BUSINESS SERVICES

Procedures Manual

Revision dates:

- June 1, 2005
- August 21, 2006
- November 27, 2007
- June 16, 2008
- April 3, 2009
- June 8, 2009
- September 16, 2009
- January 2011

- April 23, 2013
- December 2, 2014
BUSINESS SERVICES MISSION STATEMENT

The mission of Business Services is to execute Board policy for the fiscal stability of the District through the administration of budgets and financial programs within the District, including providing the necessary support to the colleges to facilitate their individual mission and vision statements.

MAJOR FUNCTIONS:

Prepare and account for a variety of accounting activities that provide the necessary documentation to the State Chancellors Office and other governmental agencies and support for all District functions.

1. Process Prepare on a monthly basis the payroll for all employees.
2. Process purchase orders for colleges and other departments.
3. Process all the accounts payable warrants for all vendors and reimbursement checks for staff.
4. Provide the necessary information to the college presidents and their designated budget managers in preparation of their annual budget process and present the final budget to the Board of Trustees for approval.
5. Prepare monthly budget status reports to the Trustees for budget and financing corporation.
6. Prepare a variety of fiscal reports as requested by the colleges.
7. Monitor the GIC investments and COP obligations for fiscal stability.
8. Prepare bids for equipment, leases, and building and furniture purchases.
10. Review and monitor all grants accounting for reporting to respective agencies for compliance.
11. Process all revenue from the state apportionment; local revenues; student fees; all grants; enterprise funds and other revenues.
12. Oversee collection procedures for delinquent accounts.
13. Process mandated claims for reimbursement from State Controller’s office.
14. Provide contract administration and oversight for capital projects and scheduled maintenance projects with coordination from District architects.
15. Serve on the board as a board member of the VIP/JPA self insured insurance plans.
16. Facilitate and provide all the necessary documentation fro external auditors.
17. Process all claims for liability covered under the JPA insurance coverage.
18. Provide leadership to the Risk Management Committee for the District.
19. Provide a variety of training for all college and district staff on Datatel’s Colleague Financial software system.
20. Process student classroom, visitor and on-campus accident claims covered under student insurance.
21. Provide input and make recommendations to the Chancellors Executive Cabinet for fiscal policy changes and/or creation.
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### BUSINESS SERVICES CONTACTS

