for any other equipment.

**CHAPTER: Business and Administrative Services Division**

**Moving District Furniture and Equipment**

District furniture and equipment shall not be removed from the building where it has been assigned and inventoried without the approval of the Director of Purchasing and Material Management. Moves for longer than ten working days are to be noted for the physical inventory.

**CHAPTER: Business and Administrative Services Division****Non-College and Off-Campus Use of District Property**

The use of district equipment and furniture off college premises by individuals or groups for private benefit is prohibited by board policy; however, equipment may be used for private purposes on college premises if the use of the equipment is specified in a use of facilities application and approved by the Board. Furniture for use of facilities need not be specified in the application unless it must be moved to another location.

Permission to move district equipment or furniture to an off-college location for a non-college, public purpose shall be requested by memo to the Superintendent/President no less than one week before the requested move and shall be approved in writing prior to removal of the equipment.

Desktop computers and calculators, typewriters, and similar equipment may be removed from college premises for use on college business if the use has been approved by the Vice President, Business and Administrative Services. Without this permission, the individual is responsible for loss or damage to the property. The request should be submitted in writing to the Vice President, Business and Administrative Services, two working days prior to removal and must identify the equipment to be removed (including the serial number), the reason for removal, the length of anticipated use, and the location of the equipment.

Laptop or notebook computers and pocket calculators may be checked out for college use off premises. The person to whom the equipment is assigned is responsible for keeping track of it. The person checking it out must exercise reasonable care against theft or damage and return the equipment at the stipulated time.

**CHAPTER: Business and Administrative Services Division****Disposal of Surplus Property**

Proceeds from the disposition of surplus property shall revert to the General Fund except for the following circumstances:

- When the equipment has been purchased from a categorical grant and the District is required by the terms of the grant to restrict the use of the proceeds from the sale to the program for which the grant was received.
- When the equipment has been donated to the District to be used only in a designated program and when the proceeds of the sale also are restricted.

In the absence of either of the above provisions, the funds will be considered available for any purpose approved by the Governing Board.

**CHAPTER: Business and Administrative Services Division****Mail and Delivery**

## a. U.S. Mail

The Purchasing and Material Management Department provides delivery and pickup of U.S. mail twice daily at the Oceanside and San Elijo campuses and to the Community Learning Center.

All outgoing U.S. mail is to be metered and deposited in the U.S. Post Office daily by 4:30 p.m. Mail generated after the afternoon pickup will be metered if it is delivered to the Purchasing and Material Management Department by 3:30 p.m.

All package and bulk correspondence will be sent Parcel Post unless the sender can justify the expense of priority mail. Otherwise, decisions concerning the class of mail and postage will be made by the Purchasing and Material Management Department.

When a reply is desired from a recipient of mail, a pre-printed, postage-paid reply envelope or card will be used. Metered postage cannot be applied to envelopes enclosed for reply. Reply envelopes or cards may be obtained from the Print Shop.

Special Services available at the Purchasing and Material Management Department include air mail, certified mail, special delivery, and metering of express mail. Each piece or bundle of mail must be labeled clearly if special service is required.

## b. Mail Stations

See Appendix III.E-03.b for a list of the current mail stations.

## c. Mail Stamps and Activity Numbers for Mail Charges

See Appendix III.E-03.c for a list of the current activity numbers for mail charges.

Each department or cost center has been issued an activity stamp. Each piece of mail must be stamped and bundled by activity number. Safeguarding the stamp is the responsibility of the user activity.

## d. Intradistrict Mail

Intradistrict mail is picked up and delivered on the same rounds with U.S. mail. Plastic pickup boxes are located at each mailing station.



**CHAPTER: Business and Administrative Services Division****Membership in San Diego County Schools Insurance Joint Powers Authority**

Annually following the establishment of premium rates for the current year, the Vice President, Business and Administrative Services, shall review the benefits to the District of continued membership in the JPA for each of the plans in which the District is participating. If withdrawal from the JPA is indicated or is a possibility, the Vice President, Business and Administrative Services, shall prepare a Board agenda item for the first meeting in November requesting authorization to notify the JPA of the District's intent to withdraw effective the following anniversary of renewal. If the Board approves, the Vice President, Business and Administrative Services, shall, according to the by-laws of the JPA, send a letter to the JPA Executive Board prior to December 31 notifying the JPA of the District's intent. A final determination of the District's intent shall be made by the following May 1.

**CHAPTER: Business and Administrative Services Division**

## Student Insurance

## a. Endorsement for Children's Center

The Children's Center staff shall furnish a count of the enrolled children at the beginning of each semester. This list is the basis for premium payment for accident insurance. It is not necessary that each child be enrolled by name.

The Vice President, Business and Administrative Services, will obtain an endorsement to the student insurance policy providing for medical care required from accidents at the Children's Center or on trips sponsored by the center. The coverage is secondary and covers only costs not covered by the child's primary insurance. Coverage is limited to the amount of the policy, presently \$1,500. The Vice President, Business and Administrative Services, will notify the Children's Center of current coverage at the beginning of each year.

## b. On-Campus and 24-Hour Coverage

Each year prior to the beginning of all classes the Vice President, Business and Administrative Services, will obtain student insurance coverage for accidental injury to students while on campus or while on college-sponsored field trips within the state. Claim forms and brochures describing the coverage will be furnished to Health Services.

Enrollment forms for 24-hour coverage are furnished to Health Services to be made available during registration to students who wish to obtain this coverage. Enrollment is voluntary. The student enrolls directly with the insurance company.

