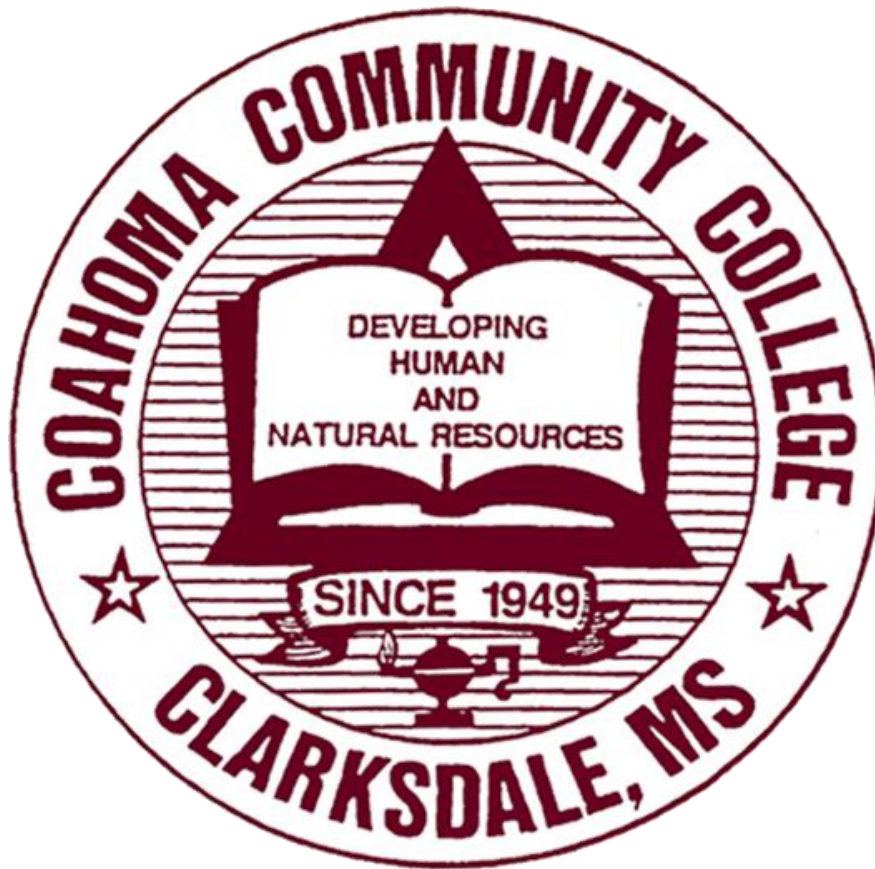


BUSINESS OFFICE POLICY AND PROCEDURES MANUAL



**3240 FRIARS POINT ROAD
CLARKSDALE, MISSISSIPPI 38614**

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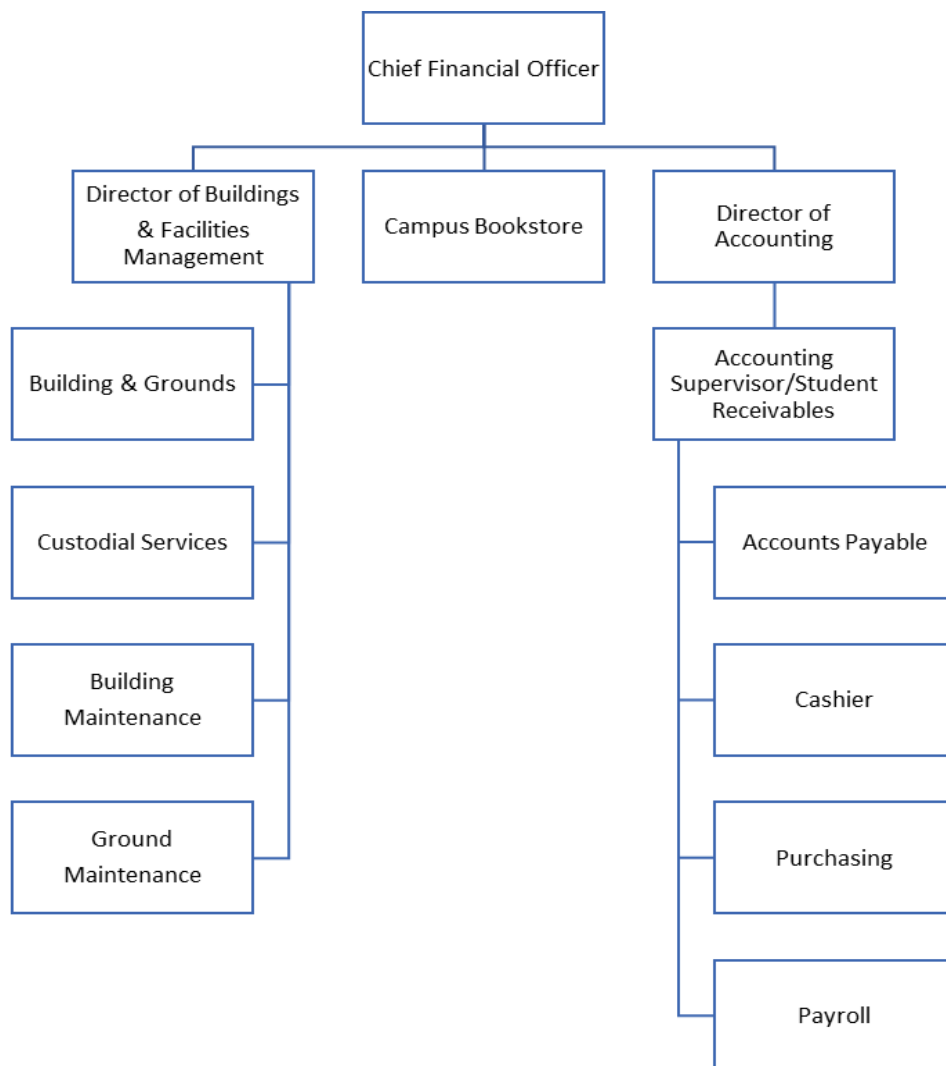
INTRODUCTION

This manual is intended to provide written documentation of fiscal policies and procedures of Coahoma Community College. As certain existing procedures may require revisions, expansions, additions and/or deletions in the future, the initial release of this manual, should be reviewed and updated annually, or as otherwise required, by the Chief Financial Officer or his designee.

This manual is intended to provide the basic information needed in training staff and to provide definition and explanation of fiscal processes which will enhance the uniformity and accuracy of fiscal operations. The manual will be used to direct and guide staff in the handling of routine, as well as, infrequent operations of the Business Office. Through frequent referral to this manual, policies and procedures may be continuously evaluated for efficiency and effectiveness in the handling of the fiscal operations of the College.

ORGANIZATIONAL CHART

BUSINESS OFFICE



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AUTHORIZATION

The overall and general policies governing Coahoma Community College are written and approved by the State Board for Community and Junior Colleges of the State of Mississippi. The Board of Trustees of Coahoma Community College is delegated the responsibility to authorize practices and procedures. The authority to develop and implement Business Office policies and procedures that insure the College's compliance with laws and regulations is delegated by the President to the Chief Financial Officer.

AUTHORIZING SIGNATURES

The Chief Financial Officer should review the following documents or an authorized designee to insure properly approved signatures:

1. Purchase Requisitions
2. Interdepartmental Transfers
3. Time Sheets
4. Pre-Travel Requests
5. Vehicle Utilization
6. New Employee Authorization
7. Budget Transfers

All documents submitted to the Business Office without the proper authorizing signature(s) will be returned to the point of origination.

COLLEGE ACCOUNTING AND REPORTING

The following procedures will be followed in accounting and reporting relative to College financial affairs:

A complete record shall be kept of all receipts and expenditures.

Any employee of the college who receives monies belonging to the College will promptly and immediately give the monies to the Business Office for posting and deposit.

All accounting and reporting procedures of the College shall be in accordance with laws of the State, and with policies prescribed by the Board.

The College shall provide all reports, forms, and record books needed in a total program of accounting. All monies received in the name of the Board used by the Board shall be deposited in banks within the framework of accounts approved by the Board.

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All expenditures of the Board shall be made by check or through the Regions purchasing card.

The President or his/her designated representative is authorized to approved payment of all recurring contractual bills (e.g., utility bills, telephone/internet line charges, etc.). All other bills will be placed on docket and must have Board approval for payment.

No payment shall be made by the College that exceeds total allocation in the budget except as may be authorized by the Board.

All expenditures shall be systematically recorded in line with the various sections of the budget in order that a true and accurate relationship between classified expenditures and the budget may be determined at all times.

All invoices that are in order for payment shall be paid regularly, month by month, in order that the financial status of the College can be accurately determined at all times, and invoices covering all expenditures of the Board, other than those supported by personnel payrolls, shall be systematically filed.

Canceled checks shall be systematically filed to satisfy requirements by the law.

A cumulative, systematic, and up-to-date record shall be kept of approved purchase orders so that the financial status of the College can be reliably determined at all times.

