



Business Office & Accounting
Policies and Procedures Manual

TABLE OF CONTENTS

Cover Page	1
Table of Contents	2
Preface.....	4
Code of Ethics.....	5
Cash Management	6
Cash Collections	6
Cash Reconciliation	8
Money Vault	8
Banking.....	10
Accounts Payable	13
Purchasing.....	13
Purchase Orders, Requisitions, & Invoices.....	13
Managing AP Documents	14
Credit Card Purchases.....	14
Petty Cash Funds.....	15
Contracts	17
Electronic Budget Transfers	17
Reimbursements.....	19
Mileage	19
Conferences.....	19
Accounts Receivable	20
Definitions.....	20
Collection Process.....	21

Write-offs	21
Reporting.....	22
Accounting Records & Documents.....	23
Incoming Mail.....	23
Records	23
Definitions.....	23
Records Exempt from Public Disclosure.....	23
Privacy	24
Public Records Requests.....	24
Retention Policy.....	24
Records Destruction.....	24
Auxiliary Organizations.....	25
Bookstore	25
Snack-Bar.....	27
Ski Operations.....	28
Student Accounting.....	30
Financial Aid Disbursements	30
Post-9/11 GI Bill (Chapter 33).....	30
Institutional Charges / Holds	32
Student Refunds	33
International Students	34
Payroll.....	35
Appendices.....	35
Appendix “A” – Budget Preparation Forms	35
Appendix “B” – Travel Advance/Travel Expense Form	50

PREFACE

This procedures manual has been prepared to assist campus personnel with the preparation and management of documents, requests, and procedures that are handled in the Accounting and Business Offices. Information is provided for the most common transactions, and frequently used forms are also included for reference. Careful attention and adherence to these procedures will enhance internal controls and reduce the amount of time required to process requests and complete transactions.

This manual will be revised regularly as procedures change or topics are added and deleted. If more detail is needed on a particular Business Office topic, it is recommended that the Dean of Business Services / Business Office Group be consulted. The Accounting Office may also serve as a source of additional information.

CODE OF ETHICS

Gogebic Community College employees shall adhere to the following ethical standards:

- (a) Exercise due diligence in the ethical performance of his or her duties and model ethically responsible behavior at all times
- (b) Facilitate a climate of trust and mutual support through actions that demonstrate respect for reason, freedom of expression, and the right to dissent. Avoid knowingly making false or malicious statements about other employees or students
- (c) Use care and integrity in sharing information, guard privacy rights of all individuals, and avoid disclosing information about colleagues or students obtained in the course of professional service unless disclosure serves a compelling professional purpose or is required by law
- (d) Avoid entering into or continuing relationships with other employees or students that create or sustain conflicts of interest, such as those that may be viewed as harassment, unequal power relationships, or those of a sexual nature
- (e) Avoid entering into or continuing relationships that create or sustain conflicts of interest as they relate to contractual obligations for and with the college and which may lead to personal gain

CASH MANAGEMENT PROCEDURES

Cash Collections

Although the ultimate responsibility for cash management of the college lies with the President, the operational responsibility for cash collections, deposits, maintenance of proper records and the timely preparation of cash collection reports to the Business Office lies with the Dean of Business Services or designee.

It is also the responsibility of the Dean of Business Services to ensure that complete accounting records are maintained for audit purposes and that proper controls are in place for the safeguarding of College funds. All cash, checks and credit card slips shall be received in the Business Office except for Bookstore, Ski Operations, Snack-Bar, and other receipts authorized by the Dean of Business Services to be collected at other campus locations.

To ensure that a proper accounting of College funds occurs, all collections of cash on campus must be deposited with the campus Business Office on the day collected or no later than the morning of the subsequent business day. Collections received in the Business Office shall be deposited to the appropriate bank account on the following business day after being received.

Cash collections include, but are not limited to:

- Enrollment fees
- Tuition fees
- Material fees - (Community Services)
- Non-resident tuition
- Library fines
- Production account income (Instructional)
- Community Services income
- Athletic Activities
- Ski Operations
- Rental of College Facilities and properties
- All sale transactions: (Example) Sales of Disposal Assets
- All student activities income
- Transcript fees
- Audit fees
- Bookstore collections
- Snack-Bar collections
- Employee Collections (Retirement parties, etc)
- Other

1. A receipt must be issued at the point of initial collection for all cash received.
 - a. Cash registers shall be used for all over-the-counter collections. Collections should be keyed into the register and each customer is to be provided with a register receipt.

If a cash register is not available, pre-numbered cash receipt forms should be used. The cash receipt form should include: the date received, customer's name, description of receipt, amount received, account(s) credited and payment type (cash, check or credit card).

- b. Community Services class fees shall be collected in the Business Office unless alternate arrangements are made by the responsible administrator, or the Dean of Business Services. Regardless of the place of collection, proper internal cash controls must be kept intact and are the responsibility of the Dean of Business Services or designee.
 - c. For collections received in the mail, a schedule must be prepared. The schedule shall record the date received, payee, purpose, amount and account(s) to be credited. All remittances received in the mail should be delivered directly to the Business Office for deposit.
 - d. All transaction must be entered into the College accounting system.
2. During periods of heavy volume, it is recommended that cash collected outside the Business Office be delivered to the Business Office at least twice a day.
- a. Excess cash is to be removed from the cash register(s) periodically. Each cashier shall count and remit to his/her manager any large bills not needed to provide change to customers. The manager shall give the cashier a receipt recording the date, time, register, cashier, and amount received. This receipt is to be placed in the cash register drawer. At the end of each day or when a cashier's shift is over, the procedures outlined in Section 4a are to be followed.
 - b. During these times it is recommended that the Business Office make at least two deposits.
3. The Business Office shall deposit cash collections on a daily basis. Deposits should be made within 24 hours of collection or by the next business day.
- a. All money received directly by the Business Office shall be counted and batched each day and prepared for deposit.
 - b. Money collected outside the Business Office shall be recounted by the Business Office in the presence of the person making the deposit. A receipt is to be issued upon completion of the count. If there is a discrepancy between the amount counted and the transmittal, the discrepancy must be resolved before money is deposited. The deposit must always be for the actual dollar amount received, and any missing funds must be accounted for.
- Upon the approval of the Dean of Business Services, certain collections such as those made by the Bookstore and Cafeteria do not have to be recounted and re-verified by the Business Office personnel if the funds have been properly counted, verified, and sealed by authorized staff. In this case, the Business Office shall still issue a receipt to the remitter for any funds received.
- c. All checks received indirectly or directly by the Business Office are to be stamped "For Deposit Only" to the appropriate Gogebic Community College account.
4. Collections made outside the Business Office must be deposited daily with the Business Office. These collections include but are not limited to the Bookstore, Ski Operations, Snack-Bar and other authorized collections.
- a. A cashier shall start his/her shift with a new cash drawer with a predetermined amount of money in it. The cashier must count the cash in the drawer at the start of his/her shift and sign a form to attest that the amount was received. At the end of each day or when a cashier's shift is

over, cash register readings (Z Reports) shall be printed and the collections in each register counted. Each cashier is accountable for the money collected during the period of time he/she worked on the register. Therefore, cash register readings should be recorded and the collections counted by each cashier after his/her shift is over. All cash collections must be reconciled to the cash register receipts at the end of his/her shift. A cash shortage or overage log must be maintained by unit supervisors indicating date, name of cashier, amount, and reason for any shortages or overages. The total collections will then be sent to the Business Office along with a transmittal indicating the amount of collections counted and remitted.

