Non-Fat Guide to PURCHASING
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Introduction and Purpose

The timely acquisition of supplies, materials, services and equipment is essential to the success of your program. The purpose of this handbook is to familiarize you with the Los Rios District’s purchasing policies and procedures so that your purchases can be made expeditiously and at the lowest possible cost.

Los Rios Community College District operates on a purchase requisition/purchase order system. There are established procedures to accommodate the purchase of everything, ranging from a small amount of supplies needed immediately to purchasing a complex computer system.

Please familiarize yourself with these procedures so that you can use the simplest process available to meet your purchasing needs. Contact either your college Business Office or the District Purchasing Department anytime you have questions pertaining to purchasing issues.

The chapters that follow provide you with a variety of background information essential to your understanding and appreciation for the purchasing process used by the District. In addition, various types of purchases and related topics are discussed.

Included in the appendices are three separate sections which have been color coded to make it easier to locate information:

Appendix A - Contains sample forms most frequently used for purchasing and other related transactions and instructions for completion, pages A1 through A23, white pages.

Appendix B - Contains a detailed explanation and listing of state object codes used for all purchase transactions, pages B1 through B15, green pages.

Appendix C - Contains a detailed summary of the various state laws and District policies that are applicable to the purchasing process, pages C1 through C13, yellow pages.
Background

The Los Rios Community College District is a public entity and has both a moral and legal obligation to ensure that all expenditures are proper and that all materials and services purchased are obtained at the most advantageous price.

In an effort to help you better understand the purchasing process used in the District, background information is briefly summarized below with detailed information discussed later in this chapter for each of the four categories:

A. Purchasing Responsibilities

Although the purchasing department has primary responsibility for implementing and preserving good purchasing practices, a variety of other departments and individuals also have significant responsibilities for the purchasing process. See page 1.2.

B. Los Rios Board Policy and State Legal Requirements

Numerous state laws and Los Rios Board Policies influence and control the purchasing process. See page 1.3.

C. Code of Ethics for Purchasing

The District's goal is to maintain extremely high standards in its purchasing transactions, even beyond those required by law, and has adopted the Code of Ethics developed by the National Association of Educational Buyers, Inc. See page 1.4.

D. Comparative Pricing Requirements

To ensure purchase of materials and services at the most advantageous price, District policy requires “comparative shopping” prior to making purchase commitments. See pages 1.5 - 1.7.
## A. PURCHASING RESPONSIBILITIES

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<td><strong>Board of Trustees</strong></td>
<td>Establish purchasing policies to ensure that goods and services are purchased in a prompt, cost-effective and legal manner.</td>
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<tr>
<td><strong>Chancellor</strong></td>
<td>Establishes district purchasing procedures to ensure that all purchases receive the proper review and approval or disapproval.</td>
</tr>
<tr>
<td><strong>Individual Staff Member</strong></td>
<td>Identifies need, initiates purchase of goods or services, and obtains approval of the area dean/unit supervisor. Follows established purchasing procedures to avoid personal liability for unauthorized purchases and conflicts of interest.</td>
</tr>
<tr>
<td><strong>Program Director/Coordinator</strong></td>
<td>Certifies the purchase is in compliance with the requirements of the Categorical Program Grant or Special Project.</td>
</tr>
<tr>
<td><strong>Area Dean/Unit Supervisor</strong></td>
<td>Reviews form for completeness, checks budget number for appropriateness and availability of funds, authorizes purchase and submits requisition to the campus business office for approval.</td>
</tr>
<tr>
<td><strong>Vice President of Administration or Designee</strong></td>
<td>Reviews requisition for correct budget code and adequate funding. Review/approve requisition for overall appropriateness and forwards to the district purchasing department.</td>
</tr>
<tr>
<td><strong>District Purchasing Department</strong></td>
<td>Has sole authority to prepare and issue purchase orders for goods and services. May obtain quotes in addition to those supplied by work location.</td>
</tr>
<tr>
<td></td>
<td>Ensures legality of all purchases.</td>
</tr>
<tr>
<td></td>
<td>Interviews vendors and identifies sources for products and services.</td>
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<tr>
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<td>Coordinates all comparative quotes and formal bids.</td>
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<tr>
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<td>Establishes purchasing standards and specifications.</td>
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<tr>
<td><strong>Director of General Services</strong></td>
<td>Approves purchase order.</td>
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<tr>
<td><strong>Receiving Department</strong></td>
<td>Verifies quantity of goods or services received and forwards receiver to the district accounting department.</td>
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<tr>
<td><strong>District Accounting Department</strong></td>
<td>Pays vendor for materials or services received once appropriate documents are in place.</td>
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B. STATE LEGAL AND LOS RIOS BOARD POLICY REQUIREMENTS

Billions of dollars are spent annually by state and local governmental agencies for the purchase of goods and services. In order to ensure that these expenditures are proper, competitive, and without conflict of interest, a variety of state laws and Los Rios Board Policies and regulations have been enacted.

These laws and policies are too voluminous to be addressed here; but in order to make them available to the reader, they are summarized in Appendix C.
C. CODE OF ETHICS FOR PURCHASING

The Los Rios Community College District subscribes to the following Code of Ethics for the procurement of goods and services, as developed by the National Association of Educational Buyers, Inc.

1. Give first consideration to the objectives and policies of our institution.

2. Strive to obtain the maximum value for each dollar of expenditure.

3. Decline personal gifts or gratuities.

4. Grant all competitive suppliers equal consideration insofar as state or federal statute and institutional policy permit.

5. Conduct business with potential and current suppliers in an atmosphere of good faith, devoid of intentional misrepresentation.

6. Demand honesty in sales representation whether offered through the medium of a verbal or written statement, an advertisement, or a sample of the product.

7. Receive consent of originator of proprietary ideas and designee before using them for competitive purchasing purposes.

8. Make every reasonable effort to negotiate an equitable and mutually agreeable settlement of any controversy with a supplier; and/or be willing to submit any major controversies to arbitration or other third party review, insofar as the established policies of the institution permit.

9. Accord a prompt and courteous reception insofar as conditions permit to all who call on legitimate business missions.

10. Cooperate with trade, industrial and professional associations, and with government and private agencies for the purposes of promoting and developing sound business methods.

11. Foster fair, ethical, and legal trade practices.

12. Counsel and cooperate with purchasing associates and promote a spirit of unity and a keen interest in professional growth among them.
D. COMPARATIVE PRICING

To ensure purchase of materials and services at the most advantageous price, District policy requires “comparative shopping” prior to making purchases. Furthermore, it is to the District's advantage to combine the purchase of goods and services and to standardize purchasing whenever possible.

Guidelines for comparative pricing vary according to the dollar amount of the purchase. The process varies according to the unit price of goods and service requested. Items with a unit cost under $1,000 do not receive comparative pricing. However, purchasing may obtain quotes for items under $1,000 when appropriate. The illustration on page 1.7 summarizes the procedures used by the purchasing department to implement comparative pricing on items over $1,000.

Informal Quotations

Typically, purchases with a unit cost ranging in value from $1,000 to $5,000 require documentation of informal telephone quotations from three separate sources. The requisitioner may obtain the quotations, or the purchasing staff will do so prior to the issuance of a purchase order. If price quotations have been obtained at the work location, be sure to forward the information with the purchase requisition. If you have obtained price quotes but don't include them, the Purchasing Department will duplicate your efforts, thus unnecessarily delaying your purchase order.

Formal Quotations

Purchases costing from $5,000 to $50,000 for materials and services or $5,000 to $15,000 for Public Projects (facility improvement projects) require three written quotations.

The work location may obtain formal written quotations from vendors or purchasing will obtain them. All quotations must be on a vendor quotation form or company letterhead and must be signed by an authorized representative of that vendor. If price quotations have been obtained at the work location, be sure to forward the information with the purchase requisition. If you have obtained price quotations but don't include them, the Purchasing Department will duplicate your efforts, thus unnecessarily delaying the processing of your purchase order. All public work projects must be coordinated with the Central Maintenance Department.

Advertised Bids
All purchases that exceed current legal bid limits of $50,000 for equipment, services and materials, or $15,000 for Public Projects (facility improvement projects) must go through the legally required advertised bid procedure, and the recommended award must then be approved by the Board of Trustees. All advertised bids are coordinated by the purchasing department. While developing specifications, the purchasing department will work with the requisitioner to assure the desired standard of quality and conformance with district policies and procedures. The bid process takes six to eight weeks from the date your requisition was received by District purchasing.

See Appendix B for state laws and District policies pertaining to purchases.
Comparative Pricing Requirements

**Amount of Purchase** | **Requirement** | **Making the Purchase**

$1,000 to $5,000 | Obtain 3 informal price quotes | Purchasing advertises and opens bids; recommends award of contract

$5,000 to bid limit | Obtain 3 written price quotes | Obtain Board Approval

Formal Bid Required
- $15,000 - Public Projects
- $50,000 - materials and equipment | Purchasing advertises and opens bids; recommends award of contract | Obtain Board Approval

December 2004
The Purchasing Process
PURCHASE REQUISITION (GOODS AND SERVICES OVER $200)

The purchasing process always starts with the initiation of a purchase requisition or limited purchase order.

A purchase requisition is required to initiate purchases of goods and services costing over $200, including sales tax and shipping charges.

HOW TO COMPLETE A PURCHASE REQUISITION

Since the purchase requisition is an original source document, it is important that it be filled out accurately and completely to avoid delaying your purchase.

Processing delays occur because inaccurate or incomplete information is provided, especially in these areas:

- Incomplete vendor name or address, including zip code.
- Quantity ordered not specific.
- Description is not complete, including stock number, color, size, etc.
- Delivery information is not complete, including name of requisitioner, department name, building name, and room number. This information is also needed for inventory purposes.
- Incomplete budget number(s) for your department, or in-appropriate state object code, guideline, OCB, fund, (etc.)
- Signatures of persons approved to authorize purchase are missing. At least two signatures are required (the requestor or dean/manager and V.P. of Administration).
- Insufficient funds in the indicated account.
- Categorical/Grants/Special Projects not completed.

See Appendix A, pages A1 - A2, for detailed completion instructions and for a sample of a completed purchase requisition form. See Appendix B for a detailed description and listing of state object codes.

Purchases made in the name of the district without an authorized purchase order shall be considered the obligation of the person making the purchase and not the obligation of the district.
A limited purchase order, or LPO, may be used in place of the traditional purchase requisition/purchase order process of goods or services costing $200 or less, including tax and shipping charges.

The LPO requires the same approval process as the purchase requisition, but once the document is approved, you may place your order immediately or pick up the merchandise. When the LPO is approved, the requisitioner must distribute all copies of the form according to the notation on each form. If you elect to pick up the merchandise, you are responsible for processing the receiver copy by signing for receipt of goods and forwarding to the District Accounting department.

See Appendix A, pages A3 - A4, for detailed instructions and for a sample of a completed LPO form.

Limited purchase orders cannot be used for service agreements or for equipment purchases.
Chapter 3

Types of Purchases

- Supplies
- Equipment
- Leases
- Services
- Furniture
In order to service the programs and activities of the District, the Purchasing Department annually issues approximately six thousand purchase orders valued at more than thirty million dollars.

Purchases are grouped into different categories which may need to be processed differently. In order to expedite your order, please review the following types of purchases and use the process most appropriate for your needs:

**SUPPLIES**

The purchase of supplies is the most common type of purchase made by the District. Purchases of supplies costing more than $200, including sales tax and shipping charges, require the use of a regular purchase requisition. In order to simplify the process for smaller orders, a limited purchase order should be used for supply orders costing less than $200, including sales tax and shipping charges.

Supply purchases range from individual items purchased on an as-needed basis to large combined, one-time purchases. Orders are consolidated districtwide and annual contracts are established for similar types of supplies such as office, athletic, chemistry and custodial supplies.

A blanket order can be established with vendors you anticipate using more than three or four times a year for small purchases usually under $500 each. A blanket order is generally issued for the period of July 1 through May 31. A more detailed description of blanket orders is found on page 4.1.

**SERVICES**

The District purchases and contracts for many different services. Such purchases include routine services, rentals, leases and maintenance of equipment and personal services. The purchase of all services costing over $200, including sales tax and shipping charges, requires the use of a regular purchase requisition. A limited purchase order can be used to purchase goods and services costing $200 or less, including sales tax and shipping charges.

Services generally fall into one of four categories. These categories and the processing requirements are as follows:

1. **Service required on an annual basis, such as a microscope that is serviced once a year.**

   Submit a purchase requisition and a one-time-only purchase order is issued by the District Purchasing Department.
Types of Purchases

2. Service required on a sporadic, unanticipated basis (more than once per year). An example is a typewriter that requires servicing on an as-needed basis.

Submit a purchase requisition asking for a blanket purchase order covering the entire fiscal year be issued. This can be done even though you do not know the exact cost or frequency of the repairs. A purchase order number beginning with 1 is issued.

3. Service required on a regular basis at a predetermined cost is a maintenance purchase agreement. An example would be a copy machine that has to be serviced throughout the year.

Submit a purchase requisition, and a purchase order will be issued for the maintenance agreement. A receiver is not required for the payment of a maintenance contract because the cost is determined up front and indicated on the purchase order - it is the requestor's responsibility to insure that the service is provided.

Purchase orders issued for maintenance agreements are normally issued for services from July 1 through June 30 for a given fiscal year. Purchase orders for on-going, annual maintenance contracts, rentals, services, and leases are distinguished by a purchase order number that begins with a 2.

Even when maintenance purchase orders feature a specific ending date, most vendors require thirty days written notice of intent to cancel. For this reason, it is important that you notify the Purchasing Department of maintenance agreements you do not intend to renew. The Purchasing Department will send a written notice of cancellation to the vendor.

In the Spring each area receives a reminder of all blanket and maintenance purchase orders to be renewed. The areas are to prepare new purchase requisitions for blanket and maintenance orders they wish to renew.

4. When contracting for personal services with an individual, it is possible to hire that person as an employee or an independent contractor. The Internal Revenue Service is very concerned about the potential of employees being misclassified as independent contractors. The IRS has increased their audits in this area and will levy substantial penalties if they believe that an independent contractor should have been classified as an employee. Such penalties would be charged back to the originating department.

The tests used by the IRS - The IRS has developed 20 criteria to determine whether a person should be an employee or independent contractor. The following sections summarize the characteristics of both. Unfortunately, the IRS tests do not always provide a clear
answer. The District has simplified these tests into a checklist that must be used when independent contractor status is chosen (see Appendix A7).

**Characteristics of an employee** - some degree of control by Los Rios.

Any services which are a part of the organization's primary mission are strongly viewed as being done by employees. Therefore, any individual that is teaching, training, counseling, developing curriculum, coordinating workshops or seminars or any related activity will be deemed to be an employee. In some cases, other activities are also determined to be primary to the mission; for example, the Small Business Development Center has a primary mission of providing consulting services to small businesses, so individuals providing such consulting are expected to be employees. Also, all individuals teaching community services classes are employees.

An individual who is an employee of the District cannot be an independent contractor for other services.

Employees are typically paid hourly rates.

**Characteristics of an independent contractor** - little or no control by Los Rios

Independent contractors generally have control over the processes and methods they use, and are accountable to the District only for the final product or results of their efforts.

Generally, an independent contractor has a separate business, providing the same services that we have contracted with them for, and Los Rios is a relatively small portion of their business.

Independent contractors may hire or subcontract with someone else to perform the services promised to the District.

All risk of profit or loss is typically assumed by the independent contractor; if the district promises payment for services, and must take the risk of collection or reimbursement from another party, the individual has not assumed the full risk of profit or loss.

Independent contractors typically have a substantial investment in their business.

Independent contractors are often paid a fixed fee, but may occasionally be paid an hourly rate.
An independent contractor cannot quit or be terminated except for a breach of contract.

Independent contractors are typically hired for short-term projects and do not have a long-term relationship with the District.

Independent contractors typically pay for their own business expenses (supplies, equipment, travel expenses, mileage, etc.).

