

Modesto Junior College
Associated Students



Accounting Procedures

Prepared by: MJC Business Services

Revised on 08/06/14

File Name: Accounting Manual-Final.docx

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Budgets and Budget Management

Budget Development

The Finance Committee of the ASSOCIATED STUDENTS OF MODESTO JUNIOR COLLEGE (ASMJC) with assistance from the ASMJC Advisor plans for and prepares the budget. The ASMJC Senate reviews and approves the Budget. *ASMJC must submit its approved budgets by May 1st of each year to MJC Business Services for processing.*

After the budget has been determined, the information must be entered on the provided “**Budget Form (Page 3)**.” A separate budget must be created for all ASMJC Funds (71-ASMJC General Fund, 72-Student Representative and 73-Student Center). Please use the following directions to complete the Budget Form:

1. **Account Number:** The students and advisors must use the account numbers that the College establishes in its unique chart of accounts.
2. **Account Description:** The description must correspond to the account number and must be included for every line item.
3. **Previous Fiscal Year Budget:** Enter the previous final year-end budget. Information is helpful when the organization remains fairly constant from year to year.
4. **Budget:** Enter the estimated budget for the new fiscal year.
5. **Signatures:** The Budget Form should be signed by the following individuals:
 - A. ASMJC President/Designee
 - B. ASMJC President
 - C. ASMJC Advisor (a designated certificated employee)
 - D. Vice President of Student Services

In addition: *A copy of the ASMJC Senate minutes approving the Budget must be attached.*

Budget Form Associated Students of Modesto Junior College

Fund No. _____
Fiscal Year _____

Account Number	Account Description	Previous Fiscal Year Budget	Budget
Revenues			
1	2	3	4
Total Revenues		0.00	0.00

Expenditures			
Total Expenditures		0.00	0.00
Estimated Surplus(Deficit)		0.00	0.00

5A		5B	
_____ ASMJC President/Designee	_____ Date	_____ ASMJC President	_____ Date
5C		5D	
_____ ASMJC Adviser	_____ Date	_____ Vice President of Student Services	_____ Date

Budget Revisions

Budget monitoring is the process of comparing the budget to the actual revenues and expenses at a point in time to determine whether the revenues are coming in as expected, and that the expenses are not exceeding the amounts authorized in the budget. The ASMJC Finance Committee and ASMJC advisor should monitor the budget at least monthly, so that there is adequate time to adjust plans if the budget is not realistic or if the planned goals will not be met because of lower than projected revenue or higher than projected expenses.

The ASMJC Finance Committee should revise the budget whenever any significant changes occur. The ASMJC Senate must approve all budget adjustments and record them in their meeting minutes. The ASMJC Advisor and the Vice President of Student Services can make recommendations on all changes to the budget.

After a budget revision has been determined, the information must be entered in the provided **Budget Revision Form (Page 5)**. Please use the following directions to complete the Budget Revision Form:

1. **Account Number:** The students and advisors must use the account numbers that the College establishes in its unique chart of accounts.
2. **Account Description:** Provide a description for the increase/decrease of each revenue and expenditure line item being adjusted.
3. **Current Budget:** Enter the current budget for all line items.
4. **Budget Revisions:** Enter all increases or decreases to each line item being adjusted.
 - A. Debit: (Increases the Expenditure or Decreases the Revenue)
 - B. Credit: (Increases the Revenue or Decreases the Expense)
5. **Revised Budget:** Enter the revised budget for each line item.
6. **Signatures:** The Budget Revision Form should be signed by the following individuals:
 - A. ASMJC President/Designee
 - B. ASMJC President
 - C. ASMJC Advisor (a designated certificated employee)
 - D. Vice President of Student Services

In addition: *A copy of the ASMJC Senate minutes approving the Budget Revision must be attached.*

Budget Revision Form

Associated Students of Modesto Junior College

Fiscal Year

Account Number	Account Description	Current Budget	Budget Revision(s) as of		Revised Budget
			Debit	Credit	
Revenues					
					0.00
1	2	3	4	5	0.00
					0.00
					0.00
					0.00
					0.00
Total Revenues		0.00	0.00	0.00	0.00

Expenditures					
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total Expenditures		0.00	0.00	0.00	0.00
		0.00			0.00

6A _____
 ASMJC President/Designee Date

6C _____
 ASMJC Advisor Date

6B _____
 ASMJC President Date

6D _____
 Vice President of Student Services Date

Expenditure Transfers

ASMJC can assist clubs with fundraising events, trips and seed monies. The following documents must be submitted to MJC Business Services three weeks prior to the date of the event/trip.

1. A completed Expenditure Transfer Form (*see the directions below*).
2. Student Government/Club minutes (*budget breakdown must be attached*).
3. Agenda, Announcement, Flyer (*only for on campus events and trips*).

Please use the following directions to complete the **Expenditure Transfer Form (Page 7)**:

1. **Fiscal Year:** Enter the appropriate fiscal year.
2. **Date:** Enter the current date.
3. **Prepared by:** Enter the name of person preparing the form.
4. **Account Number:** Enter the account number that you will be using for this transaction (*make sure the account has sufficient funds to complete the request*).
5. **Description:** Provide a description that explains the requested transaction.
6. **Debit (Increases the Expenditure or Decreases the Revenue)**
Credit (Increases the Revenue or Decreases the Expense)
7. **Signatures:** The Expenditure Transfer Form should be signed by the following Individuals:
 - A. Club Advisor(*if applicable*)
 - B. ASMJC President/Designee
 - C. ASMJC Advisor (a designated certificated employee)
 - D. Vice President of Student Services

In addition: A copy of the ASMJC Senate minutes approving the expenditure transfer must be attached.