- b. For other collections such as Community Service fees, Library fines, etc., a transmittal must be prepared indicating the amount of collections counted and remitted. For Community Services classes, a copy of the attendance sheet indicating the students who have paid must be submitted. For fees received for the use of facilities (academic rooms, LSCC, etc.) where pre-numbered tickets are issued, the number of tickets issued on that day and the last ticket number issued must be indicated. The amount of money actually remitted must be compared with the amount of income that should have been collected according to the attendance sheets and tickets, and any discrepancies shall be reconciled.

Cash Reconciliation

At the end of each month, cash on hand shall be reconciled by comparing a physical count done on the Change Fund Count Sheet with the change fund general ledger account. The district reconciliation form should be completed.

All month-end reconciliation reports shall be forwarded to the Controller no later than the end of the second week for the previous month. Any discrepancies shall be immediately reported to the Dean of Business Services or his/her designee with recommended corrective action.

MoneyVault

Only the Staff Accountant, Controller, and Dean of Business Services and other assigned Business Office employees as designated by the Dean of Business Services are to enter into the Vault. It is recommended that a log sheet be maintained of everyone who enters the Vault other than the assigned money room cashier. The log shall provide the name of the individual, the individual's signature, date of entry, time in and out, and the purpose for access.

Daily Deposits

The Dean of Business Services shall appoint the Staff Accountant to conduct daily cash counts and to prepare deposit slips and deposit packages.

Once the cash receipts from the front-line cashiers are counted, the deposit shall be prepared. The Business Office supervisor shall reconcile the daily deposit by cross checking the cash receipts information on the

Miscellaneous Collections Report with the actual bank deposits. Any discrepancies must be researched and rectified.

Upon the final count of collections from Community Services, the Library, and Admissions (usually fees from transcripts), receipts are issued to the appropriate division's personnel, a deposit slip is prepared, and then a copy is given to a front-line cashier to ring up on the cash register.

Upon the final count of Snack-Bar, Ski Operations, and Bookstore collections, cash count slips are issued, deposit slips are prepared, and paperwork is forwarded to the individual(s) responsible for the daily and weekly cash collection reports.

Change Funds

The college shall maintain a change fund form: This form must be completed for all change fund transactions. All new change funds shall be approved by the Dean of Business Services or designee, and all approved funds shall be counted and verified monthly by the Business Office designee.

Front-line cashiers are to sign a log sheet upon receipt of their startup cash register banks.

Internal Controls

Segregation of duties will be adhered to with regards to all transactions. The basic control is to ensure that no one employee perform the request, approval and recording of any one transactions. The Dean of Business Services must ensure that proper internal control are in place for all cash activities

No unauthorized personnel are allowed in the Vault at any time.

All cash collection amounts are to be pre-counted before final count in the Vault. Pre-counts and final counts (deposits) shall be reconciled by Business Office staff.

Numbered receipts shall be stored in a secure location. A log book recording the inventory of numbered receipts on hand and staff signatures identifying who has been issued receipts shall be kept in the custody of the Dean of Business Services or designee.

Cash Security

- (a) Safes should remain secured at all times
- (b) The number of people knowing the combination to a safe is at the discretion of the Dean of Business Services. A good internal control, however, is to have safes where both a key and a combination are required. In this case, no one person should be given access to both the key and the combination. Another good solution is to have a row of safe deposit boxes (similar to those found in banks) where each box is only accessible by one individual. A less secure solution, but an acceptable one, is to allow no more than three people to know the combination to any safe. These three individuals might include the Dean of Business Services, a Bookstore Manager, Ski Operations Manager, or Snack-Bar Manager, and a subordinate in good standing

Per administrative protocol, combinations to safes must be changed when there is a change in key personnel. Combinations should also be changed when safety and security is compromised. Changing combinations should also be considered if a combination holder leaves on vacation, particularly if a substitute employee is given access to the safe

- (c) Accessibility to the areas where safes are kept will be left to the discretion of the Dean of Business Services or designee. Keys will only be issued to employees authorized by the Dean of Business Services and campus administration. For added internal control, it is recommended that security cameras be installed to record all activity in any room containing a Vault as well as all activity requiring access to the safes
- (d) All cash shall be deposited to the bank daily except for a reasonable amount needed for current operations (change funds)

Banking

Reconciliations

All bank accounts managed by the College must be reconciled monthly. Formal reconciliations must be prepared by the Business Office Controller or his/her designee and the reconciliations shall be jointly reviewed by the preparer and his/her supervisor on a monthly basis. To ensure separation of duties and proper internal controls, the individual preparing the reconciliation shall not be allowed to record transactions affecting the account nor to write checks from or make deposits to the account.

Returned Checks

As soon as the College receives notice of a returned check, the staff person responsible for this activity shall place a Business Office hold (G Hold) on the student's record on Jenzabar. An electronic copy of the check shall be kept on file at the Business Office on the Jenzabar student account, and any other notes relating to the check or interactions with the student. It is critical that this file be kept up-to-date and in proper order since students often question these holds. All returned checks should also be maintained in an Excel spread sheet to facilitate the collection process. If we should not have accepted the check because it was defective in some way (for example it was not signed, or modified), every effort must be made to provide prompt feedback to the cashiers in order to avoid the same problem in the future.

Counterfeit Bills

Every person who handles cash should be educated about counterfeit bills. With some training, all cashiers should be able to identify the security features embedded in U.S. currency. In addition, it is recommended that all the Business Offices invest in counterfeit bill detectors. They are inexpensive and the most common types use black lights to detect certain features of the bills that are not visible to the naked eye. A less desirable solution is to use "counterfeit detector" pens since they are easily fooled if the bills are sprayed with household products such as hairspray.

If the cashier is suspicious about the authenticity of a bill, he/she can refuse to accept it. If a cashier is sure he/she has been presented with a counterfeit bill, they should summon their

manager, inform the customer that we must keep the bill, and then notify the Sheriff. The customer should be asked to wait for the Sheriff so that they can provide information about the bill.

Acceptance of Checks

1. Check will be accepted for account transactions purpose only. The College will not cash personal checks for employees and/or any individual.
2. A Picture I.D. is required in all cases.
3. The Staff Accountant or designee is responsible for maintaining a current bad check list.
4. All checks exceeding \$20 must be cross-checked with the bad check list.
5. All checks must be pre-printed (no temporary checks shall be accepted)
6. Checks from students' parents may be accepted at the discretion of the Dean of Business Services.

Check Cashing

Check cashing is done as a courtesy for employees and the Business Office is the only department permitted to cash checks. Under no circumstances will the Bookstore or the Snack-Bar cash personal checks for employees.

At NO time shall the Business Office accept a check and provide cash to anyone unless that check is deposited in accordance with established procedures. The holding of a check is strictly prohibited. Loan of College funds to employees or others is strictly prohibited. Violation of this policy may result in disciplinary action, not to exclude termination, against the Business Office employee found in violation.

The Business Office may cash personal checks for employees as follows:

Permanent Full-time Employee Personal Checks: Not to exceed \$100.00

Part-time Employee Personal Checks: Not to exceed \$25.00

The following criteria must be met:

- verification of identification
- employee's name must be imprinted on the check
- check cashing is subject to sufficient funds in the register
- approval by the Business Office Supervisor or Dean of Business Services

All personal checks will be deposited as received following standard cash collection procedures.

Employees having cashed a check which was returned for any reason by the issuing financial institution must settle their account with the Business Office by paying the amount of the check and any returned check charges, in cash, cashier's check or money order to the Business Office. Employees having cashed a check with insufficient funds in their account may not have another check cashed until they make good on the check, as stated in the foregoing.