## c. Athletic Insurance

The Vice President, Business and Administrative Services, shall obtain annually insurance coverage for students participating in athletic practices and events sponsored by the District. Cost of this insurance shall be paid from the General Fund of the District and shall be in addition to on-campus insurance purchased from student health fees.

Athletic insurance shall be in excess of the student's other health insurance coverage. The Vice President, Business and Administrative Services, will furnish copies of the coverage and claim forms to the administrator in charge of athletics, who shall be responsible for informing athletes of the coverage and procedures for filing claims.

d. Student Insurance for Field Trips

The District employee arranging for a field trip to another state or to a foreign country must submit to the Vice President, Business and Administrative Services, office a list of the students going on the trip. This written list must be turned in no later than a minimum of thirty (30) working days before the trip is to begin (see Procedure VII.C-02). The Student Accident Insurance does not cover field trips outside of the United States. California Education Code Section 35330 (d) provides that all persons participating in a field trip or excursion shall be deemed to have waived all claims against the District or the State of California for injury, illness or death occurring during or by reason of a field trip or excursion. The office of the Vice President, Business and Administrative Services, furnishes to the supervisor of the trip copies of the insurance provisions.

Any District employee arranging for a field trip to another state, to a foreign country, or if the trip will be overnight, must submit the following forms to the Vice President, Business and Administrative Services, one week prior to leaving on the field trip:

- B-169 Field Trip Liability Release and Agreement (formerly called "Hold Harmless")
- B-170 Participants' General Information Sheet
- B-171 Designation of Beneficiary
- B-172 Permission for Minor to Travel in Foreign Countries (if student is under 18 years of age)

**CHAPTER: Business and Administrative Services Division**  
**Annual Review of Insurance Coverage**

The Vice President, Business and Administrative Services, shall prepare annually a schedule summarizing the District's insurance coverage. This schedule is included in this manual as Appendix III.F-01.e. The schedule shall be included in a Board agenda for information to the Board and public.



**CHAPTER: Business and Administrative Services Division****Proof of Insurance on Private Vehicles Used on District Business**

Persons using their private vehicles for travel on District business must, as a condition of reimbursement for mileage, furnish evidence that the vehicles is insured for the District's minimum automobile insurance liability policy limit requirement for driver accountability.

The following automobile insurance limits are in effect for 2007/2008:

1. Bodily Injury Limit of \$100,000 per person/ \$300,000 per accident or Combined Single Limit of \$300,000.
2. Property Damage of \$50,000.
3. Medical payments coverage of \$2,000 per person.

The above limits are subject to change based upon the District's insurance carrier's requirements.

A copy of the current automobile liability insurance declaration page clearly showing the limits of liability required as evidence of insurance and will accompany the "District Motor Vehicle Authorization Request" Form B-167 and "Authorization for Use of Privately Owned Vehicles for District Business" Form B-165. Accounts Payable will forward a copy of the proof of insurance to the Vice President, Business and Administrative Services, or the designee for approval prior to payment of mileage reimbursement.

(In addition to the required proof of automobile liability insurance, the driver is required to have an approved "Authorization for Use of Privately Owned Vehicles for District Business" Form B-165 on file. See Section III, Procedure III.H-01 for details.)

**CHAPTER: Business and Administrative Services Division****Employees Personal Property**

The Human Resources Office shall include in each employee handbook a statement that property belonging to employees, district-affiliated groups, or others is not to be brought on campus unless the employee or district-affiliated group accepts fully and completely all risk of loss, damage, vandalism, misplacement, mysterious disappearance or destruction. The risk management program of the District does not provide for compensation for loss or damage involving personal property except for objects of art or other uses specifically approved by the Vice President, Business and Administrative Services.

The District may accept responsibility if the Vice President, Business and Administrative Services, is notified in writing of the desire of the employee or district-affiliated group to bring personal property onto the campus or other classroom location for a short, predetermined period of time and the Vice President, Business and Administrative Services, provides written approval. No other employee, except for the Superintendent/President, is authorized to accept responsibility for the repair or replacement of personal property.

Application Form B-133 is available in the office of the Vice President, Business and Administrative Services, to apply for district custody of private personal property.

Items of personal property include books, instructional materials not consumed in use, slides, transparencies, and other audio-visual media; apparatus for recording or playback of video or audio information; typewriters, calculators, computers (including software), or other office machines; cameras, projectors, and other photographic equipment; personal memorabilia, tools, instruments used in one's work assignment, musical instruments, or works of art.

The district shall reimburse employees for the actual costs to replace or repair personal health care items such as prescription eye glasses, contacts and hearing aides lost or damaged while the employee was performing his/her assigned tasks or while he/she was participating in a district sponsored activity.

Employees and district-affiliated groups will be notified by the District when maintenance operations or reassignment of spaces require that a building space be vacated. It is then the employee's responsibility to remove all items of personal property not belonging to the District or to box and clearly label personal items to be transported to a new location for storage. Employees and district-affiliated groups electing the latter option shall be deemed to have relieved the District of responsibility for loss or damage to the employee's property.

**CHAPTER: Business and Administrative Services Division****Antifraud****Employee Fraud Reporting**

The District supports a culture of honesty wherein employees are provided with information to assist them in identifying possible signs of fraud and encourages them to report their suspicions without fear of reprisal.

The Governing Board and senior management have the ultimate responsibility for establishing controls and procedures to protect the District's assets. A new auditing standard under SAS 99 has been created to provide for processes designed to prevent, deter, and detect fraud. The Superintendent/President and Board are responsible for setting a clear tone of high integrity and ethics by ensuring that codes of conduct, conflict of interest policies, and ethics policies are in place and enforced. They must also oversee senior management's commitment to creating a culture of "zero tolerance" for fraud and for determining the risk of fraudulent financial reporting involving employee override of internal controls or collusion.

