



5.9.3

FUNDS

ADOPT: APRIL 8, 1985

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CCC BUDGET AND ACCOUNTING MANUAL: 2.1 to 2.38

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The Board authorizes the establishment and maintenance of the following funds:

General Fund

Capital Projects Fund

General Obligation Bond Fund

Bookstore Fund

As an enterprise fund, total costs are to be covered by income earned. Purchasing and disbursement authority shall be delegated to the Vice President of Business Services or designee.

Auxiliary Enterprises Fund

Dormitory Bond Interest and Redemption Fund

Parking Fund

Self-Insurance Fund

Vending Fund

Child Development Fund

Farm Operations Fund

Fund Development Fund

Retiree Health Benefits Trust Fund

Student Rep Fee Trust Fund

Repair and Replacement Reserve Account

See existing Policy Numbers 5.9.1, General Fund, and 5.9.2, Capital Projects Fund.