An employee submitting a check for either a cash amount as detailed above, or for the purchase of any product at the bookstore must comply with the established check cashing/acceptance procedure.

Non-employees: Personal checks will not be cashed for any non-employees.

In no case is a third-party check to be cashed.

Returned Check Procedure

In the event that a check tendered by a student for a purchase, is returned by the check issuing institution for any reason, to include but not limited to insufficient funds or account closure, the following course of action shall ensue:

The College will issue letters to the student stating that the check was returned and that the matter will be closed upon receipt of payment.

Should the recipient not make restitution in full within the allotted time, the Controller may commence with submitting the bad check to a collection agency.

ACCOUNTS PAYABLE

Purchasing

Vendors submitting invoices to the College will expect payment for their goods or services in a timely manner. Delays in payment can and have resulted in the College having its accounts with the subject vendor placed on HOLD, thereby interfering with the operations of the College and making future purchases or service needs from the vendor difficult for the College to obtain. In order to ensure that payments are made in a timely manner, the Accounts Payable function of the Business Office will adhere to the purchasing and payment procedures as outlined in the *Business Services Procedures Manual* and Board Policy.

Purchase Requisitions, Purchase Orders, & Invoices

Requests for the purchase of supplies and equipment are made on the appropriate online Jenzabar Purchase Requisition (PR) form. Once the authorized area Dean or designee approves the PR, it is forwarded to the Dean of Business Services and then the Purchasing Department where a Purchase Order (PO) is prepared in Jenzabar based on the information on the PR. The PO and the Invoice are then submitted to the campus Accounts Payable Department for processing.

Payment by the College Accounts Payable department can only be made upon receipt of all of the following:

- (1) confirmation that the merchandise was delivered (Goods Received report)
- (2) the original vendor invoice signed by the authorized college official(s) who approved the purchase
- (3) a Purchase Order that matches the vendor invoice

Direct Payments:

Certain invoices, known as direct payment transactions, do not require a purchase order, a facilities order form, a short-term agreement, or a contract. The following are examples of direct payments:

- Bookstore Invoices
- Snack-Bar Invoices
- Mileage Reimbursement
- Travel Advance
- Conference Reimbursement
- Tuition Reimbursement
- Student Stipends / Grants
- Class-related Travel
- Utility Invoices
- Postage for Meter

Managing AP documents in the Business Office

1. A work box shall be maintained for new incoming invoices and statements. The workbox should be clearly labeled “New Invoices”
2. New invoices are to be processed within 48 to 72 hours:
 - a. Any delays should be documented detailing the reason(s) for late payment. Do this by making notations on the invoice
 - b. Should there be a delay, regardless of the reason, the vendor should be contacted by the person responsible for maintaining the Accounts Payable function explaining the reason(s) for the delay
3. NO paper purchase orders are to be used as they are already on the Jenzabar system. This is also a cost saving measure on paper and copier ink
4. A work box is to be maintained for all posted invoices. The workbox is to be clearly labeled “Invoices for Filing”
5. As the checks are issued, the check number is to be recorded on the invoices
6. After processing the invoices, they are to be filed by sequential check number

Credit Card Purchases

Credit cards are issued only to those employees who have been authorized by their Dean and who’s position has a legitimate need for its use. The College issues credit cards for the purpose of travel first and foremost. Any purchase not travel related would need to follow the purchase order requirements before a charge is authorized.

Payment Overview:

1. At the end of each month, the statements for the College’s credit cards are received in the Business Office. The accounts payable specialist will separate the statement and send each card holder their statement of monthly charges.
2. The statement of charges, once received by the card holder, will be used to attach the travel receipts or other receipts along with the appropriate general ledger account number to be charged and returned to the accounts payable department.
3. Reconciliation may be done before or after the Controller has authorized payment. The Business Office is responsible for ensuring that the following documents are reconciled to one another and support the amount of the direct pay requisition:
 - a. Cardholder Statements of Account with attached receipts, purchase logs, and credit vouchers (if any).

- b. Invoice, certified as correct and as reflecting appropriate College expenditures.
- 4. The Controller, in consultation with the Accounts Payable Specialist, will decide whether to complete the reconciliation before approving payment and entering the direct payment OR to complete the reconciliation after payment has been approved and the direct payment is processed.
- 5. Any intentional misuse of a card will result in immediate revocation of the Cardholder's account and disciplinary action as appropriate under the College's labor agreements and Board Rules. In the event of accidental misuse of the card (including failure to maintain records or meet reconciliation deadlines), the first incident will result in a preliminary warning, the second incident will result in temporary suspension of the card's use and the third incident will result in card revocation and disciplinary action, as appropriate.

Prohibited Transactions:

While the primary responsibility for appropriate card use rests with the Cardholders and their Approving Officials, the Business Office needs to be aware of prohibited transactions that should NOT be approved. In addition Gogebic Community College prohibits the use of the card for the following:

- Ø Capital assets (unit price \$5,000 or more)
- Ø Alcoholic beverages, tobacco products, firearms, ammunition
- Ø Consultants and contract services
- Ø Memberships
- Ø Utilities
- Ø Salary or wage payments
- Ø Capital outlay expenditures, building fixtures and improvements, electrical appliances except as approved by facilities
- Ø Any expenditure that requires approval of the Board

Reconciliation:

The Business Office will be responsible for collecting, reviewing and certifying all of the approved official Summary reports—with Cardholder Statements of Account, Purchase Logs, receipts, and credit vouchers.

Within five (5) business days of receiving the Cardholder Statements, the Approving Official will review and certify as correct and appropriate the charges listed on the Cardholder Statements then sign and submit the original Statements, accompanied by original attachments, to the Business Office. The original documents including the Cardholder Statements of Account, and all attachments, will be considered back-up documents and are to be retained by the Business Office and made available for inspection and audit on request for a period of not less than three (3) years following the end of the fiscal year in which the transactions occurred. In the event of audit, it is expected that all required documents will be available and on file at the Business Office.

Petty Cash Funds may be established at the discretion of the Dean of Business Services on the basis of demonstrated need. It is to be used only for the acquisition of those unanticipated items that require an immediate cash payment and should not be used as a means to circumvent proper purchasing procedures. Reimbursement from Petty Cash cannot exceed \$50.

Prohibited Purchases:

The following items will not be reimbursed from petty cash:
(Note: List is not all-inclusive)

- Single purchases in excess of \$50.00
- Equipment of any kind
- Payment to an individual for services rendered
- Software
- State sales tax
- Honorariums
- Alcoholic beverages
- No IOUs for cashing personal checks
- Items purchased more than 30 days prior to request for reimbursement

The Business Office reserves the right to deny reimbursement for non-allowable expenditures. The above list is not meant to be all-inclusive. If an employee is not sure of the propriety of the expenditure, he/she should call the Dean of Business Services in advance of making the purchase. Violation of these guidelines may result in the cancellation of the petty cash fund.

All expenditures require a receipt to verify the purchase. Any deliveries of items must be made to the campus, not to a personal address. At the time the expenditure is made, a sales slip or other document, such as a cash register receipt containing the following, must be obtained:

- Date
- Name of vendor
- Positive evidence that a payment was made (i.e., a cash register receipt or hand-written receipt on which the word "paid" appears)
- The amount paid
- A description of the goods purchased (entered by the vendor if a hand-written receipt is obtained or by the purchaser if a cash register tape is issued)
- A signature indicating receipt of goods
- The petty cash fund custodian's signature documenting approval of expenditure
- An explanation of the purchase justifying the relevance of each purchased item

At any given time, cash on hand plus receipt documents must equal the authorized amount of the fund. It is the responsibility of the fund custodian to maintain a current record of the fund's financial status.