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<th>Title and Responsibilities</th>
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<tr>
<td>Ken Stoppenbrink</td>
<td>Deputy Chancellor, Business Services</td>
</tr>
<tr>
<td></td>
<td>Annual Budget Development; Supervision of all District Fiscal Services, Human Resources, ,</td>
</tr>
<tr>
<td></td>
<td>District Contract Officer; Collective Bargaining; District Insurance and Risk Management;</td>
</tr>
<tr>
<td></td>
<td>Debt Financing; Foundation Treasurer; WHC Financing Corporation ; IPEDS Reporting</td>
</tr>
<tr>
<td>Adriana Ochoa</td>
<td>Administrative Assistant</td>
</tr>
<tr>
<td></td>
<td>Provide administrative support, research, reporting and special project activities. Assist</td>
</tr>
<tr>
<td></td>
<td>DC with legal matters, insurance issues. Assist with fixed assets, prepare Mandated Costs</td>
</tr>
<tr>
<td></td>
<td>claims, assist with RFP/RFQ processes, prepare Board Agenda items for department.</td>
</tr>
<tr>
<td>Tammy Weatherman</td>
<td>Associate Vice Chancellor of Business Services</td>
</tr>
<tr>
<td></td>
<td>General Ledger Accounting, External Audit, Fiscal Reporting, Farm, Residence Hall, CDC,</td>
</tr>
<tr>
<td></td>
<td>State and Federal Reporting; Datatel Finance Module Team Leader, Cash Mgmt</td>
</tr>
<tr>
<td>Deborah Gore</td>
<td>Budget Services Supervisor</td>
</tr>
<tr>
<td></td>
<td>Student Insurance, Budget Development, Fixed Assets, Capital Projects accounting, State</td>
</tr>
<tr>
<td></td>
<td>Mandated Costs, District Insurance, RFP/RFQ preparation, Debt Financing</td>
</tr>
<tr>
<td>Thelma Trevino</td>
<td>Accounting Services Supervisor</td>
</tr>
<tr>
<td></td>
<td>Accounts Payable, Accounts Receivable, Purchasing, Payroll, Journal Entries Purchasing,</td>
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<tr>
<td></td>
<td>Student Payroll, Accounts Payable Processes; Assists with Financial Aid Disbursements;</td>
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<tr>
<td></td>
<td>Vendor Set-up and Maintenance; Processes Travel and Conference Requests; Assists in New</td>
</tr>
<tr>
<td></td>
<td>Employee Datatel Training, Financial Aid, ASB, Clubs</td>
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<tr>
<td>Suzanne Rockwell</td>
<td>Payroll Coordinator</td>
</tr>
<tr>
<td></td>
<td>Lead Accountant for Payroll, Voluntary Deductions, Garnishments, and Benefits.</td>
</tr>
<tr>
<td>Rachelle Richardson</td>
<td>Accounting Services Technician II-Payroll</td>
</tr>
<tr>
<td></td>
<td>Assists with payroll accounting and STRS Reporting.</td>
</tr>
<tr>
<td>Name</td>
<td>Title</td>
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<tr>
<td>Jeanne Henslick</td>
<td>Accounting Services Technician II</td>
</tr>
<tr>
<td>Olga Keough</td>
<td>Accounting Services Technician III</td>
</tr>
<tr>
<td>Christine Alcaraz</td>
<td>Accounting Technician I</td>
</tr>
<tr>
<td>Monica Neff</td>
<td>Accounting Technician I</td>
</tr>
<tr>
<td>Kathy Finster</td>
<td>Grants Accounting Technician</td>
</tr>
<tr>
<td>Joanna Andrade</td>
<td>Accounting Services Technician I</td>
</tr>
<tr>
<td>Rosario Gonzalez</td>
<td>Grants Accounting Technician</td>
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<tr>
<td>Teng Vang</td>
<td>Grants Accounting Technician</td>
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<thead>
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<th>Name</th>
<th>Position</th>
<th>Contact Information</th>
<th>Responsibilities</th>
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<tbody>
<tr>
<td>Maria Battisti</td>
<td>Grants Accounting Technician</td>
<td><a href="mailto:mariabattisti@whccd.edu">mariabattisti@whccd.edu</a> (559) 934-2113</td>
<td>Direct report to Grant Accounting Services Supervisor Assists with categorical accounting for State and Federal grants.</td>
</tr>
<tr>
<td>Robin Uribe</td>
<td>Accounting Technician I</td>
<td><a href="mailto:robinuribe@whccd.edu">robinuribe@whccd.edu</a> (559) 934-2164</td>
<td>Direct report to Accounting Services Supervisor Purchasing, Vouchering, Purchase Orders Processing, Process Incoming and Outgoing Mail, Ordering of Office Supplies, Billing, Cashiering as needed.</td>
</tr>
<tr>
<td>VACANT</td>
<td>Controller</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VACANT</td>
<td>Accounting Services Technician II</td>
<td></td>
<td>Direct report to Accounting Services Supervisor District Office Cashier; Student Accounts; Deposits of Fees, Reimbursements and Misc., NSF Checks Maintenance, Sponsored Billing</td>
</tr>
<tr>
<td>VACANT</td>
<td>Grant Accounting Services Supervisor</td>
<td></td>
<td>Direct report to Director Fiscal Services Categorical program accounting; Federal and State local grants, assists in New Employee Datatel Training</td>
</tr>
</tbody>
</table>

- **Maria Battisti**
  - Grants Accounting Technician
  - mariabattisti@whccd.edu
  - (559) 934-2113
  - Direct report to Grant Accounting Services Supervisor
  - Assists with categorical accounting for State and Federal grants.

- **Robin Uribe**
  - Accounting Technician I
  - robinuribe@whccd.edu
  - (559) 934-2164
  - Direct report to Accounting Services Supervisor
  - Purchasing, Vouchering, Purchase Orders Processing, Process Incoming and Outgoing Mail, Ordering of Office Supplies, Billing, Cashiering as needed.

- **VACANT**
  - Controller

- **VACANT**
  - Accounting Services Technician II
  - Direct report to Accounting Services Supervisor
  - District Office Cashier; Student Accounts; Deposits of Fees, Reimbursements and Misc., NSF Checks Maintenance, Sponsored Billing

- **VACANT**
  - Grant Accounting Services Supervisor
  - Direct report to Director Fiscal Services
  - Categorical program accounting; Federal and State local grants, assists in New Employee Datatel Training
FINANCE

1. Functions and Responsibilities of Business Services office:

Business Services provides the following accounting services:

- Process payroll
- Process all revenue from the state apportionment; local revenues; student fees; all grants and other revenues
- Process purchase orders
- Process refund checks, petty cash and revolving fund checks
- Process vendor accounts payable warrants and reimbursement checks for staff
- Oversee collection procedures for delinquent accounts
- Process mandated claims for reimbursement
- Provide district wide staff training on Datatel’s Colleague Financial software system
- Provide financial information to college presidents in preparation of their annual budget process
- Present final budget to the Board of Trustees for approval
- Prepare monthly budget status reports to the Trustees
- Prepare variety of fiscal reports as requested by colleges
- Monitor GIC investments and COP obligations
- Prepare bids for equipment, leases, and building and furniture purchases
- Process student financial aid disbursements
- Review and monitor grant accounting for compliance and reporting to respective agencies
- Provide contract administration and audit oversight for capital projects and scheduled maintenance projects
- Facilitate and provide documentation for external auditors
- Process all claims for liability covered under the JPA insurance coverage
- Process student classroom, visitor, on-campus accident/incident insurance claims

All cost centers (college departments, organizations and offices) must deposit and maintain these funds with the Business Services office. NOTE: Including all auxiliary operations and student organizations.