A cumulative and up-to-date record shall be kept on all insurance records and policies on buildings, equipment, and insurable properties owned by the College.

A complete systematic file shall be kept on all board property, including deeds and plots of school sites. The Chief Financial Officer shall make a monthly report to the board on the status of the budget. These reports show the relationship between classified expenditures and allocations in the budget. The Chief Financial Officer shall also keep the Board informed as to the status of the budget and to make recommendations concerning revisions as provided for under law and board policies.

A cumulative systematic and up-to-date inventory shall be kept of equipment and supplies owned by the College.

A cumulative and systematic record shall be kept of the cost of operation and repairs of all buildings whose titles are vested in the Board. This record shall include data on warranties, vendors, etc., to ensure that full credit will be obtained for the institution over time, regardless of personnel changes.

Accurate and verifiable records of vehicle fuel purchase and usage will be maintained and reported to the President on a monthly basis. The President will be establish and maintain a system adequate to ensure that theft, misuse, or waste of fuel does not occur.

Other records shall be kept as prescribed from time to by the President and/or the Board to meet the

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developing needs of administration and the Board.

BANK ACCOUNTS

General Operating Account – Funds used for deposit and disbursement of cash to/from all funds, except those that are designated for processing through other fund accounts.

Payroll Account – This account is maintained for disbursement of payroll cash disbursements. Funds are deposited into this account to cover all expected disbursements after each payroll is processed.

Maintenance Account – The maintenance account serves as a temporary fund for receipt of electronic transfers from various government and other funding agencies. Funds are retained in this account until required disbursement amounts to other funds are determined.

Federal Funds Accounts – This account is for receipt of drawdowns for federal grants and contracts.

BANK RECONCILIATION

In order to determine and verify the accuracy of cash balances where accounts are maintained at banking establishments for business institutions, it is necessary to compare book balances with bank balances periodically (at least monthly). This comparison is done through preparation of the “Bank Account Reconciliation Statement” (see example) on which differences (if any) between bank and book balances are listed and reconciled.

Prior to preparation of the Bank Account Reconciliation Statement, a bank statement is received from the bank(s), usually at the end of the month, for each account maintained. A bank statement is a periodic report of financial transactions issued by banking establishments to depositors. This report contains information that pertains to details of beginning/ending balances; deposits, withdrawals, interest earned; service charges and other related bank charges and/or credits.

Since bank and depositor book balance amounts generally differ, it is imperative that differences are located and balance reconciled so that accurate balances can be determined. When applicable, the amounts representing these differences are listed in the appropriate section of the Bank Reconciliation Statement where the ending monthly balances and adjustments are recorded.

The Bank Reconciliation Statement is comprised of two separate sections:

1. Cash Balance – Per Bank
2. Cash Balance – Per Book

Cash Balance – Per Bank

The Cash Balance – Per Bank represents the ending balance for the period as shown on the bank statement. Adjustments to be made to this balance for items posted to Depositor books, but not included on bank statement, must be determined and listed in this section of the bank reconciliation statement and added to or deducted from the ending bank statement balance.

Cash Balance – Per Books

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This balance reflects the cash balance per depositor books at the end of the period plus or minus adjustments/corrections for items appearing on bank statements but not on book accounts.

When reconciling these differences, a detailed identification must be made of all amounts listed on the bank statement but not recorded on the Depositor books and likewise of amounts included on the Depositor books but not recorded/received at bank during the statement period.

Items generally shown on bank statements, but not recorded on Depositor books include:

1. Bank service charge
2. Cost of printing (deposit slips/checks)
3. Returned items (previously deposited checks returned insufficient funds, stop payments, etc.)
4. Interest earned
5. Bank error (such as erroneous listing of deposits and/or checks and erroneous bank charges/credits)

Items included on the depositor books, but not on the bank statement are:

Deposits in transit – deposits not received by bank prior to bank statement preparation/issuance.

Outstanding checks – checks issued by depositor, but not yet received and cancelled by the bank.

At Coahoma Community College, all bank statements (with the exception of investment accounts) are received monthly for all cash accounts maintained. These accounts are listed as follows:

First National Bank

Operating Account

Agency Funds

CB&S Bank

Maintenance Fund

Payroll Account

FLEX Savings

Regions Bank

Federal Funds

Bank statements are prepared after the monthly closing date (5th working day of the following month). Deadline for completion is last working day of the following month.

Any adjustment to be made should be posted to affect accounts in the General Ledger no later than the following month after determining that adjustments are needed (i.e. amounts listed on the reconciliation statement as adjustments for April must be posted before the end of May). In the event that items to be adjusted cannot be reconciled because of unresolved cash discrepancies or other reasons, an immediate report must be made to the Chief Financial Officer or his/her designee. Information listed on the bank reconciliation statement must be properly identified/described so that an accurate accounting of these amounts can be determined and available for immediate access to those seeking inn and/or reviewing bank statements.

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Outstanding Check Schedule

Because of the enormous amount of activity in the Operating and Payroll accounts, outstanding check schedules are retrieved using the bank reconciliation function of Jenzabar. Outstanding check schedules for all other accounts are prepared manually. The following information is required on all outstanding check schedules:

1. Name of Payee
2. Check Number
3. Check Date
4. Check Amount

Each schedule is totaled with the grand total shown on the Bank Statement Reconciliation for the respective individual fund.

Returned Checks

Checks returned by the bank are generally charged back to individual employees and/or department accounts. Returned checks are normally charged back to accounts when received from the bank; thereby, eliminating the need to be listed on the Bank Reconciliation Statement. In the unlikely event that a returned check has not been received in the Business Office prior to preparation of the Bank Reconciliation, a separate schedule must be prepared that includes the name, social security number of the issuer and the amount of the check.

All returned check items are delivered to the Director of Accounting, who reviews the information, determines the account to be charged, make necessary copies and prepares the necessary general journal entries for posting to the general ledger.

BUDGETING

Preparation of the budget is a statutory authority (37-29-71) of the Board of Trustees. The Board delegates to the administration the responsibility of compiling all statements and evidences of expenditure needs anticipated for the College for the ensuing year, together with a plan of recommended financing.

Each year in the June Chief Financial Officer Meeting, the Chief Financial Officer is given a written correspondence confirming the amount of funds the College will receive from state appropriations for the upcoming fiscal year. Based on the previous year's enrollment, the College determines the number of students they can reasonably expect to enroll during the upcoming year. For this determination, the College projects the amount of revenue to be generated from tuition and required fees, fines, and other revenue. Coupled with the state appropriations, this then becomes the total general fund revenue base. The determination of revenue for the auxiliary funds is based on prior year's revenue. The budgeting of expenditures depends heavily on the amount of budgeted revenue both in the cases of the general fund and the auxiliary funds.

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Budget preparation is a participatory process of the College. The Board reserves the right of budget approval. The budget, when approved, becomes the financial plan by which fiscal affairs of the College shall be governed. The President is charged with implementation of the budget, once approved, and is given authority by the Board of Trustees to execute transactions within the approved scope. The Board reserves the right to alter the budget as necessitated by new funds, changes of approved rates of charges such as tuition, or changes of College policy relative to expenditures. The Board prior to July 1 of the beginning fiscal year shall approve the budget for the ensuing year. The Board shall address the fiscal year budget no later than its regular scheduled June meeting. The President of the College, as needed, shall call revisions to the attention of the Board. The budget submitted shall be approved as a balanced budget as to resources, obligations, and reserves.

Budget Requests

All faculty members may take part in preparing a proposed departmental operating budget. Each department carefully anticipates its needs so that a meaningful budget can be made. Area department chairpersons submit budget request to the divisional deans/directors for approval before presentation to the Chief Financial Officer for consideration and final approval. The Chief Financial Officer will assist designated faculty, department chairpersons and deans/directors in planning and developing the annual budget.

CASH MANAGEMENT

No excess cash is available as a result of participating in federally sponsored programs. As a general rule, funds are drawn down from the federal sponsor as close as practical to the date when required by the College to make payments.

All other cash receipts are deposited when received and disbursed when approved by the Board of Trustees in accordance with State laws and College policies and procedures.

CASH RECEIPTING

The cash receipting function at Coahoma Community College is centralized. All cash coming to the College is received and processed at the Cashier's Window in the Business Office. Cash is generated through student account payments, state support appropriations, federal grants, private gifts and grants, investment income, sales of auxiliary enterprises and various miscellaneous sources such as athletic event sales, indirect grant costs, transcript fees, drops and adds, etc.

Cash is received during regular window service hours and via U.S. Postal Service. Window service hours are listed below:

Monday - Thursday	8:00 a.m. - 4:30 p.m.
Friday	8:00 a.m. - 4:00 p.m.

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Cash received by way of U.S. Postal Service is delivered daily to the Business Office. The cashier in duplicate prepares a receipt. Space is provided to include the following information:

1. Date
2. Payer/contributor
3. Reason for payment/contribution
4. Type of payment/contribution
5. Amount of payment/contribution, date and check number
6. General Ledger Account Code
7. Signature of prepare

When received, incoming checks are reviewed and audited by the Chief Financial Officer or his/her designee, to determine the accuracy of the data.