Replenishing the Petty Cash Fund:

A petty cash fund may be reimbursed as frequently as required and must be replenished by month end. To replenish the fund at month-end, the petty cash custodian must prepare a Remittance Voucher. Supporting documentation (i.e., sales slips, cash register receipts) must be attached to the Business Office when submitted for payment. All receipts must have the signature or the initials of the fund custodian.

Following approval, a check shall be issued and made payable to the petty cash custodian.

ALL Petty cash funds must be reimbursed at fiscal year end (prior to June 30) in order to charge expenditures to the proper accounting period.

Cash Overage / Shortage Issues:

Please note, excessive overages and shortages may result in the cancellation of the petty cash fund.

Safeguarding the Petty Cash Fund:

Petty cash funds and supporting documentation (receipts) must be kept in a safe location (i.e., locked up in a safe, vault, or desk drawer) and must not be commingled with any other funds. The fund should be verified and reconciled on at least a weekly basis. The loss must be reported to the Dean of Business Services. All suspected thefts are to be treated confidentially since an investigation may be ongoing.

Petty cash funds may be audited (unannounced) at random times throughout the year by the Business Office. Persons declaring themselves as authorized to conduct an audit must be identified before funds or records are relinquished. The custodian should remain with the auditor at all times to observe the counting of funds and examination of records. The custodian must sign the examination of petty cash form prepared by the Business Office. At June 30 of each year, each custodian will be requested by letter to confirm the amount of the fund in his/her possession.

Change of Custodian:

The responsible Dean, Director, or Chair will notify the Dean of Business Services by memorandum when a new individual becomes custodian of an existing petty cash fund on a temporary or permanent basis. The fund custodian must ensure that the fund is replenished before it is turned over to a new custodian. Unauthorized transfer of custody between employees is not permitted and may result in the cancellation of the petty cash fund.

Closeout:

When the fund is no longer needed (determined by the Dean, Director, or Chair), the following procedures must be followed:

- Notify the Dean of Business Services
- Prepare Remittance Vouchers for all remaining receipts
- Deposit the entire amount to the Business Office using the appropriate Jenzabar account.

Contracts

The authority to contract is vested by law in the Board of Trustees and their designees. Neither employees or college administrators can usurp this authority. Business Office personnel should direct any questions concerning contracts to the Dean of Business Services so that they can be handled according to the guidelines set in the *Business Services Procedures Manual*.

Budget Transfers

The Budget Transfer Authorization is an existing manual process. The budget transfer form allows the Budget Users/Owners to create, review, approve, and send to the Business Office for posting.

General Procedures:

The process for creating a budget transfer is to log onto My-GCC under staff and print off the budget transfer form. Fill out the form completely and submit it to your supervisor. The supervisor will either approve or deny the request. If approved, the form should be sent to the Dean of Business Services for final approval and to be adjusted on the Jenzabar system.

Reimbursements

Mileage

In accordance with Board Policy 517 and for MAHE members, ARTICLE XI, C), College employees are eligible to be reimbursed for the use of their personal automobiles in performance of College business only when a college vehicle is not available.

Procedure:

1. Employees should maintain daily records with supporting documentation (trip logs, parking fees stubs, etc) of the trips authorized during the month or other timeframe
2. Employees must prepare and submit a Mileage Claim on the proper Travel Expense Voucher using the current standard mileage rate, if allowable by policy. The form must be signed by the authorized official
3. The general ledger account charged must be budgeted for mileage in the specific program or activity

The reimbursement of mileage is subject to the rules outlined in the above mentioned documents. Certain mileage requests, such as those requiring overnight travel, may require that the request be submitted on the Travel Advance form.

Conferences

District employees may be authorized to attend seminars, conferences, and other activities to enhance their job knowledge and have certain related expenses paid by the College. Prior to attending such an event, employees are required to complete a Travel Request form to receive travel authorization, even if there is no expense to the College. The form should be submitted at least 14 days prior to the scheduled activity and shall include information on the event, travel dates, and an estimate of expenses. The request must be approved by the college president or other authorized administrator.

Once the Travel Request is approved, the Dean of Business Services or designee shall process the form for payment if an advance is required.

Travel advances may be issued to authorized employees with the understanding that the funds are to be adjusted upon filing a Travel Expense Form for the actual and necessary expenses incurred. Any reimbursement received from sources other than the College shall be deducted. Requests for advanced funding shall be made on the Travel Request form and must be sent to the Accounts Payable department at least 10 days prior to the event date.

Within 10 days after the completion of the event, employees must submit a Travel Expense form signed by the appropriate college official, along with all original receipts for lodging, meals, transportation, and other expenses to Accounts Payable. All meal reimbursements or advances are limited to the per diem rates posted in the College's Board Policy 517..

If an employee received an advance and the actual expenses are less than the amount of the advance, then the amount due back to the College, in the form of a check, should be included with the receipts. Amounts due to vendors (including the coaches) will be processed and mailed.

Authorized Travel Expense forms submitted to Accounts Payable are considered final unless the claim indicates that it is a partial claim. Additional claims are handled as addendums to the original.

ACCOUNTS RECEIVABLE

The accounts receivable policies and procedures govern the recording, collection, analysis and reporting of cash receipts on account. Accounts receivable is a significant asset for the college and must be carefully managed to ensure efficient and effective collection of all debts owed to the college.

The management of accounts receivable is an essential component of financial management and good business practice. Generally accepted accounting principles (GAAP) and internal control standards establish the framework for the college's accounts receivable system. Accounts receivable are often a significant part of the college's financial statements and will be audited in its annual audit.

Definitions

Accounts receivable, or receivables are monies due to the college which have not yet been received. Credit which has been extended to students, faculty, staff, or to outside customers is a receivable. This can include, but is not limited to, tuition and fees, sponsored projects, student loans and notes receivable.

Past Due receivables are those receivables that remain unpaid from 1 to 90 days beyond the initial due date.

Delinquent receivables are those receivables that are past due 91 days and beyond.

Write-off of receivables is the transaction which removes an account that management has determined to be uncollectible from the college's accounting records. Writing-off the receivable for accounting purposes does NOT discharge the debt owed to the college.

Third Party Receivables include tuition, fees for approved students for the current fiscal year and is semester specific. Third party receivables are established when charges are transferred from a student's receivable to a third party receivable. Third party vendors are typically state agencies (State Rehabilitation Services, Veteran's Administrations, Department of Defense, etc.), employers or Job Training and Placement Act service providers. Collection of Third party receivables occurs during the semester the charges are incurred or the semester just following.

The person responsible for the Receivables in the Business Office should establish an accounts receivable system to assure that all charges are billed promptly and recorded accurately and that adequate collection efforts are made.

Establishing the Receivable

It is the responsibility of the college to establish the terms and conditions for payment at the time an account is created. The debt must be acknowledged by the student or other debtor at this time. The acknowledgement must be either in writing or, with automated registration processes, by a positive action that indicates that the debtor is accepting the terms and conditions for payment.

Third party receivables invoices are mailed as soon as they are established. If not paid within 30 days, a second notice is mailed or telephone contact is made. A third party agreement will not be honored for a student if the company is delinquent for two semesters.

The receivable must be entered into Jenzabar at the time the account is first established.