Expenditure Transfer Form

Associated Students of Modesto Junior College

Fiscal Year 1

Date 2

Prepared by: 3

Entry	Account Number	Description	Debit	Credit
1				
2	4	5		6
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
		Totals	0.00	0.00

7A

Club Advisor *(if applicable)*

Date

7B

ASMJC President/Designee

Date

7C

ASMJC Advisor

Date

7D

Vice President of Student Services

Date

Debit: Increases the Expenditures

Credit: Increases the Revenue

Budget Journal No. _____

NOTE: Attach an approved Student Government/Club minutes

Account Number Creations

From time to time, there is a need to create a new ASMJC/Club account. In order to accomplish this, a memorandum from the ASMJC President/Designee signed by the following individuals must be submitted to MJC Business Services:

- A. Club Advisor(*If applicable*)
- B. ASMJC President/ Designee
- C. ASMJC Advisor (a designated certificated employee)
- D. Vice President of Student Services

If the purpose of creating the new account is to establish a newly chartered club, a copy of the ASMJC Senate minutes ratifying the club must be attached to the memorandum.

Closing Club Accounts

In certain situations, the Student Government may request to close an existing club account and transfer the remaining funds, if any, into an ASMJC revenue account. No club account will be dissolved without ASMJC Senate minutes and a memorandum from the ASMJC President/Designee signed by the following individuals will be processed:

- A. ICC Speaker
- B. ASMJC President/ Designee
- C. ASMJC Advisor (a designated certificated employee)
- D. Vice President of Student Services

Cash Box Requests

- The cash box will only be released to the person listed on the Cash Box Request Form to pick-up the box.
- A contact number must be provided by the person who is picking up the cash box
- The name of the organization requesting the cash box and the type of the activity should be on the Cash Box Request Form

The security of the cash box and the volunteer entrusted with the cash box are both essential. The Cash Box Request Form should be **submitted by ASMJC Office to MJC Business Services two weeks prior to the event.**

Please use the following directions to complete the **Cash Box Request Form (Page 10)**:

1. **Date:** Enter the current date.
2. **Person Requesting:** Enter the name of the person requesting the funds.
3. **Contact Number:** Enter the contact number of the person requesting the funds.
4. **Student Government/Club:** Enter the name of the Student Government or club.
5. **Type of Activity:** Provide the type of activity that the cash box will support.
6. **Name of the Event:** Enter the name of the event where the cash box will be used.
7. **Date of the Event:** Provide the date of the event.

8. **Account Number:** Enter the account number where the funds are going to be taken out of. Please make sure sufficient funds are available prior to your request.
9. **Number of Boxes Needed:** Provide the number of cash boxes that are needed.
10. **Number of Lock Bags:** Provide the number of lock bags that are needed.
11. **Date & Estimated Pick-up Time:** Provide the date the box will be picked-up and the estimated time.
12. **Person Picking-up the Box:** Provide the name of the person that will pick-up the cash box. The cash box will **only** be released to the person designated on the Cash Box Request Form.
13. **Contact Number:** A contact number should be provided by the person who is picking up the cash box.
14. **Signatures:** The Cash Box Request Form should be signed by the following individuals:
 - A. Club Advisor(*if applicable*)
 - B. ASMJC President/Designee
 - C. ASMJC Advisor (a designated certificated employee)

In addition:

1. Cash Box Request Forms received without the authorized signatures and account numbers without sufficient funds **will be returned to the ASMJC Office.**
2. The cash box will be available at the MJC East Campus Business Services Office for pick-up during regular business hours.
3. When an event concludes and the funds are counted, the cash box and funds need to be returned to MJC Business Services immediately.
4. During regular business hours, funds should be dropped off at Business Services' Merchant Window.
5. After regular business hours and during weekends and holidays, a drop box is available at MJC's East Campus Business Services Office under the Merchant Window.
6. Arrangements can be made with the Security Office to assist you on weekends and holidays.

Cash Box Request Form Associated Students of Modesto Junior College

Date: 1

Person Requesting: _____ 2	Contact Number: _____ 3
Student Government/Club _____ 4	Type of Activity: _____ 5
Name of the Event: _____ 6	Date of the Event: _____ 7
Account Number: _____ 8 <small>For Multiple Accounts Use Business Office Section</small>	No of Boxes Needed: _____ 9
No. of Lock Bags: _____ 10	Date & Estimated Pick-up Time: _____ 11
Person Picking-up the Box _____ 12	Contact Number: _____ 13

14A

Club Advisor (if applicable)

14B

A SMJC President/Designee

14C

A SMJC Advisor

BILLS

\$20.00	X _____	= _____	\$0.00
\$10.00	X _____	= _____	\$0.00
\$5.00	X _____	= _____	\$0.00
\$1.00	X _____	= _____	\$0.00
Total			<u><u>\$0.00</u></u>

COINS (See the Coin Chart)

\$0.25	X _____	= _____	\$0.00
\$0.10	X _____	= _____	\$0.00
\$0.05	X _____	= _____	\$0.00
\$0.01	X _____	= _____	\$0.00
Total			<u><u>\$0.00</u></u>

Coin Chart

1 Roll of Quarters(40) = \$10.00
1 Roll of Dimes(50) = \$5.00
1 Roll of Nickels(40) = \$2.00
1 Roll of Pennies(100) = \$1.00

Amount Requested Per Cash Box \$0.00

Total Amount Requested \$0.00

Business Office Use Only			
Account Number	Amount	Vendor Number	590503
_____	_____	Date Entered	_____
_____	_____	Check Number	_____
_____	_____	Check Date	_____
Total Amount	<u><u>_____</u></u>		

Cash Receipt Management & Procedures

Below are the cash receipt procedures:

1. MJC Business Services will not accept any deposits unless they are accompanied by a signed Associated Students Deposit Form (see below).
2. All deposits should be put in a sealable, pre-numbered *Drop Safe Register Bag*. The bags are provided at the Business Services' Merchant Window and ASMJC Office.
3. Business Services will offer a written receipt indicating the amount of cash shown on the Associated Student Deposit Form as an estimate until the deposit is verified.
4. After the deposit has been received by MJC Business Services, it will be counted and verified by two MJC Business Services staff members.
5. After verification, a cash receipt is created in Colleague (Datatel).
6. A copy of the cash receipt will be put in the ASMJC box that is located in the MJC Business Services Office. Only authorized personnel (ASMJC Staff/Advisor) or their designees have access to that box.
7. The deposit will be made to the bank account within forty-eight (48) to seventy-two (72) hours of receiving the deposit.

