

Business Services

Location

Yamasaki, 1st floor

Staff

Allison Philips

Accounts Receivable & Purchasing

Primary Responsibilities

Accounts Receivable and Purchasing
Processes purchase requisitions and purchase orders
Processes water orders
Troubleshoots outstanding purchase orders
Processes student invoices
Collection work on student accounts
Troubleshoots student accounts

Kerri McKay

Director

Budget questions/Budget preparation
Resolves Colleague related issues
Audit
Miscellaneous external reporting
Financial reporting
Month end/account reconciliation

Duane Robinson

Accounts Payable

Records the receipt of goods and services
Distributes invoices
Processes checks and travel advances
Unclaimed Property
Processes 1099s
Troubleshoots outstanding invoices

Mary Romeo Tarte

Cashier

Processes all cash receipts
Processes petty cash advances and reimbursements
Sells stamps, cashes personal checks
Processes office supplies and coffee orders
Distributes studio keys and lockers
Contacts NSF
Distributes paychecks at cashier's window

Heather Good

Assistant Director

Month end reporting/account reconciliation
Bank reconciliations
Journal entry corrections to department budgets and general ledger
Provides assistance in A/R, Accounts payable, cashing & purchasing when necessary

Cashier's Office

Hours

9:00 a.m. – 4:00 p.m. Monday through Friday

Cash Receipts

The Cashier's Office accepts the following methods of payment:

Visa	Mastercard	American Express	Discover
Personal Checks	Money Orders	Traveler's & Cashier's Checks	Cash

We do not accept money orders or checks drawn on *foreign banks*.

Petty Cash Procedures

Employees may receive up to **\$60** in petty cash, **per day**. This may be in the form of an advance of money for a future purchase or a reimbursement for a purchase already made. A reimbursement over \$60 will be in the form of a check and processed during the next check run. Advances will not be given to students for any reason.

- Original **ITEMIZED** receipts **MUST** be submitted
- Authorized signer **MUST** sign receipt
- Receipt/request must have account number to which expense is to be charged
- If expense is meal related, names of all parties involved must be included on the itemized receipt and the business purpose (credit card authorization slip is **NOT** acceptable) For further details please see the "Travel and Entertainment Policy".
- Receipt(s) must be submitted within 5 business days of advance
- Only one advance out at a time (petty cash or larger advance via Accounts Payable) or one reimbursement per day
- Two or more advances from multiple people in the same department may **NOT** combine their money to make a larger purchase.

Please note for meal receipts, if an itemized receipt is not submitted, you will **NOT** be reimbursed for that meal. Credit card authorization slips are not acceptable forms of documentation for meals.

Paychecks

Payday is on the 15th and the last day of each month. If these dates fall on a weekend, checks will be available Friday. Designated employees from each department will be responsible to pick up checks and distribute to their departments. Adjunct Faculty and Workstudy students receiving paper checks can pick up their checks at the cashier's window. Please pass this information along to workstudy students. Employee or Student ID is required to pick up checks.

Studio Keys and Locker Deposits

Students receive studio key assignments from the academic departments. The assignment and contract is brought to the Cashier for payment and a key is issued. The student must return the key at the end of the semester, along with an authorization from the department, in order to have the deposit refunded.

There are lockers available for rent in the Photo department and in the Walter B. Ford II building. Lockers are rented on a first-come-first-served basis. There are also clay modeling tables/cabinets available in the Clay Modeling Studio and lockers on wheels available in the Woodshop. The lock must be returned at the end of the semester in order to have the deposit refunded. Checks will be issued for the deposit refund.

Loft space in the ACB is available through the Housing Department. The rental fee is \$50 and the deposit fee is \$50, which includes the lock deposit.

Personal Banking

The Cashier's Office will cash personal checks for employees up to \$60.00, as long as cash is available. Third party checks will not be cashed.

An ATM machine is available on both campuses. One is outside of the Campus Safety Office on the Ford campus and the other is outside of the bookstore on the Taubman campus. Withdrawals in \$20 increments can be made for a \$1.50 service fee per transaction. Other fees may be charged by the issuing bank.

Postage

The Cashier's Office sells .49 cent stamps (20 stamps per person, per day maximum). Additional postal services are available at the mail room (UPS, Federal Express, special postage etc.) Additionally, envelopes are available for purchase at .10 cents.

NSF

If a check is returned "Non-Sufficient Funds" the person is notified in writing and charged a \$30 NSF fee. The fee is only waived if a letter from the bank is provided stating that the NSF was due to a bank error. After two NSF checks the person is not allowed to write any additional checks to CCS. This policy applies to all students, staff and faculty.

Notary

The Business Services department provides Notary Service, free of charge, to students, faculty and staff.