Cash receipts are prepared and issued for all cash received in the Business Office. All cash received should be deposited daily and intact. Explanations are required for any cash received and not deposited in a timely manner.

Cash receipt information is processed through the use of the Jenzabar administrative software. Each receipt is assigned a General Ledger code for fund identification and account classification. When processed, the information is entered into the system and ultimately posted to the affected accounts in the General Ledger.

All cash receipts are pre-numbered, processed and issued in numerical sequence, each of which is prepared in duplicated as follows:

Original - Payer/Contributor

Duplicate - File Copy

Voided cash receipt copies remain intact with both copies stapled together in proper sequence among the previously processed receipt copies.

At the end of each day after the Cashier's window has closed, the Cashier processes the Edit of Transactions Report. This report lists all cash transactions for which cash receipts were issued during the day. Transactional information contained on this report includes the date, receipt number and amount; account number, account description and grand total. Information on the Edit of Transactions Report serves as the basis for bank account determination and bank deposit preparation, since all transactions listed include the necessary cash receipt number, cash amount and the grand total, which should equal the total amount of funds to be deposited in the bank. Any difference between cash receipts and bank deposits are noted by the Chief Financial Officer and/or Accounting Supervisor performing audits of cash receipts.

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The “Edit of Transactions” report contains all of the information pertaining to cash transactions for the day and accounts to which funds are to be deposited. Cash receipt transactions are posted daily to affected general ledger accounts after necessary corrections/adjustments have been made to the “Edit of Transactions” report. The Chief Financial Officer and/or Director of Accounting, who oversees the posting of the information to the General Ledger, determines corrections.

The Chief Financial Officer or Director of Accounting audits cash receipts. Cash receipt numbers are reviewed to make sure that all numbers are properly accounted for and used in numerical sequence. Voided receipts must remain intact with VOID written on all copies. The beginning receipt number is always the number following the ending number for the preceding day.

The Cashier prepares bank deposits. Deposit tickets for each bank deposit are prepared in duplicate. A designated Campus Police Officer and Business Office employee deliver completed bank deposits daily to the bank. Prior to releasing the funds to be deposited, the Cashier places them in a locked bank bag.

Wire Transfer Receipts

The College’s state support is received through a wire transfer process from the Mississippi Community College Board (MCCB) and the Mississippi Department of Education (MDE). The College receives written notification each month indicating the amount of funds the College will receive and the date the funds will be deposited into the bank account. Funds are wired into the College’s maintenance account, and transferred to the operating account as needed. Once the funds have been received, a journal entry is prepared to record the revenue received.

Funds received by the College from the U.S. Department of Education for grants and other programs, such as Pell Grant, Work-study, SEOG, Title III Programs, and Upward Bound are also received through the wire transfer process. In such case, information is provided to the U.S. Department of Education via the Internet. After the transfer of information has been completed, a confirmation number is given to the Chief Financial Officer, which is recorded on the U.S. Department of Education wire transfer request form prior to being placed in the file. The wire transfer is deposited in the College’s Investment Account the following business day, provided the request is made prior to 2:00 p.m. To ensure compliance with the federal government’s three (3) working day cash management regulation, it is the practice of the Business Office to request funds from the U.S. Department of Education only after the expenditures/disbursements have been incurred and the reimbursement is owed to the College. Once the funds have been received in the College’s investment account and notification is received from the bank, by way of telephone, a journal entry is prepared to record the revenue received. Follow-up verification is also performed at the end of the month by review of the bank statement in the bank reconciliation process.

CHECK CASHING

Prior to cashing checks in the Business Office, certain procedures are required; all of which are expected to be strictly adhered to at all time. Under no circumstances are decisions made or actions taken that will alter any of these unless the Chief Financial Officer or the Director of Accounting has granted prior approval. Checks that are cashed must be made payable to Coahoma Community

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College, or to “Cash” and must contain the current date, address, and telephone number of the maker. Checks not honored by the bank are sent to Telecheck, Inc., a company employed by the College to collect amounts owed for dishonored checks. Dishonored checks not transmitted to Tele-Check are handled as follows:

Students Charged to individual student account

Faculty/Staff Charged to Accounts Receivable—Repay CCC

Amounts charged to this account are deducted from the paycheck of the affected individual and credited to this account when posted to the General Ledger. A fee of thirty dollars (\$30.00) is charged for each occurrence and is included with amount charged to the student and returned check accounts.

Students

All students using the check cashing service must be currently enrolled and are required to present his/her student identification card when cashing checks. The card must be valid for the current semester. It is the responsibility of the attending

Cashier to determine the validity of the student identification card.

The check cashing service is not available to students:

1. Without a valid student identification card
2. When checks do not contain proper information
3. After a check has been returned due to insufficient funds.

DEPOSITS

At the end of each day, any checks on hand must be sent to the bank along with regular deposits. Personal checks must not be held out at any time. Checks should be sent to the bank the following business day. Postdated checks are not accepted.

GENERAL LEDGER MAINTENANCE

The general ledger accounts are the sources of all the financial reports used by management. It is therefore critical that the accounting records, after the entry of transactions in them, are properly controlled so that they continue to reflect accurately the operations of the college.

Preparation of Trial Balance

A trial balance is prepared monthly from the general ledger. The trial balance is a listing of all general ledger accounts and their balance at the end of each month. The trial balance will verify that the general ledger accounts balance (debits equal credits) and serves as a work papers to make adjustments to any accounts to correct their balances.

Account Reconciliation

Accounts are reconciled to the general ledger each month. These accounts included:

Operating Account	#111-00-0010-101-0000-0000
Payroll Clearing Accounts	#111-00-0010-102-0000-0000
Maintenance Account	#111-00-0010-103-0000-0000

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FLEX Savings #111-00-0010-105-0000-0000

Federal Funds #111-00-0010-107-0000-0000

Trial Balance and Reconciliation

The trial balance and account reconciliations are reviewed by the Chief Financial Officer and Accounting Supervisor. The reasons for differences noted are investigated and any adjustments properly processed.

INVESTMENT OBJECTIVES

A formal committee oversees the investments of the College, which consist of the President, Director of Institutional Advancement, and the Chief Financial Officer. Short-term funds are, in general, invested with one of the local banking institutions, upon review and determination of the more favorable interest rate. Long-term investments require a more analytical view of interest rates and other benefits and restrictions of a broader range of financial institutions.

Short-term investments generally include available unrestricted current and other funds in excess of immediate obligations. The Chief Financial Officer monitors the investments to insure that the investment maturity dates coincide with the obligated disbursement dates.

Long-term investments are utilized for the investment of Endowment funds and Bond Retirement funds. Care is taken by the Chief Financial Officer to insure that all investments of the College are sufficiently covered by FDIC insurance or by security collateral pledged by the financial institution with which the investment is made.

To insure a perfected collateral agreement the College must meet the following four requirements:

1. The agreement must be in writing.
2. The agreement must be executed by the depository bank contemporaneously with the acquisition of assets pledged;
3. The agreement must be approved by the bank's board of directors or other appropriate governing body and reflected in the minutes of the body; and
4. The agreement must be maintained as an official record of the bank.

In selecting the institution with which to invest College funds, care is taken to insure that funds will be available to meet the anticipated obligations of the College. All investments are made in the name of Coahoma Community College.

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PAYROLL

It is the policy of Coahoma Community College to process a monthly payroll to provide compensation to individuals certified as employees of the college by the Board of Trustee and the President.

Procedures

A new employee form approved by the President is the source document for executing a payroll check for an employee. The following items must be attached to the new employee form:

- a) Coahoma Community College application,
- b) I-9 form with copy of social security card along with identification,
- c) State directory of new hire form
- d) W-4 form
- e) Mississippi employee's withholding exemption certificate
- f) State employee's health insurance form
- g) PERS 1 form

It is the responsibility of each employee to provide the human resources and payroll offices with the aforementioned documents/information.

This process must be completed at the beginning of the individual's employment with the institution. Employees will not be paid if these forms and information have not been completed. Monthly checks reflect compensation for work during the preceding calendar month.

1. Only the President with the authority of the Board of Trustees has the authority to hire an employee; supervisors *only* recommend hiring.
2. An employee's check will not be given to anyone other than the employee without prior written approval. An individual receiving someone's payroll check must show appropriate identification. Any employee who is unable to receive his or her check in person may request that the check be mailed.
3. No pay advances are possible under the State of Mississippi pay system.
4. The payroll period begins on the 21st of each month and ends on the 20th of the following month. Payroll is issued the last working day of the month. The only authorized signature for all checks is the President of the college.
5. If an employee has a question concerning monthly payroll checks, the employee should discuss such questions with the employee's immediate supervisor or division head. If the employee's supervisor cannot supply an adequate explanation, the employee may consult the payroll officer. Employees must follow this procedure when questions arise concerning their check.