Associated Students Deposit Form

Please use the following directions for completing the **Deposit Form (Page 12)**:

1. **Student Organization/Club Name:** Every deposit must have the name of the organization on the Associated Students Deposit Form.
2. **Event Name:** The name of the event must be included with each deposit.
3. **Event Date:** Provide the date of the event.
4. **Account Number:** In order to avoid delays and inaccuracies, every deposit must have an account number on the Associated Students Deposit Form.
5. **Bills:** Enter the quantity and amount of each denomination.
6. **Coins:** Enter the quantity and amount of each denomination.
7. **Total Checks:** Enter the total amount of the checks received in this section (please attach a tape).
8. **Total Received:** Enter the total of all funds received during the event in this section.
9. **Beginning Cash (Cash Box):** Enter the amount of start-up funds you received prior to the event.
10. **Detailed List:** The Student Organization/Club must provide a detailed list of the revenue received from the event. This will avoid over taxation. **NOTICE:** *The total amount of the deposits without a detailed description of the revenue earned during their event will be taxed.*
11. **Total Event Revenue:** The total revenue in this section should correspond to the total cash received during the event.
12. **Signatures:** Every Associated Students Deposit Form must be signed by two individuals as follows:
 - A. ASMJC President (designee)/Club Officer
 - B. ASMJC/Club Advisor

DEPOSIT FORM

ASSOCIATED STUDENTS OF MODESTO JUNIOR COLLEGE

NOTICE: In order to avoid over taxation, please, complete the right side of this Form

Student
 Organization/
 Club Name: 1

Event Name: 2

Event Date: 3

Account Number: 4

Account Number: _____

Beginning Cash(Cash Box) 9

Hot Food Sale 10

Description: _____

Cold Food Sale _____

Description: _____

Bills	5	Quantity	Amount
\$100		_____	_____
\$50		_____	_____
\$20		_____	_____
\$10		_____	_____
\$5		_____	_____
\$2		_____	_____
\$1		_____	_____

Coin	6	Quantity	Amount
\$1.00		_____	_____
\$0.50		_____	_____
\$0.25		_____	_____
\$0.10		_____	_____
\$0.05		_____	_____
\$0.01		_____	_____

Candy Sale _____

Carbonated Drinks _____

Non-Carbonated Drinks _____

Bake Sale _____

Book Sale _____

Flower Sale _____

T-Shirts/Sweatshirt Sale _____

Dance/Show/Concert _____

Membership Dues _____

Donations _____

Car Wash _____

Auction Sale _____

Taxable Ticket Sale(Lunch, Dinner) _____

Plant Sale _____

Other _____

TOTAL EVENT REVENUE 11

Total Checks
(Attach Tape) 7

Signatures:
 ASMIC President
 (Designee)/Club
 Officer 12A

ASMIC/Club Advisor 12B

TOTAL RECEIVED 8

BUSINESS OFFICE USE ONLY	
Receipt Number:	_____
Receipt Date:	_____

SAMPLE OF BANK OF AMERICA'S DROP SAFE REGISTER BAG

290065

DEPOSIT DROP LOG _____
 Date _____
 REGISTER NUMBER _____
 UNIT NAME _____

**TAMPERTITE
 DROP SAFE REGISTER BAG
 Part #TT0408AB**

EMPLOYEE MAKING DEPOSIT (PRINT & SIGN NAME)

EMPLOYEE VERIFYING DEPOSIT (PRINT & SIGN NAME)

Coins Count	Amount	Currency	Count	Amount
x1.00	\$	100.00	x100	\$
x.50	\$	50.00	x50	\$
x.25	\$	20.00	x20	\$
x.10	\$	10.00	x10	\$
x.05	\$	5.00	x5	\$
x.01	\$	1.00	x1	\$
Coin Total	\$	GRAND TOTAL		
TRAVELERS CHECKS _____				TOTAL BAG CONTENTS \$
OTHER: _____ \$ _____				

AUDIT AMOUNT _____

Internal Controls

In general, the internal controls over cash disbursements should ensure that:

1. Students and staff members never pay for an expense out of cash collected from a fundraising event; all of the cash must remain intact for deposit.
2. Business Services may pay for a purchase with ASMJC funds only after the items have been received and only if the purchase has been approved in advance by **ASMJC Student Senate/club representative**, the **ASMJC Advisor**, and the **Vice President of Student Services (California Education Code 76063)**.
3. Business Services must secure the check stock in a safe.
4. Checks should never be signed in advance.
5. Business Services should never make a check out to cash or issue a check lacking a payee name or amount.
6. Business Services should maintain adequate records and audit trail, including original detail receipts of all expenses, per the District's retention guidelines.
7. The site administrator needs to ensure that members of the student government/ clubs, instructors and advisors understand that they cannot obligate ASMJC funds until appropriate approval has been obtained. For example, if an instructor places an order or goes shopping for materials without an appropriate approval, he/she is responsible for payment.
8. If the vendor will not accept a purchase order but requires payment by check, the following documentation will be needed to process a check:
 - a. **ASMJC Student Senate/Club minutes approving the expenditure.**
 - b. **A completed ASMJC Purchase Order Form (Page 16).**
 - c. **An invoice from the vendor.**
9. Business Services will verify that the student government/clubs have sufficient funds to pay for the goods before payment is made to the vendor. If the club does not have sufficient funds, Business Services will return the purchase order to the ASMJC Office with a request for a budget revision or a payment plan for the item.
10. The invoice may be slightly higher or lower than the original purchase order. ***Business Services will not process any purchase order that exceeds the original Business Office Purchase Order by more than \$50.*** Business Services must obtain additional approvals before the payment is made.
11. **Per District's policies and procedures, the reimbursement for all staff and students are limited to \$100. A cash advance must be requested for purchases over the stated limit.**

Accounts Payable

Accounts Payable Procedures

This material is not all inclusive but is intended to cover those policies and procedures which should be referenced on a more than occasional basis by a significant number of the Associated Student activities. If you cannot find policies and procedures in this section that relate to your situation or if you need assistance, please contact the ASMJC Office.