Fraud is defined as an intentional act that results in a material misstatement in financial statements that are the subject of an audit. There are two types of misstatements (1) misstatements arising from fraudulent financial reporting, and 2) misstatements arising from misappropriation of assets.

Fraudulent financial reporting may be accomplished by manipulation, falsification, or alteration of accounting records or supporting document; intentional omission from financial statements of events, transactions or other significant information; and intentional misapplication of accounting principles.

Misappropriation of assets may be accomplished by embezzling receipts, stealing assets, or causing an entity to pay for goods or services that have not been received.

Occupational fraud is defined as "the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets."

A culture of honesty supports employees by helping them to identify possible signs of fraud and occupational fraud, and encourages them to report their suspicions without fear of reprisal.

The following could be indicators of fraud or occupational fraud:

- Inadequate internal controls over assets, e.g. lack of segregation of duties or independent checks, especially in areas such as purchasing, accounts payable, cash handling, and payroll.
- Lack of management oversight.
- Lack of proper screening and hiring procedures.



- Poor physical safeguards over cash; investments, inventory or fixed assets.
- Lack of timely reconciliations of bank accounts.
- Infrequent or no vacations taken by employees performing key control functions.
- Inadequate management understanding of information technology, which could enable an employee to perpetrate a misappropriation.
- Inadequate access controls, such as passwords, over automated records, including controls over and review of computer security systems audit logs.
- Conflicts of interest.
- Management override of internal controls.
- Management repeated failure to react to employee misconduct.
- Theft.
- Workers' Compensation fraud.
- Questionable accounting practices.

### **How to Report a Suspicion of Fraud**

The Director, Risk Management shall receive all reports of suspected fraud: The District's internal fraud hotline at **(800) 860-0597** or to the Director, Risk Management, at **(760) 795-6866**. As needed, he/she shall form an ad hoc team of knowledgeable individuals to investigate all reports of suspected fraud. The reporting individual(s) name(s) will not be divulged unless and until legal proceedings are initiated. The team's findings will be reported to the Superintendent/President and/or the President of the Governing Board.

Any one of these outside agencies may also be contacted: The State Auditor's Whistle Blower Hotline at (800) 952-5665 or Investigations, Bureau of State Audits, 555 Capital Mall #300, Sacramento, CA 95814; State of California Department of Insurance Fraud Division, (619) 645-2485, 1495 Pacific Hwy., Suite 300, San Diego, CA 92101; WeTip Corporate Ethics Hotline, (800) 873-7283, P.O. Box 1296, Rancho Cucamonga, CA 91729-1296.

The above information will be posted on the District's website.

**CHAPTER: Business and Administrative Services Division**

**Disaster Plan Development**

The Health and Safety Committee is assigned the task of developing a disaster preparedness plan. The plan will include contingency responses to minimize loss of life, injury, property loss, and identify and assign responsibilities for implementing the plan.

**CHAPTER: Business and Administrative Services Division****Disaster Plan Rehearsals, Drills, Training**

A training plan shall be developed by the Coordinator for Disaster Preparedness for review by the Health and Safety Committee and then by the Cabinet. The plan will include a schedule for practice and drill that will at least acquaint all staff and students with the existence of a plan and the broad scope of its provisions. The plan will provide for a schedule of more specific, recurring training for personnel key to the plan's execution.

The training schedule shall provide for at least quarterly practice, rehearsal, or study of some aspect of the plan material to its successful execution. The schedule shall provide for at least one annual exercise designed to involve a broad segment of the staff and students.

**CHAPTER: Business and Administrative Services Division**

**Disaster Contingency Supplies and Equipment**

The Vice President, Business and Administrative Services, shall budget annually for supplies and equipment needed to respond to a disaster at district locations. Annual requirements will take into account the aging of supplies inventory and equipment obsolescence. Supplies, equipment, and information are to be accumulated and stored with provision for systematic update and renewal. The Coordinator of Disaster Preparedness shall maintain an inventory of supplies and equipment as a basis for preparation of the annual report.

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Effective Date: 1/21/92

Adoption History: Revised 7/16/96, 7/15/97

**MiraCosta Community College District**

**CHAPTER: Business and Administrative Services Division****Accidents or Illness**

On the Oceanside campus, college personnel should respond to medical emergencies that occur from 8 a.m. to 4:30 p.m., Monday through Friday, by calling Health Services, extension 6675. If there is no response, or if the emergency occurs after 4:30 p.m., call Campus Police at extension 6640.

On the San Elijo campus, call extension 7879 or 6640.

At the Community Learning Center, call 911 if the emergency is life-threatening. Call 795-6640, for emergencies that are not life-threatening.

**CHAPTER: Business and Administrative Services Division****Reporting of Accidents****A. Injury Accidents**

Accidents resulting in serious injury to students, public, or employees are to be reported immediately to the District's Risk Manager, at Extension 6866. If the offices are not open, leave a voice mail stating briefly what happened and the name and telephone extension or number of the person calling.

In addition to the initial oral report of serious incidents, all injuries to employees, students, and members of the public are to be reported, even if the injury seems trivial at the time. Student Incident Report forms and Workers' Compensation (for employees and volunteers) report forms are available in the Athletic Office, Health Services Office, Human Resources Office. The report is to be made by the college employee who witnessed the injury, or is the first employee to become aware of the injury.

The Workers' Compensation reports are filed in the Human Resources Office, whose staff are responsible for complying with the OSHA accident and safety reporting.