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6. All employees hired after July 1, 1998 will be paid by direct deposit. Forms for authorizing direct deposit to the employee's banking institution are available from the human resources director and the payroll officer.
7. The supplemental payroll will be processed utilizing the same procedures by the fifteenth (15th) of the following month if one of the following circumstances occurs:
 - a. An employee has been terminated and a check has been prepared incorrectly.
 - b. If any check has been prepared incorrectly.
 - c. An employee started employment after the regular monthly payroll had been processed.
 - d. An employee information was not received timely, for example, if any information listed in #1 under payroll procedures is not received or medical/annual leave exhausted, etc.
8. An employee may make changes regarding payroll deductions if justified, contacting the payroll officer.
9. The college will comply with all federal and state laws regarding garnishments, child support, withholdings and bankruptcy.

PROCESSING REQUISITIONS

College purchasing shall be done as prescribed in Chapter 7, Mississippi Code 1972, annotated and amended by SB-2176 in 1999. Requisitions for rental and purchase of materials and equipment must adhere to the following steps: (1) initiated by requester; (2) reviewed and signed by department head/director; (3) reviewed and signed by division official; (4) approved by Chief Financial Officer. The Business Office personnel will then prepare a Purchase Order. A copy of the Purchase Order will be transmitted to the requesting division at the time it is mailed to the vendor; a copy will also be forwarded to the Receiving Clerk and the Accounts Payable Clerk to ensure payment is properly made. All communications regarding payment of invoices with vendors, suppliers, etc., shall be made by or through the Purchasing Agent or his/her designee.

Purchase regulations are to be followed on all merchandise purchased. This includes purchasing from state contract, solicitation of competitive bids and advertising. Purchases which do not involve an expenditure of more than Five Thousand Dollars (\$5,000.00), exclusive of freight or shipping charges, may be made without advertising or otherwise requesting competitive bids. Purchases which involve an expenditure of more than Five Thousand Dollars (\$5,000.00), exclusive of freight and shipping charges may be made from the lowest and best bidder, provided at least two (2) competitive written quotes have been obtained. When purchases exceed Fifty Thousand Dollars (\$50,000), written bids are required which must be advertised for at least two weeks. Items that are on state contract are required to be ordered from the state vendor unless the Office of Purchasing and Travel, Department of Finance and Administration authorize an exemption. No splitting of Purchase Orders or billings shall be made to avoid solicitation of bids or advertising for bids. Items that are reimbursable must be clearly marked on the requisition and proof attached.

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The procurement of data processing equipment, software and services, and the procurement of telecommunications equipment systems and related services must follow the policies and procedures as set forth by the Information Technology Service (ITS). This is the delegated responsibility of the Technology Coordinator.

Any employee initiating the purchase of services, commodities and equipment without proper authorization and approval through the Purchase Requisition and Purchase Order process will be held personally liable, and this action will be considered a violation of CCC policy and may result in dismissal.

Procedures for Submitting Requisitions

Requisitions are used when purchasing supplies or equipment items. Requisitions are accepted at the Business Office window on Monday and Tuesday of the workweek. Requisitions received in the Business Office are logged in and all requisition copies and any attachments are stamped "Received" by the Business Office Purchasing Clerk and Accounting Assistants. The date received information assists Accounts Payable in complying with the 1% interest/over 45 days state law requirement. After completing this process, the Purchasing Clerk and Accounting Assistants submit all requisitions to the Chief Financial Officer.

In processing the purchase requisitions, the Chief Financial Officer performs the following functions:

1. Verify that necessary authorizing signatures appear on the requisition. If required signatures are missing, re-route requisitions to persons needing to sign the requisition.
2. Verify that the general ledger account numbers are correct. Make corrections as needed.
3. Verify the accuracy of all calculations, making needed corrections.
4. Verify the availability of budget to cover requisitioned amounts.
5. Initial bottom left corner of requisitions to denote verification, as outlined above, completed and that funds are available
6. Approves processed requisitions submitted by the administrative officers by signing as required.
7. Returns disapproved requisitions to the requestor with instructions and reason for returning to the department.
8. Forwards approved requisitions for issuance of purchase order and delivery to requestor.

Requisitions and Check Requests are also required for the following:

- 1) Seminar and conference registration fees for employees
- 2) Speaker's fee
- 3) Travel expense reimbursement
- 4) Stipends
- 5) Legal, audit and other professional fees
- 6) Contractual payments
- 7) Subscription payments
- 8) Medical fees
- 9) Refund-Housing deposits, continuing education fees, student accounts
- 10) Petty Cash

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Upon completion of the approval process, Purchase Order will be issued on each Friday morning by the Purchasing Clerk and Accounting Assistants, and distributed as follows:

White Original – Vendor

Green copy – requestor

Pink copy – Accounts Payable

Yellow copy – Shipping and Receiving

Goldenrod copy – File copy (signed requisition attached)

ACCOUNTS PAYABLE

Limited authority to approve the disbursement of funds and/or to disburse funds is assigned to individuals as described in this section of this Business Office Policy and Procedure Manual. If an individual disburses College funds without the authority to do so or not in accordance with policies and procedures, he/she may become personally liable for repayment of the disbursed funds.

Processing of Invoices

Invoices received via mail are opened and distributed by the Payroll Officer and forwarded to the Accounting Assistants for processing. In processing invoices, the Accounting Assistant performs the following functions:

Compare the invoice to the purchase order for agreement of price. If the invoice price and purchase order price disagree by a small and immaterial amount, the invoices is attached to the Purchase order filed in the vendor file.

If the difference in the Purchase Order and the Invoice price is large, the Chief Financial Officer is consulted to determine the reason for the difference in price. If the price discrepancy is determined to be a vendor error, the vendor is instructed to submit a corrected invoice or to issue a credit against the invoice. If the price difference is an internal error, then appropriate actions are taken, with the Chief Financial Officer's approval, to correct the error, depending on the circumstances.

If the Invoice price and Purchase Order price agree, or once noted discrepancies are resolved and the Invoice is determined ready for payment, the invoice is attached to the Purchase Order pink copy and the verified yellow Receiving Ticket, and retained in the vendor payment file, awaiting the printing of the disbursement check.

All completed invoices are placed on the monthly board claims for Board approval of payment on the 2nd Monday of each month. The President or his/her designated representative is authorized to approve payment of all standard bills (e.g., utility bills, etc.). After the check run, the invoices are stamped paid and all supporting documents canceled to prevent subsequent reuse.

If an Invoice requires a Purchase Order, but no Purchase Order was ever processed for the purchase, the Invoice is deemed an unauthorized purchase. In such a case, the department or employee responsible for the unauthorized purchase is contacted for an explanation as to why the purchase did not follow standard procedures. The invoice, along with the explanation, is submitted to the Chief Financial Officer for resolution of the matter. The Chief Financial Officer may (1) approve the

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invoice for payment if there is a reasonable explanation, (2) reject the invoice for payment, or (3) refer it to the President. If the Chief Financial Officer rejects the invoice, he will request that the items be returned to the vendor. If the items have already been used, then the department head or individual becomes personally liable for the purchase. In establishing relations with vendors, the Chief Financial Officer places much emphasis on expressing to vendors that they are responsible for invoices that do not have a purchase order number, and not the college. If the Vice President of Fiscal Affairs determines that payment is required by the College, due to the nature of the circumstances, a requisition will be prepared and processed according to the procedures previously outlined.

All invoices should be mailed to the following address:

Coahoma Community College
Attn: Accounts Payable
3240 Friars Point Road
Clarksdale, MS 38614

Receipt of Receiving Reports

Receiving reports will be forwarded to the Accounting Assistants on an ongoing basis. The Purchase Order yellow copy and/or packing slip will be stamped “received” when the staff initials required. If there are backordered items on the receiving ticket, they are marked as backordered and when the backordered items are received, notification is completed by Shipping and Receiving and forwarded to Accounts Payable. The Accounting Assistant matches the packing slip to the Purchase Order, invoice and other supporting documents.

Pre-travel requests

Pre-travel requests are prepared by the college employee and approved by the department chairperson and department head. The pre-travel request is keyed via the Jenzabar requisition portal; and forwarded to the purchasing clerk for Business Office approval. Once in the Business Office, the Pre-travel request is submitted to the Chief Financial Officer for review, availability of funds and approval. The approved and signed Pre-Travel Request is returned to the employee. No travel advances are given to offset travel expenses.

Processing Travel Requests

Travel Requests are completed by all college personnel requesting reimbursement of travel related expenditures. Travel requests must be submitted with the supportive documentation and submitted to the Business Office in the same manner as purchase requisitions. Requests for reimbursement are accepted at the Business Office window on Monday and Tuesday of each week, and checks will be issued on Friday of each week.

In processing travel reimbursement requests, the Accounting Assistants perform the following functions:

1. Verify that the employee’s signature, employee’s social security number and dates of travel are completed and appear in the spaces designated.
2. Verify accuracy of all calculations making necessary corrections.
3. Verify that support documentation is adequate for disbursements of funds. Examples of items to

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look for include: hotel receipts, rental car receipts, parking receipts, conference registration, etc.