MJC Business Services, *assuming appropriate documentation has been submitted*, is responsible for accurate and timely payment of all purchase orders for the Associated Students of Modesto Junior College.

1. All completed ASMJC purchase orders are due at the Business Office on Tuesdays by noon.
2. Supporting documentation (*see Page 17*) must be securely fastened to the purchase order.

3. Reimbursements must include an original detailed receipt and proof of payment such as a paid invoice or credit card statement.
4. Purchase orders without sufficient supporting documents will be returned, unless they were not submitted to the Business Service on time, to the ASMJC by 2:00p.m on Wednesdays.
5. Checks, unless otherwise indicated, will be printed and mailed on Thursdays.
6. Checks may also be picked up by the vendor at Business Services on Thursdays after 3:00 p.m.

Purchase Order Processing Procedures

Please use the following directions to complete the Purchase Order:

1. **Date:** Enter the current date.
2. **Vendor:** Enter the name of individual/company/organization to whom the check is payable to.
3. **Address:** A complete mailing address must be provided.
4. **To Be Picked-Up By:** Indicate special mailing instructions.
5. **Item/Part Number** (if applicable).
6. **Description:** Enter a description/purpose of the payment.
7. **Quantity:** Enter the number of items ordered for each description.
8. **Unit Price:** Enter the dollar amount per item.
9. **Total:** Enter the total dollar amount by multiplying the quantity of each item by the unit price.
10. **Account Description:** Enter the description of a Datatel account.
11. **Account Number:** Enter the account number that you will be using for this transaction (*make sure the account has sufficient funds to complete the request*).
12. **Signatures:** The Purchase Order Form must be signed by the following Individuals:
 - A. Club Advisor(*if applicable*)
 - B. ASMJC President/Designee
 - C. ASMJC Advisor (a designated certificated employee)/Club Advisor
 - D. Vice President of Student Services
13. **Student Organization/Club Name:** Provide the name of the student organization or club.
14. **Contact Name:** Provide the name of the person who is in charge of planning the event.
15. **Contact Number:** Provide the contact person's telephone number.
16. **Activity Sheet Number:** If the payment is for the event that requires an Activity Sheet, the number of the Activity Sheet must be provided.

NOTICE: All submitted purchase orders must be **numbered by MJC Business Services**. Purchase orders numbered by any other source will be considered fraudulent and will NOT be valid. This will delay the payment.

PURCHASE ORDER

ASSOCIATED STUDENTS OF MODESTO JUNIOR COLLEGE

IMPORTANT:
This Number must appear on all invoices shipping papers

P.O. NUMBER: _____

DATE: 1
 VENDOR: 2
 ADDRESS: 3

DELIVER TO:
 ASSOCIATED STUDENT OF MODESTO JUNIOR COLLEGE
 435 COLLEGE AVENUE
 MODESTO CA 95350
 PHONE (209)575-6700

4

TO BE PICKED-UP BY

ITEM/PART NUMBER	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
5	6	7	8	9
Sub Total				0.00
Shipping and Handling				
Tax			7.6250%	\$0.00
Total				\$0.00

Account Description

Account Number

10

11

12A

Club Advisor (if applicable)

Date

12B

ASMJC President/Designee

Date

12C

ASMJC Advisor

Date

12D

Vice President of Student Services

Date

Student Organization/Club Name:	13
Contact Name:	14
Contact Number:	15
Activity Sheet Number:	16

BUSINESS OFFICE USE ONLY

CHECK NUMBER: _____	VENDOR NUMBER _____
CHECK DATE: _____	AMOUNT _____

Required Documents for Processing an ASMJC Purchase Order

General Paperwork (required for all forms of payments):

1. An ASMJC Purchase Order Form
2. Copy of Minutes, including budget breakdown.
3. An original Invoice(*if applicable*)
4. An Event Itinerary, Event Program/Event Flyer (*if applicable*)
5. A completed IRS Form W9
6. ASMJC Contract (signed by the Executive Vice Chancellor, Fiscal Services)
7. An Estimate/Quote

Payment to Vendors with a Federal Tax ID Number:

The majority of ASMJC payments are made to vendors with a Federal Tax ID Number. If Business Services does not recognize the name of the vendor on the purchase order, *even if they have a Federal Tax ID Number*, a request will be made for an **IRS Form W9** (<http://www.irs.gov/pub/irs-pdf/fw9.pdf>) to be completed and submitted prior to payment. The following required documentation must be submitted prior to payment: Items 1- 4 above.

Payment to Vendors without a Federal Tax ID Number:

Pursuant to U.S. Treasury Regulations, the District is required to obtain the name and corresponding taxpayer identification number (TIN) for certain vendors that are providing services/materials to the District. Each year, the Internal Revenue Service (IRS) requires the District to file Forms 1099MISC, Miscellaneous Income, to report vendors who earn in excess of \$600 per calendar year (*See IRS Instruction for Form 1099MISC on **Box 7 Nonemployee Compensation**-<http://www.irs.gov/instructions/i1099misc/ar02.html#d0e900>*). The IRS imposes penalties on the District for each name and/or TIN reported on Form 1099MISC that does not match the information contained in the IRS database. Vendors without a Federal Tax ID Number are required to provide the following documentation prior to payment: Items 1- 5 above.

Payment for Services Performed by Vendors without a Federal Tax ID Number:

Per Internal Revenue Service (IRS) regulations, the District is required to report individuals who performed services over \$600 per calendar year to the IRS using Form 1099MISC (*See IRS Instruction for Form 1099MISC on **Box 7 Nonemployee Compensation**-<http://www.irs.gov/instructions/i1099misc/ar02.html#d0e900>*). These individuals need to submit a completed copy of IRS Form W9 ((<http://www.irs.gov/pub/irs-pdf/fw9.pdf>) prior to the payment. ASMJC is required to provide the following documentations prior to payment: Items 1- 6 above.