**How to process an independent contractor** - If you believe that an individual can be classified as an independent contractor, the following actions need to be taken:

1. The originator completes the Independent Contractor Checklist (See Appendix A7). If the originator believes that the individual meets the criteria, attach any necessary supporting documentation and sign the checklist.

2. To obtain independent contractor services, the standard purchase requisition form (see Appendix A2), and the service agreement (see Appendix A6) are required. The agreement approval and routing sheet (see Appendix A23) may also be required if the contractor wishes to change the terms of the standard service agreement or use a different document. The use of these forms ensures that all required conditions of the contract are communicated and agreed upon by the independent contractor and the district. The forms are processed following the standard purchase requisition/purchase order process.

3. **Filling out the service agreement form** - Payment terms must be clearly stated on the service agreement form. The service provider cannot change the terms of the service agreement or add additional terms unless the changes are approved by the District General Counsel. Boilerplate contracts submitted by service providers are generally unacceptable. In no case, should an employee accept or sign a contract submitted by a service provider. **The authority to sign contracts for personal and contracted services is limited to the Vice Chancellor, Finance and Administration and the Director of General Services.**

   **Using Non-Standard Contract** - The Agreement Approval and Routing Sheet must be used to indicate District acceptance of the service agreement. The District employee who requires the service must fill out the top portion of the Agreement Approval and Routing Sheet and sign on the portion in the space marked approved as to substance. This is an affirmation that the service is necessary to the District and that the price and terms indicated on the service agreement are acceptable.
4. The checklist, attachments, service agreement, and purchase requisition are forwarded through the usual approval process to the Vice President of Administration for approval. The Vice President reviews the documentation. If the documentation is complete and acceptable (including the proposal to contract with an independent contractor) the Vice President signs the purchase requisition.

5. The checklist, attachments, service agreement, and purchase requisition are forwarded to the District Purchasing Department for normal review and processing. If the documentation is complete and acceptable, a purchase order is prepared.

6. All documentation is forwarded to the Director of General Services. The Director reviews the documentation for appropriateness. If there are any questions about the nature of the independent contractor relationship, the Director may request additional information from the originator or Vice President of Administration. If there is still uncertainty about whether the individual should be an independent contractor or employee, the transaction will be referred to General Counsel for final determination. When the documentation is determined to be complete and the transaction appropriate, the Director of General Services signs the purchase order.

7. Approved copies of the service agreement and purchase order are distributed by the Purchasing Department. When the contractor receives the approved copy of the purchase order, a contractual relationship exists and the contractor may begin work.

**EQUIPMENT**

All equipment items with a cost greater than $200, including sales tax and shipping cost, are capitalized and inventoried. These purchases are to be made under the object code 6490. Equipment is defined as tangible property which can be used for a year or more without material change in form or appreciable deterioration of physical condition.

The District maintains an historical inventory which contains description, brand, model, serial number, original cost, date of purchase, location and disposal information on all purchases processed under the 6490 object code. A fixed asset record is created for each item costing over $200. A label is generated for such items. This label contains a bar code which is used to track the item for inventory purposes and is to be attached to the asset.
Types of Purchases

In some instances, items costing less than $200 will be labeled. For example, when purchasing a
calculator, a fixed asset tag may not be required if the purchase price is under $200. However,
because the equipment has a life expectancy greater than one year and the possibility of the item
“walking off”, the District may choose to tag it. Occasionally an item will cost more than $200, but
it is not feasible to label the item. In this instance a label is not generated, but an inventory record
is nevertheless created. An example of this situation is an internal computer hard drive. Large
purchases involving unit prices under $200 with an aggregate total of over $1,000 may also be
recorded in the fixed asset system. An example of this situation would be a purchase of thirty
student desks.

COMPUTER EQUIPMENT

Standards for computer equipment have been established to maintain levels of quality and func-
tionality throughout the district. All requests for microcomputer hardware, software and related
items require approval of the microcomputer specialist at your work location. In addition, all
computer related purchase requisitions must be approved by the Information Technology Depart-
ment at the District Office before being processed by the Purchasing Department.

LEASES AND RENTALS

Leases generally fall into two categories: (1) operating leases, and (2) capital leases. An operating
lease is typically a monthly rental of equipment or facilities. A capital lease is one in which the initial
lease is scheduled for most of the asset’s useful life, or where the District/college takes title to the
asset at the end of the lease term for little or no cost. The standards for determining which
category are complex; to ensure appropriate classification, all rentals and leases (including those
purchased with college based funds) must be reviewed by the director of accounting services prior
to issuance of the purchase order. Governmental entities are prohibited from entering into debt
agreements extending beyond the current budget year. Because of this limitation, governmental
lease agreements spanning more than one year typically contain a fiscal funding clause permitting
governmental lessees to terminate the agreement on an annual basis if funds are not appropriated
to make required payments. The following paragraphs describe the appropriate budgeting and
accounting for operating and capital leases.
OPERATING LEASES

Operating leases are simple rentals of equipment or facilities that do not meet the criteria of capital leases. Monthly payments are paid as a rent expense (account #5601).

CAPITAL LEASES

Capital leases, while often called a "lease", have certain terms and conditions which are essentially a contract to purchase. For example, assume that a photocopy machine is "leased" for $300 per month for 36 months, and the contract provides that at the end of the lease period title will be transferred to the college/district for one dollar. Since title transfers at the end of the lease, this is a capital lease. One of the following criteria must be met for the transaction to be classified as a capital lease:
1. at the end of the lease, the lessee owns the property being leased;
2. at the end of the lease, the lessee can purchase the property for a bargain purchase option.
3. the lease term exceeds 75% of the estimated economic life of the leased property;
4. the present value of all lease payments is equal to 90% or more of the value of the asset.

If a lease is determined to be a capital lease, the transaction must be accounted for as though the asset was purchased (capital outlay) and a debt was incurred to finance the purchase. This requires that the asset be tagged and recorded in the fixed asset records. To do so, the fair market value of the asset must be determined. This value is not simply the total of all future lease payments, since those payments essentially include principal and interest payments. The transaction should be budgeted and accounted for as:

At the time of acquisition:
- Capital Outlay (account #6495) expense for the fair market value of the asset.
- Other Financing Source (account #8940) to recognize “loan proceeds” for the present value of the loan.

Monthly payments:
- Principal and interest expense, based on the loan amortization schedule (account #7110 for principal and account #7120 for interest).

Capital leases are accounted for differently for the bookstores and cafeterias. Call the director of accounting services if you have any capital leases for the bookstore or cafeteria.
FURNITURE

The District has identified a list of standardized furniture that includes panel systems, modular desk systems, and conventional furniture. In order to maintain consistency in appearance and interchangeability of parts, a preferred product line has been identified.

Furniture information is contained in the Los Rios Interior Solutions Guide and is available from these locations:

- College Business Office -- Campus Staff
- Central Maintenance Office -- Central Maintenance Staff
- Purchasing Department -- District Office Staff

PUBLIC PROJECTS (FACILITY PROJECTS)

All facility projects are initiated by completing a purchase requisition or Central Maintenance Work Orders. A public project is defined as the erection, construction, alteration, repair, or improvement of any public structure, building, road or other public improvement of any kind.

Procedures to be used for implementation are:

1. All public projects including the development of specifications, must be coordinated through Central Maintenance.

2. Projects under $15,000

Public projects of $15,000 or less may be performed by Central Maintenance, negotiated contract or purchase order. Projects performed by contract purchase order for $1,000 to $15,000 require three quotations. These quotes may be obtained by campus personnel or by district purchasing. If quotes are obtained by campus personnel, the names of contractors contacted and their respective quotes must be noted on, or attached to, the purchase requisition.

3. Projects above $15,000

Public works projects above $15,000 must go through legal bidding procedures. Advertised bids are handled by the Purchasing Department. When developing specifications, the Purchasing Department will work with the requisitioner and or Central Maintenance.
Types of Purchases

Maintenance to assure the desired standard of quality. The bidding process may take six to eight weeks from origination to the final approval of contract award by the Board.

State law regulates the bidding process. See Appendix C, pages C4 - C6.

The illustration on page 1.7 summarizes the comparative pricing requirements and bidding requirements. Also, the illustration on page 3.9 shows the evolution of a purchase order in flow-chart form, from originator to vendor.
Evolution of a Purchase Order

1. **Originator** completes requisition or limited purchase order (under $200)
2. Purchasing processes formal bids; recommends award of contract
3. Over bid limit
   - IT reviews computer related items for compatibility with district systems
4. Purchasing reviews requisition for completeness; obtains quotes and processes formal bids
5. Director of general services approves purchase order
6. Board of trustees approves award of contract
7. Area dean or supervisor reviews and approves requisition or limited purchase order
8. Limited purchase order
9. Vice president of administration reviews and approves requisition or limited purchase order
10. Vendor receives purchase order
11. Limited purchase order
12. Director of general services approves purchase order
13. Area dean or supervisor reviews and approves requisition or limited purchase order
14. Purchasing reviews requisition for completeness; obtains quotes and processes formal bids
15. Over bid limit
   - IT reviews computer related items for compatibility with district systems
16. Purchasing processes formal bids; recommends award of contract
17. Originator completes requisition or limited purchase order (under $200)
Chapter 4

PURCHASING FOR

SPECIAL SITUATIONS
Blanket Purchase Orders

A blanket purchase order is a standard purchase order processed from a regular purchase requisition and is sent to the vendor as an open/standing purchase order. The blanket order is limited by dollar amount, time period, or type of goods and services ordered. It is distinguished from other types of purchase orders by the assignment of a number beginning with a “1.” Do not use a blanket purchase order to purchase furniture or equipment.

Any vendor you anticipate using more than three or four times a year is a good candidate for a blanket purchase order. Blanket orders are intended for use with vendors from whom you make frequent supply purchases or use on an on-going basis for unscheduled service, such as an occasional repair or the placement of advertisements over the course of the fiscal year. Blanket orders can be increased or decreased by requesting a change order. See page 5.1.

You may charge a purchase order against up to six account numbers; to do so, designate not only the budget numbers to be charged, but the specific dollar amount you want encumbered against each account. All blanket purchase orders terminate at the end of the fiscal year. The “required by” date on the purchase order is the date that the purchase order expires. If there are unused funds on a blanket order on the date the purchase order expires, the encumbrance is released.

For accounting purposes, most blanket orders are assigned an ending date of May 31. Only blanket orders for supplies that cannot be ordered ahead, such as the delivery of water, are given an ending date of June 30. Terminating the blanket orders at the end of May allows time for the Accounting Department to process the final payment by the end of the fiscal year.

In the Spring each area receives a reminder of all blanket purchase orders to be renewed. The areas are to prepare new purchase requisitions for blanket orders they wish to renew.

Blanket Order Release Form and Partial Receipt Report Form

These two forms authorize the accounting department to make payment for merchandise received in two different situations:

1. A blanket order release form authorizes the payment for merchandise received against a blanket purchase order.

2. The partial receipt report form authorizes payment for partial delivery of merchandise ordered against a regular purchase order.
The requestor is responsible for initiating the blanket order release form and forwarding it to the Receiving Department. A partial receipt report form is initiated by the Receiving Department. See appendix A, pages A9 - A12 for completion instructions and samples of both forms.

**Confirming Purchase Orders**

Confirming purchase orders are appropriate anytime there is an emergency or a situation in which there is an urgent need for services or supplies.

The vice president of administration or site manager has responsibility to make the final determination regarding when it is appropriate to request confirming purchase order number. Confirming purchase orders are distinguished by a purchase order number that begins with a 4. If you believe you have a situation that warrants an confirming purchase order, the following steps should be taken:

1. The Requisitioner determines the need for a confirming order and completes a purchase requisition. If the purchase totals more than $1,000, district purchasing policies for comparative pricing still apply. See pages 1.5 - 1.7. You may obtain the required three price quotations yourself or request purchasing to do so, but the quotes must be obtained and attached to the purchase requisition before a purchase order number can be assigned.

2. The supervisor signs the purchase requisition and submits it to the college business office.

3. After the purchase requisition has been approved, the Business Services Supervisor/designee will fax a copy of the purchase requisition to the Purchasing Department and request a confirming purchase order number.

4. The Purchasing Department will review the purchase requisition and, upon approval, will telephone the business services supervisor/designee with a purchase order number.

**Prepayments**

Some vendors do not accept purchase orders and require payment in full before they will ship an order. These purchases are called prepayments because the payment is made prior to receipt of the goods or services (subscriptions are one type of purchase that often are processed as prepayments). A purchase order is still issued, but a check is mailed with the vendor copy. It is preferable not to purchase in this manner. However, a purchase requisition for an order requiring prepayment will be processed provided the vendor supplies documentation stating that prepayment is required and the total cost of the order, including sales tax, and any shipping and/or handling charges.

If you want to purchase from a vendor requiring prepayment, ask them to mail or fax you something in writing. Attached this to the purchase requisition form. If you are unable to obtain this from the
Special Situations

vendor, the purchase requisition will be processed if the following information is provided: the full name of the vendor’s representative with whom you spoke, the date of the conversation, and the cost of the order (item cost, shipping, handling, and sales tax). If the vendor does not collect California sales tax, please write “TAX LIST” and purchasing will calculate the amount of sales tax for payment directly to the State. Please write “PREPAYMENT REQUIRED” at the top of the description area in all purchase requisitions requiring prepayment.

If you request prepayment without verification, your order may be delayed. Some vendors will return the District’s payment if the amount is incorrect rather than processing the order and billing for or refunding the difference.

Sales Tax

Not all vendors located outside of California collect California sales tax. You may on occasion order form out-of-state vendors who do not collect California sales tax (this applies to all types of purchases, not just prepayments). Even though the vendor does not collect the sales tax, the district still owes it to the State of California. The purchase order will include the applicable sales tax. Quarterly, the Accounting Department records the amount due the State for uncollected sales tax. In these cases, an additional charge labeled “Use Tax” will appear in the expenditure detail a month or two after the payment.

Travel Authorization, Reimbursement and Prepayment

Expense reimbursement or advance payments related to travel, conferences and workshops must be submitted on a Travel Authorization and Reimbursement Form. This form requires pre-approval of all known expenses, such as conference registration fees, lodging expenses, and estimated transportation costs.

Any payments made prior to the event are called, “advance payments.” Please have the request in Accounting three weeks in advance for processing. (The District will not advance pay a hotel - the employees may receive advance payment for lodging).

Certain expenses must be paid by the employee and submitted for reimbursement when the employee returns (lodging, meals, ground transportation). Receipts are required for those expenses marked by an asterisk on the travel authorization form; reimbursement requests must be submitted no later than three days after returning to work. Out of state travel must be approved in advance by the chancellor/designee. (Administrative Regulation R-8341). Instructions for completing the travel authorization form are printed on the back of the form. (See Appendices A.15 and A.16)

Check Request Form

The check request form is not a purchasing form. The check request form is to be used when a payment (check) is needed to execute a transaction that does not pertain to the purchase of goods.
or services. For example, a community group pays a deposit to rent college facilities for a weekend event. The event is subsequently cancelled and the group requests a refund of their deposit. The check request form should be used to generate the refund check. Note, there was not an exchange of goods or services in this transaction. There was an exchange of cash (the initial deposit and the subsequent refund). The check request form can also be used for the payment of stipends to students, child care reimbursements, and other similar transactions. The check request form cannot be used to request a payment for goods or services received without a purchase order.

Because the check request form has very limited use, the supply is maintained at the college business office. If you believe that you have a need for the form but are unsure, call the business office for direction and, if appropriate, the form will be provided.

Upon approval, it is routed directly to accounting for processing. Since there is no receipt of goods or services, there is no additional paperwork required for payment. There may be a need to provide supporting documentation to the form. Any documentation which is available should be attached to the form to facilitate the review and payment process.

A sample form as well as instructions are located in Appendix A, page A21 and A22.

Categorical funds are monies received from external agencies to be expended for specific purposes. These funds are sometimes referred to as restricted or grants and special program funds. Some of the major categorical programs of the District are VATEA, DSPS, EOPS, matriculation, TANF, CALWORKS, and State Instructional Equipment Fund (SIEF). Others include the Fund for Instructional Improvement (FII), Workability, CARE, MESA, Foster Care/Independent Living Program, Staff Development, etc... Account reference numbers that have a zero (0) as the second digit are restricted.

