



Administrative Procedure

Chapter 6 – Business and Financial Services

AP 6300 FISCAL MANAGEMENT

The Chancellor shall ensure that the fiscal procedures of the District are sound and comply with Title 5 and the California Community Colleges Budget and Accounting Manual. The Chancellor has responsibility for stewardship of the available resources of the District and for ensuring that the following fiscal practices are in place to:

- Safeguard and manage District assets, maintain adequate cash reserves, implement and maintain effective internal controls, and determine sources of ongoing and one-time revenues prior to making short-term and long-term commitments.
- Establish a plan for the repair and replacement of equipment and facilities.
- Delineate fiscal responsibilities and establish employee accountability within the organizational structure of the institution.
- Manage auxiliary activities that have a fiscal impact on the District in a manner consistent with the mission of the District, and comply with sound accounting and budget principles, public disclosures, and annual independent audit requirements.
- Ensure the Board of Trustees is current on the fiscal condition of the District as an integral part of the policy and decision-making process.
- Effectively utilize available human and facility resources and ensure that staffing costs do not exceed estimates of available financial resources.
- Ensure relevant planning processes consider reasonable future costs associated with maintenance, upgrade, repair, replacement, and use.
- Provide public presentations that are clear, transparent, and effective in communicating the financial information of the District.
- Effectively communicate fiscal policies, budget, objectives, procedures, and constraints to the Board of Trustees, employees, and students. Provide for an adequate management information system that gives timely, accurate, and reliable fiscal information for planning, decision-making, and budgetary control.
- Establish appropriate fiscal policies and procedures and adequate controls to ensure that established fiscal objectives are met.
- Provide a process to evaluate significant changes in the fiscal environment and recommend fiscal adjustments in a timely manner.

- Implement fiscal planning processes that include both short-term and long-term goals and objectives and broad-based input coordinated with District planning.
- Ensure the District's capital outlay budget is consistent with available resources.
- Implement procedures for determining allowability of costs in accordance with EDGAR (Education Department General Administrative Regulations) Second Edition Subpart E Cost Principles.
- Implement procedures to comply with the requirements of Title 2 of the Code of Federal Regulations Part 200.305 governing payments.

References: Education Code Section 84040(c); Title 5 Section 58311;
ACCJC Accreditation Standard 3;
Title 2 Code of Federal Regulations Parts 200.302(b)(6)-(7), 200.305, and
200.400 et seq.

Approved: 9/18/23
Revised: 11/14/25

Supersedes: AP 6300.1, AP 6300.2, AP 6300.3, AP 6300.8, AP 6300.9, AP 6300.10, AP 6300.11, and AP 6300.12



Administrative Procedure

Chapter 6--Business and Financial Services

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- Effectively utilize available human and facility resources and ensure that staffing costs do not exceed estimates of available financial resources.
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- Establish appropriate fiscal policies and procedures and adequate controls to ensure that established fiscal objectives are met.
- Provide a process to evaluate significant changes in the fiscal environment and recommend fiscal adjustments in a timely manner.
- Implement fiscal planning processes that include both short-term and long-term goals and objectives and broad-based input coordinated with District planning.
- Ensure the District's capital outlay budget is consistent with available resources.

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- Implement procedures to comply with the requirements of Title 2 of the Code of Federal Regulations Part 200.305 governing payments.

References:

Education Code Section 84040(c);

Title 5 Section 58311;

ACCJC Accreditation Standard ~~III.D.93~~;

Title 2 Code of Federal Regulations Parts 200.302(b)(6)-(7), 200.305, and 200.400 et seq.

Date Approved: September 18, 2023

Supersedes: AP 6300.1, AP 6300.2, AP6300.3, AP 6300.8, AP 6300.9, and AP 6300.10, AP 6300.11, and AP 6300.12



SAN DIEGO COMMUNITY COLLEGE DISTRICT

Administrative Procedure

CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

AP 6300.2 – Library Overdue Notices

Office(s) of Primary Responsibility:

Dean of Library Services / LRC
Library, Instructional Support Staff
Campus Student Accounting

A. Purpose/Scope

The purpose of this procedure is to implement certain provisions of Board Policy 6300 Fiscal Management. The district is committed to ensuring the proper use of its assets and resources and reducing the risk of loss or misuse of funds. Additionally, this procedure is supported by Board Policy 3300 Student Fee Schedule. This schedule is approved annually by Board action and defines student fees and charges including, but not limited to, Books, Equipment and Materials.

B. Defined Student Fees

BP 3300 defines approved fee schedules for Books, Equipment and Materials. BP 6300 defines internal control and fiscal accountability for District assets. The following conditions will result in the application of fees and restriction of grades, transcripts, diplomas, registration privileges or any combination thereof:

- Library overdue book charges
- Circulating library reserve materials
- Reserve library use only – print materials
- Reserve library use only – non-print materials
- Lost or damaged library materials

C. Student Delinquencies

1. The library will notify students of overdue materials according to procedures it deems appropriate, making optimum use of staff time to assure optimum results.

- ~~2. The library will place restrictive holds on student grades, transcripts, diplomas, registration privileges or any combination thereof.~~
- ~~3. The college library will place restrictive holds on their internal Patron Record System.~~
- ~~4. Students will be informed that the removal of restrictive holds is a two-step process:
 - ~~a. First, the student must contact the library to determine the amount of the fee as stated in BP 3300.~~
 - ~~b. Second, the student must pay the fee at the Student Accounting office on campus.~~~~
- ~~5. At the point in time that the student pays the determined fee, Student Accounting will remove the restrictive holds from the student record.~~
- ~~6. Student Accounting will forward, on a regular basis, confirmation of fee payments to the library. Upon receipt of this confirmation the library will remove the restrictive holds from the internal Patron Record System.~~

~~D. Faculty, Staff, Administrator Delinquencies~~

- ~~1. The college library will notify faculty, staff or administrators of delinquencies via school mail or other appropriate mechanism.~~
- ~~2. Campus Presidents, or the designated administrator, will take follow-up action as deemed necessary.~~

~~Reference: BP 6300~~

~~Approved by Chancellor:~~

Date

Constance M. Carroll, Ph.D.

Reviewed by Cabinet on 9-22-09 and approved by concurrence.



SAN DIEGO COMMUNITY COLLEGE DISTRICT

Administrative Procedure

CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

~~AP 6300.3 – Student Emergency Loan Fund~~

~~Office(s) of Primary Responsibility:–~~

~~Dean of Student Affairs~~

~~A. Purpose/Scope~~

~~The purpose of this procedure is to implement certain provisions of Board Policy 6300-Fiscal Management. The district is committed to ensuring the proper use of its assets and resources and reducing the risk of loss or misuse of funds. The purpose of this procedure is to assure that the district's fiscal management is in accordance with the principles contained in Title 5, Section 58311, including:~~

- ~~• Adequate internal controls exist;~~
- ~~• Fiscal objectives, procedures, and constraints are communicated to the Board, management and staff; and~~
- ~~• Responsibility and accountability for fiscal management are clearly delineated.~~

~~This procedure outlines the proper use of the District's fiduciary funds as related to the awarding, repayment and reconciliation of emergency loans to students.~~

~~B. Establishment of Fund~~

~~New funds are to be Board approved by resolution. The identified fund custodian is responsible for identifying criteria for the awarding, repayment and reconciliation of the fund. The fund must be reconciled no less than once a month. Fund reconciliations are due to the Internal Auditor no later than the tenth of each month. Precaution must be taken to secure the fund in a safe, lock box or locking cabinet.~~

~~C. Issuing Loans~~

~~Upon approval of loan application, an approved Emergency Loan Fund Note must be completed. This form identifies:~~

- ~~a. Student and Student ID;~~
- ~~b. Loan Amount;~~

- ~~c. Loan repayment terms; and~~
- ~~d. Authorizing signature and student signature.~~

~~The original note is held with the fund until paid. The duplicate is filed with the loan application in an "open loan" file. The triplicate is given to the student.~~

~~D. Loan Repayment~~

~~Upon receipt of loan repayment the original and duplicate notes are marked PAID; the date of payment indicated; and person accepting payment. The duplicate is filed in a "closed loan" file and the original is given to the student. The repayment cash is returned to the safe, lock box or locking cabinet.~~

~~E. Fund Reimbursement due to lack of repayments~~

~~The fund custodian may choose to replenish the Emergency Loan Fund due to the lack of repayments. The fund custodian may submit a voucher for the sum total of emergency loans that fall beyond the dates of the loan repayment terms. This expense is posted to uncollectable loans. The associated originals and duplicates are marked UNCOLLECTABLE. The originals are attached to the reimbursement voucher. The duplicates are marked with the reimbursement voucher number and date and are then filed in an Uncollectable file. If the student makes a repayment subsequent to this transaction the uncollectable original note and duplicate are marked PAID. The original is given to the student. The duplicate is retained in a closed file. The repayment is abated against the uncollectable expense fund.~~

~~F. Uncollectable Loans~~

~~A restrictive hold on student grades, transcripts, diplomas, registration privileges or any combination thereof shall be placed on the student's record and only removed upon repayment.~~

~~Reference: BP 6300~~

~~Approved by Chancellor:~~

Date

Constance M. Carroll, Ph.D.

Reviewed by Cabinet on 9-22-09 and approved by concurrence.



SAN DIEGO COMMUNITY COLLEGE DISTRICT

Administrative Procedure

CHAPTER 6—BUSINESS AND FINANCIAL SERVICES

AP 6300.8 Remote Image Deposit Procedure

Office(s) of Primary Responsibility:

~~Vice Chancellor of Business Services
Controller
Vice Presidents of Administrative Services~~

A. Purpose/Scope

~~The purpose of this procedure is to implement certain provision of Board Policy 6300-Fiscal Management. Imaged deposit processing service is now available for submission via website at Union Bank for electronic check deposits. The campuses will be able to make check deposits, directly from their desktop using a scanner, which will be transmitted to Union Bank the same day and posted to the District Transfer account. This system will extend the deadline for same day deposit credit until 5:00 p.m. Availability of data in retrieving deposits and check images from a file directory will also be simple and efficient.~~

B. Function

~~Access controls to prepare and scan deposit batches daily using the Remote Image Deposit web site, with proper authorization and security assigned to credit Union Bank transfer acct. Reconcile batch deposits, process for final approval and submission to Union Bank by designated level of security. Exception handling of items for rescanning checks that may not have been imaged properly. Structure of file folders, handling and storage of hard copies of batched checks deposited.~~

C. Implementation

~~Access controls are established as to the designated employees authorized to perform a specific step in the process and identify separation of duties to prevent unauthorized transactions. The process flow of deposit batches includes preparation, scanning, exception handling, approval and submission.~~

- ~~Prepare deposit control count and deposit control amount totals using calculator tapes with total dollars to be deposited and number of checks. Use the deposit description field for a brief description of the deposit and reference on the pending items and report tabs~~
- ~~Place checks in the scanner facing toward the green light and scanner will blink when ready, to create an image of each check. Load no more than 100 checks into the scanner at a time, and include a maximum of 300 checks in any one deposit. Total dollar amount is automatically read, MICR line at the bottom of the check is captured, which includes information about the paying bank. If all scanned items are accepted, click the "Save" button to save the deposit. The "Pending Items" tab is displayed. During the "Save" process, checks go through quality checks to validate that control totals match the total number and dollar value of the individual checks, that the ABA number on each check matches the banks file of ABA numbers, and that each check has not been included in a previous deposit. Once scanning is completed, check batches are created, and their statuses updated on the "Pending Items" tab. From the Pending Items tab, a check batch can be approved and submitted.~~
- ~~Re scan any checks that may not have been imaged properly and enter any data elements that the system was unable to read automatically. Once scanning is complete, users with the appropriate permissions can modify reference information, check data, and MICR information. Failures during scanning could occur because of inadequate image quality, if a check is already an Image Replacement Document (only original check items may be deposited via Remote Deposit), and if a check appears twice within this deposit and must be corrected. If the failure is not resolved, the check must be physically deposited.~~
- ~~Created check batches will have a status of waiting for approval, waiting for submission, submitted or waiting for delivery~~
- ~~Approve created deposit batches by the designated approver prior to submission. These deposits will be displayed on the Pending Items tab, their statuses will be "Waiting for Approval". Select the deposits listed and click the "Approve" button. The status of the approved deposits become "Waiting for Submission"~~
- ~~Submit deposit electronically to the bank so that the account is credited the same day if submitted by 5:00 p.m. Click the "Submit" button and the status of the submitted deposit becomes "Submitted." During the submission process, checks go through a quality check to verify that the count does not exceed the system limit on number of submitted items, and the total value of all checks does not exceed the system limit on daily overall value of submitted items. If any of these limits are exceeded, deposits can be modified. To resolve these conditions, deposits with status of "Submitted" may be returned to "Waiting for Submission" status and then modified, or by changing check details or removing checks from the deposit and scanned again at a later time~~

- ~~Data and Image Retrieval and Reporting is accessed from the “Funds Management Menu”, select “Remote Deposit” and click the “Reports” tab. Check batch information is displayed for all deposits that have been created. Click the “Export” button to export the report in ASCII format, then it can be imported into excel for retention beyond the sixty three (63) days that Remote Deposit retains historical data. Create excel file folders in your campus network district shared drive I, E, G, H, etc. for Remote Image Deposit files which will be backed up daily in the district server~~
- ~~Storage, handling and retention of scanned checks — Store original checks in a secured area in bags labeled “DO NOT DEPOSIT”. This is to prevent improper handling and errors in sending these same checks for deposit to the bank. Scanned original checks should be filed by batch, by date sequence, and will be retained for three (3) months. These original checks will be shredded and disposed at the end of the three-month period by designated campus accounting staff using a diamond cut shredder as recommended~~

Reference: BP 6300

Approved by Chancellor:

Date

Constance M. Carroll, Ph.D.

Reviewed by Cabinet on 9-22-09 and approved by concurrence.



SAN DIEGO COMMUNITY COLLEGE DISTRICT

Administrative Procedure

CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

AP 6300.9 Disputed Credit Card Procedures

Office(s) of Primary Responsibility:

Vice Chancellor of Business Services
Controller
Vice Presidents of Administrative Services

A. Purpose/Scope

~~The purpose of this procedure is to implement certain provisions of Board Policy 6300 Fiscal Management, including the standardization of handling and accounting for Disputed Credit Card charges. Students use credit cards to enroll using on-line registration (Reg. E), or register and pay student fees at the campus accounting offices. Credit card charges are later disputed by the student or credit cardholder with their banks or credit card issuer which becomes a charge back to the District's bank account.~~

B. Function

~~A hold shall be placed on the student's records when a credit card payment is disputed and shall stay on the record until the dispute is cleared.~~

~~A fee may be charged for a disputed credit card and will be established in the Student Fee Policy 3300.~~

~~A refund due to the student will be applied to a disputed credit card debt.~~

C. Implementation

~~Charge back or disputed credit card notice is received from Merchant Services Chargeback Department (MSGD). The notice includes the following information: a respond by date; case number or ID; amount; card holder number; reference number and a charge back reason identified on the list.~~

~~District Office Business Services—General Accounting will:~~

- ~~• Date stamp when the notice was received;~~
- ~~• Retrieve information from Cybersource website and Elavon Merchant Services about the disputed credit card; and~~
- ~~• Retrieve information from ISIS regarding credit card payment from student's AR screen~~

~~If the notice from the charge back department is requesting information only, and the transfer account has not been debited, General Accounting will fax the needed information to the charge back department. There is no action required from the campuses. General Accounting will notify the campus(s) of the disputed credit card.~~

~~If the transfer account has been debited for the disputed credit card charges, General Accounting will:~~

- ~~• Forward information and documentation to originating campus;~~
- ~~• Identify the charge back amount debited from the transfer account, from the daily Union Bank statement download; and~~
- ~~• Prepare a Journal Entry to record the charge back. DR 11 1010 9183- Disputed Credit Card Clearing Account, and CR Union Bank Transfer Account 11 1010 9012. Use the campus name as description and the date of transaction.~~

~~Campus Accounting Office will:~~

- ~~• Enter the appropriate fee code for credit card dispute on the Student RQAR screen. Using the fee codes by campus for these transactions will set-up the AR disputed credit card by campus and reverse (credit) the receivable set-up in the disputed clearing account 11 1010 9183;~~
- ~~• Place a hold # 32 on the student record and follow-up with student for collection via e-mail or send the written notices, with samples #1 & 2 attached; and~~
- ~~• Refunds due to the student may be applied to the disputed credit card hold.~~

~~Collections and reversals of disputed credit card amounts:~~

~~Notification from the Charge back department will be received noting that the disputed amount has been credited back to the transfer account.~~

~~General Accounting will:~~

- ~~• Identify the amount credited in the transfer account from the daily Union Bank statement download;~~
- ~~• No journal entry is required for this credit as it will be treated as part of the daily deposit to be included in the ACH entries for the transaction date; and~~
- ~~• Notify the campus to remove the hold on the student record.~~

~~Campus Accounting Office will:~~

~~Reverse the amounts (negative) on the Student RQAR screen — using the same campus fee codes for disputed credit cards.~~

~~Pending credit card dispute holds can be removed from the student records if the following requirements are submitted to the campus accounting office:~~

- ~~• A written documentation from his/her bank stating the dispute is no longer being pursued; or~~
- ~~• A letter stating that he/she will not dispute the credit card charges, noting the dollar amount, date and receipt number in the letter.~~

CAMPUS LETTERHEAD

Sample 1

The bank has notified the San Diego Community College District of a credit card charge dispute on your enrollment fees. Those fees were charged on

Receipt number _____ Dated _____ for
\$_____.

You were dropped from the classes you enrolled in and a financial hold was placed on your student records. If you intend to attend classes in this coming term, please contact:

Accounting Office Address _____

Tel. # _

Thank you,

Name Title

FOR USE BEFORE CLASSES START

~~CAMPUS LETTERHEAD~~

~~Sample 2~~

~~Date:~~

~~Student Name Address~~

~~Dear~~

~~The bank has notified the San Diego Community College District of a credit card charge dispute on your enrollment fees and has reversed the charge to the credit card used to pay for your enrollment fees on Receipt number _____ dated ____ for \$ _____.~~

~~A financial hold was placed on your student records. Please bring a cashier's check or cash totaling \$ _____ to the office indicated below within 14 days of the date of this letter.~~

~~Accounting Office Address~~ _____

~~Tel. #_~~

~~Thank you,~~

~~Name Title~~

~~FOR USE AFTER CLASSES START~~

~~Reference: BP 6300 Approved by Chancellor:
Date~~

~~_____~~
Constance M. Carroll, Ph.D.

~~Reviewed by Cabinet on 9-22-09 and approved by concurrence.~~



SAN DIEGO COMMUNITY COLLEGE DISTRICT

Administrative Procedure

CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

AP 6300. 11 Student Refunds

Office(s) of Primary Responsibility:

~~Vice Chancellor of Business Services
Controller
Vice Presidents of Administrative Services~~

Purpose/Scope

~~The purpose of this procedure is to provide guidelines in issuing District refunds at all campuses in an efficient and consistent manner while implementing certain provisions of Board Policy BP 6300 Fiscal Management and BP 8970 Student Refunds.~~

- ~~I. A refund is established when the student's financial payments, excluding financial aid, exceed the financial obligations of the students to the District and/or District sponsored programs. Refunds of student fees are generated as listed in BP 8970 Student Refunds, and subject to these additional regulations:~~
 - ~~a. The student may submit a request at any campus.~~
 - ~~b. A refund may be applied to relieve a financial hold. See Section VI~~
 - ~~c. Cash refunds will be limited to fees originally paid for with cash, money order or a cashier's check. The maximum cumulative refund amount per semester will be equal to the revolving fund limit set forth in the California Community College Budget and Accounting Manual (page 2.44) currently set at \$100.00. Any remaining balance will be processed by warrant. See Sections III and IV.~~
 - ~~d. Refunds for fees originally paid for with personal or third party checks will be processed after a five-week waiting period, beginning on the date the check payment was entered to the student's ISIS screen. This waiting period allows time for the check to clear the student or third party's bank twice. See Section IV.~~
 - ~~e. Refunds for fees originally paid for with credit cards will be processed as credits to the credit card account. However, if the student can produce documentation proving that the credit card account is closed or paid in full, the refund will be processed by check. See Section V.~~

~~II. Refunds may be granted for the following fees, unless non-refundable:~~

- ~~a. Registration (enrollment) fees, resident refunds, may be processed by the Campus Accounting Offices according to the conditions stated in the BP 8970 Student Refunds.~~
- ~~b. Non-resident tuition fees refunds may be processed by the Campus Accounting Offices according to the conditions stated in the BP 8970 Student Refunds.~~
- ~~c. Parking permit fee refunds may be processed by the Campus Accounting Offices during the first two weeks of the semester. After two weeks, the student must obtain written authorization from the Campus College Police Office before a parking permit refund can be given.~~
- ~~d. Associated student card refunds may be processed at the AS Offices during the first two weeks of a semester. An Associated Student Card Sales report from IT is provided to the Campus AS Office which lists the students with account numbers who bought cards. All refund payments are to be processed by the Campus Accounting Offices based on the students ISIS record.~~
- ~~e. Health fees and accident insurance are refundable by the Campus Accounting Office, upon full withdrawal during the first two weeks of a semester. They are also refundable when the student has paid the fees and subsequently a BOG Waiver is awarded.~~
- ~~f. Student liability insurance (for EMT, Nursing, etc) is refundable if the student drops within the designated refund period.~~
- ~~g. Student representation fee is non-refundable. Exception is if the student refuses to pay this fee for religious, moral, political or financial reasons and drops within the designated refund period.~~
- ~~h. Other fees, Chemistry fines and Library fees and other fines may be processed by the Campus Accounting Offices with written authorization from the appropriate Department or Instructor.~~
- ~~i. Continuing Education fee refunds may be processed by the respective Continuing Education Campus Accounting Office for GED and Consumer Fees, subject to conditions established by Continuing Education, and approved by the Vice Chancellor of Business Services.~~

~~III. Cash Refunds~~

~~Cash Refunds of \$100 or less will be given only for fees originally paid for with cash, money order or with a cashier's check. If the student has a refund greater than \$100.00, the balance of the refund will be processed by check.~~

- ~~a. Campus Accounting Office will audit the student's accounting record to establish the validity of the refund, verify the student's identification, and provide the following information on a refund register:
 - ~~1. Student's CSID number (ISIS)~~
 - ~~2. Student's Name~~
 - ~~3. Student's picture ID Type (i.e. CA DL – California Drivers License; CA ID – California ID card; etc.)~~
 - ~~4. Term of the refund (Specific Semester)~~~~

5. Refund amount
6. Accounting Office Staff or initial of who issued the refund
7. Date of refund
8. Student's signature (Verify signature against ID card). Have the student verify information on the refund register before signing in the space provided.

b. Campus Accounting Office has the responsibility of immediately posting the student's Accounts Receivable in the (RQAR) screen in ISIS, using the fee code "RFCP", the appropriate dollar amount of the refund, using the applicable semester of the refund.

~~Exceptions—~~

1. If a refund is less than \$30.00, and was originally paid by check, it may be processed as a cash refund after the five week waiting period for check refunds.
2. Cash refunds will be limited to fees originally paid for with cash, money order or a cashier's check. The maximum cumulative refund amount per semester will be equal to the revolving fund limit set forth in the California Community College Budget and Accounting Manual (page 2.44) currently set at \$100.00. Any remaining balance will be processed by warrant. See sections III and IV.
3. If a student cannot produce signed picture identification, process the refund by check.
4. If the refund amount is greater than \$100, it is preferred that the entire refund be processed by check.

c. Campus Accounting Offices will replenish the refund fund and submit on a weekly basis to General Accounting District Cashier the following documentation and verification:

1. Refund registers to serve as back-up for the reimbursement of cash refund transactions.
2. Completeness and authenticity of signatures on the Refund register before submission for replenishment.
3. Refund registers have signature approvals before submission to General Accounting District Cashier.

d. District Cashier will process a voucher to Accounts Payable for a warrant to replenish the campuses refund fund and will verify the following information:

1. Total amounts of the Refund registers for the weekly periods match to the total of the ISIS reports PSAR102D refund activities.
2. Valid campus signature approvals.
3. Weekly period reimbursements are complete and in chronological order by date.

e. District Controller may require that the Campus Accounting Offices reduce their funds between high volume refund periods.

~~IV. Check Refunds~~

~~Refunds for fees originally paid by check will be processed after a five-week period from the date the student's check was posted to the student's account. This allows time for the student's check to be submitted twice, if necessary, to clear the student's bank. This five-week period can be waived if the student provides documentation that proves their check has cleared the bank. Acceptable documentation would be the image of original cancelled check; a photocopy of the front and back of the cancelled check; and the bank statement along with the carbon copy type of check. Refunds for fees originally paid by check will be mailed to the student's address of record.~~

~~a. To process a refund by mail (RFML), the campus Accounting Office will be responsible to:~~

- ~~1. Audit the student's account to verify the validity of the refund.~~
- ~~2. Verify that the information in ISIS is current, and shows the correct address and amount.~~
- ~~3. After the five-week waiting period, if no holds exist on the student's records, process the refund in ISIS through the student's Accounts- Receivable screen (RQAR) using the fee code "RFML"; the appropriate dollar amount of the refund; and the semester of the refund.~~

~~b. General Accounting District Cashier will reconcile a daily refund batch from ISIS imported to Colleague:~~

- ~~1. Run the Refund Voucher register in Colleague Student module daily and match total of refund from ISIS AR-19 report~~
- ~~2. Adjust Refund Register in Colleague as needed and identify students that need to be added or deleted due to voiding of warrants or error adjustments in ISIS.~~
- ~~3. Create Refund vouchers weekly for the warrant disbursements generally scheduled on Tuesdays.~~
- ~~4. Prepare a weekly Refund Batch Authorization payment with proper signature approval for submission and selection for payment in AP.~~

~~c. When an error is made in processing a refund by mail:~~

- ~~1. Campus Accounting Office will back out the incorrect RFML entry using a negative refund amount to offset the error when the refund transaction and error correction occurred the same day.~~
- ~~2. Call or e-mail General Accounting in the District Office to notify them if the transaction date of the negative RFML correction is different or if error was discovered after the date of the original refund transaction. This will generate two refund checks in Colleague due to the different transaction dates, so totals have to be adjusted using MCRG screen. See V.B.2~~

~~d. When an error is discovered after the refund is processed and the warrant has been printed:~~

- ~~1. Call or e-mail General Accounting as soon as the error is determined to pull the warrant before mailing, which happens generally on Tuesdays of the week.~~
- ~~2. Notify Internal Audit to pull the warrant with the incorrect refund.~~
- ~~3. Forward warrant to Accounts Payable for cancellation.~~
- ~~4. Notify the appropriate campus Accounting Supervisor to prepare a voucher for payment with proper approval to resubmit refund using the correct amount as needed.~~
- ~~5. If refund is incorrect and no re-submission is required, campus accounting office will perform necessary ISIS correction/adjustment in the student record.~~

~~V. Credit Card Refunds~~

~~Refunds for fees paid with credit cards will be processed as a reversal to a credit card that was originally used for the transaction. If the student used another person's card to pay his/her fees, refunds should be applied to the same card number used. However, if the student can produce documentation that the credit card account is closed, or paid in full, the refund will be processed as a check refund. See section IV of this procedure. Documentation would include a credit card statement(s) showing the original charge and the current balance, or a letter from the Financial Institution which issued the card, stating that the account has a zero balance.~~

~~To process a credit card refund, the Campus Accounting Office will be responsible to:~~

- ~~1. Audit the student's account to verify the validity of the refund.~~
- ~~2. Verify the original credit card number, the date of the transaction and the expiration date of the credit card.~~
- ~~3. Process the refund in ISIS through the Student's Accounts Receivable screen (RQAR) using the fee code "RFVC" for VISA card; or "RFMC" for MasterCard; the appropriate dollar amount of the refund and the semester of the refund. Use line applications in order to clear the AR balance column using RFCD negative amounts.~~

~~VI. Applying Refunds to Holds~~

~~Refunds may be applied to some financial holds due to returned checks from Accounting Office and bookstores, library and chemistry laboratory fines. To apply a refund to a student hold, the Campus Accounting Office will be responsible to:~~

- ~~a. Verify the validity of the refund.~~
- ~~b. Use the appropriate fee codes (i.e. RFA1, IL1B, RFB1. etc.) that apply to the financial hold in ISIS.~~
- ~~c. Enter the dollar amount of the financial hold or the refund amount if the total refund is less than the hold.~~
- ~~d. Remove or adjust the hold on the student record or notify the office of origin to remove or adjust the hold.~~
- ~~e. Send a copy of the receipt and a copy of the hold screen to the appropriate campus office.~~

~~VII. Other Refunds~~

~~a. Third Party refunds~~

- ~~1. Use RFVR for third party payment refunds.~~
- ~~2. Campus Accounting Office will post the refund to the third party screen in ISIS.~~
- ~~3. Campus Accounting Office will prepare a voucher payable to the third party with proper campus signature approval and documentation back up of the AR screen.~~
- ~~4. Campus Accounting will forward voucher with detailed description of refund payment to General Accounting District Office.~~
- ~~5. General Accounting District Office will verify voucher in ISIS for approval and submission to Accounts Payable for reimbursement.~~

~~b. Financial Aid refunds~~

- ~~1. Student Financial Aid refund will be processed after the student has paid the fees and financial aid award is applied on the student's AR screen during the academic year.~~
- ~~2. Campus Accounting Office will refund student paid fees with BOG, Non-resident PELL and SEOG if dropped within the designated refund period.~~
- ~~3. After the designated refund period for dropping a course, student paid fees with BOG, Non-resident PELL, SEOG, will remain on the student A/R balance.~~

~~VIII. Refund Write Offs~~

~~A student is eligible to request his/her refund for a period of one year from the date the refund was posted to the student's A/R screen. All refunds not claimed within the one year limit will be written off, unless the student has a hold.~~

~~To process a refund write off, the Campus Accounting Office will be responsible to:~~

- ~~1. Audit at end of year the student records from a system generated report to verify the refund data and the validity of the refund. Currently using the AR65 report.~~

~~NOTE: This needs to be accomplished by the end of May each year for submission to General Accounting District Office.~~

- ~~2. If the student has not requested the refund within the year (12 month) limit, process the write off in ISIS through the student's Accounts Receivable screen (RQAR) using the appropriate dollar amount, the proper semester and the appropriate fee code:~~

~~1RWO = City College
2RWO = Mesa College~~

~~3RWO – Miramar College~~

~~5RWO – Educational Cultural Complex~~

- ~~3. Submit a cover letter of authorization from campus Vice President of Administrative Services with the list of items to be written off at end of the year to District Office General Accounting.~~
- ~~4. General Accounting District Office will review and audit the write-offs for appropriateness and timeliness.~~
- ~~5. General Accounting District Office will prepare a year-end journal entry for approval and posting to financial system.~~

~~References: BP 6300 and 8970~~

~~Approved by Chancellor:~~

Date

Constance M. Carroll, Ph.D.

Reviewed by Cabinet on 9-22-09 and approved by concurrence.



SAN DIEGO COMMUNITY COLLEGE DISTRICT

Administrative Procedure

CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

AP 6300.12 District Cashiering, Collections, and Deposits

Office(s) of Primary Responsibility:

~~Vice Chancellor of Business Services
Controller
Vice Presidents of Administrative Services~~

Purpose/Scope

~~The purpose of this procedure is to provide guidelines in district cashiering, collections, and deposits implementing certain provisions of Board Policy BP 6300 Fiscal Management.~~

~~All cash, checks, and credit card payments received by the campuses, continuing education centers and other district offices (Student Services & District Service Center College Police) must be processed in the Campus Accounting Office or Business Services Office, accounted for in the student system or UARCO receipt, and logged for daily deposit to the bank. This will insure that daily deposits at all campuses, continuing education centers and district offices are reported accurately and completely in accounting for cash, check and credit card collections.~~

DISTRICT CASHIERING

~~Enrollment fees, other miscellaneous student fees, and third party collections are processed in cashiering sessions in the student system (ISIS) using fee codes as charges and payments. These campus cashiering sessions are opened and closed with daily deposits prepared to the bank intact. Campus transaction activities for payment of fees can be in cash, check, money order, credit card (Reg E) or wire deposit transfers (ACH) deposited in District Transfer Account at Union Bank.~~

Cash Receipts

- ~~1. Cash transactions are accounted for in daily cashiering sessions in ISIS, using the RQCO screen end of day reconciliation of actual receipts for deposit to the bank.~~
- ~~2. Campus accounting office will review all transaction detail if there is a variance between total amount of cash on hand for deposit and ISIS system total.~~

3. ~~Campus Accounting Cashier will identify variance cash over or short and process necessary adjustment in ISIS before closing cashiering session at the end of each business day. If variance is not identified and an adjustment is not processed in ISIS, proceed with closing the cashiering session and prepare a DCR for cash over or short representing the amount of variance.~~
4. ~~Campus Accounting Cashier will prepare a cash receipt form to verify total amount of cash deposit to be countersigned by the designated person who prepares the daily deposits to the bank.~~
5. ~~Campus Accounting Cashier will prepare deposit slip for cash deposit only and enclose tape totals using cash deposit bags provided by contract bank.~~
6. ~~Campus Accounting will keep file copies of deposit records and forward copy of deposit slip to Business Services General Accounting.~~
7. ~~Business Services General Accounting will validate daily cash deposit totals in ISIS against daily on line bank statement.~~

Checks, Cashier's Checks and Money Orders

1. ~~Checks are accounted for in the daily opened and closed cashiering sessions in ISIS, the same as cash. See Items 1 & 2 above for cash receipts.~~
2. ~~Check Acceptance policy:
 - ~~Checks must be made payable to San Diego Community College District~~
 - ~~Check must be written for the exact amount written amount and number amount must agree.~~
 - ~~Check must be signed by maker and note the CSID of student for future reference.~~~~
3. ~~Checks are deposited to the bank using scanned images (Remote Image Deposit) with batch control totals. See separate detail procedure on Remote Image Deposits.~~
4. ~~Checks that are subsequently returned will not be re-paid with another check. Cash, cashier's check, money order or credit card will only be accepted to clear the returned item. See separate procedure for Returned Checks/NSF items.~~
5. ~~Campus Accounting will keep original checks in storage for 90 days after which time can be shredded and disposed of as outlined in the procedures for remote image deposit of checks.~~
6. ~~Business Services General Accounting will validate daily check deposit totals in ISIS against daily on line bank statement.~~

~~Note: All cashiering sessions should be closed at the end of business day, deposits prepared the following day for armored transport, pick-up for cash and checks that were not scanned for remote image deposit.~~

Credit Cards

1. ~~Credit card is used as form of payment in online registration (Reg e) to register and pay for classes by a student with an existing application on file and a CSID.~~

2. ~~Credit card payment is recorded in ISIS (RQCC) and a daily electronic batch transfer is created to Merchant services, the third party processor, and contract bank for credit card deposits.~~
3. ~~Business Services General Accounting validates the daily credit card batch totals between ISIS and contract bank using a secured website. If there is a variance in the credit card total deposit between the bank and what is shown in ISIS, determine the cause of the variance by credit card number, amount, campus and student payment.~~
4. ~~If a failure in transmission occurred during this credit card batch processing between ISIS, the processor (Cybersource) and Merchant Services, an email is received from IT showing failed transactions for the day. This could result in duplicate charges or non-payment in ISIS.~~
5. ~~Business Services General Accounting will login to Cybersource and identify the failed credit card transmissions and validate the student account.~~
6. ~~Business Services General Accounting will forward all documentations to the campus for correction applying the fee code to process the refund. The same credit card number used in case of a duplicate charge.~~
7. ~~Credit Card payments are also accepted at the windows for clearing up any holds on the student accounts, for third party payments and for other non tuition fees.~~
8. ~~Credit Card payments may be disputed by the student or credit card holder, in which case becomes a charge back to the District's account. (See separate detail procedure on disputed credit cards.)~~

~~All cash, checks and credit card daily transaction total from district wide cashiering, which is deposited in the district transfer account at Union Bank, is wire transferred to Wells Fargo (County of San Diego Depository account) to clear the balance as required by Education Code to enhance interest earnings through county investment activities. Corresponding Journal Entries for ACH transfers from Union Bank to Wells Fargo are prepared, approved and entered in Colleague Finance for reconciliation purposes.~~

Other Collections and Deposits: District Office

1. ~~All cash and checks received district wide for miscellaneous revenue are forwarded to the District Office Business Services General Accounting, Attention District Cashier for all funds (with some exception accounts from ABSO, Internal Services Fund and Capital Projects Fund).~~
2. ~~All cash and checks received are logged to ensure that they are deposited in the County Treasury in their proper cash funds. Cash payments are issued an UARCO receipt form with control numbers issued at all campuses. Check payments follows the same check acceptance guidelines above.~~
3. ~~Daily log of cash and checks is forwarded to General Accounting District Cashier for deposit itemization and for armored deposit pick-up.~~
 - ~~District Cashier will sort the checks and cash received for deposit into the appropriate fund.~~
 - ~~District Cashier will prepare deposit batch detail listing which shows the payee, the check number, the check amount and the Fund to which the payment is to be credited.~~
 - ~~District Cashier will attach a copy of deposit batch detail listing with cash in a separate deposit bag and endorsed checks and any back-up material—such as~~

~~check stub, vendor invoice, travel requests and other pertinent documentation regarding the deposit.~~

- ~~• District Cashier will prepare deposit slip for armored truck pick-up generally on Mondays, Wednesdays and Fridays.~~

- ~~4. Other types of collections such as payments from DFAS, Education GAPS, and various check payments from the State of California, County of San Diego as payment for invoices are automatically credited to the SDCCD depository account at Wells Fargo. These various ACH wire deposit amounts, together with the deposits prepared by the District Cashier, are swept and transferred daily to the county cash funds for deposits using an MTBDT document.~~
- ~~5. Business Services District Cashier logs in to a Wells Fargo secured site using CEO and TIR for daily balance information.~~
- ~~6. All deposits are identified by fund, and a total breakdown for the day's composite credit by district cash fund is now ready for transfer.~~
- ~~7. Prepare cash transfer MTBDT document (Miscellaneous Transaction Batch Deposit) and copy of Wells Fargo TIR and sent daily to the County of San Diego cash in treasury for posting to the various cash funds.~~
- ~~8. Prepare Journal Entry for batch deposit amount and post in Colleague Finance using XGLJ.~~

Other Departments Accounts Receivable Collections:

~~Other Accounts Receivable collections for General Fund Restricted mentioned above, are also recorded and maintained in Colleague in the Student application as accounts receivable detail for each Organizational Entity. Path is ST/CR/CRSC for cashiering sessions and cash receipt processing.~~

Garda (Armored Car) Pick-up Guideline:

- ~~• City, Mesa, Miramar, and ECC have scheduled Garda pick-ups.~~
- ~~• Deposits for Continuing Education Sites, miscellaneous receipts for Enterprise Fund, received at the District Office, and Student Services office are delivered to the General Accounting Cashier's desk as a central pick-up location for Garda Transport.~~
- ~~• Deposit bags are properly sealed and correct information has been filled out by the campus office.~~
- ~~• Deposit bags should be logged in the Garda log book provided, and count of bags picked up by Garda are witnessed and signed off by district cashier or designee according to contract rules.~~
- ~~• Identify person from Garda Transport of California Authorized Signature List, which contains a photograph, badge number and a sample signature of all the route personnel. Make sure the list is updated every quarter.~~

Other Cash and Collection Requirements:

- ~~• Total deposits in the District Transfer account are verified daily against ISIS cashiering, and total amount of daily deposit is wired as ACH transfers to the County of San Diego, cash in treasury, as required.~~
- ~~• All District cash account must be reviewed and reconciled by proper personnel at~~

~~month-end, and outstanding items followed up and researched for adjustments or resolution.~~

- ~~• There is adequate separation of duties for assigned tasks in the Business Services and Campus Accounting office personnel as required for cash handling, collections, and deposits.~~

REMOTE IMAGE DEPOSIT PROCEDURE:

Background and purpose:

~~Imaged Deposit processing service is now available for submission via website at Union Bank for electronic check deposits. The campuses will be able to make check deposits right from their desktop using a scanner, which will be transmitted to UBOG the same day and posted to the District Transfer account. This system will extend the deadline for same day deposit credits until 5:00 p.m. This will provide a better average daily cash balance at the County of San Diego, which is the basis for the quarterly interest apportionment distribution to the District. Availability of data in retrieving deposits and check images from a file directory will also be simple and efficient.~~

Function

- ~~• Access controls to prepare and scan deposit batches daily using the Remote-Image Deposit web site, with proper authorization and security assigned to credit Union Bank transfer account.~~
- ~~• Reconcile batch deposits, process for final approval and submission to Union Bank by designated level of security.~~
- ~~• Exception handling of items for re-scanning checks that may not have been imaged properly.~~
- ~~• Structure of file folders, handling and storage of hard copies of batched checks deposited.~~

Implementation

~~Access controls are established as to who the designated employees are authorized to perform what step in the process, and identify separation of duties to prevent unauthorized transactions. The process flow of deposit batches includes preparation, scanning, exception handling, approval and submission.~~

- ~~• Prepare deposit control count and deposit control amount totals using calculator tapes with total dollars to be deposited and number of checks. Use the deposit description field for a brief description of the deposit and reference on the pending items and report tabs.~~
- ~~• Place checks in the scanner facing a particular direction and create an image of each check. Load no more than 100 checks into the scanner at one time and include a maximum of 300 checks in any one deposit. Total dollar amount is automatically read, MICR line at the bottom of the check is captured, which includes information about the paying bank. If all scanned items are accepted, click the "Save" button to save the deposit. The "Pending-Items" tab is displayed. During the "Save" process, checks go through quality checks to validate that control totals match the total number and dollar value of the individual checks, that the ABA number on each check matches the bank's file of ABA numbers, and that each~~

~~check has not been included in a previous deposit. Once scanning is completed, check batches are created, and their statuses updated on the "Pending Items" tab. From the Pending Items tab, a check batch can be approved and submitted.~~

- ~~• Re-scan any checks that may not have been imaged properly and enter any data elements that the system was unable to read automatically. Once scanning is complete, users with the appropriate permissions can modify reference information, check data, and MICR information. Failures during scanning could occur because of inadequate image quality, if a check is already an Image Replacement Document (only original checks items may be deposited via Remote Deposit), and if a check appears twice within this deposit and must be corrected. If the failure is not resolved, the check must be physically deposited.~~
- ~~• Created check batches will have a status of waiting for approval, waiting for submission, submitted or waiting for delivery.~~
- ~~• Approve created deposit batches by the designated approver prior to submission. These deposits will be displayed on the Pending Items tab; their statuses will be "Waiting for Approval". Select the deposits listed and click the "Approve" button. The statuses of the approved deposits become "Waiting for Submission."~~
- ~~• Submit deposit electronically to the bank, so that the account is credited the same day if submitted by 5:00 p.m., using check images instead of paper checks. Click the "Submit" button and the status of the submitted deposit becomes "Submitted." During the submission process, checks go through a quality check to verify that the count does not exceed the system limit on number of submitted items, and the total value of all checks does not exceed the system limit on daily overall value of submitted items. If any of these limits are exceeded, deposits can be modified. To resolve these conditions, deposits with status of "submitted" may be returned to "Waiting for Submission" status and then modified, or by changing check details or removing checks from the deposit and scanned again at a later time.~~
- ~~• Data and Image Retrieval and Reporting are accessed from the Funds Management Menu. Select Remote Deposit and click the Reports tab. Check batch information is displayed for all deposits that have been created. Click the Export button to export the report in ASCII format, then can be imported into Excel for retention beyond the 63 days that Remote Deposit retains historical data. Create Excel file folders in your campus network District shared drive I, E, G, H, etc. for Remote Image Deposit files which will be backed up daily in the District server.~~
- ~~• Storage, handling and retention of scanned checks—Store original checks in a secured area in bags labeled "DO NOT DEPOSIT". This is to prevent improper handling and errors in sending these same checks for deposit to the bank. Scanned original checks should be filed by batch, by date sequence and will be retained for three months. These original checks will be shredded and disposed at the end of the three-month period by designated campus accounting staff using a diamond cut shredder as recommended.~~

DISPUTED CREDIT CARD PROCEDURE

Background and purpose:

Students use credit cards to enroll using online registration (Reg E) or register and pay student fees at the campus Accounting Offices. Credit card charges are later disputed by the student or credit cardholder with their banks or credit card issuer which becomes a charge back to the District's bank account. The purpose of this procedure is to standardize handling and accounting of disputed credit cards, and to designate the office of responsibility related to the disputed credit card activities.

FUNCTION

- A hold shall be placed on the student's records when a credit card payment is disputed and shall stay on the record until the dispute is cleared.
- A refund due to the student will be applied to a disputed credit card debt.

IMPLEMENTATION

Charge back or Disputed Credit Card notice is received from Merchant Services Charge-back Department. The notice includes the following information: a respond by date, Case number or ID, amount, card holder number, reference number and a charge back reason identified on the list.

District Office Business Services—General Accounting will:

- Stamp date the notice was received.
- Retrieve information from Cybersource website and Nova Merchant Services about the disputed credit card.
- Retrieve information from ISIS regarding credit card payment from student's AR screen.

If the notice from the charge back department is requesting for information only and the transfer account has not been debited, General Accounting will fax the needed information to Charge-back Department. there is no action required from the campuses. General Accounting will notify the campuses of the disputed credit card.

If the transfer account has been debited for the disputed credit card charges, General Accounting will:

- Forward information and documentation to originating campus.
- Identify the charge back amount debited from the transfer account from the daily Union Bank statement download.
- Prepare a Journal Entry to record the charge back. DR 11 1010-9183 Disputed Credit Card Clearing Account and CR UBOC Transfer Account 11 1010-9012. Use the campus name as description and the date of transaction.

Campus Accounting Office will:

- Enter the appropriate fee code for credit card dispute on the Student RQAR screen. Using the fee codes by campus for these transactions will set up the AR Disputed credit card by

~~campus and reverse (credit) the receivable set up in the Disputed clearing account 11 1010-9183.~~

- ~~• Place a hold #32 on the student record and follow up with student for collection via e-mail or send the written notices, with samples A & B attached.~~
- ~~• Refunds due to the student may be applied to the disputed credit card hold.~~

~~Collections and Reversals of disputed credit card amounts:~~

~~Notification from the Charge back Department will be received that the disputed amount has been credited back to the transfer account.~~

~~General Accounting will:~~

- ~~• Identify the amount credited in the transfer account from the daily Union Bank statement download.~~
- ~~• No journal entry is required for this credit as it will be treated as part of the daily deposit to be included in the ACH entries for the transaction date.~~
- ~~• Notify the campus to take the hold off the student record.~~

~~Campus Accounting Office will:~~

- ~~• Reverse the amounts (negative) on the Student RQAR screen using the same campus fee codes for disputed credit cards.~~

~~Pending credit card dispute holds can be removed from the student records if the following requirements are submitted to the campus accounting office:~~

- ~~• A written documentation from his/her bank stating the dispute is no longer being pursued.~~
- ~~• A letter stating that he/she will not dispute the credit card charges, noting the dollar amount, date and receipt number in the letter.~~