Purchase Order Requests (for vendors who accept a P.O. prior to the payment):

In many cases, vendors will accept a purchase order. These purchase orders guarantee payment to the vendor, so they can ship the merchandise with peace of mind, knowing that payment will be made to them. Some of these purchase orders are submitted on a yearly basis (example: Costco, MJC Bookstore, etc.) and some are submitted on a case-by-case basis, such as when the Student Government/Clubs request District Transportation. The following documentation must be submitted to MJC Business Services for a Purchase Order to be issued. (*No other additional documentation is needed to process payment to the vendor with the other than an original INVOICE.*) Items 1, 2, 4, 7 Plus 3 (at the later date when the original invoice has been received) above.

Service Contracts

A **contract** is an agreement entered into voluntarily by two or more parties, each of whom intends to create one or more legal obligations between them. The elements of a contract are "offer" and "acceptance" by "competent persons" having the legal "capacity to create obligation. **Service Contracts are required for any vendor who provides services to ASMJC such as but not limited to caterers, performers and speakers.**

Proof of some or all of these elements must be done in writing. The remedy for breach of contract can be "damages" in the form of compensation of money or specific performance enforced through an injunction. A contract is a legally enforceable promise or undertaking that something will or will not occur.

Per Internal Revenue Service (IRS) regulations, the District is required to report individuals who perform services over \$600 per calendar year to the IRS using Form 1099MISC. The ASMJC Office is required to provide a signed "Service Contract" with any individual who is providing a service during the calendar year. **All contracts need to be signed by the Executive Vice Chancellor, at least, two weeks prior to the event.** All contracted individuals need to submit a complete copy of IRS Form W9.

Procedures for the Service Contract (Page 20):

1. Enter the Date the contract was created.
2. Enter the name of the contracted individual or contracted Business.
3. Enter the name of the contracting organization.
4. Check the appropriate Box for type of service that will be provided.
5. Enter the name of the contracted individual.
6. Enter the ASMJC's commitment to the service provider.
7. **Type of Engagement:** Enter the type of service that will be provided by the contracted individual.
8. **Place of Engagement:** Enter the location of the event.
9. **Date(s):** Enter the date(s) of the event.
10. **Time(s):** Enter the time the event will be held.
11. **Contact Name:** Enter the contact name. In most cases, the contracted individual.
12. **Business Address:** Enter the contacted individual's business address.
13. **Amount:** Enter the amount of the contract(Including all expenses, not to exceed).
14. **Business Phone:** Enter the contracted Individual's telephone number.
15. **Purchaser's Social Security Number/Tax ID Number (Required):** An identification number must be provided by the contracted individual.
16. The contracted individual must print his/her name and sign the Service Contract.
17. The Service Contract must be signed and dated by the Executive Vice Chancellor prior to the service being rendered. **Signed contracts will be returned by interschool mail to the preparer within three to five business days unless other arrangements are made with the Vice Chancellor's Executive Assistance.**
 - a. Complete the Contract/Agreement Cover Sheet (Page 22)
 - b. Project Title: State the name of the project or event; e.g., Pow Wow.
 - c. Contractor/Agency: This is the name of the vendor or individual to be paid.

- d. Contract Description/Purpose: A brief sentence describing the purpose of the contract.
- e. Include the Contract Amount, Beginning and Ending Dates, Prepared by information.
- f. Collect the appropriate College Approvals, which are:
 - A. The project director-Club Advisor signs here
 - B. Division Dean-ASMJC Advisor signs here
 - C. Vice President of Student Services
 - D. College President
- g. Attach the service contract to the Contract/Agreement Cover Sheet and submit to the YCCD Executive Vice Chancellor for signature.

SERVICE CONTRACT

ASSOCIATED STUDENTS OF MODESTO JUNIOR COLLEGE

This Contract, made and entered into this 1 day of 1 by and between 2 of Modesto Junior College, hereinafter referred to as "Purchaser" and 3 hereinafter referred to as

Check One: Guest Speaker/Performer

4 Individual owning business offering services to other clientele

Other - Please describe _____

The 5 will appear at the time and place specified below. Purchaser shall

6

If for any reason not within the control or by fault of the Purchaser, the contracted individual/business is prevented from appearing, then this contract shall be deemed terminated, and the contracted individual/business shall have no claim for damages against the Purchaser by reason thereof.

TYPE OF ENGAGEMENT 7

PLACE OF ENGAGEMENT 8

DATE(S) 9 TIME(S) 10

CONTACT NAME 11

BUSINESS ADDRESS 12

CITY _____ STATE _____ ZIP CODE _____

AMOUNT (INCLUDING ALL EXPENSES, NOT TO EXCEED) 13 BUSINESS PHONE 14

PURCHASER'S SOCIAL SECURITY NUMBER/TAX ID NUMBER (REQUIRED) 15

The Purchaser hereby agrees to pay for the services at or after the conclusion of the event in the manner and for the consideration, herein, expressed. The contracted individual/business agrees to indemnify and save harmless the Purchaser, its officers, agents and employees from any and all losses, costs or damages or any nature or description whatsoever, accruing or resulting to the Purchaser in connection with the performance of this contract and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured by the contracted individual/business, its agents, servants or employees in the performance of this contract. Depending on the type of the event, special event insurance may be requested from the contracted individual/business.

Each of the parties hereto shall be solely liable for actively negligent or wrongful acts or omissions of its representatives and employees occurring in the performance of this agreement, and if either party becomes liable for damages caused by its representatives and employees, it shall pay such damages without contribution by the other party. Each party hereto agrees to indemnify, defend, and save harmless the other party, its officers, agents and employees from any and all claims and losses proximately caused by the party's active negligent or wrongful acts or omission

The parties hereto agree that the contracted individual/business and any agents and employees of the contracted individual/business in the performance of this agreement shall act as an independent contractor and not as officers or employees or agents of the Purchaser.

The Purchaser may terminate this agreement and be relieved from any obligations indicating payment of any consideration to the contracted individual/business should he/she arrive at the site noticeable under the influence of intoxicating beverage, narcotics, or drugs. In addition, the contracted individual/business shall be responsible for any and all costs, expenses, damages (including the Purchaser's actual expenses incurred in preparation for the event), and claims arising out of any such cancellation.