District purchasing forms contain a block which must be completed for all purchases charged to categorical programs. This block provides for added review when expending categorical funds to ensure that the funds are spent in compliance with the program requirements and objectives. All purchases charged to categorical programs require at least the program name and signature of the program coordinator/director. The area of the certification form which asks for the program goal/objective does not need to be completed for the following categorical programs: DSPS, EOPS, VATEA, Matriculation and SIEF. For all others, please provide the goal/objective number or a brief explanation of the purpose of the expenditure in the block provided.
Chapter 5

PURCHASE ORDER MODIFICATIONS
After the purchase order has been sent to the vendor, but prior to the merchandise being shipped, it may be necessary to make changes in the original order or cancel it. This can be accomplished by using a Change Order/Cancellation.

Once the merchandise has been received and it is necessary to return the merchandise to the vendor because it was the wrong item, won’t operate, etc., the merchandise may be returned by using a Merchandise Return Memorandum.

Procedures for initiating the change order/cancellation and merchandise return memorandum are discussed below:

**Change Order and Cancellation**

When a change or cancellation of an existing order is required, the Purchasing Department issues a change order. Typical changes include an increase or decrease in quantity, price or selection of merchandise. A change order may be initiated by either the college/work site or the Purchasing Department.

Do not use a purchase requisition to initiate a change order. Instead, send a short memo signed by an authorized purchaser (or form provided by your business office) to the business office explaining the reason for the change. An increase of $750 or less may be processed by the Purchasing Department without additional approvals, but the Purchasing Department will contact the originating area for advice and/or approval any time the increase seems unreasonable. If you are requesting a change order for more than $750, you must obtain appropriate authorizing signatures.

**Merchandise Return Memorandum**

Whenever merchandise is returned to the vendor, a merchandise return memorandum must be completed by either the Receiving Department or the requisitioner. Check with your business office for the specific procedures for your work location. Regardless of who is responsible for filling out the form, you need to inform your receiving department of your intent to return merchandise.

Many vendors require a return merchandise authorization number. Check with the vendor prior to any return to see what their policy is. Some vendors charge a restocking fee if the error was not made by them.

The merchandise return memorandum identifies the item(s) being returned, the reason for the return, and whether the District prefers our account with the vendor to be credited. The form is completed by the person initiating the return. You must also determine who is responsible for shipping costs.
Do not take merchandise to the Receiving Department for return shipping until the vendor has authorized the return, and you have determined who is responsible for the shipping charge. When returning items purchased under a 6490 object code, you must remove the LRCCD asset tag from the item and attach it to the return merchandise memorandum. If the asset tag doesn't come off of the item, note the LRCCD asset tag number on the return merchandise memorandum. Fixed asset records must be modified anytime the vendor elects to replace rather than repair equipment. Send a memo with the original LRCCD asset tag number to the Purchasing Department stating that the item is to be replaced and the Purchasing Department will issue a new tag for the replacement item. See Appendix A, page A13-A14, for detailed instructions and a sample merchandise return memorandum.
Chapter 6

Other Changes
When equipment items are moved to a different location, the inventory record must be updated. This can be accomplished by using the procedures outlined below:

**Equipment Transfer**

An Equipment Transfer Record form is to be completed and submitted to the department receiving the equipment for signature and then forwarded to District General Services Department so the fixed asset records can be updated whenever an equipment item is transferred from one work location to another or to a different building or department. See Appendix A, pages A17 - A18 for sample form and instructions for completion.

**Surplus Equipment**

District property which is no longer needed by the work unit or needs to be replaced may be declared to be surplus. If replacement equipment is being purchased, consideration should always be given to trading the item in on the replacement equipment purchased.

The area supervisor determines whether or not an equipment item is to be declared surplus. If feasible, other work areas should be contacted for possible placement of the equipment before it is declared surplus. Please contact your college business office or site manager for the procedures used at your location for disposal of surplus equipment.

Generally the vice president of administration is responsible for the development of a surplus equipment list and forwarding the Declaration of Surplus Equipment form to Central Maintenance.

Upon the receipt of an approved surplus equipment list from each work location, the Central Maintenance department has the responsibility to pick up items and develop a districtwide list of items to be declared surplus.

Such a list is developed twice each year and submitted to the Los Rios Board of Trustees. After approval by the Board, the items are auctioned at a public auction. See Appendix A, pages A19 - A20 for sample form and instructions for completion.
Chapter 7

Receiving Department
The Receiving Department at each college and/or work location has the important responsibility of receiving all merchandise, checking it for damage and seeing that it is delivered promptly to the person ordering the merchandise.

A copy of each purchase order is sent by the purchasing department to the Receiving Department at that location. The color of this form is goldenrod and the “goldenrod” serves as a receiver. When the merchandise is received, the “receiver” is completed and is forwarded to the Accounting Department, as verification that the merchandise or services has been received or services have been rendered.

A receiver must be on file in the Accounting Department before any payment(s) to a vendor can be processed. The successful completion of a purchase transaction occurs when the Accounting Department has all of the necessary documents on file and is able to pay the invoice promptly.

With your help, we will complete every purchase transaction promptly and successfully.
# Appendix A

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<thead>
<tr>
<th>Instructions for Completion of Purchase Requisition</th>
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<td>Sample Limited Purchase Order</td>
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<td>Instructions for Completion of Service Agreement</td>
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<td>Sample Service Agreement Form</td>
<td>A.6</td>
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<td>District Guidelines for Completion of Independent Contractor vs. Employee</td>
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<td>Sample Blanket Order Release Form</td>
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<td>Sample Merchandise Return Memorandum</td>
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<td>Instructions for Completion of Travel Authorization and Reimbursement Claim Forms</td>
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<td>Sample Travel Authorization and Reimbursement Claim</td>
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<tr>
<td>Instructions for Completion of Equipment Transfer Record Form</td>
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<td>Sample Equipment Transfer Record Form</td>
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<tr>
<td>Instructions for Completion Declaration of Surplus Equipment Form</td>
<td>A.19</td>
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<tr>
<td>Sample Declaration of Surplus Equipment Form</td>
<td>A.20</td>
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<tr>
<td>Instructions for Completing Check Request Form</td>
<td>A.21</td>
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<td>Sample Check Request Form</td>
<td>A.22</td>
</tr>
<tr>
<td>Sample Agreement Approval and Routing Sheet</td>
<td>A.23</td>
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</tbody>
</table>

**Important Note:** Purchases made in the name of the district without an authorized purchase order shall be considered the obligation of the person making the purchase and not the obligation of the district.
INSTRUCTIONS FOR COMPLETING A PURCHASE REQUISITION

The requisition form is used to initiate a purchase costing $200 or more, including tax and shipping charges. For purchases under $200, including sales tax and shipping charges, you may use a limited purchase order (LPO). See page 2.1. The following steps describe how to properly fill out the requisition form and ensure you receive your order without delay.

1. **Page of**
   Use an additional sheet of paper to itemize if you need more room. DO NOT USE A SECOND REQUISITION.

2. **Vendor**
   Enter complete name (no abbreviations) and address (including zip code) of vendor. If you do not have a specific vendor, leave this area blank or use best method.

3. **Delivery Instructions**
   Enter campus or site name, building name, room number and department name where item is to be delivered.

4. **Quantity**
   Enter desired number of items, sets, packages, etc.

5. **Unit**
   Enter unit of measure by which item is sold (i.e. each, set, package).

6. **Description**
   Enter complete description of goods and/or services required. Include part/model number, size, color, number per package, shipping charge, etc. Also use this area to describe any special instructions related to requisition, supplement description with attachment (catalog, vendor quote, etc...) when possible.

7. **Price**
   Enter price of each unit.

8. **Total Price**
   Enter extended price (quantity x cost).

9. **Sales Tax**
   The State of California requires sales tax be paid on all taxable items regardless of where vendor is located. **Sales tax must be added to every taxable order.**

10. **Total**
    Enter the total amount of the purchase.

11. **Categorical/Grant/ Special Projects**
    Enter name of program or grant (i.e. EOPS, DSPS, Title III, MESA, FII, SIEF, etc. For more information refer to page 4.4

12. **Program Director/ Coordinator**
    Program Director signs here indicating that the purchase meets program requirements.

13. **Grants/Special Projects**
    Enter a) program number and b) goal/objective number met by the purchase. This information is required for all grants and special project purchases. For more information refer to page 4.4

14. **I hereby certify.....**
    This certification applies to each signature below and that each complies with District Regulation 8323

15. **Requested By**
    Type of print the name of the person initiating the request. Requisitioner must sign on the second line.

16. **Authorized Signature**
    Must be signed by the area manager or unit supervisor. For categorical/grant programs the director/coordinator signature indicates compliance with program requirements. (All computer hardware and software purchases also require authorization by computer services personnel for your location and district data processing.)

17. **Approval**
    Approval of president/vice president of administration or director/vice chancellor/chancellor is required.

18. **OCB Number**
    Enter the OCB number of the account to be charged.

19. **OCB Title**
    Enter the title of the OCB to be charged.

20. **Guideline**
    Enter guideline number of account to be charged.

21. **Budget Number & State Code**
    Enter appropriate fund, budget number, appropriate state code and amount to be encumbered against each budget.

22. **Asset Location**
    For equipment purchases over $200 indicate the final location where equipment will be housed.

December 2004
Los Rios Community College District
Requisition

Reg. No. 308522

P.O. No.

VENDOR: Gateway 2000

ADDRESS: 610 Gateway Drive

CITY: North Sioux City

STATE: SD Zip: 67040

DELIVERY INSTRUCTIONS:
American River College
Occupational Institute
Administration Building

Business Office 159/57
Department

ORDERED

<table>
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<th>DESCRIPTION</th>
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<tr>
<td>1</td>
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<td>Each Gateway 2000 P6-133 Computer System &amp; Keyboard with 16MB RAM</td>
<td>2410.00 4820.00</td>
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<tr>
<td>2</td>
<td>5</td>
<td></td>
<td>17&quot; Wide Color Monitor, PCI Graphics Accelerator with 2MB VRAM</td>
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<td>3</td>
<td>1</td>
<td></td>
<td>Teleprompter 788 Fax Modem with Voice Mail MS DOS 6.22, Windows 95</td>
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Shipping 180.00 180.00

Purchases Channeled to Categorical Programs,Grants or Special Projects
This purchase is in compliance with the requirements of
Program Name

Request for Exception to Market

REQUESTED BY:

AUTHORIZED: NAME OR AUTHORIZED SIGNATURE DATE

APPROVED: NAME OR AUTHORIZED SIGNATURE DATE

Vice President - Administration
5920 / 6459

December 2004
INSTRUCTIONS FOR COMPLETING A LIMITED PURCHASE ORDER

For purchases under $200 (including sales tax and shipping charges), a limited purchase order may be used in place of the traditional requisition/purchase order process. The limited purchase order (LPO) requires the same college approvals as do requisitions, but once the document is approved you can place your order or pick up merchandise immediately. Once the order is complete, the copies are distributed according to the notation on the bottom of the form. The following steps will assist you in filling out the limited purchase order.

1. **Date**
Enter date order form is filled out.

2. **Vendor Name and Address**
Enter vendor’s complete name and address, including zip code.

3. **Deliver To**
Enter campus or site name and address and indicate whether order is to be delivered or picked up.

4. **Received by**
When item is received, sign and date goldenrod copy (Receiver) and forward to district office accounting department.

5. **Quantity**
Enter desired number of items, sets, cartons, etc.

6. **Unit**
Enter unit of measure (each, dozen, gram, etc.)

7. **Stock Number**
Enter vendor’s stock number.

8. **Description**
Enter complete description of goods and services requested include size, color, number per carton, etc. Indicate shipping charges and discounts here.

9. **Unit Price**
Enter unit cost.

10. **Total**
Enter extended price (quantity x unit cost).

11. **Sub-Total**
Enter sub-total (after any applicable discounts)

12. **Sales Tax**
Enter sales tax amount, currently 7.75%

13. **Total**
Enter total amount of purchase, including sales tax and shipping costs, not to exceed $200.

14. **Categorical Program, Grants or Special Projects**
Enter program name. Program Director or Coordinator to sign. Enter program/grant number and goal/objective purchase meets.

15. **Requested by**
Name of person initiating order.

16. **OCB Number & Title**
Enter OCB number and OCB title.

17. **Budget Number**
Enter budget number and object code. Object code may not be in 6000 category.

18. **Authorized Signature**
Must be signed by the requisitioner, the area dean or unit supervisor.

19. **Vice President, Admin. Director/Vice Chancellor/ Chancellor**
Vice president of administration or director /vice chancellor or chancellor must approve order before items can be purchased.

✧ Purchases made in the name of the district without an **Authorized Purchase Order** shall be considered the obligation of the person making the purchase and not the obligation of the district.

December 2004
## Limited Purchase Order

**Vendor Name and Address**
ABC Company  
123 1 Street  
Sacramento, CA 95818

**Delivery Instructions**
Los Rios Community College District  
1919 Spence Court  
Sacramento, CA 95825

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<th>Unit</th>
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<tr>
<td>2</td>
<td>1</td>
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<td>1</td>
<td>pkg</td>
<td>Shipping</td>
<td>3.00</td>
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</tr>
</tbody>
</table>

**Purchases Charged to Categorical Programs, Grants or Special Projects**
This purchase is in compliance with the new mandate of:  
[14]

**Program/Cost Center: 5212**

**Requested by**
IM Dufloy  
7/10/02

**APPROVED: 9/10/02**
Vice President, Administration

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**Document Metadata**
- **Date:** July 13, 1996
- **Page Dimensions:** 612.0x792.0
- **Image Size:** 71x39 to 561x756
- **Document Type:** Limited Purchase Order

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**December 2004**
INSTRUCTIONS FOR COMPLETING A SERVICE AGREEMENT

A service agreement is required for services rendered by individuals who qualify as independent contractors and who are not employees of the District.

1. Date
   Enter date agreement was entered into.

2. Purchase order number
   Number to be inserted by purchasing department.

3. Contractor/Business Name
   Enter complete name of contractor or business name if different.

4. Social Security Number/
   Federal Identification Number
   Either SSN or FIN number must be provided for payment.

5. Telephone Number
   Carefully enter number, including area code

6. Address
   Provide complete address, including zip code

7. Specific Services
   Enter complete description of services to be provided. Avoid potential disputes by listing important elements of agreement.

8. Terms
   List specific terms or dates that agreement covers.

9. Payments
   Include specific payment terms.

10. Independent Contractor Status
    Contractor cannot be an employee of District.

11. Workers Compensation Insurance
    Contractor must provide verification of worker’s compensation insurance if services are being performed by employees of a contractor.

12. Signature
    Include printed name of contractor and signature.

13. Requisition Number
    Insert purchase requisition number. The service agreement form must be attached to a completed purchase requisition form.
This Agreement entered this 24th day of September 1996 by and between the Los Rios Community College District (District) and Y. R. Presentor (Contractor), Contractor No. Social Security No. FIN No. 12-12345678

Business Name (if different) Presentations, Inc.

Check One: Sole Proprietorship Partnership Corporation Check One: U.S. Citizen Resident Alien Non-resident Alien

Telephone No. (555) 123-1234 (SSN or FIN No. must be provided for payment)

Address 5737 Cane Road, Suite 123 City and State Agoura Hills, AR Zip 91301

GENERAL CONDITIONS:

1. Specific services to be performed by the Contractor (attach separate schedule if necessary, and reference the attachment). In consideration of payment as described, Contractor shall perform the services as described:

   Conduct seminar “How to Start Your Own Medical Insurance Billing Service From Home”

   Date: Sunday, October 20, 1996
   8:00 am - 5:00 pm
   Room: Raef Hall 162
   Fee: $89.00

   Contractor is to provide all instructional materials and audio visual equipment needed for presentation.

   It is understood that unless there is sufficient enrollment to meet budgeted expenses this activity will be canceled.