**B. Property Damage Accidents**

Accidents resulting in damage to district property over \$1,000 and non-district property in any amount are to be reported to the District's Risk Manager on the appropriate "Accord" loss report form. These forms are available at the vice president's office.

**C. Reporting to Insurance Carriers**

In both injury accidents and property damage accidents, the District's Risk Manager reports all accidents to the appropriate insurance carriers.

**CHAPTER: Business and Administrative Services Division****Dismissal of Classes/Employees**

The Superintendent/President or designee may dismiss classes or may dismiss employees for the remainder of their working day when the following conditions exist:

- The classrooms are unsafe or unhealthful for the activity to be conducted and no practical alternate space is available.
- Electrical power failure has made the classrooms too dark to carry on instructional activity.
- The working space for the affected employees is unsafe or unhealthful and no practical alternate space is available.
- Electrical power failure has made the working spaces too dark to carry on productive work and no practical alternate space is available.
- A lack of water makes the restrooms unusable for a period of one hour and less than two hours of the employee's working day remain. If more than two hours of the working day remain, the employee is to be excused to leave the campus to use a restroom and then return to work. If water is off for more than 24 hours, the District will provide portable restroom facilities.

**CHAPTER: Business and Administrative Services Division****Safety Program/Responsibilities of Health and Safety Committee**

The Health and Safety Committee described in Chapter II shall consist of representatives from district departments with significant health and safety risk exposure or responsibility for disaster preparation. Following are the responsibilities of the committee:

a. Accident Reviews, Recommendations

The committee shall review reports of accidents that have occurred on district property or have involved staff, students, or members of the public at a district function. Emphasis of the review is to be on the development of recommendations for prevention of future occurrences of accidents. Recommendations requiring changes in traffic and parking regulations or facilities will be referred to the Traffic and Parking Committee. All other recommendations will be transmitted for disposition to the District's Risk Manager.

b. Health Hazard Reviews, Recommendations

The committee shall consider reports of existing or potential health hazards in the college environment. The hazards may be to students, staff, or members of the public. Recommendations of the committee will be directed to the District's Risk Manager, and if the hazard includes students, to Health Services.

c. Security Hazard Reviews, Recommendations

The committee shall consider reports of security hazards to the security and personal safety of students, staff, and the public. Recommendations are to be made to the District's Risk Manager and the Vice President, Student Services as the division vice president responsible for security matters. The committee will not consider security topics relating to property, except as incidental to personal safety and security.

d. Handicapped Access Reviews, Recommendations

Although the Health and Safety Committee is not the initial evaluator of handicapped access conditions, the Coordinator of Disabled Student Services is a member of the Health and Safety Committee and may occasionally bring to the committee's attention access issues if there are evident health and safety implications. Since most access issues entail physical plant, recommendations of the committee will be made to the Vice President, Business and Administrative Services, as the responsible division vice president.



e. Safety Awareness and Education

A major objective of the committee is to heighten awareness among staff and students of safety practices. The principal means of doing this is through review and approval of workshops and other staff development activities and through circulation of minutes of the committee's meetings.

f. OSHA Requirements

MiraCosta as an employer is required to comply with Occupational Safety and Health Administration regulations and to maintain health and safety records for OSHA, both state and federal. Maintenance of these records and liaison with OSHA is the responsibility of the Risk Management Office, whose representative co-chairs the Health and Safety Committee. Questions, issues, and regulations relating to OSHA will be brought to the committee as a means of informing employees of general issues relating to occupational health and safety. Occasionally the committee may recommend District policy on OSHA topics.

g. Disaster Preparedness Plan

The committee develops, reviews, and recommends a Disaster Preparedness Plan. (See above in this section.) The Committee also plans, publicizes, and helps carry out disaster preparedness training.

**CHAPTER: Business and Administrative Services Division****Eye Protection Devices**

Each faculty member has a direct responsibility to assure that all students, teachers and visitors wear approved eye protection devices in classrooms where activities or the use of hazardous substances are likely to cause injury to the eyes. "Hazardous substances" include working with hot molten metal; milling, sawing of solid materials; heat treating, tempering or kiln firing of any metal or other materials; gas or electric arc welding; repairing, servicing or operating of vehicles or other equipment; working with hot liquids or solids or with chemicals which are flammable, toxic, corrosive to living tissues, radioactive, or irritating.

Protection devices shall be of industrial quality and meet standards of the American Standards Association Safety Code for head, eye, and respiratory protection. Prescription lenses do not meet these standards.

The eye protection devices shall be worn in laboratories of chemistry, physics and biology; art and drama activity areas; and the machine shop, horticultural sciences, and auto mechanics and auto body shops whenever an individual is performing or observing an activity that is likely to cause injury to the eye.

**CHAPTER: Business and Administrative Services Division**

**Reimbursement for First Aid and CPR Training**

Employees who have completed a course in first aid or CPR training at a MiraCosta Community College District class may present evidence of having completed the course to the Human Resources Office with a purchase requisition requesting reimbursement. The Human Resources Office will record the evidence of completion in the employee's record, endorse the requisition, and forward it for processing.

**CHAPTER: Business and Administrative Services Division****Reporting Property Damage Accidents/Safety Hazards**

Employees shall report damage to buildings, building equipment and other safety hazards to the Director of Facilities by submitting a Facilities Work Request. The Director will schedule repair according to the urgency of the repair and available funds. A copy of a work request to correct a safety hazard shall be forwarded to the chairperson of the Safety Committee for inclusion in the next Safety Committee review.