This agreement is not assignable by either party either in whole or in part.

This agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto and contains all of the covenants and agreements between the parties. Each party to this agreement acknowledges that no representation, inducements, promises or agreements orally or otherwise have been made by any parties, which are not embodied herein, and that no other agreement, statement, or promise not contained in this agreement shall be valid or binding. Any modification of this agreement will be effective only if it is in writing.

Please be sure an IRS Form W9 is completed and all information is accurate before returning this contract.

Sign and return this contract to:

Student Development and Campus Life Office
435 College Avenue
Modesto CA 95350

16

Contracted Individual/ Business

Signature

17

Executive Vice Chancellor

Date

CONTRACT/AGREEMENT COVER SHEET

Returned to:
Contract No.:
Date returned:

Instructions: Complete and attach this cover sheet to all contracts, agreements, and memorandums of understanding (MOU) prior to submitting to Teresa Scott, Executive Vice Chancellor, YCCD Fiscal Services. Signed contracts will be returned by interschool mail to the Preparer within 3 to 5 business days unless other arrangements are made with Carrie Sampson, ext. 6531.

PROJECT TITLE: _____

CONTRACTOR/AGENCY: _____

CONTRACT DESCRIPTION/PURPOSE:

Contract Amount: _____ Division Responsibility Code (four digits): _____

Beginning Date: _____ Ending Date: _____

Prepared by: _____ Title: _____ Ext. _____

College Approvals: Obtain approval signatures before sending contract to the Executive Vice Chancellor's office.

Project Director	Date	Division Dean	Date
Vice President	Date	President	Date

IT or Technology Services approval for software or network related contracts: _____ Initials

For Risk Management Use Only:

Contains Indemnification/Hold Harmless Clause:	Yes	No	Contains Subrogation Clause:	Yes	No
Certificate of Insurance Required:	Yes	No			

Comments: _____

Initials: _____



Cash Advances

Purpose

The purpose of a cash advance is to provide a method for purchasing supplies or other miscellaneous expenses, not including travel, for ASMJC activities.

Procedures

1. **Cash Advances cannot exceed \$500.**
2. Cash Advance Payment Form cannot be used for any form of travel.
3. Cash Advance Payment Forms are due to Business Services on Tuesdays by noon.
4. Cash advances will only be issued to ASMJC staff/advisors.
5. Cash Advance Payment Forms without sufficient supporting documents will be returned to ASMJC after 2:00p.m on Wednesdays. The following documentation must be attached to Cash Advance Payment Form (**Page 24**):
 - A copy of the ASMJC Student Senate/Club minutes (*attach budget breakdown, must also provide the name of the person who will be receiving the cash advance*)
 - An Event Itinerary, Event Program/Event Flyer (*if applicable*).
6. Checks, unless otherwise indicated, can be picked up on Thursdays after 3:00p.m.
7. Checks will only be released to the person who is receiving the cash advance.
8. Prior to picking up a cash advance, the payee should sign a "**Cash Advance Payment Form.**"
9. For accounting and auditing purposes, **the payee of the cash advance is personally responsible to return all original detailed receipts and any unused cash to the Business Services Office within two business days after the conclusion of each event.**
10. Failure to clear a cash advance in a timely manner may cause suspension from future Student Government/club activities.
11. It is prohibited to have more than one outstanding cash advance at any given time.

Directions to Complete the Cash Advance Payment Form

1. **Payee:** Enter the name of ASMJC advisor/Staff (*this is the person who will sign the Form and pick up the check*)
2. **Payee's Work Number:** Provide the work telephone number.
3. **Payee's Cell Number:** Provide the cell phone number (*will be contacted in a case of emergency*).
4. **Event:** Provide the name of the event.
5. **Event Date:** Provide the date that event will be held.
6. **Pick up Date:** Enter the date the check will be picked up.
7. **Date to be returned by:** The date that the payee is required to return the cash advance to the Business Office (*should not exceed two business days after the conclusion of the event*).
8. **Cash Advance Amount:** Enter the dollar amount requested (*a justification of the requested amount should be included in the minutes*).
9. **Account Number:** Enter the account number that you will be using for this transaction (*make sure the account has sufficient funds to complete the request*).
10. **Signatures:** The Cash Advance Payment Form should be signed by the following individuals:
 - A. Club Advisor (*if applicable*)
 - B. ASMJC President/Designee
 - C. ASMJC Advisor (*a designated certificated employee*)
 - D. Vice President of Student Services
11. **Payee's Signature:** Payee must sign the Cash Advance Payment Form before the check is released.
12. **Date:** Enter the date the Form was signed.



Business Services

CASH ADVANCE PAYMENT FORM

Purpose: The purpose of a cash advance is to provide a method for purchasing supplies or other miscellaneous expenses when standard purchasing procedures will not work. For accounting and auditing purposes, ***the payee of this cash advance is personally responsible to return all original detailed receipts and any unused cash to the Business Office within two business days after the conclusion of each event.*** Failure to clear a cash advance in this time frame may cause suspension from future Student Government/club activities.

Payee(advisor/staff): _____ 1	
Payee's Work Number: _____ 2	Payee's Cell Number: _____ 3
Event: _____ 4	Pick-up Date: _____ 6
Event Date: _____ 5	Date to be returned by: _____ 7
Cash Advance Amount: _____ 8	Account Number(s): _____ 9

10A _____ Club Advisor(if applicable)	10B _____ A SMJC President/Designee
10C _____ A SMJC Advisor(a designated certificated employee)	10D _____ Vice President of Student Services

I hereby acknowledge that I have read the terms and conditions of this cash advance and all my concerns and questions have been answered prior to the pick-up of the check

Payee's signature: _____ 11	Date: _____ 12
--	---

For Business Office use only	
Staff ID Number: _____	Cash Advance Amount: _____
Check Number: _____	Less: Total of Returned Receipts _____
Check Date: _____	Less: Total of unused cash _____
	Total Over/Short
	Cash Receipt Number _____

Student Trips

Student Organization Travel Planning and Approval

Student organizations travel for many reasons: philanthropy, retreats, conferences, competitions, and for fun! However, it is important to remember that travel is a high-risk activity. With proper risk management, the ASMJC registered student organizations can reduce the risks associated with travel. Sponsored student organizations need to work with their advisor and sponsoring department to travel.