Collection Process

The college will follow up routinely and diligently on all accounts receivable. A structured timetable for collection activities should include, at a minimum:

- Billing
- Time frame for placing a hold on the student records
- Time frame for contacting departments generating non-tuition/fee revenues regarding past-due receivables

The procedure for collection of all receivables is as follows:

- Late notices (bills or letters) should be mailed 30 days after the due date.
- Past-due notices should be mailed 60 days after the due date.
- Final notices should be mailed 90 days after the due date.
- Uncollected receivables may be referred to a collection agency 120 days after the due date.

All collection activity undertaken for each account should be documented in writing and as appropriate, and recorded on the student's or vendors account on Jenzabar.

Current Receivables

Current term receivable activity should be reviewed monthly, but no less than once each semester by the Dean of Business Services or designee.

The reconciliation of the detail accounts receivable records to the corresponding accounts receivable amounts in the general ledger is performed on a monthly basis. The reconciliation document includes aged and subtotaled details of all student receivables as compared to the general ledger sub-code totals as of the end of the particular month. Any differences are identified, analyzed, explained and corrected as applicable.

Past Due Receivables

Past due accounts will be reviewed monthly by the Dean of Business Services or designee.

The college will, on a quarterly basis but no less than annually:

- Age all accounts receivable amounts.
- Review all accounts receivable that are one year or more past due for write-off.
- Calculate an estimate of uncollectible accounts receivable amounts.

Write-offs

The college must make every reasonable effort to collect an account before a write-off. In most cases, the collection effort should include written notices and attempted phone contact.

Writing-off an accounts receivable is sensitive and should therefore be subject to strong internal accounting controls. All write-offs of uncollectible accounts receivable require the approval of the college president and board action.

A debt is considered to be uncollectible when it meets one of the following criteria:

1. All reasonable collection efforts have been exhausted.
2. The cost of further collection action will exceed the amount recovered.
3. The debt is legally without merit or cannot be substantiated by evidence.
4. The debtor cannot be located.
5. The available assets or income (current or anticipated) are insufficient.
6. The debt was discharged in bankruptcy.
7. The applicable statute of limitations for collection of the debt has expired.
8. It is not in the public interest to pursue collection of the debt.
9. The debt has been compromised in the best interests of the state.

Determining that the debt is uncollectible does not cancel the legal obligation of the debtor to pay the debt.

Reporting

Because of the significance of accounts receivable, it is important for management to receive periodic reports that both measure the effectiveness of collection activities and inform or alert management of problem accounts. Reports should be generated on a monthly basis, but depending on the size of the receivable balance and collections staff, the issuance of such reports may range from weekly to quarterly. This flow of information is necessary so that management and collections' staff can determine whether current credit and collections policies and procedures are working, or whether any of the policies and procedures need to be changed to more effectively collect outstanding receivables. Additionally, the collections staff needs information so that collection activities can be prioritized, problem accounts isolated, and outstanding balances collected.

Business Office Quarterly Report

This is a summary report that helps management monitor the quarterly accounts receivable status and collections activities. A typical report includes current quarter and prior quarter balances for accounts receivable, total collections, and total net sales. Additionally, some ratios might be included, such as the average collections period. Bad debt comparison would include bad debt write-off for the current quarter, fiscal year to date, and last fiscal year to date. Finally, a summary of the number of accounts and balances in each aging category is to be included. There is no universal, or standard, format for this type of report. For a credit department quarterly report to be truly effective, it must be tailored to the needs and reporting capabilities of each individual area. The idea of this report is to provide management with a one-page summary of collection.

ACCOUNTING RECORDS & DOCUMENTS

Incoming Mail

To ensure that mail is routed to the correct area within the Business Office the following procedure shall be adhered to:

- (1) Any mail received by the Business Office is to be considered the business of the College
- (2) The supervisor will designate one staff member (and one alternate) to receive all incoming mail
- (3) The designated staff member shall open the mail and date stamp the contents with the date received
- (4) Any invoices received shall be logged into the *Invoice Tracking Log*. Any checks shall be logged into the *Cash Receipts Log*. The log sheets are included in the forms section of this manual
- (5) The mail will then be distributed to the intended or accountable recipient
- (6) Personal mail is not to be addressed or received at the College address

Records

Definition of Records

The term “records” shall mean all documents, maps, books, papers, computer output, and electronic documents of Gogebic Community College deemed necessary or convenient to the operation of the College or required by law to be retained.

The following are not considered “records” and therefore may be destroyed at any time:

- a. Copies other than the original
- b. Correspondence between College employees that does not pertain to personnel matters, or constitute a student record
- c. Advertisements and other sales material received
- d. Textbooks and other instructional materials including library books, pamphlets and magazines

Records Exempt from Public Disclosure

Although state law guarantees citizens certain rights to public records, state and federal statutes and regulations affect the public's access to certain types of records.

Records that are exempt from public disclosure may not be inspected and/or copied. Examples of records that are exempt from public disclosure are preliminary drafts, records pertaining to litigation and legal advice, law enforcement investigatory records, intellectual property records, donor profile records, personnel files, medical files (the disclosure of which would amount to an unwarranted invasion of privacy), test questions, and other information provided by the College on a confidential basis.

The Federal Educational Rights and Privacy Act of 1974 (FERPA) restricts public access to most student records and information without consent from the student. However, College officials who have a demonstrated need to know as part of their official duties may have access to relevant student records.

Privacy

The accounts and records of the Business Offices shall be maintained in an accurate manner that provides full disclosure and documentation. All transactions shall be in conformance with established business practices, generally accepted accounting principles, and all government laws and regulations. Except for acceptable operational amounts, all college funds must be retained in their appropriate bank accounts and no undisclosed funds or assets shall be maintained for any purpose. All reports, bills, invoices, payroll information, and other business records shall be prepared with care, honesty, and full transparency. Access to all college reports, records and financial data shall be closely monitored and shall not be disclosed to any unauthorized party.

Public Records Requests

Gogebic Community College's FOIA Procedures and Guidelines govern the handling of public records requests. All records requests at the Business Office should be directed timely to the Dean of Business Services or Human Resource Director as a response must be made within ten working days. Requests to copy records shall be made in the same way as records requests.

Retention Policy/Records Destruction

According to the Board Policy Series 501 the college shall follow the establish guidelines approved by the State of Michigan for record retention and disposal. This State approved document can be found in the Business Office.

AUXILIARY ORGANIZATIONS

Auxiliary funds, also known as enterprise funds, are revenues from those operations that the board has decided should recover their total cost of providing goods and services on a continuing basis primarily through user charges. The board has established a separate bank account for these enterprise funds. Utilities and maintenance costs should be charged directly to each fund where practical. The most common auxiliary organizations on the campuses are the Bookstore, Snack-bar, Residence Hall, Lindquist Student and Conference Center, Mt. Zion Ski Hill, and the Porcupine Mountain Ski Hill.

The Dean of Business Services shall be the custodian of all fiscal matters pertaining to auxiliary organizations. Funds of auxiliary organizations shall only be used for purposes consistent with college policy.

Bookstore

Cash

The Bookstore should have a separate safe located in the Bookstore Manager's Office. This safe is used primarily to secure change funds and overnight deposits. Access to the safe should be restricted only to those persons responsible for counting, depositing and reporting the Bookstore funds. Access to the safe is at the discretion of the Bookstore Manager and may include the Business Office Controller and/or the Dean of Business Services.

The Bookstore Manager must provide the Dean of Business Services justification for all those with access to the safe. A list of authorized personnel must be kept on file for audit purposes.