**CHAPTER: Business and Administrative Services Division****Fire Alarm Tests**

The Director of Facilities will provide for a test of the manual and smoke detection systems in each campus building at least once each six-month period. He/she will provide a report of each test, the results, and corrections. The report will be signed by the person making the test and corrections, if any, and by the Director of Facilities. Files of the reports will be maintained in the Office of the Director of Facilities.

**CHAPTER: Business and Administrative Services Division**

Exposure to Bloodborne Pathogens: Acquired Immune Deficiency Syndrome (AIDS), Human Immunodeficiency Virus (HIV) and Hepatitis B Virus (Hep B)

All employees who are determined by the District to be at risk of exposure to bloodborne pathogens will be required to participate in a District sponsored exposure avoidance/control program. Any other employee(s) who are interested in participating in the program may do so on a space available basis.

Employees who are required to provide first aid in accordance with their job descriptions are considered "directly at-risk" of exposure to Hep B and will be offered the Hepatitis B vaccine, pre exposure, at District expense. If the employee refuses the Hep B vaccine, the employee will be required to sign a "Hold Harmless" release form, releasing the District from liability and confirming the offer.

Employees who may provide first aid or other tasks in accordance with their job descriptions which could expose them to Hep B are considered "indirectly at-risk" and will not be offered the Hep B vaccine, pre-exposure.

All employees who are or who suspect that they may have been exposed to Hep B in the course of their employment with the District will be offered prophylaxis against Hep B consisting of the Hepatitis B immune globulin (HBIG) injection at District expense. These employees will be eligible for any and all other benefits and/or protection afforded them under Workers' compensation regulations.

The District shall insure that all employees who may be at risk of exposure to bloodborne pathogens are properly trained to avoid exposure, informed of the possible consequences of exposure and appropriate treatment available for exposure, and that all applicable recordkeeping is maintained.

The District shall make available to its employees any and all protective wear and products deemed necessary and appropriate for avoidance of on-the-job exposure to bloodborne pathogens.

The District shall develop and maintain a current "Bloodborne Pathogens Exposure Control Plan" which incorporates information from the master plan prepared by the San Diego County Office of Education Risk Management Office. This plan shall specifically identify positions considered at risk of exposure both directly and indirectly; universal precautions to be taken by the District and employees/students; appropriate training and protective equipment; pre and post exposure procedures and personnel responsible for administration of said plan. The complete "Bloodborne Pathogens Exposure Control Plan" shall be available for review in the offices of the District Risk Manager and Student Health Services.

**CHAPTER: Business and Administrative Services Division****Workplace Violence**

The following are suggested steps that an individual should take when dealing with an emergency violent situation:

- Call the campus police or local law enforcement agency.
- If the incident involves a gun, lock the doors and order everyone to lie flat on the floor.
- If campus police have not been called, do so at the earliest opportunity.
- Provide first aid, as needed.
- Notice and remember participants and witnesses.
- After order has been restored, direct participants and witnesses to an appropriate area for information gathering.
- Notify the appropriate division head, Superintendent/President, and others with a need to know. Determine who will notify spouses or family members of victims and participants.
- Secure written statements that are signed and dated. (The statements must contain detailed facts, not conclusionary statements.)
- After the incident, provide for mental health counseling referral as needed by participants and witnesses.

**Investigating Threats:**

1. The Director of Campus Police in coordination with the supervisor, the appropriate division head, site administrator as appropriate, and the Director of Human Resources will conduct a thorough investigation, deciding how to approach the individual accused. Fairness and due process will require that the alleged perpetrator's side of the story be told. Where the allegation of a threat of violence or violent conduct is believed to be genuine, it may be appropriate to suspend the alleged employee/student perpetrator pending conclusion of the investigation.

Most generally, the investigation will include:

- a. Reviewing all previous incidents.
- b. Visiting the scene of an incident as soon as possible.
- c. Interviewing threatened or injured individuals and witnesses.
- d. Examining the workplace for security risk factors associated with the incident, including any previous reports of inappropriate behavior by the perpetrator.
- e. Determining the cause of the incident.

- f. Taking immediate, temporary corrective action to prevent the incident from recurring.
- g. Recording the findings and recommendations for more long-term corrective action.
- h. Seeking expert assistance as appropriate.

Those conducting the investigation are expected to proceed with caution and to respect the rights of all individuals.

2. The Director of Campus Police will advise the alleged victim of the right to file a police report which could result in a criminal complaint being issued.
3. Upon conclusion of the thorough investigation, the Director of Campus Police and those with whom he/she has coordinated the investigation will make a report of finding and recommendation (finding of no threat, recommended discipline, or other action) to the Superintendent/President.
4. The supervisor should report back to the complaining party as to any planned action.

- \* At SEC or CLC, the lead campus police officer and/or the site administrator assigned at the location may perform these functions.

### **Disciplinary Action**

1. Students who engage in threats or acts of violence will be disciplined in accordance with the Students Rights and Responsibilities Guidelines. A student who makes a threat and presents a danger by his or her presence shall be suspended until the completion of the investigation. The student will be directed not to return to class and/or campus until notified by the Vice President of Student Services or site administrator, as appropriate, and may be required to undertake a mental evaluation.
2. Employees of the District will be disciplined through the disciplinary procedure established in accordance with the District policies and procedures. An employee who makes a threat and presents a danger by his or her presence on the job shall be suspended for the remainder of the day and shall not return to work until the supervisor has provided further instructions to the employee, and may be required to undertake a mental health evaluation.
3. Community members who engage in threats or acts of violence will be asked to leave campus and make be barred from returning to campus or participating in any college-sponsored events.

### **Restraining Orders**

In the event an employee or student obtains a restraining order against another person, the student or employees is encouraged to report this information to his/her supervisor/instructor and/or to campus police to assure a safe work/learning place.