These travel policies are designed to ensure that ASMJC and the registered student organizations adequately consider and plan for the activities involving travel. There are specific steps students must take before they travel, depending on their travel destination.

NOTICE: *Out-of-the-State trips require additional steps such as obtaining YCCD Board Approval. Please contact MJC President's Office for the required documentation, at least, two months prior to the scheduled trip.*

Travel Related Forms Required by YCCD and ASMJC Office

YCCD and the ASMJC Office require the following paperwork to be completed prior to a trip (**Completed forms should be retained by the ASMJC Office.** *If the forms cannot be downloaded, paper copies are available at the ASMJC Office*):

1. A completed Activity Sheet
2. A completed Non-Instructional Field Trip
3. A completed Fund Transfer Request Form(*If required*)

In addition: *The traveling organization must make appropriate travel arrangements with MJC Facilities and Events Office prior to the trip. For more information, contact Sherri Suarez at (209)575-6020.*

IMPORTANT: *Completing the above paperwork is solely the responsibility of the ASMJC. Business Services will not be responsible for any delays/cancellations caused by a student organization's failure to complete the required paperwork.*

Purpose of the Travel Request Form

The Travel Request Form (Page 28) is to be used for all trips outside of the District. Permission must be secured **BEFORE** the trip is made. Travel arrangements are not to be made until the form is approved by assigned signers. Travel Request Forms missing the required signatures will be returned to the ASMJC Office. Business Services will not be responsible for any delays caused by the Student Organization's failure to submit a complete form. Please allow Business Services two weeks for processing the payment.

IMPORTANT: *The Travel Request Form must be used for all expenditures related to a single Trip.*

Documentation Needed for a Travel Request Form

1. Copy of Minutes (*Please include budget breakdown*).
2. Original Invoices/Confirmations/Conference Registration.
3. Original Receipt for Reimbursements (refer to #8 below).
4. An Event Itinerary, Event Program/Event Flyer (*if applicable*).

Travel Request Form Procedures:

1. All Travel Request Forms must be pre-numbered
2. All original documents will be kept at Business Services.
3. The Travel Request Form must be prepared far enough in advance to allow for obtaining the required signatures.
4. The traveling organization must determine the method of travel and obtain authorization from the District's Facility and Events Office prior to any payment.
5. The traveling organization must have the Travel Request Form approved by the following individuals:
 - A. Unit Manager(staff/advisor's direct manager)
 - B. ASMJC President/Designee
 - C. ASMJC Advisor (*a designated certificated employee*)
 - D. Vice President of Student Services
6. Prepayments are made for lodging at hotels, airfares, cash advances, conference fees, transportation, etc.
7. A confirmation number is required to prepay a reservation.
8. The advisor for the traveling organization is responsible for submitting the final invoices and original detailed receipts to MJC Business Services **five business days after the conclusion of the trip**.
9. A list of the students and the advisor attending a conference must be submitted to MJC Business Services with the conference registration form.
10. Commercial airfare will normally be processed through the prepay method. However, if an employee personally pays the air travel, an original receipt is required for reimbursement. An employee may be reimbursed for airfare prior to the trip using the Reimbursement method.
11. If the total amount of the trip is greater than the estimated cost of the trip, the traveling organization needs to obtain additional minutes prior to the final reimbursement.
12. The ASMJC Advisor must sign the form prior to the final reimbursements.
13. A travel cash advance, using the Travel Request Form, for student trips may be for any dollar amount as long as documentation supports the amount.
14. Staff/advisors can use the funds from a travel cash advance to pay for the student's daily meals per diem of \$40.00, except for travel days, when meals will be reimbursed at \$30.00 per day (*per diem's daily limits does not apply when the meal is covered by the event*).

TRAVEL REQUEST FORM INSTRUCTIONS

1. **Advisor Name:** Enter the Name or Name of Advisor(s) traveling with the group
2. **Organization/Club:** Enter the name of traveling organization
3. **Purpose of the Trip:** Enter the purpose of you trip as it is mentioned on the minutes
4. **Date Originated:** Enter the date the Form was filled
5. **Destination:** Enter the Destination of the trip
6. **Date(s) of Trip:** Enter the round trip dates of the trip.
7. **Time Leaving:** Enter the time of your departure.
8. **Estimated Time of Return:** Enter the expected time of return from the trip.
9. **Estimated Cost of Trip:** Enter the dollar amount approved in the organization's minutes.
10. **Type of Transportation requested:** Indicate the type of transportation will be used for the trip.
11. **Special transportation accommodations:** Indicate the need for any special accommodations for the trip.
12. **Pick up location:** Indicate the campus and the pick-up location.
13. **School Vehicle Available:** The Facilities Office must indicated whether there is a school vehicle available for the requested trip and then must sign in the provided box.
14. **Approvals:** The traveling organization must obtain all required approvals prior to any payment.
15. **Prepay Information:**
 - A- **Date Needed:** Provide the date the payment needs to be made.
 - B- **Prepay Description:** Provide the description of the payment.
 - C- **Payee/Vendor-Name & Address:** Provide the payee's name and remittance address.
 - D- **Amount:** Enter the dollar amount of the payment.
16. **Reimbursement Information:** An advisor might be reimbursed for certain expenditures such as airfare, mileage and any unexpected incidentals. An original receipt is required for any reimbursement.
 - A- **Payee/Vendor-Name & Address:** Provide the payee's name and remittance address
 - B- **Amount:** Enter the dollar amount of the payment
17. **Signatures:** Each recipient of the Reimbursement must sign this section of the Form.
18. **Amount:** Enter the amount requested.
19. **Date:** Enter the date the reimbursement was requested.
20. **Account Number(s):** An account number must be provided
21. **Amount:** Enter the dollar amount.
22. **ASMJC Advisor Final Approval:** ASMJC Advisor approval is required for the final reimbursement.