4. Lodging request must be supported by hotel receipt specifying room, tax, other charges and dates of each charge.
5. Reimbursement for meals, taxi, tips and other cost incidental to official travel will be reimbursed per the state travel policy.
6. Registration fees will require a receipt.
7. Reasonableness of mileage charged will be verified by the uses of maps if needed.
8. Forwards the request to the Accounting Assistants for payment.

Access to Vault

Only the Chief Financial Officer and Director of Accounting have keys to the vault. Other Business Office personnel is granted access upon request as needed.

Blank Check Security

The Director of Accounting is responsible for the custody of all blank checks. All blank checks are kept in the College vault. All blank checks are pre-numbered.

Check Preparation

Once Accounts Payable Invoices and Requisitions have been entered in the computer, an Edit Report is generated and reviewed for discrepancies. Corrections are made as required. In preparation for the selection of checks to be printed, an Accounts Payable Open Item List is printed and reviewed by the Accounts Payable Clerk. The Open Item List contains invoice date, invoice number, purchase order number, vendor's name and amount owed.

The Director of Accounting or Payroll Officer will enter the beginning check number and obtain a list of checks to be issued. He/she will verify the checks to be issued and obtain blank checks from the vault. After checks have been printed and signed by the President, the Director of Accounting or Payroll Officer will return any unused checks to the vault. After checks are prepared, the Director of Accounting will print the check register to be placed in binders.

Check Distribution

Signed checks will be delivered to the Business Office from the Office of the President. Checks, along with the remittance slips, are folded and placed in an envelope by the Accounting Assistants and mailed to vendors. Checks for departments are picked up by the designated representative/administrative officer.

STUDENT ACCOUNTS

Students who are eligible for financial receive an award letter from the financial aid office. The award letter tells the student how much aid they are eligible to receive. They are to sign the award letter if they accept the aid and return it to the financial aid office by a designated deadline. The Financial Aid office posts all signed award letters received by Financial Aid by the designated deadline to the students' account.

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Reports are then printed by Computer Services and submitted to the Accounts Receivable Clerk for review. The Director of Accounting scrutinizes each account for accuracy. As part of the review, he/she ensures that there are no double postings and that off campus student does not receive the same aid as on campus student.

If any discrepancies arise during the analysis of student account records or a student comes in with a question about his/her account, the matter is further researched, resolved and with the approval of the Chief Financial Officer, the Director of Accounting will make all necessary adjustments. A Student Adjustment form is completed before an adjustment is made. The Student Adjustment form serves as a backup for any adjustments made. This form along with supporting documentation is submitted to the Chief Financial Officer for approval. Once the Chief Financial Officer has approved the adjustment, the Account Receivable Clerk can post the necessary adjustment.

After the awards have been posted and the Accounts Receivable Clerk has reviewed all student accounts and given his/her approval, it is then time to issue refund clerks.

Computer Services is requested to print student refund checks. Computer Services will first run credit balances providing a list of all checks to be printed. This report is called a "Student Refund Edit." The Accounts Receivable Clerk edits this list by comparing it to his/her list of refunds generated from the analysis of student accounts. Once the Student Refund Edit list agrees to the Accounts Receivable Clerk's list, checks can be printed.

After the bulk of the refund checks have been issued, student accounts receivable billings are prepared. This billing procedure is required for those companies or agencies responsible for paying a student's account, and also for student s that pay their account themselves.

Pell Reconciliation

The total awards on the printout received from the Financial Aid office is compared to the General Ledger posting, and reconciled after each disbursement. Student data is then transmitted to the Department of Education. Totals from the Financial Aid printout and the Pell payment data are also compared to assure that each student that has been awarded Pell is transmitted before the next disbursement date.

Withdrawal Policy/Procedure:

To withdraw from all courses at Coahoma Community College, a student should request authorization by contacting a counselor/advisor and completing the appropriate form. If a class fails to develop or is terminated by order of the administration, all fees assessed and paid will be refunded. Otherwise, only a portion of matriculation fees will be refunded.

Tuition Refunds:

No refund of student fees will be made unless the student officially withdraws at the **OFFICE OF ADMISSIONS**. All refunds will be calculated on the following schedule.

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Fall/Spring Term

First Week of Classes.....	90%
Second Week of Classes.....	75%
Third Week of Classes.....	50%

Summer Term

First Week of Classes.....	90%
Second Week of Classes.....	0%

Note: No refund will be granted to any student dismissed from a course for cause, i.e., disciplinary reasons, failure to comply with Coahoma Community College's attendance policy, or failure to make satisfactory progress in the course as outlined by standards.

Room and Board Refunds:

No refund for room and board will be granted after the second week of classes.

Refund policies for Title IV Aid Recipients

Title IV aid recipients include students who have applied for and been awarded the following program funds:

- Federal Pell Grant
- SSIG
- FSEOG

Refunds for Title IV aid recipients are calculated by the Accounts Receivable Clerk when the completed withdrawal form is received from the Office of Admissions. The calculation is based on the length of the enrollment period, withdrawal date (or last date of attendance if student is a "walk-off"), institutional charges, non-institutional charges and aid awarded and credited to the student's account.

Under the pro rata refund, the college must refund an amount proportional to the portion of the enrollment period that was not completed by the student. This "portion that remains" percentage is calculated based on the following formula and is rounded down to the nearest 10%:

$$\frac{\text{Weeks Remaining}}{\text{Total Weeks in Period}}$$

Any "unpaid charges" will be subtracted from the refund amount (instead of the amount the school may retain).

Expired Refund Checks

Federal regulations require institutions that mail refund checks to students to return those funds to the Federal Student Aid programs if the checks are not cashed before they expire. Coahoma Community College checks expire 120 days after they are printed.

If a refund check is returned for a bad address, the Business Office will attempt to contact the student

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and re-mail the check if a new address is available. Refund checks not cashed after 120 days will be refunded to the Federal Student aid program.

The following is a list of tasks assigned to the Business Office staff in preparation for the year-end closing of the accounting records:

- 1 Task: Accounts Payable Schedule
 Assignee: Director of Accounting
 Description: Reconciles the detail listing of unpaid invoices at year-end to the accounts payable balance per the year end trial balance.

2. Task: Revenue Accruals
 Assignee: Chief Financial Officer
 Description: Examines subsequent receipts to determine if the receipts should be recognized as revenue at year-end.

3. Task: Accounts Payable Encumbrance
 Assignee: Chief Financial Officer
 Description: Reviews and make any necessary adjustments to remove any encumbrances that the computer failed to remove.

4. Task: Petty Cash Verification
 Assignee: Director of Accounting
 Description: Checks the receipts and cash on hand for the petty cash fund in the Cashier's Office, Bookstore, and Skill Tech Center to determine whether the petty cash fund is properly accounted for.

5. Task: Accounts Receivable Student Accounts
 Assignee: Director of Accounting
 Description: Reviews and analyzes the detail student accounts receivable subsidiary ledger to ensure that it agrees with the student accounts receivable balance per the general ledger.

6. Task: Reconcile Bank Accounts
 Assignee: Chief Financial Officer/Director of Accounting
 Description: Clears all pending adjustments and writes off checks that have been outstanding for an excessive period of time.

7. Task: Furniture & Equipment
 Assignee: Chief Financial Officer/Property Manager
 Description: Ensures that all furniture or equipment purchased during the current fiscal year has been properly recorded and that it has been tagged indicating that it is the College's property; ensures that the furniture and equipment was properly capitalized rather than expenses, where applicable.

8. Task: Spot Check Expenses
 Assignee: Chief Financial Officer/Director of Accounting
 Description: Scans the Trial Balance for reasonableness

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SHIPPING AND RECEIVING

The Shipping and Receiving Department represents the final step in the purchasing process. This is the area where all merchandise (including consumable and non-consumable items) is ordered and shipped/delivered. As items are received, the contents of all packages are checked and compared with the information listed on the purchase order. Items delivered that are not listed on the purchase order copies cannot be accepted and must be returned to the shipping vendors. Any items delivered without a required purchase order is unauthorized and not considered an obligation of the College. Under no circumstances are unauthorized merchandise shipments received/accepted unless authorized by the immediate Supervisor.

Purchase orders are processed and issued from the Business Office. One copy is passed on to the Shipping and Receiving Department. As merchandise is received, it is checked against the information listed on the purchase order and then logged in.

The yellow copy of the purchase order serves as the receiving report. After the merchandise has been received, the yellow purchase order copy is stamped and signed, as an indication that the merchandise was received in proper order, and sent to Accounts Payable for processing.

In some situations delivery of purchased items require demonstration and/or installation of the merchandise and is delivered directly to the ordering department instead of the Shipping and Receiving department. After delivery, Shipping and Receiving personnel must verify purchases onsite, tag-in, date, and assign, if necessary required inventory identification numbers.

When merchandise is picked up directly by the ordering department personnel from the vendor, it is the responsibility of the department to insure the purchased items are checked and logged in properly.

