



**Business Services Area**  
**District Auxiliary Accounts**  
**Policy & Procedures**

**Policy**

All requests for reimbursement must be pre-approved prior to incurring the expense. The request for reimbursement must be allowable under Education Code, Public Contract Code, Title 5, Government Code, the Budget and Accounting Manual (BAM), Auxiliary Services Manual and Board Policy. Requests that are submitted without prior approval may be at the risk of personal liability, which means that it may not be reimbursed. All requests must be approved by the division dean or department/area director.

Auxiliary accounts are used to support programs not normally funded through State apportionment. Please contact the business office if you have a request to establish an auxiliary account. If this account is to receive funding for donations, please contact the Foundation to set up an account.

**Procedures**

Deposits

All deposits to auxiliary (club) accounts will be done at the Cashier's office. The Cashier's Window is the most appropriate, secure, and efficient environment in which to receive these deposits and ensure accuracy and safety.

1. The depositor is asked to count and record the deposit PRIOR to bringing it to the Cashier's window. This will help speed up the time you spend at the window. Please use Auxiliary Account Deposit Form located on the Business Services: Fiscal Services website under Forms.
2. Please come to the open window if there are no students currently in line and the cashier will immediately assist you.
3. If students are in line, please come to the far right window with the sign posted:

AUXILIARY DEPOSITS  
Employees with I.D  
&  
Transcript PAYMENTS ONLY

4. The cashier will finish with their current transaction and then proceed to assist you.
5. Please present your employee I.D. or license to the cashier. This will be required before the transaction will take place.

6. The cashier will count your deposit while you are present.
7. The cashier and depositor will both sign the Auxiliary Account Deposit Form ensuring agreement on deposit amount.
8. The cashier will provide the depositor with a receipt of the deposit.
9. A copy of receipt will be sent to business office to ensure recording into the appropriate auxiliary (club) account.
10. Reminder: If any amount of your deposit is a donation, it must be deposited with the Foundation for proper tax reporting. The Cashier's office cannot accept donations.
11. Please do not send cash through the mail. Please use the Cashier's office. Cash is easily lost through the mail.
12. For security purposes, only authorized employees can enter the Cashiers back office.

#### Expenditure Request Forms

- Auxiliary requests are used for auxiliary funds.
- Purchase requests
- Travel reimbursement is covered separately under travel policies and procedures. Please annotate the auxiliary account being used to pay for the travel on the travel form.

NOTE: Original itemized receipts and proof of payment must be included for reimbursement.

#### Approvals

- For requests less than \$1,000 and up, please submit an auxiliary services requisition.
- For requests between \$1,000 and \$4,999, the respective vice president will need to approve the request.
- For requests \$5,000 and above, the respective vice president and Chief Business Official (CBO)/Vice President of Administrative Services will need to approve the request.
- All requests are then given to the Business Services Area either directly in the administration building or routing through internal mail.

#### Allowable/Unallowable use of Auxiliary Funds

The funds can be used to purchase food, beverages and other items that would support the auxiliary account not normally funded through State apportionment.

Auxiliary accounts may not be used to circumvent District resource allocation procedures for furniture, electronics, computer equipment or accessories. These items must be bought through the District's purchasing department. Alcoholic beverages may not be purchased with District auxiliary funds.

*References: BP3600, AP3600, Education Code 8404(c) and Title 5 Section 58311*