TRAVEL REQUEST FORM ASSOCIATED STUDENTS OF MODESTO JUNIOR COLLEGE

NUMBER: _____

Advisor Name: _____ 1 Organization/Club: _____ 2

Purpose of the Trip: _____ 3 Destination: _____ 5

Date Originated: _____ 4 Time Leaving: _____ 7

Date(s) of Trip: _____ 6 Estimated time of return: _____ 8

FOR OFFICE USE:	
Out of State Approval	
Activity Sheet Number	
Non-Instructional Field Trip	
Estimated Cost of Trip:	9

METHOD OF TRAVEL:

Type of transportation requested: Bus Van Sedan Indicate other: _____

Will you need to make special transportation or trip site accommodations for any attendee? Yes No

If yes, please describe: _____

Please check location where bus should pick up students:

East Campus Indicate Location _____ 12

West Campus Indicate Location _____

School Vehicle Available
(Facilities use only) 13

14

Signature of Advisor's Unit Manager

President or Fiscal Officer of Student Government/Club

ASMJC Advisor

V.P. of the Student Services

PREPAY INFORMATION			
DATE NEEDED	PREPAY DESCRIPTION	PAYEE/VENDOR - NAME & ADDRESS	AMOUNT
15A	15B	15C	15D

FOR OFFICE USE	PAYEE/VENDOR NAME	PAYEE/VENDOR	DATE	CHECK NUMBER	AMOUNT	

REIMBURSEMENT INFORMATION:				
PAYEE/VENDOR-NAME & ADDRESS	AMOUNT	CHECK NUMBER	CHECK DATE	
16A	16B			

I/we hereby certify that this is a true and correct statement of expenditures incurred for the purpose indicated above.

Signed _____ 17 Amount 18 Date 19

Signed _____ Amount _____ Date _____

Account Number(s) 20 Amount 21

Grand Total	
Less: Prepaid Reimbursements	
ASMJC Advisor Final Approval	22

Events Management Policies and Procedures:

The Events Management Policies and Procedures are designed to help ASMJC hold events as fairly and efficiently as possible while keeping the College's core mission in mind. Events should strive to further scholarships, research, and teaching; enhance students' academic and personal growth; support our vibrant culture of inclusion; strengthen our community as a whole.

1. All events must be approved by the ASMJC Student Senate/Clubs through the minutes, at least, fifteen business days prior to the event.
2. An **Activity Sheet Form** must be completed for any event.
3. For Fundraising events, a **Fund Drive Form** must be submitted to the Facilities Office prior to the event (*Form is available for pick-up at the Facilities Office*)
4. The student organizations may request an array of services and spaces through the Facilities Office.
5. A copy of the organization's Minutes (***please include budget breakdown***) and Activity Sheet Form must be submitted to the Facilities Officer prior to any reservation.
6. All space requests are reserved on a "first come, first serve basis."
7. Allow up to two weeks for a request to be processed through the Facilities Office.
8. Cancellations must be made two days before your event and should be communicated to the Facilities Office.
9. Please note the total number of attendees must not exceed the designated capacity of the spaces(s).
10. Any guest of the organization may not be disruptive or disturb other guests and employees of the District.
11. The organization holding the event is held liable for all equipment reserved for an event/meeting and the use of any audio/visual equipment, furniture, or any other equipment belonging to the District. If there are any damages during the event or meeting, the responsible organization will be assessed a fee equal to the repair or replacement of the damaged equipment.
12. It is prohibited to serve alcohol during the student events.

IMPORTANT: **Completing the above paperwork is solely the responsibility of the ASMJC and Clubs. Business Services will not be responsible for any delays/cancellations caused by a student organization's failure to complete the required paperwork.**

EVENT FORM INSTRUCTIONS

1. **Advisor:** Enter the name of advisor(s) responsible for the event.
2. **Organization/Club:** Enter the name of organization holding the event.
3. **Event Date(s):** Enter the date(s) of the event.
4. **Location of the Event:** Enter the location the event will be held.
5. **Activity Sheet No:** Enter the Activity Sheet Number.
6. **Time Starts:** Enter the start time of the event.
7. **Time Ends:** Enter the time the event will end.
8. **Estimated Cost:** Enter the estimated cost of the event (*this is the amount approved by the Student Government/Club in its minutes. Please include the budget breakdown*).
9. **Type of the Event:** Enter the type of the event (*Fundraiser, Promotional or Other*).
10. **Special site accommodations:** If you mark YES in this section, describe the type of accommodations you need.
11. **Required Signatures:**
 - **Facilities:** Facilities approval will indicate that all the necessary reservations have been made to insure you event will go on as planned.
 - **Club Advisor:** If a club event, the club advisor needs to sign the Event Form.
 - **ASMJC President/Designee:** All Event Forms need to be signed by ASMJC President or his/her Designee.
 - **ASMJC Advisor:** Needs to sign all Event Forms.
 - **Vice President of Student Services:** Needs to sign all Event Forms.
12. **Date Needed:** Provide the date the payment needs to be made.
13. **Prepay Description:** Provide the description of the payment.
14. **Payee/Vendor-Name & Address:** Provide the payee's name and remittance address.
15. **Amount:** Enter the dollar amount of the payment.
16. **Reimbursement Information:** An advisor might be reimbursed for certain unexpected incidentals. An original receipt is required for any reimbursement.
 - A: Payee/Vendor-Name & Address:** Provide the payee's name and remittance address.
 - B: Amount:** Enter the dollar amount of the payment.
17. **Signatures:** Each recipient of the Reimbursement must sign this section of the Form.
18. **Amount:** Enter the amount requested.
19. **Date:** Enter the date the reimbursement was requested.
20. **Account Number(s):** An account number must be provided.
21. **Amount:** Enter the dollar amount.
22. **ASMJC Advisor Final Approval:** ASMJC Advisor approval is required for the final reimbursement.