Accounts Payable

Processing a Payment Requisition

Whenever an invoice (a bill for goods or services) is received, or a check needs to be issued, please complete a blue payment requisition form and return it to the Accounts Payable (AP) office. Please do not use this form if a purchase order was completed.

1. Complete a **Blue** Payment Requisition form (include vendor name, address, invoice date, invoice number, description and any special instructions) If we are paying an individual you must also include a social security number and their legal name.
2. Attach the invoice to the requisition.
3. Provide a copy of the invoice if the original needs to be mailed with the check.
4. Obtain proper signatures (If you are the vendor or receiving an advance you may not sign your own payment requisition)
5. Submit to Accounts Payable for check processing

Payment requisition forms are available on the public directory in the Business Services folder and on Blackboard. Please copy the form on BLUE paper. We encourage all staff and faculty to type all of the forms submitted to Business Services to ensure legibility.

Check Run

The accounts payable check run is usually on **Wednesday**. Please submit all requisitions by Tuesday at noon to be included in the week's check run. Plan ahead. Checks are available for pick-up on Friday at the Cashier's Window. Unless noted, checks will be mailed. Note: Paychecks are processed by Human Resources; not Accounts Payable. If you pick up a check to hand deliver to a vendor the check must be delivered no later than one week after the check is issued. No "holding" of checks is allowed. By submitting a payment requisition you are authorizing the payment.

Manual Checks

In an *emergency* situation a manual check can be processed as long as the appropriate staff is available to cut and sign the checks. However, in most cases, planning ahead can avoid this process.

1099

A 1099 tax form may be generated to all persons who provided a service to the college and payment was not processed through payroll. The person's legal name and social security number **MUST** be included on any payment requisition that may result in the issuance of a 1099.

Received Goods and Services

If you ordered goods and/or services using a PO, the yellow copy is returned to Accounts Payable. Please sign the yellow copy, write the date that the goods were received, and return the form to AP in a timely manner. By signing the yellow copy you are stating that the goods were received and the vendor should be paid! **NEVER** sign a yellow PO if you are not positive the goods were received.

Purchasing

Purchase Orders

A purchase order is a promise to pay for goods and services that is sent to a vendor in order to process an order before payment is received. A purchase order **MUST** be used to procure goods and services unless prior authorization has been obtained from the office of the Vice President of Administration and Finance or is travel and entertainment related. Staples and Sodexo are the only vendors which we do not use a purchase order and do not need to be preapproved. The Business Services department has separate Staples Order Forms to complete for such purchases (explained further below). The VP of Administration and Finance must sign all purchase orders. Any purchases made by an employee without the consent of the VP may not be reimbursed!

Mastercard or American Express cards are available and provided to employees for the purpose of charging legitimate travel and entertainment expenses to the College. Cardholders should **not** use the corporate credit cards to circumvent the Colleges purchasing function by charging for other than approved travel-related expenses unless previously approved by the VP of Administration and Finance. Authorization to obtain a card must be through the VP of Administration and Finance. Although the card is issued in an individual's name, it should be considered College property. Complete details and more information may be obtained through the Business Services department.

The following steps explain how to process a PO. (The entire process may take up to 3 business days. Please plan ahead.)

1. Research the goods or services needed.
2. Complete a WHITE purchase requisition form (**include vendor name, address, fax number, part or item number, description of the goods or services, and price. Include any special shipping instructions**) See example. We encourage all staff and faculty to type the purchase requisitions to ensure accuracy and legibility.
3. Have appropriate personnel sign the requisition.
4. Submit to Business Services or to speed up the process, submit the Purchase requisition directly to Anne Beck, Chief Financial Officer/Vice President for signature. Her office will send the signed purchase requisition back to Business Services.
5. Once returned from VP's office, the PO will be generated and faxed to the vendor. POs are processed daily.
6. The yellow and white copy of the PO will be sent to the originator.
7. When the product is received, sign and date the yellow copy of PO and forward it to Accounts Payable for payment. If you ordered goods and/or services using a PO, the yellow copy is returned to Accounts Payable. Please sign the yellow copy, write the date that the goods were received, and return the form to AP in a timely manner. By signing the yellow copy you are stating that the goods were received and the vendor should be paid! **NEVER** sign a yellow PO if you are not positive the goods were received.
8. Keep the white copy for your files.
9. If you happen to receive an invoice for items purchased via a PO, please forward it to Accounts Payable.

Please note that an invoice total may be different than the price listed on the original PO. This may be due to shipping costs and price variances. The final cost of the goods and services will appear on the invoice and will also appear on the monthly budget reports.

The purchase requisition form is available on the public directory in the Business Services folder and on Blackboard and should be copied on WHITE paper.