A description of the individual (photograph if available) against whom the restraining order is filed should be provided to campus police.



**CHAPTER: Business and Administrative Services Division****Health and Safety Program****Personal Protective Equipment - Safety Footwear**

As provided in Board Policy III.G-k, permanent and probationary employees and temporary workers who are assigned to work activities which may expose them to foot injury and/or exposure to related hazards shall wear steel toed safety boots or other footwear at all times that meet or exceeds standards approved by the American National Standards Institute (ANSI) ANSI Z 41.1-1991 or the American Society for Testing and Materials (ASTM) standard ASTM F 2413.05.

Permanent and probationary employees who are required to wear safety shoes will be provided with or reimbursed up to the current maximum for the purchase of new safety shoes and foot liners each fiscal year. The maximum annual allowance amount is \$170 (total allowance including tax.)

Permanent and probationary employees who are eligible may obtain new safety shoes and foot liners using either of the methods described below:

- A. The employee shall present a receipt to his/her supervisor for reimbursement of the actual expenses incurred up to the current fiscal year annual maximum allowed. Said receipt shall indicate the date and full price of the safety shoe purchased. The supervisor will verify that the safety shoes meet or exceed ANSI Z 41.1-1991 or ASTM F 2413.05 and will promptly prepare and submit a purchase request to their budget manager for approval.
- B. The employee shall obtain a signed voucher from his/her supervisor which he/she may use to purchase new safety shoes and foot liners from an approved vendor. A list of vendors approved by the District's Purchasing Department shall be available in the Facilities Department and the list will be updated annually.

Costs incurred which exceed the fiscal year maximum annual allowance shall be borne by the employee or with budget manager approval, from the supervisor's supply allowance.

**CHAPTER: Business and Administrative Services Division****Authorization to Drive on District Business****A. District Employees**

Employees need to follow the Use of Gasoline Credit Cards (see Procedure III.H-02.d) for these purchases. (See Procedure IV.B-02.g)

The Facilities Department shall maintain a record of all currently authorized drivers.

Employees, student workers or volunteers who have not been approved to drive will not be allowed to drive a District vehicle or be reimbursed for driving their personal vehicle on District business.

The Accounts Payable Department will maintain a record of all currently authorized drivers of privately owned vehicles for District business who are eligible for reimbursement. A fully completed Authorization for Use of Privately Owned Vehicles for District Business (Form B-165) signed by the employee and Department Chairperson and/or Vice President along with the District's required minimum automobile liability insurance limits are to be forwarded to Accounts Payable and will be the basis for mileage reimbursement claims. A new Form B-165 is to be completed annually if requesting mileage reimbursement (see Procedures III.F-01.g and Procedure IV.B-06).

**B. Volunteer Drivers**

Volunteer drivers may be students or any other properly licensed person with an acceptable driving record.

Forms for the approval of volunteer drivers are available from the Risk Management Department. The basic requirements of approval are a current California driver's license for the type of vehicle to be used, and the signature of a MiraCosta department head or administrator certifying the need for the individual to act as a volunteer driver.

Volunteer drivers must submit the required volunteer authorization forms (available from the Risk Management Department) and an "Authorization for Use of Privately Owned Vehicles for District Business," Form B-165. The approved volunteer form entitles the volunteer to Workers' Compensation coverage and benefits while acting as a volunteer in the performing services for the District (See Procedure IV.B-06).

Volunteers driving their own automobiles on field trips or District business must furnish proof that they carry at least the District's required minimum automobile liability insurance required (See Procedure III.F-01.g). The District will obtain Motor Vehicle Reports (MVR) for volunteers following federal and state laws and the applicable department requesting the volunteer driver will be charged the MVR fee, currently \$6 for 2008-09. Volunteers must also agree not to transport more than the number of persons allowed by their vehicle and their license class. (See Procedure III.H-03.d)

Because the turnover of volunteers is much higher than for District employees, and because the volunteers are primarily recruited at the class or department level, volunteers must renew annually their volunteer authorization forms, driver authorization Form B-165 for mileage reimbursement, and the required MVR release and authorization form prior to driving on District business. (See Procedure IV.B-06)

District staff arranging for field trips or the supervisors of volunteers driving on District business are responsible for seeing that volunteer drivers have been approved to drive their own vehicles, and that they have been certified as volunteers with the Risk Management Office. Volunteers may be authorized to drive District vehicles when a District employee accompanies the volunteer on the same road trip.

**CHAPTER: Business and Administrative Services Division****Authorization of Travel**

Transportation services shall be provided only for functions authorized by the Superintendent/President or the vice president of the division requesting the services.

A. Overnight Trips and Trips Outside San Diego County

Daily trips outside San Diego, Orange, Los Angeles and Riverside Counties and trips to all overnight meetings or conferences must be authorized by a signed travel request. A copy of the travel request must accompany the request for use of a vehicle. Recurring meetings during one fiscal year may be covered by one travel request and referenced when the reservation is made.

B. Day Trips

Vehicles may be issued for daily trips within San Diego, Orange, Los Angeles and Riverside Counties without a travel request; however, the head of the requestor's division must certify annually the person's need to travel on district business. (See Policy III.H.1 and Procedure III.H-01.)

C. Use of District Vehicles for Student Activities

Vehicles may be reserved by the Vice President, Student Services, or his/her designee for Associated Students trips for either overnight or daily trips. The MiraCosta employee approved by the Vice President, Student Services, to sponsor a club approved by the Associated Students may also reserve a vehicle. An administrator, faculty sponsor, or classified employee designated by the Vice President, Students Services, must accompany students on the trip. Vehicles may be issued to and operated by District employees. Students are not authorized to drive District vehicles unless they are authorized volunteers.