Vendor payments cannot be processed until all necessary procedures and forms have been executed properly. Strict adherence to this policy is required so that payments can be processed in a timely manner.

Persons making unauthorized purchases are held personally liable for payment of items received.

TRAVEL

The college shall budget the necessary financial resources for travel. Such travel shall be properly approved prior to obligation of funds therefore. According to Section 25-1-79 of the Mississippi Code, it is unlawful for any employee to be paid travel until the expenses for which payment is made, and such item thereof, has actually been incurred by such employee, and then only upon the presentation of an itemized expense account which shall be approved in writing to the head of the department.

Section 25-3-41, Mississippi Code of 1972, establishes guidelines for travel reimbursement of officers and employees of the State of Mississippi, and of any department, institution, board or

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commission thereof. Approval to attend a convention or conference, to represent the College at a business or professional meeting, to transact official business of the College, or to carry out any other professional responsibilities involving travel is approved by forwarding a Pre-Travel Request Form (PTRF) through regular channels. All travel must be authorized and approved in advance by employee's division head, Chief Financial Officer and the President. A copy of the program or agenda itemizing registration fees, meals and lodging shall be attached to the PTRF.

All forms must be original with original signatures. Photocopies of travel vouchers and receipts will not be accepted.

All forms should be typed or completed in ink and signed by the employee requesting the reimbursement.

If it is necessary and authorized to claim expenses for business associates, such as dinner, list the people for whom the expenditure is claimed and the nature of the meeting.

Public Carrier (Airplane, Train, Bus)

Employees are encouraged to make travel plans a minimum of 30 days in advance in order to take advantage of the Public Carriers discounts. If travel plans are made far enough in advance, discounts may range from 15% to 40%. Tourist airline rates and tickets must be requested. A requisition must follow the regular purchasing procedures.

INTERCOLLEGIATE ATHLETICS ACTIVITIES

Designated Business Office staff members should be utilized as game personnel and should be paid from the "Game Workers Salary Budget" included in the General Athletic Budget for time spent in this capacity. Game personnel should consist of ticket seller(s), ticket taker, and a monitor for the entrance gate.

The Director of Accounting will (1) distribute tickets and petty cash to sellers, and (2) check out the ticket sellers at the end of the game and prepare deposit slips for revenue received. The Director of Accounting will prepare the final game report, ensure that all gate receipts are deposited and all receipts are issued the next business day after the athletic event.

Ticket sellers should be advanced petty cash and tickets. Sellers are responsible for balancing out after each game. The Ticket Sales Report should be used to check out each ticket seller. Receipts should be written for revenue collected from each ticket seller, deposit slips completed and money bagged for deposit to bank.

Only students with valid ID cards and those employees with athletic passes should be permitted to attend the game without tickets.

At the end of each game, the assigned Business Office staff member or ticket manager will collect unsold tickets. These tickets should be boxed, labeled and store in the vault for audit.

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Game Receipts

The Business Office coordinates all the College's athletic game receipts. Each game is assigned two (2) game workers/ticket sellers by the Director of Accounting. The Director of Accounting designates which game worker will serve as ticket manager. The ticket manager is responsible for all game receipts. He/she is responsible for insuring that all receipts are properly collected and remitted to the Business Office. A copy of the ticket sales report should be attached to the receipts.

The Director of Accounting advances Two Hundred Dollars (\$200.00) from the Business Office petty cash fund. The Director of Accounting then divides and assigns specific amounts of the petty cash to each of the ticket sellers assigned to work the game. Each ticket seller must count, verify and sign in receipt of the cash given to him/her for the game. The ticket manager gives the ticket seller a set of game tickets. A "start" and "ending" number controls the tickets. At the end of the game, the last ticket sold is used to determine the total number of tickets sold. The number of tickets sold times the selling price of each ticket, plus the cash issued before the start of the game, should equal the total cash in possession of the ticket seller at the end of the game. If there is a minor cash shortage/overage, the ticket manager makes a notation on the Ticket Sales Report. If the cash shortage is significant, the Accounting Supervisor should be advised for further handling of the matter. A copy of this report is packaged with the game tickets not sold and is store in the Business Office vault to be made available to the State Auditors during the regular course of the College's annual audit.

VEHICLE UTILIZATION/TRANSPORTATION

The Vehicle Utilization form is used to request the use of a College owned vehicle and is also used as a means of deriving interdepartmental vehicle charges. A Vehicle Utilization Request should be completed and returned to the Business Office at least two weeks before the use of the vehicle is required. After the Department Head/Director has signed, the form should be forwarded to the Business Office, and the Accounting Supervisor will determine if funds are available.

If funds are available, the Chief Financial Officer will approve the Vehicle Utilization form and forward the processed form to the Transportation Department, along with the Vehicle Utilization Worksheet containing the cost of the trip. If funds are not available, the Business Office returns the form to the requesting department.

Vehicle Issuance and Usage Procedures

The Transportation Department retains the processed form until the departure date. If the requesting department wants to pick up the vehicle after working hours, the Transportation Supervisor will leave the keys and vehicle with the Campus Police Office.

If the driver returns to the College during working hours he/she should return the vehicle to the Transportation Department. Should he/she return after hours, they should return the vehicle to Security for overnight parking. No vehicle should be kept at a private residence or used for personal use.

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Gas Credit Cards

If a gas credit card is requested, the credit card must be picked up from the Business Office the evening before the trip. The credit card, along with the receipts must be returned the next working day after the trip. If multi-requests are made, the credit card receipts should be returned after each trip and the credit card should be returned to the Business Office after the final trip. Only a faculty or staff member can check out a credit card and this person must be responsible for signing all credit card receipts and is responsible for the credit card until it is returned to the Business Office.

Gas Issuance

The Transportation Department is responsible for issuing gas for College vehicles only. This department is responsible for issuing gas for vehicles as needed. The number of gallons of gas put into each vehicle is recorded on a daily basis in the vehicle log report. This form shows dates, number of gallons used, amount of oil used and department to be charged.

Change of Request or Cancellation

When a change in dates or cancellation occurs, the sponsor should contact the Transportation Department and reschedule the trip. If a credit card is requested, the Business Office should be contacted concerning the date change. If a cancellation occurs, the Vehicle Utilization form should be voided and returned to the sponsoring department by the Transportation Department, and the credit card returned to the Business Office.

Drivers of College Owned Vehicles

Licenses check will be run on each driver who drives for the College on a regular basis. Under no circumstances will persons with a DUI ticket on their driving record drive a College owned vehicle.

Vehicle Daily Preventive Maintenance/Inspection

Even though sponsors are responsible for making sure that vehicles are clean and personal items are removed from the vehicle after use, the Transportation Department must perform maintenance on all vehicles every 3,000 miles. The maintenance program includes critical checks that are needed for long-term life of a vehicle. Vehicle bodies and interiors should be maintained by the mechanics on a weekly basis. The inspection should provide attractive, clean and reliable service. A Vehicle Master Record should be kept on all vehicles. This report should be completed by mechanics and returned to the Transportation Supervisor for filing. The Vehicle Master Record should be completed after each preventive maintenance inspection.

Cleanliness of Returned Vehicle

The sponsor is responsible for making sure the vehicle is cleaned and personal items are taken from the vehicle. The College is not responsible for stolen personal items. If the vehicle is unclean when returned to the Transportation Department or Campus Police, and additional cost is charged to the sponsoring department.

Transportation Shop Work Area

Unauthorized individuals are not allowed in the maintenance shop area. Also, no private vehicles are allowed in the transportation shop area between the working hours of 7:00 a.m. and 4:00 p.m.

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Out-Of-Service

The Transportation Supervisor or his/her designee should inspect all vehicles before they are assigned for usage. If he/she notice any service defects, worn tires, broken signals or taillights, badly cracked windshields, etc., he should remove the vehicle from service and return vehicle to the maintenance shop for a maintenance evaluation.

Removal of Inoperable Junk Vehicles

The Transportation Supervisor should make recommendations to the Salvage Committee and the Chief Financial Officer for the removal of inoperable junk vehicles. When recommendations are approved, the Chief Financial Officer will advertise for bids or auctioneers for the disposal of said vehicles at which times all items are gathered together in one location for disposal. All inoperable vehicles will be kept on the rear of the campus in an organized manner and checked daily for vandalism. If any vandalism is found to have occurred, it should be reported directly to the Campus Police for proper investigation and a report should be sent to the Chief Financial Officer by the Campus Police. Upon disposal of inoperable vehicles, all items must be taken off inventory by the use of the proper procedures through the Director of Fixed Assets.

Safety

It is very important that the College vans transport only the number of persons the van manual indicates it should carry. The van should not be overcrowded. It is against vehicle safety laws to overcrowd vehicles. For safety purposes, neither employees nor students should ride in the back of an open pickup. Drivers should be mindful of parking spaces. They should never park College owned vehicles near gasoline or fuel tanks. Students are not allowed to drive College owned vehicles.