- State apportionment
- Federal grants, categorical and contract payments
- Student fees
- Other local revenues
- Revenues from sales or fee collections by college entities
- Revenues from college self-sustaining operations and services centers
- Recoveries of expenditure
2. Establishing, Naming and Terminating District Accounts:

The district adheres to the California Community Colleges Budget and Accounting Manual that follows generally accepted governmental accounting principles and promotes consistency and validity of reported financial data. District cost centers track financial transactions by monitoring their accounts through Datatel.

Sample Account Number: 12-210-642000-52120-110

FUND

12 1 FUND GROUP (General Fund)
  1 2 FUND (General Fund - Restricted)

ACTIVITY

210 2 SOURCE (State)
  2 10 ACTIVITY (DSPS)

COST.CENTER

642000 64 AREA (Other Student Services)
  64 20 PROGRAM (DSPS)
  64 20 00 COST.CENTER (DSPS)

OBJECT

52120 5 CLASS (Expense)
  5 2 Sub-Class (Classified Salaries)
  5 2 1 Category (Non-Instructional Salaries, Regular)
  5 2 1 2 Sub-Category (Classified, Full-time, Regular)
  5 2 1 2 0 Object (Class, FT, Regular)

LOCATION

110 1 CAMPUS (Coalinga)
  1 10 LOCATION (Coalinga Campus)

Account codes are made up of several components, which permit district personnel to precisely identify each financial transaction. These components are:

Fund: An accounting entity with self-balancing set of accounts for recording assets, liabilities, a fund to insure observance of limitations and restrictions placed on the use of these resources. (For example: Unrestricted, Restricted, Capital Outlay etc.)

Activity: An accounting authorization to incur expenditures for specific purposes, especially Categorical Funds. (For example: CalWorks, EOPS, DSPS, Cafeteria, etc.)

Cost Center: The various operating functions within the district. (For example: Instruction, Administration, Plant Operation, etc.) The various district programs within the District. (For example: Instructional disciplines - Art, History; Athletics, Admissions & Records, etc.)
Expense Code: Identifies the type of revenue or expenditure (For example: instructional supplies, equipment, etc.)

Location Code: Identifies the revenue or expense location. (For example: Coalinga, Lemoore, North District Center, etc.)

3. Establishing New Accounts:

New accounts are established to classify and track revenue and expenditures. Usually budgets are established at the beginning of the fiscal year or when new functions are authorized by the Chancellor’s Office, or a new grant is approved. In these cases, the Director, Fiscal Services advises the administrator for the cost center of the account number. Business Services evaluates the proposed types of expenditures and sources of revenue, a program-budget code is assigned to reflect the appropriate classification and the new budget is entered into the accounting system.

If a new account requires an allocation of funds or a transfer of funds to the account, the dean or area administrator sends a memorandum to the Director, Fiscal Services indicating the amount and source of funds. Approval of these fund transfers must then be approved by the Deputy Chancellor of Business Services, (Deputy Chancellor).

4. Terminating Accounts:

When a budget or account number is no longer required or utilized, it is the responsibility of the area administrator or budget manager to notify the Business Services office that the account number will be discontinued. Those budget, accounting and project numbers, which have been previously assigned and terminated, may not be used again for a period of two years. Prior to the removal of any account the Deputy Chancellor must authorize said termination.

5. Budget Statements/Reports:

The District budget statement or reports are a means of communicating financial information between District cost centers. They provide information to permit the comparison of commitments (disbursements and encumbrances) with budgeted allocations.

- Such comparison aids area administrators and budget managers in monitoring and controlling each budget or project’s financial activities.
- District personnel can run and check budget reports by hardcopy or onscreen to make sure recorded commitments to the account are an accurate reflection of allocations, encumbrances and expenditures. Accurate accounting of a budget or project’s financial status is critical when the budget or project is nearly out of money or when the end of the fiscal year is at hand.
- All cost centers and departments have access either via Datatel or on-line web access. The account balances reflect all transactions that have been posted by the end of the previous working day.