All rules relating to the use of vehicles and driver authorization apply. (See Procedure III.F-01.g.)

**CHAPTER: Business and Administrative Services Division****Reservation and Scheduling of Vehicles**

Vehicles may be reserved in advance with the Facilities Department, extension 6690 or on the web: <http://www.miracosta.edu/apps/helpdesk>, followed up with a signed travel request if necessary. (See Authorization of Travel above.)

Automobiles and vans are available for issue. While specific vehicles may be requested, the assignment is at the discretion of the Director of Facilities. Trucks and some automobiles that have been purchased by a department for recurring use may be available for a special need but are not considered part of the vehicle pool. Only vehicles in good operating condition are to be issued.

The following priorities shall apply in the reservation and issuance of district vehicles:

- A. Administrative priority assignment by the Superintendent/President or Governing Board; U.S. mail distribution; payroll and other runs to the county Superintendent of Schools Office.
- B. Same-day travel priority assignment by the Facilities Department of vehicles checked out and returned in the same day, typically on a first-come basis. Vehicles are normally not rented to supplement the pool for these uses, but if rental is determined by the Director of Facilities to be necessary, the requesting department will normally be charged for the rental. The exception to this procedure involves a "block reservation." "Block" reservations are defined as the second and subsequent request dates included in the reservation of vehicle use. The blocking department may reserve vehicles to be assured of their availability, but in doing so is taking a chance that another request will not trigger the need for a rental. If a rental is necessary, the blocking department is notified and given the option of relinquishing the reservation or paying for the rental. Presumably the blocking department will base its choice on the least costly alternative. (See Procedure III.H-02.f for the renting procedure.)
- C. Overnight priority assignment by the Facilities Department from vehicles available. If none is available, the Facilities Department may rent additional vehicles to supplement the district pool. The requesting department is charged for the rental unless the need has resulted from a "block" reservation. (See "same-day" priorities above.) Vehicles may not be kept overnight except for out-of-county travel requiring an overnight stay. District vehicles are not to be issued for overnight trips within San Diego County unless approved in advance by the Vice President, Business and Administrative Services.

**CHAPTER: Business and Administrative Services Division**

## Checkout, Maintenance and Return of Vehicles

Vehicles may be checked out between 8 a.m. and 4:30 p.m. Monday through Friday. The Facilities Department will provide the authorized driver with a Vehicle Operation Record, a set of keys, and a gasoline credit card, if needed.

Routine maintenance, such as checking tire pressures, oil and coolant levels, and initial fueling, will be performed by the Facilities Department. However, the authorized driver must perform a pre-trip inspection as outlined on the vehicle operation record and notify the Facilities Department of any problem prior to operation of the vehicle.

No smoking is allowed in district vehicles.

The authorized driver is responsible for returning the vehicle in a clean and tidy condition. All trash, dirt, food scraps, etc. must be removed from the vehicle when it is returned. Failure to return the vehicle in a satisfactory condition or to observe rules for its use may result in forfeiture of driving privileges.

District vehicles must be returned to the maintenance yard adjacent to the Facilities Department on the Oceanside campus. The driver must return the car to its assigned space. If the return is after office hours, the driver must unlock and re-lock the yard gate. (The gate key is issued with the ignition key.) In addition, the driver must also secure the steering wheel of the vehicle with the "club" tool (also issued with the ignition key). The "club" is also to be used while on the trip whenever the vehicle is left unattended.

The authorized driver must report any defects or problems in the vehicle's operation or appearance to the Facilities Department for correction. These problems are to be recorded on the Vehicle Operation Record. Finally, the driver must complete the Vehicle Operation Record and return the form, keys, credit card, and any gasoline purchase invoices to the Facilities Department. Failure to return these items immediately may result in forfeiture of driving privileges. A "drop box" is available if the return is after office hours.

Personal vehicles may not be parked in the maintenance yard.

**CHAPTER: Business and Administrative Services Division****Use of Gasoline Credit Cards**

Gasoline credit cards are intended for purchase of gasoline, oil, and necessary minor repairs. The cards may only be used for district vehicles. The authorized driver is to verify the accuracy of the invoice before signing it. Drivers should never allow the gasoline level to fall below one quarter of a tank. All credit card invoices must be returned to the Facilities Department with the credit card when the vehicle is returned.

**CHAPTER: Business and Administrative Services Division****Insurance and Accident Reports**

The District carries automobile liability insurance on all District vehicles. A document describing the coverage is in the glove compartment of each vehicle, along with an accident report form and instructions on what to do in case of an accident.

If an accident involving a district vehicle occurs, the authorized driver (or passenger if the driver is incapacitated) is to:

- A. Stop immediately.
- B. Offer assistance to anyone who is injured.
- C. See to the welfare and safety of uninjured occupants.
- D. Notify law enforcement authorities in all injury accidents, or as required by law.
- E. Fill out the yellow "What to do if you have a vehicle accident" form found in the glove compartment promptly and as completely as possible. Return it to your supervisor. This form gathers all necessary information including, description of accident, police information, other vehicle involved, other property damage, name and contact information of injured, witnesses and your vehicle information.
- F. Public law enforcement agencies do not take reports of vehicle collisions, unless it involves injuries. For those injury accidents, see that it has been reported and obtain a police report or reference number. Campus Police can assist with an accident on District property, however, injury accidents require a law enforcement agency police report for District insurance purposes.
- G. Do not discuss the accident with anyone except law enforcement authorities and insurance representatives of the District.
- H. If you are a District employee in a District vehicle or an approved volunteer driving their personal vehicle on District business and are injured in the auto accident, contact the Human Resources Office for the applicable Workers' Compensation claim forms.
- I. Also report the auto accident using the applicable form mentioned above to the (1) Facilities Department, (2) the Vice President, Business and Administrative Services, or (3) department head (in that order) as soon as possible.
- J. The law requires that you report accidents involving more than \$500 worth of damage, or injury (no matter how slight), or death of any person, to the DMV within 10 days using the DMV Traffic Accident Report Form (SR 1). As a California licensed driver, you must make this report, whether you caused the accident or not, even if the accident occurred on private property. (RE: California Vehicle Code (CVC): 16000, 16004.)