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CHIEF FINANCIAL OFFICER

Primary Function(s): Responsible for all financial affairs and accounting and reports for business office functions

Specific Duties:

1. Acts as purchasing agent in following the laws of the State of Mississippi and college policies.
2. Directs investments of funds.
3. Cooperates and assists in the management of the physical plant.
4. Coordinates and directs administrative computer services through the Director of Computer Services
5. Determines priorities and implements computer programs to achieve high productivity levels and to provide management information.
6. Directs and manages all personnel in the Business Office and related areas.
7. Maintains payroll and personnel files for all employees.
8. Supervises auxiliary enterprises as assigned by the President.
9. Institutes and maintains an inventory of all college property and equipment.
10. Directs and carries out internal audits as needed to maintain proper accounting of all college finances and property.
11. Develops systems and procedures to meet and maintain all current business requirements in the most efficient way possible.
12. Prepares the proposed budget, working with the divisional deans and other administrative staff or personnel. Assists the President in presenting the budgets to the Board of Trustees for approval.
13. Monitors and makes reports to aid divisions in staying within their budgets.
14. Prepares financial reports as required and appraises the President and Board of Trustees of the financial condition of the college.
15. Follows the accounting manual for Mississippi Junior Colleges MCPA and NACLTBO procedures and modifies accounting Systems to comply with changes.
16. Perform other duties as assigned by the President

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Supervises:

Business Office
Building and Grounds
Campus Bookstore
Maintenance
Payroll
Transportation

Term of Position:

12 Months

Organizational Alignment: This position is responsible to the President of the College.

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DIRECTOR OF ACCOUNTING/ACCOUNTS RECEIVABLE

Primary Function: supervise the daily activities of the Business Office. Maintain student accounts on a daily basis as it applies to registration, financial aid, schedule changes, bookstore charges, student loans and other student account related matters

Primary Duties:

1. Monitors/supervises Business Office functions and activities related to accounts payable, accounts receivable, cashiering, payroll and purchasing,
2. Assists in the planning, organizing and implementation of office policies and procedures

Specific Duties:

- 1) Prepares debit/credit adjustments to students accounts as approved by the Chief Financial Officer
- 2) Review accounts to be processed for refunds to assure aid has been properly applied
- 3) Corresponds with Financial Aid Office and other offices concerning student accounts as deemed necessary
- 4) Assists with all registration
- 5) Perform other related duties as assigned

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ACCOUNTING ASSISTANT/CASHIER

Primary Function: is responsible for all paperwork, and necessary documentation as required for general management of accounts payable and purchasing.

Specific Job Duties:

1. Assists students and employees daily at Business Office window
2. Provide assistance daily during student registration
3. Process requisitions and converts to purchase orders for the following departments:
Career Technical, Allied Health, Workforce, Higher Education Center (Assistant
4. Maintain files: open purchase orders, unpaid invoices, receiving reports, paid invoices, and vendors
5. Processes invoices for payment with invoice and receiving report
(Alphabets A-L) January – June
(Alphabets M-Z) July - December
6. Calls for invoices from vendors and/or receiving reports from staff
7. Obtains approval when required for price increases
8. Arranges all A/P invoices alphabetically and compares actual invoices to the Open Items List for corrections to make in remittance address, amounts paid, etc.
9. Setup file for check printing
10. File invoices, purchase orders, receiving tickets, invoices and statements
11. Researches vendor accounts and pulls invoices upon request
12. Other duties as assigned
13. Assist in the process of registering students during the registration period
14. Performs other related duties as assigned

BOOKSTORE MANAGER

General Function: The Bookstore Manager is responsible to the Director of Accounting for the general management of the campus bookstore.

Specific Duties:

1. Maintains list of books approved by Dean
2. Maintains inventory records
3. Determines books to be purchased
4. Places orders from publishers and suppliers
5. Prices books and supplies for resale
6. Records bookstore charges on student accounts
7. Fulfills other duties assigned by Director of Accounting

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CASHIER/PURCHASING CLERK

General Function: responsible to the Director of Accounting for general management of cash receipting and purchasing; The Cashier/Purchasing Clerk is responsible for all duties, paperwork and necessary documentation as required in carrying out responsibilities.

1. Greets and assists students and faculty at the Business Office window
2. Prepares cash receipts for cash paid/contributed through the Business Office
3. Prepares bank deposits
4. Makes change and cash checks for faculty, staff and students
5. Prepares daily cash edit reports
6. Provides information to students pertaining to student accounts
7. Counsel with students who have questions with reference to accounts
8. Processes approved purchase requisitions and prepares purchase orders
9. Disseminates approved purchase order copies and other purchase data/material to appropriate Faculty/Staff/Department/Office
10. Performs additional clerical duties which include:
 - Data entry
 - Filing of purchase requisitions/purchase order copies and other related purchasing data
 - Assist with maintaining of files of all student account records and other related cash receipts data
11. Maintains and orders office supplies
12. Assist in the process of registering students during the registration period
13. Performs other related duties as assigned

PAYROLL OFFICER

General Function: The Payroll Officer is responsible for all duties, paperwork and necessary documentation as required for management of payroll and insurance for the College.

1. Processes monthly and college work study payrolls for the College
2. Maintains payroll data for employees of the College
3. Establish payroll files
4. Provide information on garnishment/bankruptcy and support orders
5. Assists in solving employees problems with payroll checks
6. Verifies payroll timesheets
7. Inputs, review and edit payroll data to general payroll checks
8. Processes hand-drawn checks when authorized and required
9. Processes payment of federal taxes and social security taxes after each payroll
10. Analyzes and process remittances on monthly insurance, tax annuities, garnishments, retirement, state taxes, etc.
11. Assist in the process of registering students during the registration period
12. Serves as a liaison person between the insurance companies and employees of Coahoma Community College
13. Open and distributes incoming mail for Business Office

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DIRECTOR OF PHYSICAL PLANT

General Function: The Director of Maintenance reports to the Chief Financial Officer and is responsible for the maintenance of the physical plant.

Duties and Responsibilities:

1. Supervises and directs all assigned personnel
2. Supervises preventive maintenance of all physical plant
3. Ensures that all heating, cooling and ventilation systems for buildings operate properly
4. Trains employees under his supervision to recognize and to avoid dangerous practices, and to report all safety hazards to him for correction and/or appraisal when warranted
5. Helps safeguard against damage or unnecessary exposure all property of the College
6. Assists the Chief Financial Officer in preparation of the physical plant improvement budgets on campus physical plant facilities, effecting cost savings whenever possible
7. Schedules requests for materials, repairs, improvements, and establishes priorities for work and material usage
8. Receives, stores and distributes all purchase materials
9. Maintains, complete inventory of all college property to his/her responsibility
10. Ensures that repairs are made in an efficient and timely manner, with priority on the welfare of students.

MAINTENANCE PERSONNEL

General Statement of Function: Maintenance personnel report to the Maintenance Supervisor and are responsible for maintenance and upkeep of the physical plant.

Specific Duties:

1. Provides general and preventive maintenance of physical plant and grounds
2. Recognizes and reports to the Director of Maintenance all safety hazards for correction and/or appraisal
3. Recognizes and reports to the Director of Maintenance all needed repairs or modifications necessary to maintain and operate the physical plant and grounds efficiently and at optimal level
4. Maintains all heating, cooling and ventilation systems in order that facilities operate properly
5. Requests materials, supplies, and services necessary for repairs, improvements and general maintenance to college property
6. Makes repairs in an efficient and timely manner, with priority on the welfare of students
7. Supervises and provides direction for all assigned personnel
8. Performs other duties as assigned by the Director of Maintenance

TRANSPORTATION PERSONNEL

Transportation Supervisor

Primary Duties:

Maintains strict control and records of fuel purchasing and usage to ensure the prevention of waste, loss, and or/pilferage
Supervising mechanics and shop attendants
Assigns drivers as needed
Completes all timesheets and trip verifications from sponsors
Assigns vehicles from approved vehicle request forms
Keeps daily log of all repairs and vehicles checked-in and checked-out
Provides PMA (Preventative Maintenance Analysis) on all vehicles
Helps in maintaining the cleanliness of the shop area
Performs other duties as assigned by the Chief Financial Officer

Heavy Duty Mechanic

Primary Duties:

Servicing all vans, buses, cars, and golf carts owned by the College
Performs troubleshooting on all vehicles
Provides PMA (Preventative Maintenance Analysis) on all vehicles
Disassembles and reassembles engines and transmissions as needed
Repairs tires as needed
Helps in maintaining the cleanliness of the shop area
Performs other duties as assigned by the Transportation Supervisor

Shop Assistant/Attendant

Primary Duties:

Gases up all vehicles and inspects exterior daily
Provides PMA (Preventative Maintenance Analysis) on all vehicles
Washes and details all vehicles as needed
Helps in maintaining the cleanliness of the shop area
Helps check-in and check-out vehicles to faculty and staff
Checks tires and tire pressure daily
Assists in planning trips as needed

BUSINESS OFFICE POLICY AND PROCEDURES MANUAL

CUSTODIAL PERSONNEL

Function: to ensure clean areas within the College for the safety, health and morale of students, employees and visitors by performing various housekeeping and other duties.