2. Term. The term of this Agreement is from October 20 1996 to October 20 1996

3. Payments. In consideration of the services provided in paragraph 1, District shall pay to Contractor a sum of money not to exceed $ , during the term of this Agreement. Payment of this amount shall be made in accordance with established District payment schedules, and is contingent upon the Contractor submitting an invoice to the District Accounting Office, and upon receipt of verification of services satisfactorily rendered (receiver) by the appropriate College/District Administrator.

   Payment terms are: Contractor to receive 50% of enrollment fees collected Payment will be mailed to address on purchase order.

4. Contractor is not an employee of the Los Rios Community College District. Information on the purchase order and the back of this form are part of this Agreement. Please read this important information.

   Are you now or have you been an employee of the District? Yes No. If yes, Date Location

   Are you related to an employee of the District? Yes No. If yes, who

5. Workers’ Compensation Insurance. Contractor agrees to maintain and furnish District with proof of Workers’ Compensation coverage pursuant to California Labor Code 3201 et seq. If contractor does not have workers’ compensation insurance, Contractor must execute the following certification:

   I certify that in the performance of this Agreement I shall not employ any person in any manner so as to become subject to the workers’ compensation law of California. Signature of Contractor Date

6. This Agreement (front & back) the purchase order and the agreement approval routing sheet, if any, constitute the entire Agreement by the parties. No other representations, whether oral or written are part of this Agreement except that the following document(s) are part of this agreement

Signature below by Contractor indicates that all parts of this Agreement have been read, understood and accepted.

Name of Contractor (Printed) Presentations, Inc. Signature of Contractor Date

Requisition No. 271568

White: Contractor Green: Purchasing Canary: Accounting Pink: Business Office Goldenrod: Originator

GS Form 78 Rev 3/96

December 2004
LOS RIOS COMMUNITY COLLEGE DISTRICT
INDEPENDENT CONTRACTOR vs. EMPLOYEE CHECKLIST

This questionnaire is to be used to determine if an individual is an independent contractor or employee. The individual should be consulted where necessary to answer all questions. If you believe that the individual qualifies as an independent contractor, submit a requisition, service agreement, checklist, and any explanatory attachments. The contract will not be valid until a Purchase Order is issued, and no agreements should be made nor should work commence before that time. Due consideration should be given to all questions, since the penalty to the originating department for misclassification is approximately 50% of the contract amount. For more information see the District Purchasing Guide. If you have any questions or require assistance, please contact the Director, Accounting Services at the District Office.

1. Has this person ever been employed by the District? If so, please explain when and in what capacity______________________________.

2. Does the work include teaching, training, facilitating, counseling, curriculum development, workshops, seminars, or any other function related to education? If so, please explain______________________________________________________.

3. Will the District exercise any control, direction or supervision of the contractor? If so, please explain__________________________________________________.

If the answer to any of the above questions is “Yes” this person should be classified as an employee. If you believe that independent contractor status can still be justified, please attach a statement explaining why, and continue to question #4. If the answer to all of the above questions is “No”, continue to question #4.

4. Must this individual perform the services (as opposed to the individual subcontracting or assigning the work to others)? Please explain to what extent the individual may or may not hire/subcontract others to do the work ________________________________.

5. Has this individual worked for the District as an independent contractor in the past? If so, please explain the nature of past services (for what period, continuous vs. intermittent, how many hours, Etc.)______________________________.

6. Can the contractor quit for any reason other than the District’s breach of contract? ________________________________.

7. Can the District terminate the contract for any reason other than the contractor’s breach of contract? ________________________________.

If the answer to three or more of these questions 4 through 7 are “Yes” this person should be classified as an employee. If you believe that independent contractor status can still be justified, please attach a statement explaining why and continue to question #8.

8. Does the individual operate an independent trade or business, offering these same services to the general public? If so, please ask the individual what proportion of their annual revenues are obtained from the District: Less than 25%-%____ Between 25% & 50%____ Over 50%____

9. Does this individual have a substantial investment in his/her business, maintain facilities, own/rent equipment, etc.? ________________________________.

10. Does the individual provide all materials, supplies, and support services necessary for performance of this service? If no, please explain______________________________.

11. Does the individual bear the cost of any travel and business expenses incurred to perform this service (no District reimbursement)? ________________________________.

If the answer to questions 8 through 11 is “Yes”, and the answer to questions 1 through 7 is “No”, this individual can be classified as an independent contractor.

The above information has been compiled and reviewed per District Guidelines:
Originator:________________________________________ Date:______________________________

GS#79:Rev. 1/98

December 2004
DISTRICT GUIDELINES
INDEPENDENT CONTRACTOR VS. EMPLOYEE

ADDITIONAL INFORMATION

1. A continuing relationship between a worker and the District shows that an employee relationship exists.

2. Is the individual retired, returning to substitute, or train, etc.?

3. A person hired to do services customarily done by District employees will be considered an employee, despite title. The typical independent contractor is hired to accomplish a result without the supervision given to employees.

4. Consider whether the District has to train this individual or give instruction about when, where, how, and in what order to work. Does the district require the individual to submit reports or do the services at a District site? These factors would suggest the district maintain control sufficient for an employer/employee relationship. However, it is not necessary that the District exercise this right or has the expertise required to do so. Typically this would not be practical nor advisable.

5. Are the services being provided necessary to the operation of the school, program, project, etc.? This suggests the District has an interest in the method of performance and implies the maintenance of legal control.

6. Consider whether the individual may designate someone else to do the work without the District's knowledge or approval. Can the individual hire someone else to do the work?

7. Is this a "one shot deal" or will the District continue to use this individual in the future? This could be an infrequent or irregular basis but a continuous relationship exists.

8. The right to discharge is a factor suggesting the worker is an employee and the District employer. An independent contractor, on the other hand, cannot be fired if he/she produces results that meet contractual specifications.

9. A determining factor in judging independence is the performance of services to the public. In evaluating these criteria, school districts are considered separate entities. Keep in mind that if the District is using this individual's services on a full-time basis, the individual is not available to the public. Note: Possession of a business license or incorporation does not automatically satisfy this requirement. The determination must be made on the actual relationship between the District and the individual performing the services.

10. This suggests an economic risk inherent in business enterprises. An independent contractor must be able to make a profit or sustain a loss.

11. The District should not be providing office space, clerical, secretarial, or any other support for this individual such as materials, photocopy, printing, office supplies, etc. Any necessary assistants would be hired by the individual.

12. Generally, these types of expenses are paid by an employer, however, some contracts provide for payment of air fare, mileage, etc. for consultants.

A.8
INSTRUCTIONS FOR COMPLETING A BLANKET ORDER RELEASE

This form authorizes the accounting department to make payment against a blanket order after the merchandise has been received. The form is completed by the requestor and forwarded to the Receiving Department. After all items listed on the blanket release have been delivered, the receiving department forwards the release to district accounting for payment. If the requestor picks up the merchandise directly from the vendor, the requestor is responsible for the form and forwarding it to the Accounting Department for payment. A blanket order release is completed as follows:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Campus/Site</td>
</tr>
<tr>
<td>2.</td>
<td>Purchase Order Number</td>
</tr>
<tr>
<td>3.</td>
<td>Vendor</td>
</tr>
<tr>
<td>4.</td>
<td>Invoice/Packing Slip</td>
</tr>
<tr>
<td>5.</td>
<td>Date Items Received</td>
</tr>
<tr>
<td>6.</td>
<td>Quantity</td>
</tr>
<tr>
<td>7.</td>
<td>Unit</td>
</tr>
<tr>
<td>8.</td>
<td>Description</td>
</tr>
<tr>
<td>9.</td>
<td>Unit Price</td>
</tr>
<tr>
<td>10.</td>
<td>Total</td>
</tr>
<tr>
<td>11.</td>
<td>Categorical/Grant/ Special Projects</td>
</tr>
<tr>
<td>12.</td>
<td>Program Director/ Coordinator</td>
</tr>
<tr>
<td>13.</td>
<td>Grants/Special Projects</td>
</tr>
<tr>
<td>14.</td>
<td>Total Amount</td>
</tr>
<tr>
<td>15.</td>
<td>I hereby certify....</td>
</tr>
<tr>
<td>16.</td>
<td>Authorized Signature</td>
</tr>
<tr>
<td>17.</td>
<td>Approved</td>
</tr>
<tr>
<td>18.</td>
<td>OCB Number</td>
</tr>
<tr>
<td>19.</td>
<td>OCB Title</td>
</tr>
<tr>
<td>20.</td>
<td>Guideline</td>
</tr>
<tr>
<td>21.</td>
<td>Budget Number</td>
</tr>
</tbody>
</table>

December 2004
## BLANKET ORDER RELEASE FORM

**Release No.**  
Preprinted 13255

**Vendor Name (As it appears on Purchase Order)**
62-30895 5/14/97

**Invoice No. or Packing Slip No.**

<table>
<thead>
<tr>
<th>QTY</th>
<th>UNIT</th>
<th>DESCRIPTION</th>
<th>UNIT PRICE</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>EA</td>
<td>Pencil Sharpener (electric)</td>
<td>11.00</td>
<td>22.00</td>
</tr>
<tr>
<td>1</td>
<td>SET</td>
<td>Binders (10 per set)</td>
<td>14.00</td>
<td>14.00</td>
</tr>
<tr>
<td>3</td>
<td>EA</td>
<td>Staples</td>
<td>5.50</td>
<td>16.50</td>
</tr>
</tbody>
</table>

**Program Name**

**Program/Grant Number**

**Total Amount or Estimate** 52.50

**ACCOUNTING USE ONLY**

**OCB Number**

41H 1 99210.27 4500

**Guideline Fund Budget Number**

41H 1 99212.04 4500

**State Code**

41H 1 99212.04 4500

**Amount**

20.00

**Purpose**

**Use Tax Amt.**

**December 2004**
INSTRUCTIONS FOR COMPLETING A PARTIAL RECEIPT REPORT

This form authorizes the Accounting Department to make payment for a partial shipment that has been received against a regular purchase order. The Receiving Department completes the form and forwards the original to the accounting department for processing of partial payment. A partial receipt report is completed as follows:

1. **Date**
   - Enter date.

2. **Purchase Order Number**
   - Enter purchase order number.

3. **Vendor**
   - Enter complete name of vendor as it appears on purchase order.

4. **Campus/Site**
   - Indicate your campus or site location.

5. **Invoice/Packing Slip**
   - Enter Invoice or packing slip number.

6. **Item Number**
   - Enter line item number of item received.

7. **Quantity Received**
   - Enter quantity of item received. If entire quantity has been received, see #20.

8. **Comments**
   - Indicate any discrepancies in this area.

9. **Numbers 1-100**
   - This area is used only if entire quantity of a line item is received. If this is the case, circle number that corresponds to line item number on purchase order. This indicates to district accounting that payment for entire quantity of that item can be released.

10. **Notations**
    - List any discrepancies in shipment (i.e. incorrect or damaged items).

11. **Date Received**
    - Indicate date shipment was received.

12. **Received By**
    - Signature of person who received the merchandise.
PARTIAL RECEIPT REPORT

TO: District Accounts Payable Office  
DATE: 5/15/97  

PURCHASE ORDER No. 70045  

VENDOR NAME: CompUSA, Inc.  

Invoice/Packing Slip No. 7148349  
(Please attach)  

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Quan. Recid</th>
<th>COMMENTS</th>
<th>Item No.</th>
<th>Quan. Recid</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3 each on backorder</td>
<td>1</td>
<td>11</td>
<td>21 31 41 51 61 71 81 91</td>
</tr>
<tr>
<td>2</td>
<td>12</td>
<td>22 32 42 52 62 72 82 92</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>13</td>
<td>23 33 43 53 63 73 83 93</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>14</td>
<td>24 34 44 54 64 74 84 94</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>15</td>
<td>25 35 45 55 65 75 85 95</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>16</td>
<td>26 36 46 56 66 76 86 96</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>17</td>
<td>27 37 47 57 67 77 87 97</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>18</td>
<td>28 38 48 58 68 78 88 98</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>19</td>
<td>29 39 49 59 69 79 89 99</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>20</td>
<td>30 40 50 60 70 80 90 100</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notations:  

(Notations to include: any differences between packing slip and merchandise actually received and/or ordered, over-shipments, damaged/broken merchandise, etc., and if any items are to be returned.)

Date Merchandise Received: 5/14/97  
Received by:  

Distribution:  

GS Form #107/5/96  

December 2004
INSTRUCTIONS FOR COMPLETING
A MERCHANDISE RETURN MEMORANDUM

A merchandise return memorandum form must be completed whenever merchandise is returned to the vendor. The form identifies item being returned, reason for the return, and whether the District prefers credit or replacement.

Copies are forwarded by the Receiving Department to vendor, District Accounting Department, and requestor. Usually this form is completed by the Receiving Department. Since the person returning the merchandise has to supply the Receiving Department with the necessary information to complete the form, it is beneficial to know how to complete it.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. <strong>Vendor</strong></td>
<td>Insert the same vendor name that was used on the original purchase order.</td>
</tr>
<tr>
<td>2. <strong>Date</strong></td>
<td>Enter date merchandise was shipped.</td>
</tr>
<tr>
<td>3. <strong>Address</strong></td>
<td>Get instructions from vendor. Sometimes return merchandise is sent to a specified address.</td>
</tr>
<tr>
<td>4. <strong>Purchase Order Number</strong></td>
<td>Insert purchase order number that merchandise was received under.</td>
</tr>
<tr>
<td>5. <strong>Carrier</strong></td>
<td>Insert name of transportation firm that originally delivered merchandise.</td>
</tr>
<tr>
<td>6. <strong>Prepaid/Collect</strong></td>
<td>Indicate how shipping costs are to be handled. Liability for shipping cost must be determined before merchandise is sent to the receiving department for return.</td>
</tr>
<tr>
<td>7. <strong>Vendor Return Authorization Number</strong></td>
<td>Obtain this number from vendor before items are returned. Many vendors will not accept returns without authorizing number.</td>
</tr>
<tr>
<td>8. <strong>Description</strong></td>
<td>Insert same description that was used on original purchase order.</td>
</tr>
<tr>
<td>9. <strong>Reason for Return</strong></td>
<td>Insert concise reason for merchandise being returned.</td>
</tr>
<tr>
<td>10. <strong>Returned For</strong></td>
<td>Identify what remedy you want from vendor: credit, replacement or repair.</td>
</tr>
<tr>
<td>11. <strong>Returned Via</strong></td>
<td>Insert name of transportation company used to transport merchandise back to vendor.</td>
</tr>
<tr>
<td>12. <strong>Name/Address</strong></td>
<td>Insert name address of worksite returning merchandise.</td>
</tr>
<tr>
<td>13. <strong>Signers</strong></td>
<td>Signature of person authorized to return merchandise.</td>
</tr>
</tbody>
</table>
MERCHANTISE RETURN MEMORANDUM

To: ________________________________________ Date Received ____________________________

________________________________________ P.o. No. ______________________________________

________________________________________ Carrier _____________________________________

Ship Via   - Prepaid Collect

THE FOLLOWING ITEM(S) ARE RETURNED HEREWITH:

<table>
<thead>
<tr>
<th>ITEM NO.</th>
<th>QUANTITY</th>
<th>COMPLETE DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>EACH</td>
<td>617 VIDEO, THINKING IN SKILLFUL WAYS</td>
<td>$59.95</td>
</tr>
<tr>
<td></td>
<td></td>
<td>SALES TAX 4.65</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>TOTAL $64.60</td>
<td></td>
</tr>
</tbody>
</table>

Reason for Return: _________________________________________________________________

(Specify & describe: damaged, over-shipment, not as specified, other)

Returned for: Credit [ ] Replacement [XX] Repair [ ]

Returned Via: UPS

(Attach Shipping Receipt)

College: AMERICAN RIVER COLLEGE Date Returned 10/2/97

Address: 4700 COLLEGE OAK DRIVE

SACRAMENTO, CA 95841

WHITE: Vendor Y ELLOW: Accounting/D.O. P INK: Receiving GOLDENROD: Department

GS Form #14 - Revised 5/97
INSTRUCTIONS FOR PREPARATION OF TRAVEL AUTHORIZATION AND REIMBURSEMENT CLAIM

This form is to be used to obtain authorization to travel and for reimbursement of travel expenses incurred during the performance of district business. All reimbursements are made pursuant to District Regulation 8341.

PART I - REQUEST TO ATTEND CONFERENCE/SEMINAR (PAGES 1-5)

All authorizations must be obtained prior to time designated for departure. All requests must be submitted two weeks prior to departure. If a cash advance is requested, form must be submitted a minimum of three weeks prior to departure. Complete only the top and left-hand portion of the form when requesting authorization to travel.

ESTIMATED EXPENSES:

A) TRANSPORTATION - Roundtrip coach air fare or mileage not to exceed air fare. Air travel arrangements should be made following regular college procedures. Retain appropriate receipt for reimbursement claim. Per R-8343, Section 11.4., reimbursement does not include mileage that is necessary for an employee to get from his/her residence to the assigned workplace.

B) LODGING - Lodging shall not exceed the single daily occupancy rate established at the conference site. Retain original receipt for reimbursement claim.

C) REGISTRATION - If prepayment is required, attach registration fee document or conference notice for payment processing. Indicate payment in Part II. If not prepaid, retain receipt and submit original receipt with reimbursement request.

D) MEALS - Payment for meals shall not exceed the amounts established per R-8341. Should certain meals be included in the registration fee, only the appropriate meal costs should be listed.

G) OTHER - Estimate additional district business/conference related expenses. Original receipt required for reimbursement.

F) INCIDENTAL EXPENSES - Estimate additional expenses not to exceed the $6.00 per day established per R-8341. Forward all copies (5 pages) for approval. Travel is not authorized until approved by the Vice President of Administration for in-state travel; the Chancellor for out-of-state travel. A maximum allowance may be established during the approval process. The maximum allowance is a limit on the amount of travel expenses that will be reimbursed if actual expenses exceed the allowance. Do not complete unless needed. Upon approval, original and college business office copy will be retained by the business office. All remaining copies shall be returned to the employee to be used for requesting reimbursement.

PART II - CASH ADVANCE/PREPAY (PAGES 1-5)

College completes the appropriate section and the requested cash advance is processed. If a cash advance/prepayment is requested by the employee, the employee is to complete this section and submit the request a minimum of three weeks prior to departure for approval.

PART III - REQUEST FOR REIMBURSEMENT (PAGES 3-5)

Upon return, complete Part III, right-hand side, of the same travel authorization/reimbursement claim form used when requesting authorization for the travel (pages 3-5). Reimbursement for expenses for the attendance at conferences or meetings is allowed within the financial limits of the college and upon the approval of the administrative head within the college or administrative unit. All reimbursements are pursuant to provisions of R-8341. Original receipts are required for reimbursement as indicated. Cancelled checks and credit cards are not considered receipts. Reimbursement request should be submitted no later than three (3) days after attendance at the conference or return from travel.
Equipment Transfer Record

The Equipment Transfer Record should be used to record a transfer of equipment (up to 5 items per form) from one department to another or to a different location within a department. This form is to be used for transfers within the Los Rios Community College District ONLY.

Section I. Equipment

1. Item Description  Give a complete description (nomenclature, brand name, etc.) of the item being transferred.

2. Condition  Excellent, good, or poor

3. Model No.  Self-explanatory

4. Serial No.  Self-explanatory

5. Fixed Asset Inventory Tag No.  Self-explanatory, please indicate if none

Section II. Campus Authorization

6. Releasing Dept./Area  Campus, Department/Area, Bldg. Number, Room Number

7. Acquiring Dept./Area  Campus, Department/Area, Bldg. Number, Room Number

Relocating Equipment Within a Department. The Department Manager should authorize the relocation of the equipment and forward the Equipment Transfer Record to the Vice President of Administration for final approval.

Transferring Equipment From One Department to Another on the Same Campus. The Releasing and Acquiring Department Managers should authorize the equipment transfer and forward the Equipment Transfer Record to the Vice President of Administration for final approval.

Transferring Equipment From One Campus to a New Campus. The Releasing Department Manager should authorize the equipment transfer and forward the Equipment Transfer Record to his/her Vice President of Administration for approval. Next, the Acquiring Department Manager should authorize the transfer and forward the form to his/her Vice President of Administration for final approval.

Distribution of Copies. After V.P. of Administration approval, the pink copy will be sent to the Releasing Department, yellow copy to the Acquiring Department, goldenrod copy retained by the V.P. of Administration, and white copy will be sent to the District Accounting Department for final processing.

December 2004
### SECTION I. Equipment

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer, Monitor, Keyboard</td>
<td>good</td>
</tr>
<tr>
<td>Model No:</td>
<td>Serial No:</td>
</tr>
<tr>
<td>4DX2-50V</td>
<td>4009-55-0078</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model No:</td>
<td>Serial No:</td>
</tr>
<tr>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Item Description</th>
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<tr>
<td>Model No:</td>
<td>Serial No:</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model No:</td>
<td>Serial No:</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### SECTION II. Campus Authorization

<table>
<thead>
<tr>
<th>Releasing Dept. (Campus, Dept., Bldg. &amp; Rm #s)</th>
<th>Acquiring Dept. (Campus, Dept., Bldg. &amp; Rm #s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Office, Purchasing Department, Building B</td>
<td>District Office, Personnel Department, Building D</td>
</tr>
<tr>
<td>Department Manager (Releasing Dept.)</td>
<td>Department Manager (Acquiring Dept.)</td>
</tr>
<tr>
<td>Date</td>
<td>Date</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>V. P. Administration</th>
<th>V.P. Administration (For Transfer to New Campus)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Date</td>
</tr>
</tbody>
</table>

**For D.O. Accounting Use Only** ~ Equipment Inventory Updated by:

[Date]
INSTRUCTIONS FOR COMPLETING A DECLARATION OF SURPLUS EQUIPMENT

Equipment may be declared surplus property when it is no longer needed for program purposes, becomes obsolete, or is unsafe to use.

Please contact your college business office or site manager for the procedures used for disposal of surplus equipment at your work site.

1. **Heading** Identify work site that is declaring equipment to be surplus.
2. **Quantity** List quantity for each item being declared surplus.
3. **Item Description** Provide detailed information to help identify item, such as brand name, size, speed, capacity, etc.
4. **Condition of Item** Describe condition of item as good, fair, poor, etc.
5. **Model Number** Insert model number, if applicable.
6. **Serial Number** Insert serial number or other identification number.
7. **Fixed Asset Inventory Tag Number** Insert the Los Rios fixed asset tag number that is attached to the equipment items.
8. **Location/Building** Identify the building and room number in which the equipment is located.
9. **Signatures** The final list is prepared and submitted to the Vice President of Administration or work site manager for approval before being sent to Central Maintenance.
10. **Distribution of Copies** After the V.P. of Administration approval, the yellow copy will be retained by the originator, the white copy shall be sent to Central Maintenance, and the Goldenrod copy sent to Accounting, who will update the equipment inventory records.
## Declaration of Surplus Equipment

**LOS RIOS COMMUNITY COLLEGE DISTRICT**

### Fixed Asset Inventory

<table>
<thead>
<tr>
<th>Tag #</th>
<th>Serial No.</th>
<th>Location/Building</th>
<th>Model</th>
<th>Condition of Item</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Poor</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Selectric II</td>
</tr>
<tr>
<td></td>
<td>1Z26399</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>916235401001</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Purchasing Department Building B</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Area Dean** ___________________________  **Date** ________________

**Warehouse** ___________________________  **Date** ________________

**Vice President of Administration** ___________________________  **Date** ________________

**Equipment Inv. Update by** ___________________________  **Date** ________________

### For Facilities Management Use Only

- **Date Rec'd** ___________________________
- **Pickup Date** ___________________________
- **Initial** ___________________________
- **Sale Date** ___________________________
Instructions for Completing Check Request Form

The check request form is to be used when a payment must be made for a reason other than the purchase of goods or services. Frequent reasons for such payments are listed in the top right-hand corner of the form.

① Payee

If you anticipate that this will be a one-time-only payment to this individual or entity, please mark the box below the payee name. A vendor (payee) record will only be established for payees where more than one payment is anticipated.

② Deliver Check to/Mail Check

Please indicate where the check is to be delivered (college Business Office) or mailed.

③ Purpose

Please indicate the nature of this payment by checking the appropriate box or, if none are applicable, mark "Other" and provide a brief explanation.

④ Description

Please provide a complete description of the transaction. Include any timing requirements, such as payment required by, and refer to any applicable district policy and/or regulations for the transaction.

⑤ If payment is being made from categorical funds, please indicate the program name and cite the section of the grant or budget document which authorizes the expenditure of funds in this manner. Payments to students should also have documentation supporting the validity of the payment.

For abatements of revenue, such as facility rental refunds, please attach a copy of the receipt given to the payee at the time of payment or other supporting documentation.

⑥ Categorical certification must be completed if payment is from categorical funds.

⑦ Approval is required before processing.

Fund, Budget Account Number, Object Code, and Budget Account Title

⑧ These fields must be completed. The title is included to facilitate the review process.

Invoice #

Please provide a nine-character invoice number that will be printed on the district's remittance advice/check stub. The invoice number should communicate to the payee the reason for the payment.
PAYEE: John Q. Student

(Payee should appear on warrant)

☐ One-time-only payment to this payee

☐ Deliver Check to: ARC CRC SCC EDC FM DO

☐ Mail Check to: 

If Payee is a student, please provide Social Security Number

PURPOSE: (Check one)

☐ Payment to Student(s)
  a. Grants
  b. Child Care
  c. Other ________________

☐ Revenue Abatement (Refund)
  a. Facility Use
  b. Sports Camp
  c. Community Service
  d. Library Fine

☐ Transfer between District Funds

☐ Cash Transfer - Investment Purposes (P-8253)

☐ Other (Describe)

DEPARTMENT: Payments Charged to Categorical Programs, Grants or Special Projects

This payment is in compliance with the requirements of Program Name

Program Director/Coordinator Signature

4.1 Freshman Bridge Program

Program Goal/Objective Number/Explanation

I/we hereby certify the payment described above is made in accordance with District Regulations 8323, Sections, Conflict of Interest, and all other applicable District, State, and Federal Policies, Rules, Regulations and Laws.

Mary Smith 6/2/97 W325 MESA/CCCP

REQUESTED BY: TYPED/PRINT DATE OCB Number OCB Title

REQUESTED BY: SIGNATURE DATE Guideline Fund Budget Number State Code Amount

APPROVED: DEAN OR OTHER AUTHORIZED SIGNATURE DATE Invoice No.

APPROVED: VICE PRESIDENT, ADMINISTRATION DATE

Vendor Code Input Date

Instructions on Reverse
LOS RIOS COMMUNITY COLLEGE DISTRICT

AGREEMENT APPROVAL AND ROUTING SHEET

ARC ☐ CRC ☐ SCC ☐ DO ☐ FM ☐ Other ☐

Contracting Party: __________________________________________________________

Subject Matter: _____________________________________________________________

This agreement consists of the following documents:

_________________________________________________________________________

Funding Source: ___________________________ Amount $ __________

Approved as to Substance (Originator)

By: ___________________________ Date: ______________

(Print Name)

Business Affairs

By: ___________________________ Date: ______________

(Authorized Agent)

(Print Name)

Approved as to Form: (Required if Service Agreement is modified or supplemented.)

Steven Bruckman, General Counsel Date: ______________

Los Rios Community College District

By: ___________________________ Date: ______________

(Authorized Agent)

(Print Name)
STATE OBJECT AND ACTIVITY CODES

Introduction and Background .................................................................................................................................. B1

Object Codes

4000 Series - Supplies and Materials .................................................................................................................. B3

5000 Series - Other Operating Expenses and Services ...................................................................................... B6

6000 Series - Capital Outlay ............................................................................................................................. B10

7000 Series - Other Outgo ................................................................................................................................... B14

List of Activity Codes ........................................................................................................................................ B15

Instructional Activities ........................................................................................................................................ B15

Administrative and Support Activities .............................................................................................................. B15
STATE OBJECT CODES
(PeopleSoft Accounts)

INTRODUCTION AND BACKGROUND

In the District’s accounting system, expenditures are classified by both activity and object codes using the PeopleSoft program and account chartfields, respectively. Classification by activity is used to categorize expenditures by instructional activity using a Taxonomy of Program (TOP) code, or Administrative and Support Activity (ASA) code. Expenditures for the same instructional activity, such as Biological Sciences, whether purchasing department lab supplies or lab equipment should all have the same TOP code. A list of PeopleSoft Program (TOP or ASA) codes is provided at the end of this appendix.

The second method of categorizing expenditures is by state object code, i.e., PeopleSoft account chartfield. Accounts are used to distinguish the type of expenditures such as supplies or equipment. Accounts allow distinction to be made within activity (Program) codes as well as grouping like expenditures across activities. The accounts used by Los Rios Community College district are in accordance with the California Community Colleges Budget and Accounting Manual and are an expansion of the basic state object code reporting requirements mandated by the State.

The correct classification of expenditures by account is important since many financial reports are formatted to reflect expenditures or budgets by account. Please thoroughly review the descriptions that follow to ensure proper classification.

The first character of the account represents the major expenditure classification and the succeeding characters represent subclassifications within the major category. Below is an overview of the major expenditure classifications for non-salary and benefit expenditures:

4000 - Supplies and Materials
5000 - Other Operating Expenses and Services
6000 - Capital Outlay
7000 - Other Outgo

Determining the appropriate account may require consideration of how the goods or services will be used. Notation is made for goods or services that may be expended to more than one account. For those cases, the criterion for selecting the appropriate account is provided along with some examples.

When selecting the appropriate budget number, please be sure to include a complete combination of chartfields: Business Unit, Account, Fund, Department ID (Org), Program, Class, Budget Period, Project/Grant.
**STATE OBJECT CODES**

**PeopleSoft Accounts**

For reference, the fund titles and numbers are provided:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Business Unit</th>
<th>Fund Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>General - Unrestricted</td>
<td>GENFD</td>
<td>11</td>
</tr>
<tr>
<td>Restricted</td>
<td>GENFD</td>
<td>12</td>
</tr>
<tr>
<td>Capital Outlay Projects Fund</td>
<td>COPFD</td>
<td>41</td>
</tr>
<tr>
<td>Capital Outlay – Bond Funds</td>
<td>COPFD</td>
<td>43</td>
</tr>
<tr>
<td>Child Development Fund</td>
<td>CCDFD</td>
<td>33</td>
</tr>
<tr>
<td>Self-Insurance Fund</td>
<td>SIFFD</td>
<td>61</td>
</tr>
</tbody>
</table>

An example of a line on the District’s OCB report for the General Fund is illustrated below:

<table>
<thead>
<tr>
<th>Proj</th>
<th>Acct</th>
<th>Prog</th>
<th>Sub-</th>
<th>Description</th>
<th>Appropriation</th>
<th>Pre-Encum</th>
<th>Encumbrances</th>
<th>Expend Amt</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>ID</td>
<td>CD</td>
<td>Class</td>
<td>(Acct-Prog)</td>
<td>(Budget Entries)</td>
<td>(ONL Reqs)</td>
<td>(Purchase Orders)</td>
<td>(JEs &amp; A/P)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>041A</td>
<td>4300</td>
<td>05020</td>
<td>00000</td>
<td>In Supply-Acc’t.</td>
<td>1000.00</td>
<td>0.00</td>
<td>200.00</td>
<td>400.00</td>
<td>400.00</td>
</tr>
</tbody>
</table>
Object (Account) code 4000, Supplies and Materials, is the controlling account used to report all expenditures for instructional and non-instructional supplies and materials, including freight, sales/use tax and handling charges. Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. This object code also includes equipment items that cost less than $200.