Cashier Drawers

1. Cashiers normally start each day with a fixed change fund. An amount of \$100 is common but any amount up to \$150 is acceptable as a general rule.
2. At the end of the day or the shift, the cash in the drawer is counted by the cashier and a cash count slip is filled out and signed off by a supervisor.
3. The money is then delivered to the Business Office at the end of the day shift or locked securely in the Bookstore safe at the end of the evening shift and delivered to the Business Office the next day.
4. The Bookstore Manager counts each bag from the individual registers, including coin, bills, checks received, credit card receipts, A/R charges, and refunds. Any differences are recorded and communicated to the Staff Accountant.
5. The money is then deposited and recorded onto the Bookstore Collection report.
6. The approved report is sent to the Business Office for posting in Jenzabar.

Vendor Buyback Fund

The vendor buyback fund is essentially a temporary custodian fund which is utilized at various times during the year for text book buybacks by the book vendor(s).

Before the beginning of the buyback period, the Business Office receives a check from the vendor(s), the amount depending on the location. This check is deposited to the Bookstore bank account. Funds are then requested from the bank and the vendor buyback box is prepared, verified, and signed out to the Bookstore Manager for safekeeping.

The Bookstore Manager uses these funds to buy back books and reconciles the cash count with the receipts after each shift. The total of the cash plus the receipts should be the issued amount. A final check for the difference between the original check amount and the repurchases is prepared for the vendor when the remaining cash is submitted to the Business Office. This cash is deposited to the Bookstore bank account. A check is typed for this amount payable to the vendor and coded to the Bookstore bank account. In the rare circumstance that the buybacks exceed the amount provided by the vendor for the fund, a check for the excess amount is requested from the vendor.

Book Charges and Accounts Receivables

The bookstore records charges “on account” for various areas:

- Book charges approved by Financial Aid and the Bookstore
- Purchase order authorization from Veterans Affairs
- Purchase order authorization from the Department of Rehabilitation
- Special arrangements with a Specially Funded Program

There are essentially two processes to obtain payment for items charged on account.

Process for Book Charges: This transaction is essentially an advance on a student’s financial aid. A transfer of pending aid will be made by the Financial Aid office and the student’s account will either show a credit balance or an amount owed by the student. If a credit balance exists the system will allow the student to charge against this credit balance in the bookstore. These charged amounts must be entered in a timely manner so that they will be deducted from the first available financial aid disbursement to the student. Upon each financial aid disbursement, the funds received by the student will be placed on their account and payment is made for the internal charge from the Bookstore transaction.

Process for all interdepartmental and other agency charges: An invoice is prepared by the Bookstore for each authorization document. For some agencies the authorization document is a purchase order and it is usually issued individually by student. Departmental purchases vary by location. These authorizations can be via an internal Bookstore purchase form, a college purchase requisition form or an e-mail, and they may be for departmental purchases.. A copy of each invoice is sent to the appropriate agency or department with copies of the cash register receipt and a copy of the purchase requisition or the purchase order. Additional copies of the invoice are kept at the Business Office and at the Bookstore.

Deposits

Bookstore deposits shall be made within 24 hours of the time they are delivered to the Business Office or by the next business day. The Bookstore deposits are to be reviewed by the Staff Accountant or the supervising accountant in the Business Office.

Reporting

The Bookstore Collection report is prepared on a daily basis according to the format required by the College. The form becomes the basis of a journal entry which is reviewed and posted by the College. The report includes all the sales, accounts receivable sales, accounts receivable payments, book rentals, change orders, change returns, and any overages and shortages. Each deposit to the bank is recorded as it should appear on the bank statement.

Snack-bar

Food Services is an additional enterprise that operates with the goal of being financially self-sufficient. The various sources of revenues include food sales, commissions, and catering.

Cashier Drawers

1. Cashiers normally start each day with a fixed change fund. An amount of \$100 is common but any amount up to \$150 is acceptable as a general rule.
2. At the end of the day or the shift, the cash in the drawer is counted and a cash count slip is filled out and signed off by the Snack-bar Manager.
3. The money is then delivered to the Business Office at the end of the day shift.
4. The Staff Accountant counts each bag from the individual registers, including coin, bills, checks received, credit card receipts, A/R charges, and refunds. Any differences are recorded and communicated to the Snack-bar Manager.
5. The money is then deposited and recorded onto the Snack-bar cash report.
6. The approved report is then entered for posting in Jenzabar by the Staff Accountant.

Commission and Facility Lease Payments

1. A check is received from the vendor.
2. A pre-numbered receipt is then filled out with the name of vendor, date, account number, amount of check and signature of the employee.
3. The check and the receipts are then remitted to the Business Office for deposit.
4. The deposit is then recorded onto the Lindquist Student and Conference Center cash report.

5. The approved report is then sent to the Business Office for posting in Jenzabar.

Deposits

Snack-bar deposits shall be made within 24 hours of the time they are delivered to the Business Office or by the next business day. The deposits are to be reviewed by the Staff Accountant or the supervising accountant in the Business Office.

Reporting

The Snack-bar Collection report is prepared on a daily basis according to the format required by the College. The form becomes the basis of a journal entry which is reviewed and posted by the Business Office. The report includes all the sales, commissions, change orders, change returns, and any overages and shortages. Each deposit to the bank is recorded as it should appear on the bank statement.

Ski Operations

Bank Account

The campus has an established Auxiliary checking account where all Ski operation revenues will be deposited. All disbursements for the program will be made from this checking account as well.

Cash Collections

All remittances and invoices associated with the program should be directed to the Business Office.

Purchases

The Business Office shall perform the purchasing function for the Ski Operations program.

1. A signed purchase requisition is received in the Business Office.
2. A purchase order is issued by the Director of Ski Area Management. Upon receiving the supplies purchased or services rendered, copies of the purchase order shall be stamped "received" and approved by the Director of Ski Area Management or the Dean. One copy, together with the authorized invoice shall be forwarded to the Business Office for payment.

Sales Tax

At the end of each quarter, the sales tax is calculated for all Ski Operations sales and a check is issued to the State of Michigan.

Reporting

At the end of each calendar month, an income statement and balance sheet shall be prepared by the Controller or designee showing the beginning and ending cash balances, sales revenue collected and disbursements made for the prior month. The original statement shall be forwarded to the Dean of Business Services. The disbursements shall be classified by GL, i.e., salaries, supplies, other expense, and equipment. Additionally, the bank statement shall be reconciled to the books.

STUDENT ACCOUNTING

Financial Aid Disbursements

Electronic Disbursements

Student financial aid awards are disbursed electronically and manually through the Business Office. A student can elect to have an electronic deposit sent to his/her current bank account or to have a check manually processed. Once the aid is awarded to the student's account, the Business Office will post the transaction within three days of receipt and will process overage checks within 14 days, if a credit balance exists.

Post-9/11 GI Bill (Chapter 33)

The Post- 9/11 GI Bill, also known as Chapter 33, provides VA Education Benefits to eligible veterans and services members who served at least 30 continuous days on active duty after September 11, 2001. Certain qualifying dependents may also qualify.

VA benefits include:

- Tuition & Fees
- Monthly Housing Allowance
- Annual Books & Supplies Stipend

The College receives payments for students' fees and tuition directly from VA on behalf of each eligible student as follows:

- (1) College Veterans Certifying Official (VA Rep) certifies veteran enrollment by semester
- (2) VA rep sends the list of veterans who have been certified to Business Office
- (3) Business office covers the payments via noting the account
- (4) VA approves payment
- (5) VA wires tuition & fees payment to bank reconciled by College Accounting Office
- (6) College Business Office updates veteran student account to recorded payment

If the college prefers to receive a paper check, skip number 5 above.

If a student's classes are paid by Financial Aid, the VA representative should bill for only the fees that are not covered.