1. Polices assigned areas twice per shift or as assigned to maintain a high standard of cleanliness
 - Dusts and damp mops all areas in assigned building to remove all visible soils
 - Damp wipes all furnishings to remove all dusts, visible soils and stains
 - Cleans restroom and remove all visible soils and stains
 - Cleans and polishes all mirrors and stainless steelwork
 - Replenishes all dispensable items such as paper towels, tissues, etc
 - Empties trash and washes the trash container, properly replacing liner
2. Maintains all restrooms in a sanitary conditions at all times in a timely and productive manner
 - Pulls all trash and damp wipes trash container inside and out
 - High dusts everything above shoulder height and mops all floors thoroughly
 - Utilizes approved disinfectants in cleaning fixtures including pipes and faucets
 - Removes mineral deposits that are visible on toilets and sinks by utilizing mild acid bowl cleaner
 - Wipes fixtures, including pipes and faucets, using a damp cloth to ensure cleanliness
 - Assures that toilets are clean on both sides of the seat, beneath rim and around hinges
 - Damp wipes the cover of the light fixture over the sink, paper towel dispensers and other wall mounted fixtures
3. Cleans all carpet and walls, as assigned, to assure that both are maintained properly
 - Cleans walls thoroughly using proper tools and chemicals to remove all dust, dirt, smudges and streaks
 - Vacuums carpeted floors daily to remove all dust, dirt and debris
 - Removes all dirty spots by spot cleaning
 - Maintains all door mats daily
 - Assures that all baseboards and corners are free of dust, dirt and wax build-up daily
 - Places wet floor caution signs consistently in the work area
 - Thoroughly washes walls from bottom to top to remove all soil
 - Removes excess water thoroughly from walls and floors after cleaning
 - Cleans and returns all equipment and supplies to proper storage area
4. Keeps storage closets neat and organized at all times
5. Takes initiative to help co-workers as needed when one's own job is complete
6. Works with other departments as assigned in a positive and cooperative manner
7. Performs other duties within the department as assigned in a pleasant and cooperative manner.

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PROPERTY/INVENTORY OFFICER

Primary Duties and Responsibilities:

1. Adequately prepares the institution's physical inventories.
2. Record inventories tagged equipment from each department and loads the information into the computer.
3. Properly identifies all counted materials.
4. Issues all forms and the duplicates results of the inventories.
5. Prints reports of the physical inventories

INVENTORY PROCEDURE

- Provide for the addition, deletion, transfer and salvage of inventoried equipment, including state-owned equipment.
- Department's chairperson shall be responsible for departmental equipment inventory.
- Conduct a complete physical inventory throughout the year.
- Provide special inventories when requested by the President or CFO.
- Assist with random audits that may be conducted periodically.
- Coordinate with the Shipping and Receiving Clerk located at Trustee Building when receiving equipment procured by the institution.
- Bar code all fixed asset qualifying equipment. Note: Qualifying equipment is defined as all assets other than buildings and land having a value of at least \$250.00.
- Identify and assess the value of property secured from the state's Surplus Property agency. Note: The value to be assessed at the fair market value at the time of donation.
- Receive and verify deletion recommendations from the Salvage Committee, approved by the president and the Board of Trustees, before removal of equipment or other fixed assets from inventory.

Equipment

Coahoma Community College has purchased a fixed asset software (Assetworks) to accommodate the inventory process. Assetworks is equipped to include a variety of activities, such as generating inventory reports, validations and more. Qualifying equipment is defined as all assets other than buildings and land having a value of at least \$250.00 and/or any an expected life of a year or more.

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Salvage Committee

The responsibility of the Salvage Committee is to review recommendations relating to the removal of items from the equipment inventory before an item is removed. The President refers the recommendations of the Salvage Committee to the Board of Trustees. Decision(s) of the Board's action will be made known to the Chief Financial Officer and Property/Inventory Officer.

Inventoried Items

Items included in the inventory of equipment will be: 1. Items valued at \$250.00 or more. 2. Items purchased under a capital outlay account. 3. Items that could or should be charged to capital outlay. Each item of furniture or equipment meeting these criteria must be inventoried. If it is not consumable and is not built into the building (fixed); the item will be included in the equipment inventory.

The following property items shall also be included on the equipment inventory regardless of purchased prices.

1. Weapons
2. Cameras and Camera Equipment
3. Two-way radio equipment
4. Appliances – (refrigerators, freezers, air conditioners, stoves, microwave ovens, etc.)
5. Televisions, DVD players
6. Lawn maintenance equipment
7. Cellular telephones
8. Major computer components
9. Chain saws
10. Air compressors
11. Welding machines
12. Generators
13. Motorized vehicles

Buildings and Renovations

Each building on campus will be included on the inventory. Additional renovations cost will be added to the building's original cost if the renovation(s) increased the size of the building or increases the building life span. A barcode label is assigned for each building that remains in the Office of the Inventory Officer.

The Physical Plant Director supplies the following information to the Property/Inventory Officer:

- a. Building's original cost.

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- b. Building's renovation cost.
- c. Building's upgraded system cost.

Land

The Physical Plant Director will examine all recorded deeds and supply the Inventory Officer with the following information:

- a. Parcel of land sizes
- b. Locations
- c. Values
- d. Acquisition dates

The Inventory Officer will assign each parcel of land's deed with a barcode tag. A copy of the deed will be housed in the vault in the Business Office.

State Owned Equipment

All state owned equipment is maintained on the State's Inventory. The college is responsible for the maintenance and the security of the equipment. If state owned equipment is discovered missing, the college employee in charge of the equipment will immediately notify the appropriate Dean/Supervisor, who will notify the President, Campus Security, the local law enforcement agency, and the appropriate state department agency in writing. The responsible employee will obtain a copy of the report from law enforcement and furnish this copy to the Dean/Supervisor. If after a reasonable period of time, the property is not recovered, the Dean/Supervisor will forward to the state department a copy of the law enforcement agency's report, and request that the property be deleted from the inventory. The Chief Financial Officer and President will be furnished a copy of these documents and advised of the action taken by the State Department.

Missing College Property

If college owned property is discovered missing, the college employee in charge will immediately notify verbally (followed by written communication) the appropriate Dean/Supervisor, who will notify the President, Campus Security and/or Local Law Enforcement agency. The responsible employee will obtain a copy of the report and furnish the information to the Chief Financial Officer and the Property/Inventory Officer. Deletion of equipment must follow procedures indicated under the Deletion of Equipment section.

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Addition of Equipment

When the college receives equipment, the following steps must be followed:

1. All items purchased must be processed through Shipping and Receiving. Items not delivered to shipping and receiving must be reported immediately to the Property/Inventory Officer.
2. Upon the approval of a requisition the Chief Financial Officer will forward a copy of the purchase order to the Property/Inventory Officer and/or Receiving Clerk.
3. It is the responsibility of the receiving clerk to examine packages for content and forward findings to the Property/Inventory Officer.
4. Upon the receipt of items, the Property/Inventory Officer forwards to the Chief Financial Officer any invoices received with the shipment.
5. The item is then inventoried and forwarded to its proper location. Each addition to the inventory must include the building, room number, purchase order number, description, date, serial number, cost and barcode number of the equipment.

Deletion of Equipment

When equipment is to be deleted, the following steps will be taken:

1. The employee requesting the deletion must fill out an Asset Disposal Form (ADF). The form is then turned over to his/her Dean/Supervisor. The Dean/Supervisor will forward the ADF to the Property/Inventory Officer, who in turn contacts the Salvage Committee requesting a date/time for examining the damaged or obsolete items(s). A copy of all deleted items will be kept on file.
2. A salvage report form for items misplaced or stolen will not be accepted, unless accompanied by an official report from Campus Security.
3. The Property/Inventory Officer will forward one copy of the report to the Business Office and one copy to the Salvage Committee.
4. The Salvage Committee will review and/or recommend all items be removed from the inventory.

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5. The Salvage Committee will inform the President of all recommendations/ findings concerning this matter.
6. The President will inform the Board of Trustees actions taken by the Salvage Committee.
7. When the Board of Trustees approves the equipment to be deleted from the inventory, the Property/Inventory Officer will then make the appropriate computer entries, update the inventory, inform the requester of the decision, and properly dispose of equipment.

Transfer of Equipment

If inventoried item(s) are transferred from one department/center to another or to storage, the following action must be taken:

1. All transfers of inventoried equipment must be processed through the Property/Inventory Officer.
2. The Property/Inventory Officer or his designee will complete the “To” section of the transfer form, retain a copy for records and forward one completed copy the receiving department.
3. Once the transfer is processed, the Property/Inventory Officer will enter the information into the Computer.
4. All transfers occurring will be processed by the Property/Inventory Officer with the Department Chairperson/Supervisor authorizing the transfer.

Note: It is illegal for college property to be used for personal purposes. College property will not be signed out for this purpose.