Credit Application

Credit applications are available from Business Services. It may be necessary to send a credit application to a new vendor so a PO will be accepted. If a new vendor requires the completion of their credit application, please contact Allison Philips.

Tax Exempt

CCS is a non-profit organization and is tax exempt. Our tax exempt ID # is available from Business Services, as well as a tax exempt letter. We can provide a copy of a W-9 form, the Request for Tax Payer Identification and Certification if necessary.

Approved Vendors

Due to the diverse nature of the College there are only two vendors which we require you to use, Staples for office supplies and Sodexo for catering. Otherwise each department is free to utilize whichever vendor(s) they see fit. The procurement of goods and services should meet college needs at the lowest possible cost consistent with the quality needed for the proper operation of the various departments. In general, purchases should be handled in a manner that creates the greatest ultimate value per dollar expended.

Office Supplies

Staples is the preferred office supply vendor and supply prices have been pre-negotiated. To order supplies, please complete a white office supply form, available on Blackboard. Some departments that place orders regularly have been given access to order office supplies online through Staples. If you believe your department should have access, please contact Mary Tarte in the Business Services department and she will arrange the access. Orders are placed daily and are usually delivered the next business day. Please have supply requests to Purchasing by noon. A full catalog is also available upon request. Supplies are delivered to each office by the maintenance staff.

Copy paper, Envelopes and Letterhead

Please use the office supply form to request copy paper, CCS envelopes and CCS letterhead. Department letterhead should be ordered through Business Services if back-stock is running low.

Business Cards

Business cards are ordered through the Publications Department.

Coffee and Water Supplies

The college provides coffee (regular and decaf), tea, hot chocolate, sugar, cream, sweetener, styrofoam cups, coffee filters and stirrers. Supplies are available from the Business Services Office. Orders are placed bi-weekly with the vendor. If a special event is occurring, please call ahead so ample supplies are on hand.

Water coolers are strategically placed around campus. The water vendor is Arbor Springs. The Business Services department will contact you every week for your water needs.

Catering

Sodexo is our **ONLY** authorized vendor for catering. We have negotiated our contract with them based on the fact that we will always use their catering services.

Flowers for Approved Occasions

The College has guidelines in place regarding the purchase of flowers for certain approved occasions (birth, get-well, death, etc.). All requests must be submitted to the Human Resources Office for approval and processing on behalf of the entire College Community. The use of departmental funds for this purpose is prohibited.

Accounts Receivable

Student Accounts

Each semester students register for the following semester's courses. Students can not have any financial or departmental holds on their account. A commitment fee of \$100 must be paid by the published date in order to reserve their class schedule. Students may register on-line using WebAdvisor.

Tuition bills are usually mailed after the majority of financial aid (grants, scholarships and loans) is applied to the students' accounts. A late fee of \$25.00 is charged for late payments and a \$75 delinquency fee will be charged if the entire balance isn't paid in full by a certain time. The due dates are published on Blackboard.

Community and Continuing Studies courses must be paid in full at the time of registration.

The Bookstore Charges

Each semester students are allowed to charge up to \$300 in books and supplies to their student account. The student is then invoiced for the balance which is due before they are allowed to register for the next semester. Before a student receives a refund on their tuition/housing account, any outstanding balance at the bookstore is paid in full.

Faculty and staff may charge supplies to their department's budget. The Bookstore should be made aware of authorized signers. When the supplies are purchased, the staff or faculty member is given an itemized receipt. The supplies will then be tallied and charged to the budget center monthly.

Collections

Students who have an outstanding balance with CCS are not allowed to register for classes, receive their grades or transcripts until their outstanding balance is paid in full. If the balance is more than 2 semesters overdue, the account is turned over to a collection agency.

CCS Employee Tuition Vouchers

If a CCS employee enrolls for a Continuing Studies course, a CCS tuition voucher form must be completed. Eligibility and details of the voucher program are available from the Human Resources Office. The voucher does not cover fees (i.e. commitment fee, registration fees, lab, and material fees, activity fees, etc) These fees MUST be paid in full the day the employee registers for courses.

Travel Expense Reports

**Please refer to the Travel and Entertainment Policy for rules and guidelines. This can be found on Blackboard, Campus Offices in both Business Services and Human Resources.

Please note for meal receipts, if an itemized receipt is not submitted, you will **NOT** be reimbursed for that meal. Credit card authorization slips are not acceptable forms of documentation for meals.

Advances

A travel advance may be received for a business-related trip. Please complete a blue payment requisition form approximately 2 weeks before the planned travel event. You may receive an advance to cover the cost of meals, lodging, transportation, mileage, tips, parking, conference fees, etc. Note: Faculty professional development funds must be requested in advance and approved by the Provost's Office.

Upon returning to campus, you must submit a yellow travel expense report detailing how the advance was spent within 10 business days. This report needs to be reviewed and signed by your supervisor. If there is any money left over, it should be returned to the Cashier's Office and receipted and the receipt attached to the travel and expense report. If money is due to an employee, a check will be processed through Accounts Payable. Please keep in mind that all receipts related to Petty cash must be returned to the cashier and all travel advances received via check, must have the receipts submitted to Accounts Payable. The return of any unspent advance money must be in the form of cash or check. Credit cards will not be accepted as a form of repayment of the college's money.

Mileage

The current mileage rate is 57.5 cents per mile. This rate is based on IRS publications and may change each year in January. Please note that CCS reimburses based on mileage and not on gas receipts. For amounts less than \$60, petty cash can be given to reimburse for mileage at the Cashier's window. Mileage will not be reimbursed for trips when the College shuttle is available.

American Express and MasterCard

Mastercard or American Express cards are available and provided to employees for the purpose of charging legitimate travel and entertainment expenses to the College. Cardholders should not use the corporate credit cards to circumvent the College's purchasing function by charging for other than approved travel-related expenses unless previously approved by the VP of Administration and Finance. Authorization to obtain a card must be through the VP of Administration and Finance. Although the card is issued in an individual's name, it should be considered College property. Complete details and more information may be obtained through the Business Services department.

Once a month, Business Services receives an invoice from American Express and Mastercard for payment. It is very important that cardholders keep their original receipts and submit a **white** Credit Card expense report to Business Services. Your monthly report is due to our office by the 10th business day of each month. This ensures us proper time to look them over and process them. This report is available on the public directory and Blackboard. If your report has not been received by the due date, you will be contacted and notified of what charges you still need to submit. Your card privileges may be suspended until the proper paperwork has been received by the Business Services department. Please make sure your supervisor signs off on the expense report.

Budgets

Budget Reports

You can access your budget in real time through Webadvisor (go to Business Services>Webadvisor). You will need to be set up to access your budget by the Business Services department.

Always charge items to appropriate account number, even if you go over budget. The important thing to remember is that you must stay within your overall budget.

Budget presentation and requests occur in mid winter - early spring for the next fiscal year. Each budget center will complete the necessary forms needed to request additional money or make changes for their department's needs. The Director of Business Services will send an email with the appropriate forms, well in advance of the meetings, with an explanation on how to complete the forms and the deadline. The needs and priorities for the college as a whole are considered when preparing the operating budget. CCS' fiscal year is July 1 – June 30.

Account Number Scheme

A-BBBB-CCCC (example 1-3300-7200)

A = Type of fund

1 = Unrestricted (this will be used for most departments)

2 = Restricted Accounts (used primarily by External Relations and Sponsored Projects)

3 = Endowment

BBBB = Budget Center - Defines the department (ie. 3100 = Business Services, 4XXX all academic departments, 4510 = Fine Arts).

CCCC = Line Item Account Number - Defines the type of account or line item (ie.4500 = Corporate gifts, 7200 = Office supplies, 6000 = Administrative salaries). The first digit of the account number determines if the account is an asset (1), a liability (2), a fund balance/equity (3), a revenue account (4) or an expense number (5)(6)(7)(8)(9).

Please see attached list of existing expense account numbers. This is also available on the public directory in the Business Service folder. If you believe an additional account number needs to be set up or you would like a particular line item account number to be included in your budget center (department, please contact the Director or Assistant Director of Business Services.

Fixed Assets

Capital Budget

Funds for capital purchases are requested each year during the regular budget process, usually in early spring. All capital orders require the signature and approval of the VP Finance and Administration.

Generally an item is capital if it meets the following criteria:

1. Cost is about \$2000 or higher AND
2. Item has a useful life greater than 3 years AND
3. Purchased out of the capital budget with the approval of Anne Beck, VP of Adm. & Finance

Property Tags

Any item purchased from the capital budget must have a property tag placed on it. Please call Business Services once an item has been received and is ready for tagging (i.e. out of the box and assembled). If an item doesn't meet the above definition of "capital" but you would still like the item tagged, please call the Business Services Office.

Disposals

Notify Business Services in writing whenever an item is discarded and has a red tag on it. The red tag number must be forwarded to Business Services so it can be written off the general ledger and any gains/loss can be recognized.

Sale of an Asset

If a department is going to sell any capital asset, they must first receive permission from the VP of Finance and Administration and notify the Business Services department. A detailed record must be kept of all assets sold, which includes the property tag number, serial number, description of the asset, amount of the sale and name of purchaser.

Capital Account Numbers

1-0000-1710 = Building
1-0000-1720 = Equipment, Machinery & Furniture
1-0000-1730 = Computers
1-0000-1745 = Library Books