



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

Board of Trustees Policy

## CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

### **BP 6905 Enterprise Activities**

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The Board of Trustees has formed the Auxiliary Business Services Organization (ABSOS) for the purposes of providing enterprise activities that are of general benefit to the students, staff, and faculty of the San Diego Community College District.

The ABSOS is to administer the San Diego Community College District Food Service, Bookstore, Vending and other enterprise services. Enterprise fund activities, administered by ABSOS, are to operate in accordance with the California Community College Budget & Accounting Manual and are intended to be self supporting. The total costs of providing goods and services on a continuing basis, include but are not limited to maintenance and custodial services, rent, utilities, reserves for equipment replacement, maintenance of operating capital, systems that provide for adequate management control and accountability and other District costs are to be financed or recovered primarily through user charges from these associated activities.

Reference: Education Code Sections 72670, 72682, 81676

Adopted: August 28, 2008

See Administrative Procedures: