



# **BUDGET**

**De Anza  
Evening &  
Extension  
Students'  
Association**

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## INTRODUCTION

This past year has been one of great growth for ourselves and our students. As the student population is changing from the traditional day student to an evening or extended campus student, our constituency is quickly enlarging, and with that, the need to provide services for them.

In the past four months, while preparing this budget, we have attempted to analyze the students' needs as well as the programs we sponsored. If there were problems, we attempted to solve them, and, likewise, if there were needs, we attempted to fill them.

In addition, we have enlarged our participation in the Older Adult Education Program and have developed funds for use specifically at Sunnyvale Campus. We have continued to sponsor such programs as Athletics, Films, Scholarships, the Physically Limited Program, Veteran's Affairs, Child Development, Fine Arts and Multicultural Programs, as well as many others.

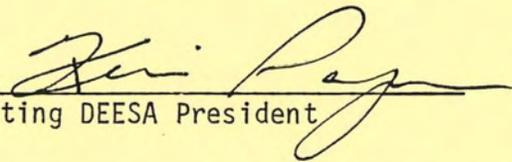
It is our belief that the evening and extended campus students are a special and different entity from day students and it is our intent to provide activities and events that will cater to their special interests. We hope to grow with the college and the community and be responsive to the needs of both.

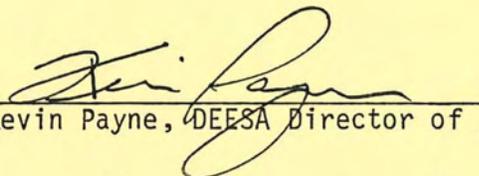
Kevin Payne

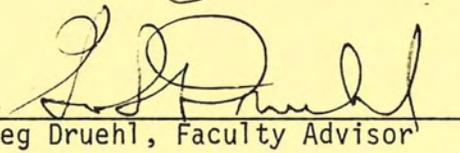
De Anza Evening and Extension Students Association

ATTESTING SIGNATURES

This budget was adopted by DEESA council on June 17, 1980.

  
Acting DEESA President

  
Kevin Payne, DEESA Director of Finance

  
Greg Druehl, Faculty Advisor

INCOME ACCOUNTS 1980-81

502-403	Showstoppers	\$150.00
502-404	Ski Club	400.00
502-502	Publicity Room	500.00
502-803	Bike Lockers	1260.00
503-300	Athletics	750.00
504-400	Program Board-Tuesday Flicks	800.00
-401	-Euphrat Gallery	50.00
-402	-Jazz	1200.00
-403	-Theatre	500.00
-404	-Student Dances	3000.00
-405	-Events	250.00
-406	-Friday Flicks	300.00
504-500	Registration	106,502.00
504-600	Miscellaneous	<u>5500.00</u>
500-000	TOTAL INCOME	\$121,162.00

OPERATING ACCOUNTS 1980-81

601-100	Administrative Expenses-President	\$60.00
-101	-Director of Finance	60.00
-102	-Director of Activities	60.00
-103	-Director of Communications	60.00
-104	-Executive Assistant	60.00
-105	-Government Publicity	250.00
601-200	Government Dues-CCCSGA	500.00
-201	-USAES	150.00
601-300	Government Programming-Evening Programs	3000.00
-301	-Advisor's Contingency	2000.00
-302	-Student Orientation	500.00
-303	-Elections	250.00
-304	-De Anza Day Contingency	1250.00
601-400	Government Travel-Members	1500.00
-401	-Student Advisor	500.00
601-500	Operating Contingency-Fall 1980	2000.00
-501	-Winter 1981	2250.00
-502	-Spring 1981	2500.00
-503	-Emergency Fund	9500.00
601-600	Office Supplies	300.00
601-700	Student Body Card Printing	350.00
601-800	Budget and Miscellaneous Printing	600.00
601-900	Telephone Expenses	<u>250.00</u>
601-000	TOTAL OPERATING EXPENSES	\$27,950.00

SERVICE ACCOUNTS 1980-81

602-100	Scholarships-Fall 1980	\$300.00
-101	-Winter 1981	300.00
-102	-Spring 1981	300.00
-103	-Graduation	300.00
602-200	Printing Services-Calendar of Events	3822.50
-201	-Grapevine	400.00
-202	-La Voz	2000.00
602-300	Campus Center Services-Info. and Res. Center	2000.00
-301	-Legal Aid	1500.00
-302	-Evening Secretary	1500.00
-303	-Consumer Resource Ctr.	50.00
-304	-Campus Travel Service	175.00
602-400	Club Services-Inter Club Council	275.00
-401	-Machine Tool Club	100.00
-402	-Showstoppers	604.50
-403	-Ski Club	400.00
-404	-Auto-Tech Club	1000.00
-405	-Model United Nations	100.00
602-500	Publicity Services-Act. Office, Savin Supplies	595.00
-501	-Publicity Room	2775.00
-502	-Student Handbook	2500.00
602-600	National Direct Student Loan	4873.00
602-700	Accounts Office	4000.00
602-800	Student Services-Orientation	1000.00
-801	-Bike Lockers	2909.00
-802	-Board of Trustees Rep.	200.00
602-900	Multi-Cultural Programs-College Readiness,B-L	300.00
-901	-College Readiness,Eng.	250.00
-902	-Sunnyvale Center	<u>650.00</u>
602-000	TOTAL SERVICE ACCOUNTS	\$35,179.00

PROGRAM ACCOUNTS 1980-81

603-100	OAE Programs-Emeritus Program	\$508.00
-101	-Hylond	750.00
-102	-Idylwood	550.00
-103	-Life's Garden	500.00
-104	-Pleasant View	500.00
-105	-Retirement Inn	350.00
-106	-Sunnyview Manor	350.00
-107	-Julia Convalescent Hospital	50.00
-108	-Sunnyvale Convalescent	450.00
-109	-Murphy Park	125.00
603-200	RENEW Contingency.	200.00
603-300	Athletics-Awards	200.00
-301	-Entry Fees	1500.00
-302	-Films (Football)	500.00
-303	-Lodging & Meals	1500.00
-304	-Playoffs	700.00
603-400	Co-Recreation	2000.00
603-500	Admissions Office	1000.00
603-600	Physically Limited Program	300.00
603-700	Child Development Program	1600.00
603-800	Veterans Affairs Program	500.00
603-900	California History Center	<u>1500.00</u>
603-000	Total Program Accounts	\$15,633.00

TOTAL PROGRAM BOARD ACCOUNTS 1980-81

604-100	Bilingual Center	\$3500.00
604-200	Programs-Light's Out	2613.00
-201	-Tuesday Flicks	5437.00
-202	-Friday Night Films	1800.00
604-300	Student Dances	2500.00
604-400	Evening Events	2500.00
604-500	Fine Arts-Chorale	2500.00
-501	-Dance	1870.00
-502	-Film	2750.00
-503	-Art/Photography	800.00
-504	-Jazz	2605.00
-505	-Theatre	2500.00
604-600	Inter-Cultural Studies	750.00
604-700	Multi-Cultural Events-Asian	650.00
-701	-Black	650.00
-702	-Chicano	650.00
-703	-Native American	650.00
604-800	Program Board Publicity	<u>550.00</u>
604-000	TOTAL PROGRAM BOARD ACCOUNTS	\$35,275.00

SUNNYVALE CAMPUS ACCOUNTS 1980-81

605-100	Sunnyvale Campus Contingency	\$5000.00
605-200	Sunnyvale Campus Co-Recreation	625.00
605-300	Sunnyvale Campus Legal Aid	<u>1500.00</u>
605-000	Total Sunnyvale Campus Accounts	\$7,125.00

SUMMARY

\*EXPENSE ACCOUNTS

601-000	Total Operating Accounts	\$27,950.00
602-000	Total Service Accounts	35,179.00
603-000	Total Program Accounts	15,633.00
604-400	Total Program Board Accounts	35,275.00
605-000	Sunnyvale Campus Accounts	<u>7,125.00</u>
600-000	TOTAL EXPENSE ACCOUNTS	\$121,162.00

\*INCOME ACCOUNTS

500-000	Total Income Accounts	\$121,162.00
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## FINANCIAL CODE

### I. OBJECTIVES

This Financial Code is established to define those policies and procedures of the developing, approving, and expending of all money under the control of the De Anza College and its Associated Organizations in order to insure that all financial transactions will be made in the best interests of the Associated Day/Evening Students and in accordance with all pertinent County, State, and District financial regulations. ONLY ASSOCIATED DAY/EVENING STUDENT COUNCIL MEMBERS ARE ELIGIBLE TO RECEIVE BENEFITS AND PRIVILEGES OUTLINED IN THIS CODE. OR THOSE SPECIFIED BY ASSOCIATED DAY/EVENING STUDENTS.

### II. SPECIAL QUALIFICATIONS

Other than the general qualifications as stated in the OPM the Associated Day/Evening Director of Finance shall have or be willing to obtain a working knowledge of bookkeeping.

### III. BUDGETS

The governing principle in considering budget requests will be to allocate money to those activities which will assure the greatest benefits to the Associated Day/Evening Students of De Anza College.

- A. All of the finances of this organization shall be administered under a budget system.
- B. Preparation of the Budget:
  - I. The announcement of the submission deadline for budget requests for the following fiscal year must be sent to all Budget Administrators, College Deans, Student Council members, posted on the Associated Day/Evening Student Council Bulletin Board and made known to any other interested persons by mid-January.
  - II. Announcements of the availability of the monies for the next fiscal year must be made in the various campus media.
  - III. A general meeting should be held at least two (2) weeks prior to the budget requests submission deadline which will include requestors and the Director of Finance. The purpose of this meeting will be to discuss the guidelines for the submission of the budget requests.
  - IV. All requests for budget items must be submitted to the Director of Finance no later than the last week of February. The budget requests should have the signature of the program advisor and, when appropriate, a student representative.

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- V. The Director of Finance shall present a proposed budget, approved by a majority of the Budget Committee to the Student Council at least two (2) weeks before dead week of the Spring Quarter.
- C. The Budget Committee shall consist of the Associated Day/Evening Student Director of Finance (chairperson), Activities Coordinator, The Accounts Manager, and at least four (4) other students. The Budget Committee shall be responsible for the review of all budget requests and the preparation of the preliminary budget.
- D. The approval of the annual budget requires a 2/3 vote of the Student Council.
- E. Requests for line item transfers of budgeted items must be submitted in advance to the Director of Finance who will present the request to the Student Council with a recommendation.
- F. Requests for funds other than approved budget items must be submitted one week in advance to the Director of Finance who will present the request to the Student Council with a recommendation. Council by a majority vote can waive this requirement in the event of an emergency.
- G. Procedure for the disposition of money matters other than budgeted items
  - 1. The Director of Finance presents the item to the Student Council with recommendations for action.
  - 2. After discussion on the matter, the Student Council decides to approve or disapprove the matter by a simple majority vote.
  - 3. If the item is disapproved, the matter is closed.
  - 4. If the item is approved, the affirmative vote is considered approval to post the motion on the Associated Day/Evening Student Council Bulletin Board under "Financial Information" at least one (1) week prior to the next meeting of the Student Council. At this second meeting, the matter will be reread and a final approval or disapproval roll call vote requiring a simple majority will be held.
- H. After consultation with the Director of Finance and Associated Day/Evening Advisor, the Presiding Member may declare an emergency at which time financial matters may be approved by Student Council by a majority roll call vote without due notice or postponement.

#### IV. TYPES OF ACCOUNTS

- A. Associated Day/Evening Student Accounts: All income and expenditures designated in the annual Associated Day/Evening Student Budget.
- B. Organization Accounts: Income and expenditures of recognized clubs and organizations.

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V. DEPOSITS

- A. All money collected from any source must be substantiated by pre-numbered receipts, prenumbered tickets, or other checkable records.
- B. No part of the expense of any event may be paid from money collected but must be paid for in the manner described under purchase orders and requisitions. (Item VII)
- C. Banking of all funds and all official bookkeeping records shall be the responsibility of the Accounts Manager, who shall be a bonded employee of the School District.
- D. All Associated Day/Evening Student programs and student organizations funds collected from any source what-so-ever, shall be deposited immediately with the Accounts Manager.
- E. The Accounts Manager shall issue a receipt for all money received.
- F. All money received shall be deposited in a timely manner.

VI. EXPENDITURES

All expenditures of the Associated Day/Evening Student Accounts or Organization accounts shall follow the procedures outlined below. No deficit spending will be allowed. No funds will be advanced on a petty cash basis.

- A. The person seeking the funds shall fill out a requisition (obtained from the Faculty Advisor, or the Accounts Manager) and will secure the approval of the Faculty Advisor, Activities Coordinator, and the Associated Day/Evening Director of Finance. (In the case of an emergency, the Activities Coordinator may authorize an expenditure which must then be reported at the next Student Council meeting, or at the next club meeting.)
- B. The approved requisition shall then be presented to the Accounts Manager.
- C. The Accounts Manager will facilitate the transaction in either of three ways and will note on the requisition the action taken.
  - 1. Purchase Orders - Whenever possible all goods or services must be acquired through a system of purchase orders. Purchase orders shall be obtained through the submission of a requisition to the Accounts Office. Each requisition shall identify the budget code number from which funds are to be drawn, the items or services to be purchased and the amount and the vendor from whom such items are to be purchased. After review and approval by the student organization/advisor, the Activities Coordinator and the Associated Day/Evening Director of Finance a Purchase Order will be issued. Copies of all requisitions and purchase orders will be made for the Associated Day/Evening Director of Finance. Receipt of goods prior to payment must be reported in writing.

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The Associated Day/Evening Council will not assume financial responsibility for any charge item not covered by the Purchase Order issued in advance of purchases. Individuals obtaining goods or services without a Purchase Order will be held responsible for the payment for any goods or services.

2. Checks - It is sometimes desirable to pay for certain goods and services directly by check. Upon receipt of an approved requisition indicating that a check is necessary, the Accounts Manager shall prepare the check. Ordinarily checks shall be made out to the vendor.

In the event that the check is made payable to a student officer or faculty member (himself not the vendor), it is the duty of this person to obtain receipts for all money paid out and to return these immediately to the Accounts Manager.

Any goods or services paid for by check must be validated by receipt bills which must be returned to the Accounts Manager indicating that delivery has been made.

3. Open Accounts - In the event that open charge accounts are maintained only items specified in writing shall be purchased. An advance purchase order must be issued designating authorized purchases, designated time periods, and maximum amount of expenditure for the period.

#### VII. TICKETS

- A. Tickets to be sold for all Associated Day/Evening approved events may be secured from the Accounts Manager. All unsold tickets must be returned to source.
- B. Complimentary tickets to social, athletic and other events must be approved by the Associated Day/Evening President, and Director of Finance.

#### VIII. MAINTENANCE OF RECORDS

Every club or organization shall maintain accurate records of all income and expenditures and shall open their books to audit by the Director of Finance, Accounts Manager or District Internal Auditor at any time.

Inventory - All equipment not of a consumable nature purchased with funds, will, at the discretion of the Accounts Manager and the Director of Finance, be identified with an inventory number and described in a permanent record. The inventory record shall be maintained in the Accounts Office. The Director of Finance shall have the responsibility of periodically inspecting the inventory record and conducting an inventory of actual equipment with the assistance of the appropriate department, organization, or club.

All equipment purchased with Associated Day/Evening Student funds remain the property of Associated Day/Evening Student and will be stored on school premises when not in use.

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An annual audit of all Associated Day/Evening accounts, organization accounts, and trust accounts shall be made by a certified public accountant retained by the School District. A report of the audit shall be made to the Student Council and the Board of Trustees of the District.

IX. FINANCIAL REPORTS

- A. The Director of Finance shall give a financial report of Associated Day/Evening Accounts and Organization accounts to the Student Council and obtain approval of current expenditures once a month.
- B. The Treasurer (or other designated finance officer) of every organization shall present a financial report to the Director of Finance once each quarter (time of such reporting to be established by the Director of Finance).

X. CONTRACTS

Contracts for orchestras, dance halls, entertainers, athletic events, speakers, etc., must be signed by the faculty advisor and Activities Coordinator, Associated Day/Evening Presiding Member, and Director of Finance. All contracts must be made out in triplicate; one copy shall remain with the faculty advisor, and one copy shall be filed with the Accounts Manager. Payment on contracts must be initiated by the regular requisition procedure.

IX. FUND RAISING EVENTS

Fund raising drives sponsored by organizations not affiliated with the college must be coordinated in advance with the campus calendar as established by Student Council and receive the approval of Student Council.

XII. STUDENT BODY CARDS

- A. The cost of membership in the Associated Day/Evening Students of De Anza College shall be determined by the Student Council with the approval of the College President.
- B. Lost or stolen student body cards may be replaced by the Campus Cashier after proof of prior purchase by the Registrar's Office at a replacement charge to be determined by the Associated Day/Evening Student Council.
- C. Spouse cards may be made available to married students at \$3.00 for the year or \$1.00 for each quarter.

XIII. TRAVEL CLAIMS

- A. Faculty advisors must check with the Activities Coordinator about securing approval for trips and/or conferences. Anyone planning to claim reimbursement for travel expenses must secure a trip voucher in advance of the trip and the completed voucher listing estimated expenses must be approved and signed by the Activities Coordinator prior to the trip. Groups or teams traveling with an advisor must

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submit one claim form per group/trip signed by the advisor.

Owners of private cars providing transportation for school activities must present written evidence of liability insurance and be able to show a valid California State drivers license. Minors must supply written approval of parent or guardian.

In no instance will the expenses claimed be more than the actual amount expended. All expenses must be verified by written receipts.

The dollar amounts listed below are the portion Associated Day/Evening Student Council is willing to contribute toward travel expenses. These amounts are intended as a subsidy and any charges that exceed the stated subsidies will be at the expenses of the person/group incurring them.

B. TRAVEL ALLOWANCES: Group and Team (based on group rates. Minimum of 3 Associated Day/Evening Students. Arrangements for car pools and/or economy/chartered airfares are expected.)

1. Hotel accommodations: \$12.00 per person per night.
2. The total cost of meals per day will not exceed \$11.00 (\$3.50 for breakfast; \$3.50 for lunch; and \$4.00 for dinner) per person.
3. Mileage expenses: \$.20 per mile, with a minimum of four people per car and 80% in California and 50% out of state per event, airfare, per person.

C. TRAVEL ALLOWANCES: Individual (subsidies are based on an effort to obtain shared lodging with others attending the conference or event. Arrangements for car pools and/or economy/chartered airfares are expected).

1. Hotel accommodations: \$12.00 per night.
2. Total cost of food will not exceed \$11.00 (\$3.50 for breakfast; \$3.50 for lunch; and \$4.00 for dinner) per day.
3. Mileage expense: \$.20 auto and 80% in California and 50% out of state per event, airfare per person.

#### XIV. BANQUET AND ORIENTATION MEETING MEAL EXPENSES

All activities serving meals must be listed in the budget request which is approved by the Student Council.

The subsidized cost of meals served at these activities must not exceed \$2.50 per person.

#### XV. INCOME COMMITMENTS AND TRUST ACCOUNTS

All programs in the budget who have income commitments are expected, to the best of their abilities, to return to Associated Day/Evening Students for committed amount. If any program at the end of the budget year has not reached their income commitment and has a trust account,

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that program may be obliged to use their trust account to reach their income commitment. This action is to be determined by action of council upon recommendation of the Director of Finance. Council should not claim any money in trusts not made by use of DEESA funds, (i.e.: funds made by outside fundraising or work done by budgettee).

If any program has reached their income commitment early in the budget year and continues to produce income through the use of evening... student funds, the program will be obliged to report such earnings to the Director of Finance and the Accounts Manager. In a case of possible deficit budgeting, the council may ask for additional income from said program.

Revised 8/4/80

LDY:vcc

addition: kp

## DE ANZA STUDENT ACCOUNTS PROCEDURES

### PURCHASES

Requisition forms, available in the Accounts Office, are used for (1) request for purchase order, (2) request for check, and (3) request for transfer of funds from one account to another.

PURCHASE ORDERS ARE TO BE USED FOR ALL ASDAC AND CESDAC BUDGET PURCHASES of materials or services exceeding \$25.00. The Requisition form is not a substitute for a Purchase Order.

Purchase Orders will be ready for mailing or pick-up after three working days. The white copy is presented to the vendor and the pink copy is sent to the originator. When the materials are received and the order is completed, the pink copy of the Purchase Order is to be sent back to the Accounts Office with the originator's signature and note that payment is to be made.

Complete all areas of the Requisition. Be sure to consult the ASDAC or CESDAC Budget for proper account numbers or indicate that funds are to be derived from Trust or Club accounts by name. Show in "Remarks" area Request for Purchase Order, Check or Journal Entry (transfer of funds). One Requisition may be used for multiple checks, all pertaining to the same account number or name. Requisitions must have "back up" or substantiating evidence of the transaction. Supporting materials, i.e., receipts, invoices, bills, contracts or bills for speakers or entertainers, must be supplied within five working days.

Vendors should be instructed to address all invoices to your account name, c/o De Anza College Accounts Office.

Services charged to a Student Account through the Bookstore, Print Shop, etc., must have an authorized signature on the charge. This will permit reimbursement without additional signature.

### PAYMENTS

Upon completion of Requisition and all required signatures, checks will be prepared and be ready for mailing or pick-up after three working days. Please anticipate deadlines accordingly, avoiding "last minute" requests. The blue copy of the Requisition will be returned to the originator to indicate its completion.

### RECEIPTS

Money should be deposited with the Accounts Office before 3:00 p.m.. Please make an appointment when anticipating a large deposit. Currency should be facing in one direction and \$1 bills paperclipped in groups of 20. Bills in denominations of \$5, \$10 or \$20 should be paperclipped in groups of \$100.. Coin wrappers are available upon request and should be used as much as possible. Depositor must submit the amount of the total deposit in order to compare to the recount of money.

(Over)

## SERVICES

Cash boxes, roll tickets and change funds may be requested through the Accounts Office. A form showing the denominations and total amount required for change fund is presented to the Cashier in the Administration Office. On the next working day after the event, the change fund is to be reimbursed to the Cashier and receipted. The receipt form is then turned-in to the Accounts Office with the cash box and unused tickets.

## FINANCIAL STATEMENT

A financial statement is issued each month. If any questions arise regarding your account, telephone 4758 for information.

Hilde Sieler  
Accounts Manager