**CHAPTER: Business and Administrative Services Division****Rental of Vehicles**

Vehicles may be rented by the Facilities Department for authorized District business and field trips. (See Procedure III.H-02.b for allocation of rental charges.) If the type of vehicle requested is unavailable in the pool, or if the request may possibly require the rental of vehicles beyond what is available, the request must be submitted to the Facilities Department no less than five working days before the anticipated need. Any rental request must be accompanied by a Request for Transportation form signed by the department head (or other budgetary authority) of the requesting department.

Any driver of a rental vehicle must be an authorized approved driver for the District and appropriately licensed for the type of vehicle. Rental car drivers must be at least twenty-one (21) years of age.

Only the Facilities Department may rent local vehicles for the District. The Facilities Department will make all rental arrangements and will notify the user department of the place and time the vehicle is to be picked up and returned.

Under some circumstances, when anticipated and approved in advance on a travel request, a vehicle may be rented by the authorized approved driver and traveler at an airport or other intermediate trip destination. (See Procedure III.F-01.g.)

**CHAPTER: Business and Administrative Services Division****Claiming Mileage for Daily Trips**

As a condition for reimbursement for the mileage of private vehicles for travel on District business, the driver may be an employee of the District, student, or volunteer authorized to drive on district business and properly insured.

A. Required Authorization

Employees, students and volunteers may claim reimbursement for mileage incurred on District business if the vice president of the division responsible for the activity approved a driver authorization (Form B-165) within the past year certifying to the Superintendent/President that the travel is necessary for the completion of the employee's assignment. (See Procedures III.H-01, "Authorization to Drive on District Business" and Procedure IV.B-06)

B. Method of Filing

Reimbursement for non-conference travel is to be claimed on daily mileage forms furnished by Fiscal Services. The claim is to be signed by the employee and supervisor and submitted to Fiscal Services.

**CHAPTER: Business and Administrative Services Division**

**Claiming Mileage for Conferences**

Mileage for conference travel is authorized by the approved travel request and is to be submitted with the reimbursement claims for the conference.

The driver is to have filed and approved by the Vice President, Business and Administrative Services or designee, prior to the trip, a "Motor Vehicle Driver Authorization Request" Form B-167 and "Authorization for Use of Privately Owned Vehicles for District Business" Form B-165. (Otherwise, see Procedure III.H01, Authorization to Drive on District Business, and Procedure III F -01.g, Proof of Insurance on Private Vehicles Used on District Business)

Without prior approval for separate travel, only one mileage claim may be submitted for each conference. Employees traveling to the same conference are expected to travel in one vehicle unless specifically exempted in the travel approval authorizing their attendance. The claim is to be submitted with the claim for reimbursement for the conference, not as regular daily mileage.

**CHAPTER: Business and Administrative Services Division****Use of Private Vehicles on Field Trips**

The use of private vehicles for field trips must be approved for each driver and vehicle, except that the approval for multiple trips during a semester may be approved by appending a list of the trips to one request.

If mileage is to be claimed, the approvals for either a conference (if other than mileage is to be claimed) or daily travel must supplement the approval of the driver and the vehicle. (See Procedure III.H-01, Authorization to Drive on District Business.) Employees should check their insurance policies to be sure their policy does not exclude coverage by defining mileage reimbursement as being within the meaning of "vehicles for hire."

Volunteer drivers of private vehicles must be qualified as authorized drivers for the District and must furnish the District required proof of insurance for their vehicles. (See Procedure III.F-01.g.) The employee originating the field trip is responsible for seeing that these approval requests have been submitted to the Vice President, Business and Administrative Services, at least five (5) working days before the trip. (See Procedure III.H-01.b)

Volunteer drivers may claim mileage reimbursement for their vehicles. (See Procedures III.F-01.g and IV.B-06)

**CHAPTER: Business and Administrative Services Division****Proof of Insurance****A. Employees**

When claiming mileage for daily trips or conferences, drivers must file with the Vice President, Business and Administrative Services, evidence of insurance on the vehicle for which mileage is to be claimed. The vehicle must be insured for at least the District's required automobile liability insurance minimum requirement for driver accountability. A copy of the employee's current automobile liability insurance declaration page accompanying Form B-165 is sufficient evidence of insurance. (See Procedure III.F-01.g for specific liability limits.)

If the employee expects to claim mileage reimbursement, new proof of insurance must be submitted to the Business and Administrative Services Office. (See Procedure III.F-01.g.) The Vice President, Business and Administrative Services, will note on the list of authorized drivers provided to Fiscal Services a notation of the vehicles, if any, for which the driver may claim mileage.

**B. Volunteers**

Persons volunteering the use of their automobiles for field trips must furnish proof their automobile are insured to meet the District's minimum liability requirements. (See Procedure III.F-01.g.) The drivers must also be approved as authorized drivers. (See Procedure III.H.01 b. and III.H-03.)