**4100 TEXTBOOKS FOR STUDENT**

Limited to use by Training Source and other appropriate contract classes only. Student textbooks are not costs that are typically incurred by the District. Contract classes such as those offered by the Training Source may charge the contractor fees to include the cost of textbooks for students and such costs would then be reflected in the 4100 Account.

**INSTRUCTIONAL (4300) AND NON-INSTRUCTIONAL (4500) SUPPLIES AND MATERIALS**

These accounts are used to record instructional and non-instructional expenditures for supplies and materials. Supplies and materials are generally referred to as expendable, which means they are disposed of after use, not salvaged. Equipment items with a total purchase price including sales tax of under $200 are also recorded in these accounts.

The term *instructional* (4300) refers to the cost of supplies and materials used primarily in a classroom, lab, or resource center in the course of student instruction. *Non-instructional* (4500) refers to supplies and materials used in support of instructional functions, such as those items used or consumed within department offices such as Records and Admissions. Other District functions, such as maintenance and security, incurring costs for supplies and materials would typically code such expenditures to non-instructional (4500). Because the intended use of the item determines the classifications, some supplies and materials such as periodicals and computer software, can be coded to either 4300 or 4500, depending on their intended use. In the list of examples that follows, these items are noted with an asterisk (*). The lists of items, which can be expended under each title, are not meant to be all-inclusive but are examples of the types of items purchased and consumed in the normal course of operations.

**4300 INSTRUCTIONAL SUPPLIES AND MATERIALS**

This account is used to record expenditures for supplies and materials used by students, faculty, and other personnel in connection with an instructional program, other than for Software (4303) and Books and Periodicals (4304). An optional account is provided to separately record costs associated with Printing, if necessary (4301).

- Art Supplies
- Athletic Supplies
- Audio Cassettes*, Films* and Videos*
- Automotive*, Aeronautic, and other supplies used in instruction
- Ammunition and related accessories such as gun cleaning kits (SRPSTC)
STATE OBJECT CODES (ACCOUNTS) - 4000 SERIES (Cont.)

Supplies and Materials

4300 INSTRUCTIONAL SUPPLIES AND MATERIALS (Cont.)

Electronic components
Food purchases used for Food Instructional Programs (such as Oak Cafe)
Laboratory supplies, including but not limited to:
   Biology supplies, including dissection specimens
   Food for laboratory animals
   Dental supplies
   Glassware
   Medical supplies
   Plants
Maps
Metal and woodworking items
Printing of class syllabus, handouts and other instructional materials, including printing performed by outside vendors (see 4301)
Photography supplies and developing costs
Sheet Music
Tests and testing supplies
Theatrical Costumes
Tools (Automotive, Metal, Woodworking, etc.)
Toys and Games used in early Childhood Education coursework
Uniforms (Athletic and other clothing purchased on behalf of student activities only)

Furniture and equipment items with a total purchase price under $200 including sales tax where the end users of the items are students or faculty in the delivery of instruction. If price is greater than $200, refer to account 6490.

Athletic equipment
Desks, tables, chairs (teacher and student)
Cameras
Computer accessories (purchased separately)
Food production appliances
Laboratory fittings, tools
Microscopes
Overhead projectors
Musical instruments
VCRs

4301 INSTRUCTIONAL PRINTING (Optional)

This account is used to record expenditures for printing materials used in an instructional program such as class syllabus and handouts, including printing performed by outside vendors, if necessary to separate such costs from other instructional supplies.

4303 INSTRUCTIONAL SOFTWARE

This account is used to record expenditures for software used in an instructional program, not included in the purchase of computer hardware, with a useful life less than one year or a purchase
STATE OBJECT CODES (ACCOUNTS) - 4000 SERIES (Cont.)

Supplies and Materials

4303 INSTRUCTIONAL SOFTWARE (Cont.)

price less than $200. Nonrecurring costs required for use of the software are also charged to this account. Annual maintenance agreements are recorded in account 5600.

4304 INSTRUCTIONAL BOOKS AND PERIODICALS

This account is used to record expenditures for books, magazines and periodicals used in an instructional program other than those purchased for the college library.

Books for department libraries
Periodicals*
Textbooks (Instructor’s copies), Manuals*, Directories*, Handbooks*

4500 NON-INSTRUCTIONAL SUPPLIES AND MATERIALS

This account is used to record expenditures for supplies and materials used in non-instructional activities other than for software (4503) and books and periodicals (4504). Optional accounts are also provided to separately record costs associated with non-instructional printing (4501) and non-instructional Tools (4502).

Audio cassettes, Films, and Videos*
Community Services supplies (including any used in courses)
Course Schedules and Catalogs (see 4501)
Custodial supplies
Directories*(see 4501)
Gasoline, Oil, Antifreeze, Tires used in District vehicles
Landscape supplies and materials
Library operation supplies
Microfilm/Microfiche and development costs (Recordkeeping)
Office supplies, including office equipment supplies such as toner, typewriter ribbons
Mailroom supplies
Tools for repair and upkeep of District equipment, buildings and grounds (see 4502)
Uniforms (security)

4501 NON-INSTRUCTIONAL PRINTING (Optional)

This account is used to record expenditures for printing materials used for non-instructional activities, including printing performed by outside vendors, if necessary to separate such costs from other non-instructional supplies.
STATE OBJECT CODES (ACCOUNTS) - 4000 SERIES (Cont.)

Supplies and Materials

4502 NON-INSTRUCTIONAL TOOLS (Optional)

This account is used to record expenditures for tools and equipment used for non-instructional activities such as auto and building repair and maintenance under $200 including sales tax, if necessary to separate such costs from other non-instructional supplies.

Custodial, Office, Landscaping and Maintenance Equipment purchased under $200 including sales tax.

Calculated, Postage Machines, Drills
Desks, Chairs, Tables, Typewriters, Pruners
Electric staplers, Blowlers, Vacuums
Microfilm viewers

4503 NON-INSTRUCTIONAL SOFTWARE

This account is used to record expenditures for software used for non-instructional activities, not included in the purchase of computer hardware, with a useful life less than one year or a purchase price less than $200. Nonrecurring costs required for use of the software are also charged to this account. Annual maintenance agreements are recorded in account 5600.

4504 NON-INSTRUCTIONAL BOOKS AND PERIODICALS

This account is used to record expenditures for books, magazines and periodicals used for non-instructional activities.

4507 UNIFORMS

This account is used to track PERS reportable amounts for the purchase of employee uniforms. (Items not reportable are protective vests, pistols, bullets, and safety shoes.)

4790 FOOD SERVICE (Restricted Use-Cafeteria and Child Development Funds only)

This account is used only for food commodities purchased with Cafeteria and Child Development funds. Food purchases are not allowable General Fund expenditures, except for use in instructional (Food Service see object code 4300) and Community Services courses, or as described in object code 5200, Travel, Conference and Meeting Expenses or District special activities policies and regulations.
STATE OBJECT CODES (ACCOUNTS) - 5000 SERIES

Other Operating Expenses and Services

Object (Account) code 5000, Other Operating Expenses and Services, is the controlling account that summarizes those amounts posted to the following accounts, which include expenditures for services, travel, dues and memberships, utilities, repairs, rents, and other operating expenses.

5100 PERSONAL AND CONSULTING SERVICES

This account is used to record expenditures for contracted services, provided by an individual, firm, corporation, or government agency, meeting all Federal, State and District requirements as an independent contractor. Some expenses in this category are:

- Lecturers and Speakers
- Honorariums
- Inspections (not related to Building projects, for projects see 6120 and 6200)
- Consultants to the District

5200 TRAVEL, CONFERENCE AND MEETING EXPENSES

This account is used to record expenditures for per diem according to District regulations and/or actual expenditures incurred by employees, board members, and other district representatives for authorized meetings, transportation, meals, and lodging. Some expenses in this category are:

- Airline transportation
- Bridge tolls
- Mileage allowance

- Parking fees
- Car rental
- Conference/Registration fees

- Meals
- Lodging

Refer to District Regulations R-8341 and R-8343 for reimbursement guidelines.

Costs incurred by the District for sponsoring or hosting a meeting or conference, including but not limited to, facility and equipment rentals, and exhibitor fees may also be charged to this account.

Food purchases or meal reimbursements may be an appropriate expenditure under the following circumstances:

1) Meals or food provided at District-sponsored functions or activities meeting the definition of special activities (Board Policy P-8361).

2) Staff retreat meals for staff when approved by the Chancellor/President. Typically, college staff retreat expenditures should be charged to the funds established for college special activities (Board Policy P-8361).
STATE OBJECT CODES (ACCOUNTS) - 5000 SERIES
Other Operating Expenses and Services (Cont.)

5201 MILEAGE – IN DISTRICT (Optional)

This account is used to record expenditures for mileage reimbursements for travel within the district, if necessary to separate such costs from other travel costs.

5300 DUES AND MEMBERSHIPS

This account is used to record expenditures for Institutional memberships in associations or organizations. Includes membership fees of the governing board, its members, or its employees who are authorized to join an association or organization. Refer to R-8337 for further details on institutional membership criteria. Also, licenses required for program certification.

5400 INSURANCE

This account is used to record expenditures for all forms of casualty or liability insurance for the district. This account also includes payments to meet the annual funding requirements of the District’s self-insurance program. Also included are costs of property appraisals for insurance purposes, fire and theft insurance, any bonds safeguarding the district against losses resulting from the actions of its employees, and insurance for students participating in intercollegiate athletics.

5415 INSURANCE CLAIMS (RESTRICTED USE - SELF INSURANCE FUND ONLY)

Amounts expended as payments and/or accrued costs for claims charged to the District’s self-insurance program.

5500 UTILITIES AND HOUSEKEEPING SERVICES

This account is used to record expenditures for water, fuel, light, power, telephone, including cellular phone services, data lease lines, laundry, dust mops, shop rags, doormats, garbage/waste disposal, sewer and other similar expenses, including contracts for these services as well as landscaping and security services. The cost for removal/disposal of hazardous waste and required permits/fees is also included.

5600 REPAIRS AND MAINTENANCE

This account is used to record expenditures for services and/or materials provided in the course of repairs to equipment and buildings. Including, but not limited to:

- Repairs, maintenance, and maintenance agreements
- Architect fees for repairs or minor alterations
- Bus and district vehicle repairs
- Minor building alterations or repairs
- Filling fire extinguishers
- Car wash
- Window coverings
- Flooring or carpet repair or replacement

B.8
STATE OBJECT CODES (ACCOUNTS) - 5000 SERIES
Other Operating Expenses and Services (Cont.)

5600  REPAIRS AND MAINTENANCE (Cont.)

Paint and painting services
Scheduled Maintenance (SMSR)* and Major Maintenance projects
Other related repairs and maintenance services not otherwise designated

*Scheduled maintenance is defined in EC 84660 as “unusual, nonrecurring work to restore a facility to a safe and continually usable condition for which it was intended” and does not necessarily enhance the value of the facility. State funded Scheduled Maintenance and District Major Maintenance project expenditures are recorded in the Capital Outlay Projects Fund (Fund 41), account 5600.

5601  RENTS AND LEASES

This account is used to record expenditures for rent or lease of land, athletic fields, equipment (copiers, pagers, furniture, etc.) and buildings. Rental of meeting rooms or equipment incurred as a cost of hosting or sponsoring a meeting or conference is charged to 5200. For lease purchase agreements refer to 6X95.

5700  LEGAL, ELECTION, AND AUDIT EXPENSES

This account is used to record expenditures for advertisement of bond issues, bids, budget publication and other advertisements required by law. Other types of expenditures recorded in this account include penalties and judgments, lawyers’ fees and other litigation costs, audit, and election expenses.

5800  INDIRECT ALLOCATIONS – SPECIAL PROGRAMS

This account is used to record expenditures for indirect allocations for certain special programs.

5808  ADMINISTRATIVE COSTS – SPECIAL PROGRAMS

This account is used to record expenditures for indirect costs for the administration of certain special programs.

5810  POSTAGE

This account is used to record expenditures for postage and shipping of mail and packages, including postage meters and postal permits, UPS, Aerospeed, Federal Express, etc.

5890  OTHER OPERATING COSTS

This account is used to record expenditures for services and other operating expenses not included in categories above.
5890 OTHER OPERATING COSTS (Cont.)

Expenditures in this category include:

- Advertisement and Promotion of College/District
- Investigation reports
- Internet access and on-line services
- Damage to employee personal property (Refer to P-8345)
- Surveys and Appraisals*
- Loan Costs
- Interest (TRANs)
- Notary Bond application and renewal

Costs related to hiring and processing employees, including:

- Employee recruitment
- Employee physical examinations
- Fingerprinting
- Psychological testing
- X-rays required by the District, physicians’ fees

All other operating costs not identifiable under any other Object Code 5000 category.

*Appraisals in connection with site purchases shall be charged to Object Code 6100.

5900 DEPRECIATION

This account is used to record expenditures for the systematic distribution of the cost of an asset over the expected useful life.
STATE OBJECT CODES (ACCOUNTS) - 6000 SERIES
CAPITAL OUTLAY

Object (Account) code 6000, Capital Outlay, is the controlling account that summarizes those amounts expended for capital assets, including sites and site improvements, buildings, library books, and equipment.

The Capital Outlay Projects Fund is used to record expenditures for site, building and equipment acquisition, construction, and scheduled and major maintenance projects. See object code 5600 for definition of scheduled maintenance.

Large projects may use different PeopleSoft classes to distinguish expenditures for different phases or aspects of the project. A separate class may be used to establish an appropriation for contingencies; however, a contingency budget should never incur direct expenditures.

6100 SITE ACQUISITION

This account is used to record expenditures for the purchase of land and incidental expenses incurred at the time of acquisition that are necessary to bring the site to the desired condition for which it was purchased. Such expenses include but are not limited to:

- Appraisal fees
- Removal of existing hazardous wastes
- Condemnation proceedings
- Surveys
- Legal, escrow, closing costs
- Title search and insurance fees

If the site is not acquired, the incidental costs are recorded under Other Operating Expenses and Services under the appropriate 5000 series account.

6120 SITE IMPROVEMENT

This account is used to record expenditures for developing new sites or improving existing ones including but not limited to:

- Athletic fields/stadiums  Grading  Seeding and planting
- Bleachers (permanent, outdoor)  Landscaping  Sewers, storm drains
- Fees for architects, Testing & Inspection  Hazardous waste removal  Sidewalks (new)
- Flagpoles  Hydrants  Surfacing
- Gateways  Playground apparatus (fixed)  Swimming pool (outdoor)
- Roadways/parking lots  Retaining walls  Tennis Courts
-  Treating soil  Fences

Demolition work connected with site improvement is also reported under object code 6120. State funded projects will generally separate site improvement costs from building and improvement costs.

6200 BUILDING AND IMPROVEMENTS

This account is used to record expenditures for the purchase or construction of a building and additions or improvements to existing building. Improvements must increase the value of the building.

December 2004
6200 BUILDING AND IMPROVEMENTS (Cont.)

building; otherwise, such costs are recorded under object code 5600, Repairs and Maintenance. Costs include but are not limited to:

**Improvements/Construction:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Costs Include</th>
</tr>
</thead>
<tbody>
<tr>
<td>Improvements/Construction:</td>
<td></td>
</tr>
<tr>
<td>Architectural fees</td>
<td></td>
</tr>
<tr>
<td>Bleachers (permanent, indoor)</td>
<td></td>
</tr>
<tr>
<td>Blueprinting</td>
<td></td>
</tr>
<tr>
<td>Consulting fees</td>
<td></td>
</tr>
<tr>
<td>Demolition work</td>
<td></td>
</tr>
<tr>
<td>Inspection services/fees</td>
<td></td>
</tr>
<tr>
<td>6200 BUILDING AND IMPROVEMENTS</td>
<td></td>
</tr>
<tr>
<td>Legal fees</td>
<td></td>
</tr>
<tr>
<td>Electrical work</td>
<td></td>
</tr>
<tr>
<td>Engineering fees</td>
<td></td>
</tr>
<tr>
<td>Feasibility study</td>
<td></td>
</tr>
<tr>
<td>Hazardous waste removal</td>
<td></td>
</tr>
<tr>
<td>Heating/ventilation</td>
<td></td>
</tr>
<tr>
<td>Plumbing installation</td>
<td></td>
</tr>
<tr>
<td>Sprinklers</td>
<td></td>
</tr>
<tr>
<td>Swimming pools (indoor)</td>
<td></td>
</tr>
<tr>
<td>Warning devices (security)</td>
<td></td>
</tr>
</tbody>
</table>

**Purchase:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Costs Include</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appraisal fees</td>
<td></td>
</tr>
<tr>
<td>Consulting &amp; legal fees</td>
<td></td>
</tr>
<tr>
<td>Escrow/closing fees</td>
<td></td>
</tr>
</tbody>
</table>

Example: A sign that costs at least $200 and is affixed to a building would be reported in object 6200. The same sign, if free standing, would be considered a site improvement and be reported under object 6120. If the sign costs under $200, it should be reported under object code 4500.