Schools should report the amount of tuition and fees charged the individual after deducting any amounts paid with **Federal Funds** (excluding Title IV funds). The term "Title IV Funds" refers to the Federal Financial Aid

Programs authorized under the Higher Education Act of 1965 (as amended) and includes the following programs:

- Unsubsidized and Subsidized Federal Family Education Loans (FFEL)
- Unsubsidized and Subsidized Federal Direct Stafford Loans
- Federal Perkins Loans
- FFEL Parent (PLUS) Loans, Federal Direct PLUS Loans
- Federal Pell Grants
- Federal Supplemental Educational Opportunity Grant

Examples of programs that provide educational assistance with non-Title IV Federal Funds include:

- Reserve Officers Training Corps (ROTC)
- Military Spouse Career Advancement Accounts (MyCAA)
- Health Professionals Scholarship Program (HPSP)
- Government Employees' Training Act (GETA)

NOTE: The list above is not all-inclusive. It just lists examples of Federal programs that offer tuition assistance to certain individuals.

If the school submits an enrollment certification to VA and subsequently receives federal funds for the student's tuition and fees, the school will need to submit an amended enrollment certification (VA Form 22-1999) correcting the amount of tuition, fees, and yellow ribbon funds (if applicable) to VA. Likewise, if a school subsequently receives or applies a tuition discount or state waiver (if the discount/waiver must be applied to tuition), then the amount of the discount/waiver must be deducted from the amount reported to VA.

Colleges are responsible for handling refunds on these payments as follows:

Conditions Requiring the Return of VA Funds

- The student never attended classes for which he/she was certified (regardless of the reason for non-attendance). The student completely withdraws on or before the first day of the term
- The school submitted an amended enrollment certification and reported reduced tuition and fee charges, reduced Yellow Ribbon amount, or both. (Reductions based on the student's action should be reported on a 1999B with changes in the enrollment)
- The student is not enrolled in your school
- VA paid more than the amount reported on the certified enrollment
- Student died during the semester, or before start of the term
- The school received payment for the wrong student
- The school received a duplicate payment

Situations Requiring Students to Pay Back Funds

Students' classes are paid by VA before waivers are applied, therefore if a VA student receives a fee waiver then he/she may owe monies back to the VA. Note:

- Contact the VA representative to adjust the fund
- VA will bill student
- Funds are limited to enrollment fees only

Institutional Charges / Holds

Definition

The student's Financial Student Aid disbursement may be credited to his/her account directly for allowable charges such as tuition and fees, room and board (if the student contracts with the school), and prior-year charges not exceeding \$200 (two-hundred dollars). Allowable charges may also include other educationally related charges incurred by the student at the school so long as the student or parent gives written authorization. (Federal Student Aid Handbook, vol.4, Chapter 1, pg 11).

Institutional charges include enrollment, tuition, health fees, and student representation fees. However, book loans, emergency loans, advances, returned check fees, loan defaults, library holds, drop fees, financial aid overpayments, equipment and lab fees, and other non-mandatory fees can be deducted from the students' financial aid disbursement subject to the limitations as stated in the Federal Student Aid handbook.

Placement of Institutional Charges

1. Any fee hold placed against the students' financial aid should be done by designated and duly authorized Business Office staff.
2. All supporting documents related to the placement of holds should have the amount, date when the hold was placed and the name of the Business Office staff that placed the hold. The supporting document must be filed and accessible to other staff at anytime.
3. The hold is placed using the appropriate Jenzabar input screen to create the charge.

Removal of Institutional Charges

1. Institutional Charge holds should be removed upon receipt of payment. Only designated and duly authorized Business Office staff can apply and/or post payment.
2. The student is due a receipt whenever a payment has been applied towards her/his account.
3. Holds, along with any full or partial payments, are applied using the Jenzabar system.

4. Payments on institutional charges/holds for enrollment, tuition, health fees, and any other mandatory fees are automatically posted using Jenzabar upon disbursement of financial aid funds.

Refund / Reversal of Institutional Charges

1. Refunds can be requested in writing by the student or the Financial Aid Office, but the procedure for refunds is every Wednesday once aid is disbursed.
2. Only the Dean of Business Services or the Business Office supervisor can approve the refund or reversal of any institutional charges.

Reversal of Title IV Funds

If the student is ineligible for the financial aid funds and the institutional charge has been processed, the following procedures should be followed:

1. Financial Aid Office will notify the Business Office
2. Business Office will reverse the fund payment
3. Business Office will process the refund to repay the Financial Aid Program.

Student Refunds

A refund, if applicable, can be issued to a student only during the refund period and only if he/she provides proof that a refund is due or a credit balance is present on their student account. The following refund schedule applies to all fees paid to Gogebic Community College.

1. For regular-length session (fall, spring, summer), a full refund may be issued for withdrawal from classes through the first week of instruction; there will be no refund after first week of instruction.
2. Refunds will be given on student accounts that have a credit balance by the 38th day after classes have begun.

All refunds can be distributed in the following formats:

1. *Direct Deposit Refunds* – Students need to fill out a direct deposit form online or in person in the Business Office.
2. *Check Refunds* – Checks are available for refunds and a valid student ID must be present to receive payment.

3. *Credit Cards* - Refunds must be made by credit for all fees originally paid with a credit card. The credit must be issued to the same credit card account that was used to process the original purchase.

International Students

All international student accounts will be treated the same as domestic students with the exception that international students must have payment for services up front and the Dean of Student Services needs to be informed if there is non-payment.

Payroll

Gogebic Community College's payroll is run every two weeks for a total of 26 pays per year. All affiliated (non-faculty) staff members must fill out time card and have it approved by their director, and turned into the payroll office at 9am the Friday preceding the payroll date.

All employees must record time-off on the time sheet reflective of the pay period worked.

Work-study Payroll

Work-study is assigned by the Financial Aid department. All students assigned work-study positions must report to their assigned director prior to working to determine assignment duties. Once the duties have been assigned and a schedule set, monthly time sheets will be assigned. Students are responsible for documenting their hours and presenting them for verification to their assigned director prior to month end.

The payroll office will collect and input the payroll records, and checks will be distributed around the 10th of every month.

APPENDIX A

GOGEBIC COMMUNITY COLLEGE

2019-2020 BUDGET DETAIL

COST CENTER NAME _____ **PAGE** ____ **OF** ____

COST CENTER CODE _____

ACCOUNT NUMBER _____

2019-2020 BUDGET INSTRUCTIONS (Non-Instructional)

1. 2019-2020 Budget Detail sheets should be prepared for all accounts in your respective cost centers, excluding salaries, wages, and fringe benefits. Detail sheets may be any format you choose, however, they are to be typewritten or printed. Please reproduce the blank form as needed.
2. 2311 and 2312 accounts are to be detailed by program area.
3. If new accounts are desired, please complete a detail sheet. Account numbers will be assigned by the Business Office.
4. After completion of the detailed sheets, amounts should be entered for each account.
5. A separate form and instructions for Capital Outlay items are attached.
6. The completed forms are to be returned to the Dean of Business Services by March 15, 2019 and should consist of the following:
 - a. Budget Detail sheets by account number (by program area for 2311 and 2312 accounts)
 - b. Capital Outlay Request Form

2019-2020 BUDGET INSTRUCTIONS - CAPITAL OUTLAY REQUESTS

1. The attached form is to be used for all capital outlay budget requests for FY 2019-2020. Please reproduce the form if additional copies are needed. The definitions regarding capital outlay items are below for your information.
2. The completed forms for non-instructional cost centers are to be returned to the Dean of Business Services by March 15, 2019.