~~CAMPUS LETTERHEAD~~

~~Date:~~

~~Student Name
Address~~

~~Dear~~

~~The bank has notified the San Diego Community College District of a credit card charge dispute on your enrollment fees. Those fees were charged on~~

~~Receipt number _____ dated _____ for \$
_____.~~

~~You were dropped from the classes you enrolled in and a financial hold was placed on your student records. If you intend to attend classes in this coming term, please contact:~~

~~_____
Accounting Office
Address~~

~~Tel. # _____~~

~~Thank you,~~

~~Name
Title~~

~~CAMPUS LETTERHEAD~~

Date:

Student Name
Address

Dear

~~The bank has notified the San Diego Community College District of a credit card charge dispute on your enrollment fees and has reversed the charge to the credit card used to pay for your enrollment fees on Receipt number _____ dated _____ for \$~~
~~_____.~~

~~A financial hold was placed on your student records. Please bring a cashier's check or cash totaling \$ _____ to the office indicated below within 14 days of the date of this letter.~~

Accounting Office
Address

Tel. # _____

Thank you,

Name
Title

~~FOR USE AFTER CLASSES START~~

~~SAMPLE B~~

RETURNED CHECK PROCEDURES

The purpose of this procedure is to provide a standardized guideline in handling of returned checks at all campuses. This procedure is applicable to all activities of the district involved in the acceptance of checks for amounts due the district or a District-sponsored organization. Checks accepted by the district in payment of charges due may be returned by the District's depository for a number of reasons, e.g. not sufficient funds (NSF), account closed, refer to maker. District Policy 3300 has established a \$25.00 Bad check service fee for bank charges.

Implementation:

- E-mail notification is received by General Accounting from the bank after a check has been presented to the maker's bank for payment; and
- District Office General Accounting will log in to a Union Bank secured web site to retrieve the PDF file for image of returned checks.
- District Office General Accounting will verify in ISIS AR screen for payment history, identify the NSF item as payment for the correct student account and amount.
- District Office General Accounting will prepare Journal Entry to record NSF item in Returned Checks clearing object code 9160 and cash object code 9012 and input to Colleague system.
- District Office General Accounting will send scanned copies of Journal Entry and PDF file of returned checks as attachment to e-mail to campus accounting office.
- Campus Accounting Office will process the hold on student account with the service charge of \$25.00.
- Debit the particular returned checks object code for the campus and credit returned checks clearing object code 9160.
- Campus Accounting Office will contact student through e-mail, letter, or phone call regarding returned check and request for payment usually in form of credit card, cashier's check or cash.
- Campus Accounting Office will release the hold when student settles the returned check item. Refunds due the student can be applied to return check items hold.
- Campus Accounting Office will follow up on outstanding returned check items and keep records for second and third letters of collection.
- Business Services General Accounting will keep a log of all NSF checks returned by the bank as PDF files.
- Business Services General Accounting will reconcile Colleague GL accounts and ISIS balance monthly.
- Campus Accounting Office will submit AR write-off list for prior year outstanding returned checks deemed uncollectible at year-end. The list should have proper campus approval usually from the Vice President of Administrative Services, then submitted to General Accounting for recording the year-end write-off journal entry approved by the District's Controller.

~~Reference: BP 6300~~

~~Approved by Chancellor:~~

Date

~~Constance M. Carroll, Ph.D.~~

~~Reviewed by Cabinet on 9-22-09 and approved~~ by concurrence.



San Diego Community College District

City College · Mesa College · Miramar College · College of Continuing Education

Administrative Procedure

Chapter 6 – Business and Financial Services

AP 6370 CONTRACTS – PERSONAL SERVICES

The District may enter into personal services contracts to achieve cost savings when each of the following conditions is met:

- It can be clearly demonstrated that the proposed contract will result in actual overall cost savings to the District;
- The contractor's wages are at the industry's level and do not undercut District pay rates;
- The contract does not cause the displacement of district employees;
- The savings are large enough to ensure that employees will not be eliminated by private sector and District cost fluctuations that could normally be expected during the contracting period;
- The amount of savings clearly justifies the size and duration of the contracting agreement;
- The contract is awarded through a publicized, competitive bidding process;
- The contract includes specific provisions pertaining to the qualifications of the staff that will perform the work under the contract, as well as assurance that the contractor's hiring practices meet applicable nondiscrimination standards;
- The potential for future economic risk to the District from potential contractor rate increases is minimal;
- The contract is with a firm; and
- The potential economic advantage of contracting is not outweighed by the public's interest in having a particular function performed directly by the District.

Personal service contracts are also permissible when any one of the following conditions is met:

- the contract is for new functions mandated or authorized by Legislature to be performed by independent contractors;
- the services are not available within the District or cannot be satisfactorily performed by district employees;
- the services are incidental to a purchase or lease contract;
- the policy, administrative, or legal goals and purposes of the District cannot be accomplished through the regular or ordinary hiring process;
- the work meets the criteria for emergency appointment;
- equipment, materials, facilities, or support services could not feasibly be provided by the District; or
- the services are of an urgent, temporary, or occasional nature.

Professional Experts – Contracts for the services of persons who qualify as professional experts may be let without competitive bidding. Professional experts are persons specially qualified to provide services and advise in financial, economic, accounting, engineering, legal or administrative matters. They must be specially trained, experienced and competent to perform the services required.

Compensation for special services and advice from professional experts may be paid from available funds in the amounts deemed proper for the services rendered.

Independent Contractors – To be an independent contractor, substantial conformance with all the following conditions must exist:

- The contractor is free from the control and direction of the District in connection with the performance of the work, both under the contract for the performance of the work and in fact;
- The contractor performs work that is outside the usual course of the District's business; and
- The contractor is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed.

Contractors can not be fired so long as they produce a result that meets the contract specifications.

Contractors are responsible for the satisfactory completion of a job or they may be legally obligated to compensate the hiring firm for failure to complete.

Consultants – Consulting services contracts refer to all services that:

- are of an advisory nature,
- provide a recommended course of action or personal expertise,
- have an end product which is basically a transmittal of information either written or verbal, and
- are obtained by awarding a procurement-type contract, a grant, or any other payment of funds for services of the above type.

The product may include anything from answers to specific questions to design of a system or plan, and includes workshops, seminars, retreats, and conferences for which paid expertise is retained by contract.

In compliance with the California Public Contract Code, services to be procured on a qualifications-based selection will typically be procured through a Request for Qualifications (RFQ) or a Request for Proposal (RFP) process.

A selection committee will be convened with representatives with expertise in the field of services to be provided.

The selection committee will review and evaluate the responses to the RFQ or RFP. After independent review and evaluation, the selection committee will meet, evaluate and rank the responses based on the criteria defined in the RFQ or RFP. The selection committee may choose to recommend award of a contract without interviews.

Contract award recommendation will be made to the Board of Trustees by Finance and Business Services based on the recommendation of the selection committee.

References:

Education Code Section 88003.1;
Government Code Section 53060;
Labor Code Sections 2775 et seq. and 3353;
Public Contract Code Section 10335.5

Date Approved: XXXXX

Supersedes: AP 7990.1



San Diego Community College District

City College · Mesa College · Miramar College · College of Continuing Education

Administrative Procedure

Chapter 6 – Business and Financial Services

AP 7990.16370 SELECTION PROCEDURE FOR PROFESSIONAL CONSULTING SERVICES CONTRACTS – PERSONAL SERVICES

NEW PROCEDURE

PROCEDURE:

The District may enter into personal services contracts to achieve cost savings when each of the following conditions is met:

- It can be clearly demonstrated that the proposed contract will result in actual overall cost savings to the District;
- The contractor's wages are at the industry's level and do not undercut District pay rates;
- The contract does not cause the displacement of district employees;
- The savings are large enough to ensure that employees will not be eliminated by private sector and District cost fluctuations that could normally be expected during the contracting period;
- The amount of savings clearly justifies the size and duration of the contracting agreement;
- The contract is awarded through a publicized, competitive bidding process;
- The contract includes specific provisions pertaining to the qualifications of the staff that will perform the work under the contract, as well as assurance that the contractor's hiring practices meet applicable nondiscrimination standards;
- The potential for future economic risk to the District from potential contractor rate increases is minimal;
- The contract is with a firm; and
- The potential economic advantage of contracting is not outweighed by the public's interest in having a particular function performed directly by the District.

~~Professional consulting services including design-build-delivery of projects will be procured in compliance with the California Public Contract Code. The Public Contract Code requires that these services be procured on a qualifications-based selection. This necessitates that these services will typically be procured through a Request for Qualifications (RFQ) or a Request for Proposal (RFP) process.~~

Personal service contracts are also permissible when any one of the following conditions is met:

- the contract is for new functions mandated or authorized by Legislature to be performed by independent contractors;
- the services are not available within the District or cannot be satisfactorily performed by district employees;
- the services are incidental to a purchase or lease contract;
- the policy, administrative, or legal goals and purposes of the District cannot be accomplished through the regular or ordinary hiring process;

- the work meets the criteria for emergency appointment;
- equipment, materials, facilities, or support services could not feasibly be provided by the District; or
- the services are of an urgent, temporary, or occasional nature.

Professional Experts – Contracts for the services of persons who qualify as professional experts may be let without competitive bidding. Professional experts are persons specially qualified to provide services and advise in financial, economic, accounting, engineering, legal or administrative matters. They must be specially trained, experienced and competent to perform the services required. Compensation for special services and advice from professional experts may be paid from available funds in the amounts deemed proper for the services rendered.

Independent Contractors – To be an independent contractor, substantial conformance with all the following conditions must exist:

- The contractor is free from the control and direction of the District in connection with the performance of the work, both under the contract for the performance of the work and in fact;
- The contractor performs work that is outside the usual course of the District's business; and
- The contractor is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed.

Contractors can't not be fired so long as they produce a result that meets the contract specifications.

Contractors are responsible for the satisfactory completion of a job or they may be legally obligated to compensate the hiring firm for failure to complete.

Consultants – Consulting services contracts refer to all services that:

- are of an advisory nature,
- provide a recommended course of action or personal expertise,
- have an end product which is basically a transmittal of information either written or verbal, and
- are obtained by awarding a procurement-type contract, a grant, or any other payment of funds for services of the above type.

The product may include anything from answers to specific questions to design of a system or plan, and includes workshops, seminars, retreats, and conferences for which paid expertise is retained by contract.

Professional consulting services including design build delivery of projects will be procured in compliance with the California Public Contract Code. The Public Contract Code requires that these services to be procured on a qualifications-based selection. This necessitates that these services will typically be procured through a Request for Qualifications (RFQ) or a Request for Proposal (RFP) process.

A selection committee will be convened with representatives with expertise in the field of services to be provided. The committee may include members from Facilities Management, Facilities Services and the institution typically at the Vice President or Dean level and an outside agency. The final make up of the committee is subject to approval of the Vice Chancellor, Finance and Business Services. Vice Chancellor of Facilities Management.

The selection committee will review and evaluate the responses to the RFQ or RFP. After independent review and evaluation, the selection committee will meet, evaluate and rank the

responses based on the criteria defined in the RFQ or RFP. The selection committee may choose to recommend award of a contract without interviews.

Contract award recommendation will be made to the Board of Trustees by [Facilities Management Finance and Business Services](#) based on the recommendation of the selection committee.

Advertisement:

~~RFP/RFQ(s) will be advertised in the San Diego Daily Transcript local, San Diego publication twice. The advertisements will be placed no closer than one week apart.~~

~~An RFQ is issued when the Consultant is being hired strictly on qualifications and there is no request for pricing. An RFP is issued for specific projects and when a price proposal is also desired.~~

~~The RFQ/RFP should include the following at a minimum:~~

- ~~• Title of the scope of services or project to which the RFP/RFQ relates~~
- ~~• Definition of responsibilities/project scope of work~~
- ~~• Instructions for submission~~
- ~~• Number of copies to be submitted~~
- ~~• The Evaluation Process for selection~~
- ~~• Time frames and dates for the selection process~~
- ~~• District's Rights~~
- ~~• Non-Collusion Affidavit~~
- ~~• A sample copy of the Proposed Agreement~~

~~Supersedes: New Procedure~~

References:

Education Code Section 88003.1;

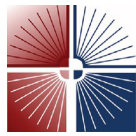
Government Code Section 53060;

Labor Code Sections 2775 et seq. and 3353;

Public Contract Code Section 10335.5

Date Approved: XXXXX

Supersedes: AP 7990.1



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AP 6370 Contracts – Personal Services

References:

Education Code Section 88003.1;
Government Code Section 53060;
Labor Code Sections 2775 et seq. and 3353;
Public Contract Code Section 10335.5

NOTE: *Procedures on personal services contracts are **legally required**. Local practice may be inserted, but it must comply with the following conditions.*

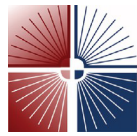
The District may enter into personal services contracts to achieve cost savings when each of the following conditions is met:

- It can be clearly demonstrated that the proposed contract will result in actual overall cost savings to the District;
- The contractor's wages are at the industry's level and do not undercut District pay rates;
- The contract does not cause the displacement of district employees;
- The savings are large enough to ensure that employees will not be eliminated by private sector and District cost fluctuations that could normally be expected during the contracting period;
- The amount of savings clearly justifies the size and duration of the contracting agreement;
- The contract is awarded through a publicized, competitive bidding process;
- The contract includes specific provisions pertaining to the qualifications of the staff that will perform the work under the contract, as well as assurance that the contractor's hiring practices meet applicable nondiscrimination standards;
- The potential for future economic risk to the District from potential contractor rate increases is minimal;
- The contract is with a firm; and
- The potential economic advantage of contracting is not outweighed by the public's interest in having a particular function performed directly by the District.

Personal service contracts are also permissible when any one of the following conditions is met:

- the contract is for new functions mandated or authorized by Legislature to be performed by independent contractors;
- the services are not available within the District or cannot be satisfactorily performed by district employees;

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- the services are incidental to a purchase or lease contract;
- the policy, administrative, or legal goals and purposes of the District cannot be accomplished through the regular or ordinary hiring process;
- the work meets the criteria for emergency appointment;
- equipment, materials, facilities, or support services could not feasibly be provided by the District; or
- the services are of an urgent, temporary, or occasional nature.

NOTE: *The following language is **optional** and provides definitions of types of personal services contracts.*

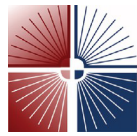
Professional Experts – Contracts for the services of persons who qualify as professional experts may be let without competitive bidding. Professional experts are persons specially qualified to provide services and advise in financial, economic, accounting, engineering, legal or administrative matters. They must be specially trained, experienced and competent to perform the services required. Compensation for special services and advice from professional experts may be paid from available funds in the amounts deemed proper for the services rendered.

NOTE: *AB 5, which went into effect on January 1, 2020, codified the “ABC” test for determining independent contractor status that the California Supreme Court adopted in its 2018 decision, *Dynamex Operations West, Inc. v. Superior Court* (2018) 4 Cal.5th 901. However, the longstanding multifactor test established in *S.G. Borello & Sons, Inc. v. Department of Industrial Relations* (1989) 48 Cal.3d 341, still applies to certain occupations. These occupations include: insurance agents; medical professionals such as physicians, dentists, podiatrists, psychologists, and veterinarians; licensed professionals such as attorneys, architects, engineers, private investigators, and accountants; financial advisers; direct sales salespersons; commercial fisherman; some contracts for professional services for marketing, human resources administrators, travel agents, graphic designers, grant writers, fine artists, freelance writers, photographers and photojournalists, and cosmetologists; licensed real estate agents; “business service providers”; construction contractors; construction trucking services; referral service providers; and motor club third party agents. Districts should consult with legal counsel if there is a question as to which test to apply to a particular contractor’s occupation.*

Independent Contractors – To be an independent contractor, substantial conformance with all the following conditions must exist:

- The contractor is free from the control and direction of the District in connection with the performance of the work, both under the contract for the performance of the work and in fact;

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- The contractor performs work that is outside the usual course of the District's business; and
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Revised 2/03, 4/16, 4/20, 4/21

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