6300 LIBRARY BOOKS AND OTHER MEDIA

This account is used to record expenditures for books, magazines, periodicals and non-print media (e.g., CD ROMs, audio cassettes, film, etc.) for college libraries only. Departmental libraries shall be reported as supplies and materials, account 4304 if an instructional department or 4504 for non-instructional departments.

6490 EQUIPMENT

This account is used to record expenditures for all equipment and software with a useful life over one year and purchase price over $200 including sales tax. Equipment and software with a purchase price under $200 is reported under the applicable 4300 or 4500 object code.

Equipment is defined as tangible property, which can be used for a year or more without material change in form or appreciable impairment of physical condition. Examples include chairs, desks, vehicles, computers, machinery and instruments. Upgrades to existing items (such as computer upgrades), which would extend the useful life of a piece of equipment and exceed the $200 threshold would be recorded in this category.
The following questions may provide some guidance in deciding whether a purchase should be coded to equipment. If the answer to any of the following questions is yes, the item should be classified and recorded under supplies (4300 or 4500):

1. Is the cost of the item including sales tax under $200?
2. Will the item lose its original shape and appearance with use?
3. Is it consumable with a normal service life of less than one year?
4. Is it easily broken, damaged, depleted, or lost in normal use?
5. Is it usually more feasible to replace it with a new item than to repair it?

The following exceptions are allowable:

- The purchase of an item that costs less than $200 but is required for the operation of a capitalized item will be capitalized if the expense is incurred as part of and during installation.
- The initial stocking of a laboratory or classroom with a large quantity of inexpensive items.
- A “lot” (large quantity of the same item) is capitalized when equipping a new or remodeled classroom, but would be reported under 4300 or 4500 if purchased separately. Such items include, but are not limited to, chairs, cameras, desks, etc.
- Microcomputer software purchased as part of a computer system is reported in object 6490. However, microcomputer software purchased alone should be coded to object 4303 or 4503, unless the software meets the criteria for a capital asset as described under account 6490 and the acquisition cost should be amortized over multiple years.

The development or purchase of mainframe software for district service applications will be capitalized in this account. This includes all direct support costs associated with the installation of the software.

The District maintains an inventory of all equipment purchases which includes a description, identification number, original cost, date of acquisition, physical location, and date and method of disposal for equipment items charged to account 6490.

6X95 LEASE PURCHASE AGREEMENTS

This account is used to record expenditures for lease payments that will result in ownership of a capital asset at the expiration of the lease. Leases without intent to purchase a capital asset are reported under account 5601.

6195 LAND LEASE PURCHASE

6295 BUILDING LEASE PURCHASE

6495 EQUIPMENT LEASE PURCHASE
STATE OBJECT CODES (ACCOUNTS) - 7000 SERIES
OTHER OUTGO

7311  TRANSFER OUT TO GENERAL FUND

7313  TRANSFER OUT TO CAPITAL OUTLAY PROJECTS FUND

7314  TRANSFER OUT TO RETIREE BENEFITS FUND

7316  TRANSFER OUT TO CHILD DEVELOPMENT FUND

7317  TRANSFER OUT TO BOOKSTORE FUND

7318  TRANSFER OUT TO STUDENT ASSOCIATION/TRUST FUNDS

7319  TRANSFER OUT TO SELF INSURANCE FUND

7334  TRANSFER OUT TO FINANCIAL AID FUND

7500  STUDENT FINANCIAL AID

This account is used to record expenditures for payments to or on behalf of a specific student(s), including, but not limited to, payments for books, child care, enrollment fees, and grants (stipends).

7600  OTHER PAYMENTS TO STUDENTS

This account is restricted to use by Training Source to record enrollment fee transfers from Training Source revenue accounts.
**ACTIVITY CODES**

**INSTRUCTIONAL ACTIVITIES**
- 0100 Agriculture and Natural Resources
- 0200 Architecture and Environmental Design
- 0400 Biological Sciences
- 0500 Business and Management
- 0600 Communications
- 0700 Computer and Information Science
- 0800 Education
- 0900 Engineering and Related Technologies (Industrial Technologies)
- 1000 Fine and Applied Arts
- 1100 Foreign Language
- 1200 Health
- 1300 Consumer Education and Home Economics
- 1400 Law
- 1500 Humanities (Letters)
- 1600 Library Science
- 1700 Mathematics
- 1800 Military Studies
- 1900 Physical Sciences
- 2000 Psychology
- 2100 Public Affairs and Services
- 2200 Social Sciences
- 3000 Commercial Services
- 4900 Interdisciplinary Studies
- 5900 Instructional Staff Retiree’s Benefits and Retirement Incentives

**ADMINISTRATIVE AND SUPPORT ACTIVITIES**
- 6000 Instructional Administration
- 6100 Instructional Support Services
- 6200 Admissions and Records
- 6300 Counseling and Guidance
- 6400 Other Student Services
- 6500 Operation and Maintenance of Plant
- 6600 Planning, Policymaking, and Coordination
- 6700 General Institutional Support Services
- 6800 Community Services
- 6900 Ancillary Services
- 7000 Auxiliary Operations
- 7100 Physical Property and Related Acquisitions
- 7200 Long-Term Debt
- 7300 Transfers and Payments to/for Students
- 7900 Appropriation for Contingencies

B.15

December 2004
Appendix C

APPLICABLE STATE LAWS AND DISTRICT POLICIES/REGULATIONS

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Education Code Sections .................................................................................................................. C.2
  EC 81550 Authority to Lease Equipment
  EC 81551 Provisions Applicable to Contracts
  EC 81152 Terms of Leases
  EC 81644 Duration of Continuing Contracts for Services and Supplies
  EC 81645 Acquisition, Procurement, or Maintenance Of Electronic Systems
      and Materials; Goods and Services
  EC 81651 Purchase Without Estimates or Bids

Public Contract Code Sections ....................................................................................................... C.3
  PCC 1101 Public Works Contract
  PCC 20651 Letting Contracts; Necessity of Bids
  PCC 20651.5 Bidder’s Security
  PCC 20652 Purchase Through Public Corporations Without Advertising For Bids
  PCC 20654 Emergency Work; Contracts Without Bids

Applicable District Policies Regulations Guidelines
  Board Policy P 8321-8323 .......................................................... C.4
  Contract Authorization/Purchase Policy
  Administration Regulation R 8323-8335 .................................................. C.5
  Cost Limit Relating to Bids
  Bidding and Quotation Procedures
  Administrative Regulation R 8337 .......................................................... C.6
  Expenditure of District Funds for Organizational Membership
  Board Policy P 8341 .......................................................... C.7
  Reimbursement of Travel and Conference Expenditures
  Administrative Regulation R 8341 .................................................. C.8
  Reimbursement of Travel and Conference Expenditures
  Board Policy P 8343 .......................................................... C.11
  Mileage Reimbursement
  Board Policy P 8315 .......................................................... C.12
  Authorized Signers
  Administrative Regulation R8315 .................................................. C.13
  Authorized Signers

December 2004
Since the Los Rios Community College District is a public agency, a variety of state laws and related District policies regulate the purchasing and expenditure processes.

Applicable state laws are found in the Educational Code and Public Contract Code and are summarized in this appendix. Related Los Rios Board Policies/Regulations and pertinent guidelines are also included.
APPLICABLE STATE CODES

Education Code (EC)

EC 81550. Authority to lease equipment
A community college district may, as lessee, enter into a lease of lease-purchase agreement for equipment or service systems with any person, firm, corporation or public agency. As used in this article 'equipment' includes (l) school buses, (2) other motor vehicles, (3) test materials, educational films, and audiovisual materials, and (4) all other items defined as equipment or service systems in the Community College budget and Accounting Manual.

EC 81551. Provisions applicable to contracts.
Before a lease or lease-purchase agreement may be entered into the lessee shall comply with all applicable provisions for bids and contracts prescribed by Article 3 (commencing with Section 81640) of Chapter 3 of this part. Each contract shall show the total price for an outright purchase of any item and also its total cost for the entire specified term of the contract.

EC 81552. Terms of leases
The term of any lease or lease-purchase agreement shall not exceed the estimated useful life of the item but in no event shall the term exceed 10 years. A lease, but not a lease-purchase agreement, may be renewable at the option of the lessee and the lessor, jointly, at the end of each term at a rate not more than 7 percent annually above the rate set pursuant to the existing agreement. In no event shall the combined period of the original lease and renewals or extensions exceed 10 years. Any contract for the lease or lease-purchase of equipment or service systems which was in existence prior to the effective date of this act shall remain in effect and such terms are hereby ratified.

EC 81644. Duration of continuing contracts for service and supplies
Continuing contracts for work to be done, services to be performed, or for apparatus or equipment to be furnished, sold, built, installed, or repaired for the district, or for materials or supplies to be furnished or sold to the district may be made with an accepted vendor as follows: for work or services, or for apparatus or equipment not to exceed five years; for materials or supplies, not to exceed three years.

EC 81645. Acquisition, procurement, or maintenance of electronic systems and materials; goods and services
The governing board of any community college district may contract with a party who has submitted one of the three lowest responsible competitive proposals or competitive bids, for the acquisition, procurement, or maintenance of electronic data-processing systems and equipment, electronic telecommunication equipment, supporting software, and related materials, goods, and services, in accordance with procedures and criteria established by the governing board.

EC 81651. Purchase without estimates or bids
The governing board of any community college district may purchase supplementary textbooks, library books, and educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals in any amount needed for the operation of the schools of the district without taking estimates or advertising for bids.
Public Contract Code (PCC)

PCC 1101. Public Works contract
“Public Works Contract” as used in this part, means an agreement for the erection, construction, alteration, repair, or improvement of any public structure, building, road, or other public improvement of any kind.

PCC 20651. Letting contracts; necessity of bids
The governing board of any community college district shall let any contracts involving an expenditure of more than fifteen thousand dollars ($15,000) for work to be done or more than twenty-one thousand ($21,000) for materials or supplies to be furnished, sold, or leased to the district, to the lowest responsible bidder who shall give such security as the board requires, or else reject all bids. This section applies to all materials and supplies whether patented or otherwise.

PCC 20651.5 Bidder's security
All bids for construction work shall be presented under sealed cover and shall be accompanied by one of the following forms of bidder's security:
(a) Cash.
(b) A cashier's check made payable to the district.
(c) A certified check made payable to the district.
(d) A bidder's bond executed by an admitted surety insurer, made payable to the district.

Upon an award to the lowest bidder, the security of an unsuccessful bidder shall be returned in a reasonable period of time, but in no event shall that security be held by the district beyond 60 days from the time the award is made.

PCC 20652. Purchase through public corporations without advertising for bids.
Notwithstanding any other provisions of Sections 81640 to 81654 inclusive, of the Education Code, or of Sections 20651 to 20659, inclusive, of this code, the governing board of any community college district without advertising for bids, and when that board has determined it to be in the best interest of the district may authorize by contract, lease, requisition or purchase order, any public corporation or agency, including any county, city, town, or district, to lease data processing equipment, purchase materials, supplies, equipment, automotive vehicles, tractors and other personal property for the district in the manner in which the public corporation or agency is authorized by law to make the leases or purchases. Upon receipt of any such personal property, provided the property complies with the specifications set forth in the contract, lease, requisition or purchase order, the community college district may draw a warrant in favor of other public corporation or agency for the amount of the approved invoice, including the reasonable costs to the other public corporation or agency for furnishing the services incidental to the lease or purchase of the personal property.

PCC 20654. Emergency work; contracts without bids
In an emergency when any repairs alterations, work or improvement is necessary to permit the continuance of existing college classes, or to avoid danger to life or property, the board may by unanimous vote, with the approval of the county superintendent of schools, make a contract in writing or otherwise on behalf of the district for the performance of labor and furnishing of materials or supplies for the purpose without advertising for or inviting bids.
Board Policy P-8321-8323

Contract Authorization/Purchasing Policy

The chancellor or designee is authorized and empowered to contract in the name of Los Rios Community College district subject to provisions of law and to approval or ratification by the Board of trustees. (Education Code 81655 and 81656)

No purchase or lease of goods or contract for services shall be made from any employee or near relative unless there has been a specific determination by the Director of General Services that goods or services are not available either from commercial sources or from the district’s own facilities.

It is the intent of the Los Rios Community College District to make its procedure as a business conforms to the practices of a model government entity to the extent feasible.

The matter of District spending, including the purchase of supplies and equipment, is one to which the Board of Trustees give most critical attention.

The board seeks in every case to purchase, for the least expenditure of funds, optimum quality for the function to be served.

The board is guided by appropriate legal provisions for purchase of supplies and equipment, and for work to be done. (Education Code 81641-81656 and Public Contract Code 20651)

Other things being equal, purchases shall be made within the area served by the Los Rios Community College District.

Where it is legally required or if it is determined by the Assistant Chancellor, Business Affairs, to be in the best interest of the District to do so, supplies and work to be done shall be purchased on a competitive bid or quotation basis.
Administrative Regulation R-8323-8335

Cost Limit Relating to Bids

No contract for work to be done in excess of fifteen thousand dollars ($15,000) shall be let without bid.

No contract for materials or supplies in excess of twenty-one thousand ($21,000) shall be let without bid, other than public contracts. (Public Contract Code 20651)

Bidding and Quotation Procedures

The law shall be strictly followed in regard to purchasing and bids shall be received from firms located both within and outside the District (Education Code 81641, Education Code 81644)

Firms shall be requested to submit all bids in a uniform manner in order that bids may be accepted or rejected as whole or in part.

Unless there is just cause for other action or as specified in the Education Code the low bid or quotation shall be accepted. In the vent identical bids or quotations are received, award of contract will be determined by lot. (Government Code 53064)

The District may reject all bids.

Consultant agreements shall comply with standard bidding processes and requirements (Public Contract Code 20651) and be approved by the board.

The standard district requisition process shall be used to request and approve consultant agreements.

Professional services (i.e., architects, engineers, environmental consults, etc) as defined in Government Code 4525 and 4526 are not required to go to bid. The District, however, may solicit bids, as determined by the Vice Chancellor, Finance and Administration or designee.

Consultant agreements that are less than the limits set in Public Contract Code 20651 shall follow the same approval process as purchase orders.
Administrative Regulation R 8337

Expenditures of District Funds for Membership in Organizations

2.0 Expenditures for Organizational Membership

2.1 District funds may be charged for the cost of an institutional membership in organizations where:

2.1.1 The goals and purposes of the organization are congruent with the mission and goals of the District.

2.1.2 The District or a college, is the primary beneficiary of the participation with the organization.

2.1.3 The District or the college is the named member of the organization.

3.0 District/College Representative

3.1 An employee of the District shall be selected to represent the college/District with the organization. The representative shall be selected in accordance with established procedures.

3.2 Participation in the organization shall be within the scope of responsibilities of the selected representative.

4.0 Non-Institutional Membership

4.1 A non-institutional or individual membership meeting the criteria established in Sections 2.1 and 2.2 may be charged against District funds for the purpose of maintaining an identity with the organization if:

4.1.1 an institutional membership is not available, but membership provides specific benefits to the District/college, or

4.1.2 the cost of an individual membership is more economical than an institutional membership, and

4.1.3 such participation in an organization is recommended by the college President/Vice Chancellor, and is approved by the Chancellor.
Board Policy P 8341

Reimbursement of Travel and Conference Expenses

1.0 Authorization (E.C. 87032)

1.1 Expenditures for administrative and faculty travel on District time with reimbursement of necessary expenses may be authorized under the following conditions:

1.1.1 Special trips to conduct district business or to attend conferences that have been authorized by the chancellor/superintendent or designee;

1.1.2 funds from which such travel expenditures may be made have been appropriated by the Board of Trustees;

1.1.3 such travel is deemed by the Chancellor/Superintendent or designee to be in the best interest of the District;

1.1.4 persons authorized to travel at District expense will make written reports on their trips in accordance with administrative regulations.

1.2. A classified employee travel fund will be provided at each location to enable classified employees to participate in professional conferences under the following conditions.

1.2.1 Unexpended funds appropriated by the board of Trustees are sufficient to cover anticipated expenses resulting from a travel request proposal;

1.2.2 a travel authorization has been obtained from the Chancellor/Superintendent or designee;

1.2.3 such travel is in the interest of the college and/or organizational unit.

1.3 Student travel and conference may be approved where it is determined by the Chancellor/Superintendent or designee that the conditions listed under 1.1 above are met.

2.0 Mode of Travel, Employee Compensation and Reimbursement of Allowable Expenses

2.1 The Board of Trustees shall determine employee compensation and reimbursement under this policy.

2.2 The Chancellor/Superintendent or designee will develop administrative regulations to implement this policy.
Administrative Regulation R 8341

Reimbursement For Travel and Conferences

1.0 Authorization

Authorization for an employee or a student of the District, or other person to participate in a conference or special business trip, is granted when an appropriate travel authorization form is signed by the Chancellor/Superintendent or designee.

1.1.1 All authorizations must be obtained prior to time designated for departure.

1.1.2 No authorization shall be given unless funds have been appropriated to cover anticipated travel and conference-related expenses.

1.1.2.1 Travel expenses for bookstore and cafeteria employees must be authorized from bookstore and cafeteria funds according to standard procedures.

1.1.2.2 Travel funds shall be allocated by the College President or designee at the college or by the Chancellor/Superintendent or designee at the District Office.

1.1.3 Conference expenses will vary for various conferences. Care shall be exercised in the administration of the travel budget at each location so as to provide opportunity for as great a participation as possible.

1.1.4 Authorizations may be issued where the best interests of the District are served, and according to the following criteria:

1.1.4.1 The employee or student occupies a position relating to the field which will be considered and discussed at the conference.

1.1.4.2 The employee or student has a special interest and qualifications relating to the field which will be considered at the conference, and the individual is qualified to offer a significant contribution to the District upon his/her return;
1.1.4.3 Attendance of an employee, student or other person is considered of such importance or value that the Chancellor/Superintendent, administrative officer, or the supervisor of an employee or student initiates the requests.

1.1.5 An employee or student who holds a state or national office in a recognized organization devoted primarily to the improvement of education may be authorized to be absent without the loss of pay to perform the necessary duties of the office, provided no other expenses to the District will be involved as follows:

1.1.5.1 A maximum of ten (10) days per academic year if the individual holds the office of president or other equivalent office;

1.1.5.2 A maximum of five (5) days if the individual holds the office of vice president, secretary, treasurer, member of board of directors, member of a committee, or other equivalent office.

2.0 **Employee Compensation**

2.1 A District employee will receive his/her usual salary or wages for authorized participation in a conference or special business trip as outlined in 1.0 above.

3.0 **Reimbursement of Allowable Expenses**

3.1 An employee, student, or other person will receive reimbursement for necessary and reasonable expenses with the following limitations:

3.1.1 Payment of mileage on personal cars used on approved rips shall be at the rate per mile specified in Administrative Regulation 8343 or the cost of coach air fare, whichever is less.

3.1.1.1 District vehicles shall be used when available unless it is less expensive to travel by commercial airline.

3.1.2 Receipts for transportation (when a public carrier and not charged against a District purchase order) and conference registration fees must accompany claim for reimbursement. A canceled check is not acceptable as a substitute for a receipt.

3.1.3 Air fare may be charged on the District purchase order on file with certain travel agencies. Arrangements for purchase order or tickets will be made through the college business office or the District business office. Actual coach air fare is allowed on public carriers when in conformity with published rates unless a private car at rates allowable by the Internal Revenue code would be less.
3.1.3.1 In lieu of a claim based on a ticket on a public carrier, the mileage rate allowable by the Internal Revenue Code per mile is used. The claim for transportation in this fashion cannot exceed the cost of a coach air fare.

3.1.4 Payments to employees and students for lodging and meals are allowed within budgetary authorization of the college/district but no greater than a specified as follows:

3.1.4.1 Actual reimbursement for lodging for the employee at a per day rate are not to exceed the single occupancy rate established at the conference site.

3.1.4.2 Payments for meals shall be reimbursed at no greater than the rates established as follows:

<table>
<thead>
<tr>
<th>Meal</th>
<th>Allowance</th>
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</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$ 6.00</td>
</tr>
<tr>
<td>Lunch</td>
<td>10.00</td>
</tr>
<tr>
<td>Dinner</td>
<td>18.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$34.00</strong></td>
</tr>
</tbody>
</table>

The total meal allowance shall be paid for each complete 24 hours of travel, beginning with the traveler's time of departure. For fractional parts of the day which do not require overnight travel, the appropriate meal allowance shall be reimbursed. Such reimbursement shall consider the time of the traveler's departure and return.

3.1.4.3 Should certain meals be included in the registration fee of the conference, the related meal allowance shall not be claimed as stated. If the conference activity for meal cost is a separately stated fee, the actual cost of the meal may be claimed regardless of the amount.

3.1.4.4 Receipts are required for reimbursement of travel expenses such as parking fees, vehicle rental and shuttle services and business related telephone calls. Other incidental travel expenses shall be limited to a $6.00 per diem.

3.2 To be reimbursed, the individual must have obtained prior approval. After approval has been given by the Chancellor/Superintendent or designee, the request form is returned to the employee with appropriate notation to the individual. The travel expense claim and receipts for transportation, conference registration expenses and lodging and other receipts must be filed with the administrative officer authorizing the travel or conference attendance. These documents are subsequently processed utilizing existing business procedures.
3.3 Upon approval of the administrative officer, the employee may receive a cash advance for travel expenses. Such advance must be requested on the travel authorization a minimum of three weeks prior to departure. Advances must be at least $50 and for no more than the amount reasonably needed.

3.3.1 Receipts are required for substantiating advances; canceled checks and credit card slips are not considered receipts. Substantiation of expenses and any unused advances should be submitted no later than three (3) days after attendance at the conference or return from travel.

3.3.2 Additional travel advances will not be processed if a previous advance is outstanding and it has been over 30 days since the related travel ended.

Board Policy P 8343

Reimbursement of Mileage

1.0 Authorization to Drive District Vehicles

1.1 District vehicles shall be driven and operated on accordance with District administrative regulations.

2.0 Mileage Allowance

An employee may be authorized to use a privately owned vehicle in the conduct of authorized District business. When such use is authorized, the employee may be reimbursed for mileage in accordance with District administrative regulations.

3.0 Rules and Regulations

3.1 The Chancellor/Superintendent or designee will develop rules and regulations for the use of District vehicles and compensation for District-related use of private vehicles.
Board Policy P 8315

Authorized Signers

1.0 Intent

1.1 The intent of this policy is to balance the District’s interest in allowing the expeditious approval of transactions with the District’s interest in maintaining appropriate control of District expenditures and ensuring that the District is adequately represented from a legal perspective.

1.2 This policy is intended to control documents that obligate the District to pay money to or perform a service for a third party (including a District employee) regardless of whether the document is described as an agreement, contract, memorandum of understanding or other written obligation. This policy is not intended to address administrative approvals within the District.

1.3 To expedite the execution of certain Los Rios District transactions, authorization is given by the Board of Trustees to selected District positions to sign, on behalf of the Board of Trustees, any and all documents necessary to implement particular transactions.

2.0 Board Action

2.1 Board approval is required for prior to the following transactions:

2.1.1 Bid awards on facility construction projects above the statutory bid limit.

2.1.2 Hiring of tenure track academic employees and management employees;

2.1.3 Collective bargaining agreements;

2.1.4 Agreements settling lawsuits and claims in excess of Forty Thousand and 00/100 Dollars ($40,000.00); and

2.1.5 Real property purchases.

2.2 Board ratification is required for the following transactions

2.2.1 Purchase of goods or services above the bid limit established in the Public Contract Code for which approval has not been previously obtained;

2.2.2 Real property leases.

2.2.3 Hiring of regular classified employees, long term temporary employees and non-tenure track academic employees.

C.12
2.2.4 Other transactions as required by law.

3.0 Filing applications for State, Federal, and other grants and projects;

3.1 When an application for funding has been approved or at such time that written confirmation has been received that an application for funding will be approved for a special program by a funding agent, an agenda item requesting authorization for program implementation will be presented to the Board of Trustees. A recommendation may be included, if appropriate, for the annual continuation of the program without further Board action provided that no change occurs in the scope of the program and funding is provided.

4.0 Delegation of Authority

4.1 Authority for all other transactions is delegated to the Chancellor who may adopt regulations authorizing further delegation.

4.2 Delegation of authority pursuant to this policy and related regulation shall be specifically limited as set forth in the regulation. This is intentionally contrary to the general rule of broad and easy delegation set forth in Board Policy P-4111, section 1.2.2.

4.3 The Chancellor, in consultation with the Board President, may take an action that normally would require Board approval if expedited approval is critical. Such action shall be scheduled for ratification at the next regularly scheduled Board meeting.

Administrative Regulation 8315

Authorized Signers

1.0 Intent

1.1 This regulation is intended to control documents that obligate the District to pay money to or perform a service for a third party (including a District employee) regardless of whether the document is described as an agreement, contract, memorandum of understanding or other written obligation. This regulation is not intended to address administrative approvals within the District.

2.0 General Rules

2.1 Interpretation of this regulation is to be strictly construed so that only employees specifically authorized can sign agreements or similar documents on behalf of the District.

2.2 The Chancellor is authorized to sign all documents listed below although the Chancellor is not specifically stated.
2.3 A college President is authorized to sign any document which specifies a college position as an authorized signer.

2.4 Where an employee is authorized to sign a document, any supervisor or manager up that employee’s chain of command is also authorized to sign.

2.5 Documents that are not District-approved forms must be approved by the General Counsel.

3.0 Authorized Signers

3.1 The Chancellor authorizes the employees designated on the following “Authorized Signers List” to sign agreements and other documents binding upon the District without prior Board approval, except for those transactions listed in P-8315, Section 2.1.

<table>
<thead>
<tr>
<th>(✓) - Agreement Approval &amp; Routing Sheet Required if not on a Service Agreement</th>
<th>(+) - Following Board approval</th>
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<tbody>
<tr>
<td><strong>I. PURCHASE OF GOODS</strong></td>
<td><strong>Authorized Signers (Agent)</strong></td>
</tr>
<tr>
<td><strong>DIST: Vice Chancellors, General Counsel, Director I, Associate Vice Chancellor, Director, Communications &amp; Research Director, General Services COLL: “Limited Purchase Orders College Based Funds”</strong></td>
<td><strong>District Funds</strong></td>
</tr>
<tr>
<td><strong>B. Up to Bid Limit</strong></td>
<td><strong>Director, General Services</strong></td>
</tr>
<tr>
<td><strong>C. Above Bid Limit</strong></td>
<td><strong>Director, Accounting Services</strong></td>
</tr>
<tr>
<td><strong>II. PURCHASE OF SERVICES</strong></td>
<td><strong>DIST:</strong></td>
</tr>
<tr>
<td><strong>A. Employment</strong></td>
<td><strong>Director, Personnel Services</strong></td>
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<td></td>
<td><strong>Director, Personnel Services</strong></td>
</tr>
<tr>
<td></td>
<td><strong>DIST: See “Limited Purchase Orders College Based Funds”</strong></td>
</tr>
<tr>
<td></td>
<td><strong>COLL: See “Limited Purchase Orders College Based Funds”</strong></td>
</tr>
</tbody>
</table>

(T) - Agreement Approval & Routing Sheet Required if not on a Service Agreement

(+0) - Following Board approval
II. PURCHASE OF SERVICES (Cont’d)

4. Student
   b. Work Study

5. Manager (+)

6. Contract Manager (+)

7. Employee Services - ESA

B. Independent Contractor Services/except construction

1. Up to Bid Limit

   a. Director, General Services (✓)
   b. Director, Accounting Services

   ARC: VP of Student Services
   Dean of Student Services
   Financial Aid Officers

   CRC/ SCC: See “Limited Purchase Orders College Based Funds”

   DIST: Director, Personnel Services
   Chancellor

   VP of Instruction

   VP of Student Services

   Provost

C. Independent Contractor - Construction

1. Up to Bid Limit

   a. Director, General Services
   b. Director, Accounting Services, or Vice Chancellor, Fin. & Admin.

   See: “Limited Purchase Orders College Based Funds” (✓)

   ARC: See “Limited Purchase Orders College Based Funds”

   CRC: See “Limited Purchase Orders College Based Funds”

   DIST: See “Limited Purchase Orders College Based Funds”

   SCC: See “Limited Purchase Orders College Based Funds”

   VP of Instruction

   VP of Student Services

   Provost

2. Above Bid Limit (+)

   a. Director, General Services
   b. Vice Chancellor, Fin. & Admin.

   See: “Limited Purchase Orders College Based Funds”

III. PROPERTY

A. Lease

   VP of Administration or Designee
   Provost

   Director, General Services

   Vice Chancellor, Fin. & Admin.

B. Purchase (+)

   Vice Chancellor, Fin. & Admin.

   Director, General Services

   See: “Limited Purchase Orders - College Based Funds”

C. Use Permit - District Facility

   Vice Chancellor, Fin. & Admin.

   VP of Administration or Designee

   Provost

D. Use Permit - Other Facility

   Director, General Services

   See: “Limited Purchase Orders - College Based Funds”

   Director, General Services
### IV. MISCELLANEOUS

<table>
<thead>
<tr>
<th>A. Deferred Comp/TSA</th>
<th>District Funds</th>
<th>College Based Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Vice Chancellor, Fin. &amp; Admin.</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>B. Clinical Agreements</td>
<td>Director, General Services</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>D. Grant Applications</td>
<td>Vice Chancellors</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>E. Licensing of District Logos</td>
<td>Vice Chancellor, Fin. &amp; Admin.</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>F. Sale of Surplus Property</td>
<td>Vice Chancellor, Fin. &amp; Admin.</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>G. Faculty Exchange</td>
<td>Vice chancellor, Human &amp; Resource Development</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>H. Training Source</td>
<td>Vice Chancellor, Education &amp; Tech.</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>I. Settlement of Lawsuits and Claims ($40,000.00 or less)</td>
<td>General Counsel Director, General Services</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>J. Legal Services</td>
<td>General Counsel</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>K. Advertising</td>
<td>Director, Communications &amp; Research</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>L. Miscellaneous</td>
<td>Vice Chancellor, Fin. &amp; Admin.</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

### V. BOOKSTORE

<table>
<thead>
<tr>
<th>A. Goods &amp; Services</th>
<th>District Funds</th>
<th>College Based Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Not Applicable</td>
<td>Bookstore Manager</td>
</tr>
</tbody>
</table>

### VI. CAFETERIA

<table>
<thead>
<tr>
<th>A. Goods &amp; Services</th>
<th>District Funds</th>
<th>College Based Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cafeteria Manager, VP of Administration</td>
<td>Not Applicable</td>
</tr>
</tbody>
</table>
DO YOU HAVE SUGGESTIONS THAT WOULD IMPROVE, CORRECT OR MAKE THE JELLYBEAN BOOK EASIER TO READ? WE WANT TO KNOW YOUR THOUGHTS!!

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YOUR NAME

FILL OUT AND RETURN TO DISTRICT OFFICE PURCHASING