Capital Outlay items consist of purchases that cannot be covered in your office supplies account. Examples include:

- Computers
- Office furniture
- New carpeting
- Vehicles
- New equipment (typically exceeding \$2500)
- Renovations

2019-2020
 Capital Outlay Request

Description of item	Estimate			Source of Funds
	New	Replacement	Cost	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

**BUDGET REQUEST
NEW PERSONNEL**

FY 2019-2020

PROGRAM OR DEPARTMENT _____

INDICATE WHETHER: FACULTY____ **FULL-TIME**____ **PART-TIME**____

NON-TEACHING____ **FULL-TIME**____ **PART-TIME**____

A. POSITION DESCRIPTION:

B. REASON FOR POSITION:

C. ESTIMATED SALARY OR WAGES:

REQUESTED BY_____ **DATE** _____

APPROVED BY _____ **DATE** _____

APPENDIX A

GOGEBIC COMMUNITY COLLEGE (Instructional)

2019-2020 BUDGET DETAIL

COST CENTER NAME _____ **PAGE** ____ **OF** ____

COST CENTER CODE _____

ACCOUNT NUMBER _____

2019-2020 BUDGET INSTRUCTIONS (Instructional)

1. 2019-2020 Budget Detail sheets should be prepared for all accounts in your respective cost centers, excluding salaries, wages, and fringe benefits. Detail sheets may be any format you choose, however, they are to be typewritten or printed. Please reproduce the blank form as needed.
2. 2311 and 2312 accounts are to be detailed by program area.
3. If new accounts are desired, please complete a detail sheet. Account numbers will be assigned by the Business Office.
4. After completion of the detailed sheets, amounts should be entered for each account.
5. A separate form and instructions for Capital Outlay items are attached.
6. The completed forms are to be returned to Dean List, by March 08, 2019 and should consist of the following:
 - a. Budget Detail sheets by account number (by program area for 2311 and 2312 accounts)
 - b. Capital Outlay Request Form

2019-2020 BUDGET INSTRUCTIONS - CAPITAL OUTLAY REQUESTS

- 1. The attached form is to be used for all capital outlay budget requests for FY 2019-2020. An example of the form is attached along with one blank form. Please reproduce the form if additional copies are needed. A copy of the definitions regarding capital outlay items is attached for your information.**
- 2. The completed forms for instructional cost centers are to be returned to Dean Trzaska by March 08, 2019. The completed forms for non-instructional cost centers are to be returned to the Business Office by March 15, 2019.**

2019-2020
 Capital Outlay
 Request

Description of item	Estimate		Cost	Source of Funds
	New	Replacement		
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

GOGEBIC COMMUNITY COLLEGE

**BUDGET REQUEST
NEW PERSONNEL**

FY 2019-2020

PROGRAM OR DEPARTMENT _____

INDICATE WHETHER: FACULTY____ **FULL-TIME**____ **PART-TIME**____

NON-TEACHING____ **FULL-TIME**____ **PART-TIME**____

A. POSITION DESCRIPTION:

B. REASON FOR POSITION:

C. ESTIMATED SALARY OR WAGES:

REQUESTED BY _____ **DATE** _____

APPROVED BY _____ **DATE** _____

GOGEBIC COMMUNITY COLLEGE (Staff)

2019-2020 BUDGET DETAIL

COST CENTER NAME _____ **PAGE** ___ **OF** ___

COST CENTER CODE _____

ACCOUNT NUMBER _____

2019-2020 BUDGET INSTRUCTIONS (Non-Instructional)

1. 2019-2020 Budget Detail sheets should be prepared for all accounts in your respective cost centers, excluding salaries, wages, and fringe benefits. Detail sheets may be any format you choose, however, they are to be typewritten or printed. Please reproduce the blank form as needed.
2. 2311 and 2312 accounts are to be detailed by program area.
3. If new accounts are desired, please complete a detail sheet. Account numbers will be assigned by the Business Office.
4. After completion of the detailed sheets, amounts should be entered for each account.
5. A separate form and instructions for Capital Outlay items are attached.
6. The completed forms are to be returned to the Dean of Business Services by March 15, 2019 and should consist of the following:
 - a. Budget Detail sheets by account number (by program area for 2311 and 2312 accounts)
 - b. Capital Outlay Request Form

2019-2020 BUDGET INSTRUCTIONS - CAPITAL OUTLAY REQUESTS

1. The attached form is to be used for all capital outlay budget requests for FY 2019-2020. Please reproduce the form if additional copies are needed. The definitions regarding capital outlay items are below for your information.
2. The completed forms for non-instructional cost centers are to be returned to the Dean of Business Services by March 15, 2019.

Capital Outlay items consist of purchases that cannot be covered in your office supplies account. Examples include:

- Computers
- Office furniture
- New carpeting
- Vehicles
- New equipment (typically exceeding \$2500)
- Renovations

2019-2020
 Capital Outlay Request

Description of item	Estimate		Cost	Source of Funds
1	New	Replacement		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

GOGEBIC COMMUNITY COLLEGE

**BUDGET REQUEST
NEW PERSONNEL**

FY 2019-2020

PROGRAM OR DEPARTMENT _____

INDICATE WHETHER: FACULTY____ **FULL-TIME**____ **PART-TIME**____

NON-TEACHING____ **FULL-TIME**____ **PART-TIME**____

A. POSITION DESCRIPTION:

B. REASON FOR POSITION:

C. ESTIMATED SALARY OR WAGES:

REQUESTED BY_____ **DATE**_____

APPROVED BY _____ **DATE**_____

APPENDIX B

Out of District/Service Area Travel Request/Prior Approval Form

Division/Department _____ Date _____

Traveler _____ Acct. No. _____

Destination _____

Date of Trip _____

Purpose of Trip _____

Estimated Total Cost of Trip (whether or not a Travel Advance is Requested) _____

Complete this Section if a Travel Advance is Requested

Transportation: Air, Personal Auto, College Auto

Ground Transportation: Taxi/Car Rental _____

Lodging: _____

Meals: _____

Registration Fee: _____

Miscellaneous: _____ days @ \$5.00

Total _____

Special Instructions/Check Requests:

This is for legitimate college business. _____

Required Signatures:

TRAVEL EXPENSE VOUCHER

Division or Department _____

Date _____

Pay To _____

Account No. _____

Destination, Date and Purpose of Travel

(Appropriate receipts must be attached)

Date	Mileage/Speedometer Readings or Cities From/To	Air Fare, Car Rental, Taxi	Personal Auto*	Lodging	Meals/Tips**	Misc.
From _____						
To _____						
From _____						
To _____						
From _____						
To _____						
From _____						
To _____						
Totals						

Amount of Advance Travel Request

Voucher _____ \$ _____

Cost of Trip

Amount due Payee

Amount due College

* Personal Auto - The rate allowed per IRS regulations

** If meals are part of a conference or registration fee, it should be noted by the word "Conf" and deducted from the per diem allowance.

*** Personal Check or Money Order ONLY. CASH WILL NOT BE ACCEPTED.

I certify that the above account is correct and just; that the detailed items charged within are taken and verified from a memorandum kept by me; that the amounts charged for subsistence were actually paid; that the expenses were occasioned by official business or unavoidable delays which required my stay at hotels for the time specified; and that I performed the journey with all practical dispatch, by the shortest route usually traveled, in the customary reasonable manner.

APPROVED _____
(Dean)

SIGNATURE OF TRAVELER _____

APPROVED _____
(President)

Trip Summary

I. What were high points of trip?

II. How did trip impact on improving job performance?

III. What could have been done to improve the quality or productivity of the meeting(s) attended?

Signature

Date