Monthly budget statements or reports provide the following information:-

- Account numbers and titles of revenues received and expenditures budgeted for and expended.
- Current fiscal year allocated budget dollar amounts, includes the tentative budget and any subsequent changes made, which will then become the adopted budget.
- Actual payments made to date for expenditures and any encumbrances entered.
- Percentage of the adjusted budget dollars expended or encumbered to date.
- The balance remaining (adjusted budget minus any expenditures or encumbrances).

6. **External Auditors:**

The District cooperates with and assists external auditors whose responsibilities involve review and confirmation of District transactions. An external auditor is defined as any non-district auditor, e.g., county, state, federal, private firm. As part of the coordination process, the Business Services office serves as a liaison between District offices, cost centers, departments and the external auditors.

District records are public documents and are available for audit purposes subject to the normal privacy safeguards and availability.

Auditors are to utilize records in the Business Services office as follows:

- Business Services office personnel assist the auditors in locating the records they need to review. The auditors are instructed where to return the records. All re-filing is done by district employees.
- Records older than two years are normally transferred to the inactive file storage area. Auditors should contact the Business Services office for information about the location of inactive files.
- If the auditor must examine accounting records in another office, he/she must make arrangements through the appropriate area administrator or budget manager.
- In most cases, the external auditor will hold an exit conference at the conclusion of the audit. Those audits, which result in a report delivered to another agency rather than to the district also include an exit conference. The exit conference informs district representative of the audit findings, clarifies possible ambiguities, and seeks agreement upon the facts at issue.
- Preliminary comments from District personnel on findings concerning a specific transaction in an audit may be required. The auditors must provide sufficient information to enable the District to adequately review the questions and provide a meaningful response.

7. **Audit Resolution Policy and Procedure:**

**Policy:**

In accordance with OMB Circular A-133 Subpart B, Section 200(a) states, in part, that non-Federal entities that expend $500,000 or more in a year in Federal awards shall have a single or program-specific audit conducted for that year in accordance with the provision of this part and WIA Directive, WIA 01-3, states in part, that sub recipients that award WIA funds to lower tier sub recipients must have written audit resolution policies and procedures. WIA Directive WIAD 01-3 also states, in part, that all sub recipients must complete an audit control log. The log must contain the date of the audit, the period covered by the audit, the date the audit was received, the auditor, the questioned costs, the administrative findings, the date or dates of Initial and Final
Determinations, and documentation of the decisions regarding disallowed costs and administrative findings.

For sub recipients, audit resolution consists of a three-part process that includes the Initial Determination, informal resolution period, and the Final Determination. Receipt of the Initial and Final Determinations by the audited must be documented by the awarding agency.

The sub recipients must submit a copy of their annual audit no later than December 31st following the closing of the fiscal year. (For example: fiscal year ends June, 30, 2005, copy of audit report is due December 31, 2005). All audits need to be submitted to the Director of Grants at WHCCD.

Procedures:

1. WHCCD must:
   - Review audit report of their sub recipients to ensure compliance with the requirements of OMB Circular A-133
   - Establish an audit resolution file to document the disposition of the reported questioned costs and corrective actions taken for all findings.
   - Complete an Audit Control Log (See Appendix 4)
   - Issue a letter of Initial Determination based on the audit review. The Initial Determination letter is to include:
     a) A list of questioned costs
     b) Whether the costs are allowed or disallowed, including the reasons with appropriate citations for such actions.
     c) Acceptance or rejection of any corrective action taken to date, including corrective action on administrative findings.
     d) Possible sanctions.
     e) The opportunity for informal resolution of no more than 60 days from the date of Initial Determination.
   - During informal resolution, the audited may provide documentation to support the allowability of costs and proposed corrective action of administrative findings. Informal resolution discussions may be held by telephone, if necessary, but in person preferably. When a meeting is held provide a sign-in sheet. The sign-in sheet must be retained as part of the audit file. The meeting must be documented either with a voice recording or written notes. Negotiations of repayments can be initiated at this time.
   - Issue a written Final Determination. The Final Determination includes:
     a) Reference to the Initial Determination
     b) Summation of the informal resolution meeting, if held.
     c) Decisions regarding the disallowed costs, listing each disallowed cost and noting the reasons for each disallowance.
     d) Questioned costs that have been allowed by the awarding agency and the basis for allowance.
     e) Demand for repayment of the disallowed costs.
     f) Description of the debt collection process and other sanctions that may be imposed if payment is not received.
     g) Rights to a hearing.
     h) The status of each administrative finding.
   - The audited has 30 calendar days after the Final Determination is issued to submit a written request for a hearing. At least 10 calendar days before the hearing, written notice of the date and site of the hearing must be provided to the audited. The audited may withdraw the request for a hearing in writing.
Audit Resolution:

1. If there are no audit findings, WHCCD will notify the sub recipient that no further action will be taken.
2. If the sub recipient audit identifies an administrative finding, questioned costs, or cost recommended for disallowance, WHCCD will:
   - Establish a sub recipient audit resolution file for documentation of each finding
   - Issue a written notice of Initial Determination.
   - Provide the sub recipient an opportunity for informal resolution and submission of additional documents within 60 days from date of notice.
   - Issue a written notice of Final Determination.

8. Over Expenditures:

Cost center administrators and budget managers are responsible for ensuring total expenditures remain within the budgeted amounts. Without specific approval from the Administration, overdrafts are considered unacceptable. The cost center administrator and/or budget manager is responsible to ensure that their area as a whole is not creating a deficit spending condition.

9. Clearing Over Expenditures:

The cost center administrator and/or budget manager has two options for clearing over expenditures:
- Cease all expenditures on the budget.
- The cost center administrator and/or budget manager may reallocate funds from an appropriate account under his/her jurisdiction by initiating a budget transfer request in Datatel.

10. Budget Transfer (Budget Journal Entries):

The cost center administrator and/or budget manager may move funds from within a specific budget to cover anticipated expenditures by completing a budget transfer. Under no circumstances may resources be transferred from the wage and benefits line items to other areas or visa versa. A request to move or transfer funds is initiated using the Budget Journal Entry field in Datatel. NOTE: Some grant and categorical programs do not allow budget transfers between certain expenditure categories, or may limit the percentage of expenditures that can be transferred.

11. Expenditure Transfer:

Upon discovery of an over expenditure or negative account, the cost center administrator or budget manager can identify an appropriate alternative account to absorb the excess expenditure(s), or elect to move the expenditure in it’s entirety to the alternate account. The Business Services office discourages manipulation of accounts by expenditure transfer. Personnel are to ensure that expenditures are initially assigned to the correct account. In order to keep the transfer of funds to a manageable number, the Business Office discourages transfers more than once.
12. **Revolving Cash Fund:**

Revolving fund payments for goods delivered and services rendered will be made on a limited basis only. The expenditure must be a legal charge against the district. The goods and services must have been delivered or rendered. Advance payments of funds for goods and services are usually not considered.

Advances of funds for travel and meeting expenses must be authorized by the President and/or Chancellor prior to the advance of funds.

Revolving fund purchases will be processed by using a Purchase Requisition for supplies, services and equipment or Travel Request for registration costs.

13. **Petty Cash Purchases/Reimbursement:**

Cash purchases of $50 or less including tax, for supplies and services only (no equipment) are permitted. Credit card or charge card purchases are not considered cash purchases. Reimbursement for cash purchases is subject to audit approval by the Business Services office.

The requirements for reimbursement are as follows:

- Purchase must be for $50 or less. Splitting a purchase amount or items for reimbursement to stay within the $50 limit is not allowed.

- Purchase must be supported by a Petty Cash Request form, approved by the area Administrator and must have a vendor's invoice marked paid attached.

- The following are **NOT** acceptable receipts:
  a) Adding machine tapes
  b) Photocopy of receipt
  c) Credit card receipt
  d) Statement of account
  e) Packing or shipping slip
  f) Canceled check
  g) This is not an all inclusive list

- Purchase must be made from a bona fide vendor.

- The items purchased must be stated.

- The purchase must be at a fair market price.

- The items purchased must be authorized in the approved current year's budget.

- Budgeted funds must be available to reimburse the cash purchase.

- The request for reimbursement for petty cash purchases must be submitted **during the same fiscal year of purchase** per Board Policy 6317

- A completed Petty Cash Request form supported by an itemized invoice marked paid should be submitted to the business services office. All requests for reimbursement will be processed within 48 hours.
RECOMMENDATIONS:

It is recommended that cash purchases should not be made when there is any doubt of obtaining an acceptable vendor’s invoice or receipt.

It is recommended that the vendor’s invoice be treated like cash. Without it, purchase will not be reimbursed.

It is recommended that since it is often difficult, if not impossible to obtain acceptable paid vendor invoices or receipts on mail and telephone orders, use the regular purchase requisition procedure for placing such orders.

June cash purchases are due in the Business Services office on or before July 6 and all other cash purchases must be submitted within 30 days of expense.

14. Replenishing the Petty Cash Fund:

The petty cash funds will be replenished as requested by the fund custodian and approved by the Director of Fiscal Services.

15. Reconciliation:

The fund custodian is responsible for ensuring that the fund is reconciled each month. If possible, an employee other than the fund custodian should reconcile and sign the reconciliation of the account.

16. Missing Cash:

All District employees are bonded through the District insurance policy however there are reporting requirements that must be followed in order to guarantee coverage for any incident of missing/lost/stolen district cash.

Lost, missing or stolen funds of $50.00 or more must be immediately reported to the VC, Business Services, or designee, who will determine if a police report is required. A written report is required for all lost, missing or stolen funds of $50.00 or more.

17. Till Cash Funds:

1. Till cash funds provide the colleges and off-campus centers with cash for making change in across-the-counter financial transactions.
   a) Such funds are used exclusively for transactions involving official District business.
   b) Till cash funds are not to be used to purchase goods or services.

2. Maintaining the till cash fund:
   a) Any overage or shortage must be reported daily as part of the normal balancing for till cash.
   b) The amount of cash in the fund must always equal the original amount.

3. Borrowing from the fund for any reason is prohibited.
4. The fund may not be used to cash checks.

5. The fund is subject to audit at any time by the Accounting Services Supervisor or the district's external auditors.

6. Fund cash is not to be combined with cash used for other purposes.

7. The cashier is responsible for locking the till cash funds in an appropriate location when not being used. Large till cash funds in a vault or safe. Smaller funds must be locked in a file cabinet or desk drawer.

18. Outstanding Checks:

A review of all outstanding checks on all operating bank accounts will be done not less than every three months. Operating bank accounts include: Revolving Cash, Financial Aid, Associated Student, Bookstore, Cash Clearing, Emergency Loan, School Farm and the WHC Cafeteria accounts. Warrants or checks found to be outstanding longer than 6 months are considered outdated and will not be honored by the bank, they will be purged and the funds re-entered in the account.

19. Cashier Services:

Each College and center site shall collect student tuition and fees, payments of obligations of students, staff, and the public to the District, and shall receive for deposit all monies collected by other district departments for sales and services.

**Coalinga Campus Cashier:**
Payments for student tuition and fees are made to student services personnel in the Student Services Building. Hours: Monday through Thursday 8:00 a.m. to 5:00 p.m. and Friday 8:00 a.m. to 4:00 p.m. during the school year. All payments made at the campus are deposited intact at least weekly.

**Lemoore Campus Cashier:**
Payments for student tuition and fees are made to student services personnel in the Administration Building. Hours: Monday through Thursday 8:00 a.m. to 7:00 p.m. and Friday 8:00 a.m. to 4:00 p.m., during the school year. All payments made at the campus are deposited intact at least weekly.

**North District Center Cashier:**
The North District Center Cashier’s Office collects student tuition and fees, payments of obligations of students. Hours: Monday through Thursday 8:00 a.m. to 7:00 p.m. and Friday 8:00 a.m. to 5:00 p.m., during the school year. All payments made at the campus are deposited intact at least weekly.

20. Deposits:

All deposits are collected in accordance with our Armored Truck Company procedures.

Armored Truck Company Procedures:
Machine Tape: Prepare a machine tape of receipts.

Cash Deposit Report: Complete a Bank Deposit form, enter totals for each category:
- Currency
- Cash
- Checks
- Credit Card transactions

Wrap Coins: Wrap all coins in appropriate coin wrappers. Write West Hills College and date on the wrapper.

Bundle Currency: Rubber band dollar bills in groups of 25. Wrap 5-, 10- and 20- dollar bills in 100- dollar bundles of each denomination.

Hand Delivery: All Deposits must be prepared by the department who is counting the cash and/or checks and said deposits must be entered into Datatel by those individuals prior to handling over the cash deposits to the Armored Truck personnel.

21. Revenue Sources and Sub-sources:

The Business Services office assigns source codes for district revenue sources using the California Community Colleges Budget and Accounting Manual.

A complete listing of district assigned and used revenue sources and sub-sources, is available in the West Hills College Chart of Accounts booklet.

22. Refunds:

Refunds periods are established by the California Community Colleges Chancellor's Office and are outlined in the college catalog and schedules. Students must request refunds in writing or online, using a Request for Refund form. The Cashier verifies the balance and processes the credit for refund if a written request has been received. The Business Services office then processes the request for payment and all refund checks are mailed, unless otherwise specified.

23. Accounts Receivable:

Each District unit administering accounts receivable is responsible for following District regulations for documenting monies owed and monies actually received.

Receivables are defined as amounts due, which are expected to be collected from private persons, businesses, agencies, funds, or other governmental units.

Whenever possible, the District unit is to collect cash at the time goods or services are provided to non-district clients. The District specifically recommends that the following transactions be cash only:
- Sales for goods or services costing less than $5.00.
- Sales to customers with accounts more than 30 days past due.
24. **Accounts Receivable – Drawdown of State or Federal Funds:**

Monthly, quarterly, or periodic requests may be made to State and Federal sources to call down funds depending on the requirements of a specific grant or funding source. The District policy is to request funds through the reimbursement process. The Director of Fiscal Services or the Grants Accounting Supervisor will run a GL Summary Account Availability (GLSA) Report. This report is reviewed to determine the dollar amount requested. Once the amount to be reimbursed has been determined, the dollar amount is requested from the funding source.

Funds are deposited by ACH to either the Bank of the West or Union Bank. Whenever funds are to be deposited in the Bank of the West, an email and deposit slip are generated and sent to the Fresno County Treasurer’s Office for processing. Once the funds have been received, a journal entry is made to record the deposit.

Funds deposited into Union Bank are deposited into the Federal Financial Aid bank account. Funds that are not for student financial aid are transferred to the District’s revolving account by check. The Director of Fiscal Services or the Grants Accounting Supervisor will prepare journal entries to record the deposit(s) and prepare an invoice(s) to the Financial Aid accountant for payment. The payment from the Financial Aid accountant is processed by the District Office cashier and deposited.

24. **Billing/Collection System:**

At the time of the sale, the district unit will issue a sequentially-numbered invoice to the client. All delinquent accounts are turned over to the Districts collection agencies for follow up.

25. **Recording Receivables:**

The District unit must maintain a written record (subsidiary ledger) of outstanding receivables. This ledger is to be maintained and updated on an open-item basis, i.e., an entry must be included for each outstanding amount due. The District departments and service centers may process charge transactions through the District’s MIS system.

The District unit record must include the following information for each receivable:
- Name of debtor
- The debtor’s ID number (usually social security number)
- Description of each outstanding charge and/or credit
- Invoice number
- Date of Invoice
- Amount of each charge or credit
- The District account number to be credited

26. **Student Receivables:**

Business Services maintains access to student receivables information in conformance with the provisions of the Family Educational Rights and Privacy Act of 1974 (Public Law 93-380) and the Education Code. Employees accessing student receivables are to be familiar with these provisions. To access any District administrative system (including the district’s MIS system), the employee must have been assigned the required user ID and associated system passwords.
27. **Past-Due and Delinquent Accounts:**

The Business Services office and/or District unit is responsible for vigorous pursuit of all past-due and delinquent receivables. Past-due accounts will be deducted from the individual’s account, employee paycheck (staff or student), and/or any student financial awards. Accounts with unpaid balances greater than 30 days of invoice are considered delinquent.

- The District will issue a minimum of two reminder notices between 30 and 90 days after the bill becomes delinquent.
- These notices request immediate payment of the outstanding balance and notify the debtor of additional actions which may be taken if the debt is not paid.
- Accounts with unpaid balances of more than 90 days past the due date are subject to collection procedures:

  Collection Procedures:
  
  A. Reporting the account to an outside collection agency, and
  B. Referring the account to the California Community College’s Chancellor’s Office COTOP program for action and collection.

28. **Returned Checks:**

1. Any District unit/department that accepts checks payable to West Hills College is responsible for minimizing the possibility of returned and/or unpaid checks.

2. Check approval and acceptance:
   
   a) Require that each Check writer provide positive identification. The following identification documents are considered acceptable:
      
      - WHC/staff/faculty/students – A valid identification document with visible photograph and signature (e.g., Driver’s license) and valid staff or student identification card.
      - Non WHC personnel – A valid identification document with visible photograph and signature (e.g., Driver’s license) and one credit card or check guarantee card.
   
   b) Compare document signature to check signature and the photograph with the check writer.
   
   c) Enter the identifying number from each piece of identification on the back of the check.
   
   d) The District employee who accepts the check enters his/her initials in the upper-right corner on the check front.

3. Endorsing Checks - Checks are to be endorsed as soon as received.
   
   a) The endorsement should clearly indicate the department/service center name and specify that the check is “For Deposit Only.”
   
   b) The endorsement must be legible so that Business Services office personnel can determine origin of the check.

4. Processing Returned Checks:
   
   a. Redeposit
      
      1) Banks send all returned checks to the Business Services office for initial handling.
      2) The Business Services office will record the check amount plus any returned check fee/s as an account receivable, and collection of the returned check and fees will be conducted as outlined in Accounts Receivable.
29. **Commercial Bank Accounts:**

The Deputy Chancellor must grant approval before a District unit may establish a commercial bank account for the deposit and disbursement of District monies.

The Board of Trustees approves when necessary an updated “Signature Authorization Permit” form, which recognizes District personnel who have the authority to sign checks on behalf of the District.

30. **Maintaining the Bank Accounts:**

**Fund Custodian:** The Director, Fiscal Services designates an employee to be responsible for maintaining and periodically reconciling the account.

**Bank Statements:** Each month the designated employee is responsible for reconciling the bank statement, verifies that the maximum balance has not been exceeded and that deposits have been properly made.

**Writing Checks:** Only those individuals designated by the Board of Trustees as “authorized signatures” on the bank account may sign checks.

31. **District Mail:**

Each District unit is responsible for the preparation of their out-going mail for delivery to the U.S. Post Office by assigned department.

**Out-Going Mail:**
- All District out-going mail is collected daily at 4:00 p.m. for delivery to the Post Office by the assigned departments.
- All District units should bundle their out-going mail to accommodate mail cost charge backs.

**Bulk Mail:**
- All District designed or planned bulk mailing items must take into consideration the District's mailing machines franking capabilities. The Business Services office should be consulted with for location and placement of bulk mailing stamp area.
The Financial Aid Office processes all financial aid awards. The Business Services Office transmits funds to student accounts and issues a check for the remaining balance.

The Pell awards are paid in two installments. Payments are made according to the published Financial Aid Disbursement Calendar for the current fiscal year.

The SEOG Grant, Cal Grant, EOPS Grant and CARE Grant are processed in one installment.

The Financial Aid bank account is reconciled monthly, by an employee other than the person responsible for writing the checks. Outstanding checks are reviewed. Warrants or checks found to be outstanding longer than six (6) months are purged monthly and the funds re-entered into the account.

Any over awards are charged to the students account and the amount of the over award is returned to the proper fund account.
PURCHASING

All purchasing shall be conducted in a manner to provide to the maximum extent practical – open and free competition.

In accordance with Board Policy 2710 – Conflict of Interest, no employee, officer, or agent of the District shall participate in the selection, award, or administration of a contract if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of the parties indicated therein, has a financial or other interest in the firm selected for an award. The officers, employees, and agents of the District shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or parties to sub agreements. The standards of conduct shall provide for disciplinary actions. (Code of Federal Regulations) [Title 29, Volume 1, Parts 0 to 99] [Cite: 29CFR]

Board members, employees, and consultants shall not be financially interested in any contract made by the Board or in any contract they make or participate in making their capacity as members of the Board or as consultants. [Government Code Section 1090 et seq.]

All District purchasing must adhere to Board Policies: 6330, 6340, 6350 and Board Administrative Procedures 6340, 6345 and 6360 to ensure consistency in the use of “best practices” throughout the district.

1. Bid Procedures:
It is the policy of the District and the Board that the interests of the taxpayers of the District are the primary consideration in procurement transactions. All purchasing transactions and bidding procedures shall provide open and free competition to each responsible vendor who shall furnish supplies, equipment, or lease or rental or equipment to the district. Contractors who develop or draft specifications, requirements, statements of work, and invitations for bids and/or requests for quotations or proposals for the district shall be excluded from competing for such procurements. The Deputy Chancellor, Business Services will recommend all bid awards, after price and cost analysis, bid responsiveness and product quality and availability are reviewed. Awards shall be made to the bidder or offer or whose bid or offer is the most responsive and advantageous to the District. Any and all bids or offers may be rejected when it is in the District’s best interest to do so.

2. Purchases less than $5,000:
Supplies, lease/rental, equipment and services with a total cost of $0 but less than $5,000 may be purchased without solicitation of written bids. Prices may be established through verbal contacts or other informal means of obtaining quotations. It is recommended the requestor obtain a minimum of two price quotes.

3. Purchases of $5,001 to $20,000:
Supplies, lease/rental, equipment and services with a total cost of $5,001 but less than $20,000; require two (2) written quotations. The prices may be established with catalog prices, quotations from the Internet or responses to an informal request for quotation. A minimum of two written quotations must be submitted to the Business Office before a purchase order can be approved for processing.

4. Purchases of $20,001 to $84,100**:
Supplies, lease/rental, equipment and services with a total cost more than $20,001 but less than $84,100, must be purchased from the lowest and most responsive bidder after soliciting written quotations from qualified suppliers. The request for quotation (RFQ) must include a clear and accurate description of the technical requirements for the material, product or service to be procured; the description cannot contain features, which unduly restrict competition. No brand names are to be used unless it states “brand name or equal”.

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5. Purchases of $84,100 or more**:

Supplies, lease/rental, equipment and services of $84,100 or more must be purchased from the lowest most responsive bidder meeting specifications after advertising for bids, under a sealed bid procurement process. All bids received for purchases in excess of $84,100 shall include a bid security in an amount not less than 5% of the bid. Bid security shall be in the form of certified check, performance bond or payment bond, in an amount equal to 100% of the contract price quoted.

**This amount is subject to Annual Adjustments per Public Contract Code (PCC) Section 20651 (a)(d), as noticed by the California Community College System Office.

Formal bids.
The formal bid process at West Hills College District is as follows:

1. Submit request for Proposal to Deputy Chancellor of Business Services.

2. Deputy Chancellor’s Office will prepare legal RFP newspaper advertisement and will prepare Purchase Order for advertisement in the Fresno, Coalinga and Lemoore newspapers.

3. The two RFP legal ads are published minimum of 7 days apart.

4. The bids will open two weeks (minimum 14 days) from the date of the last legal ad no later than 4 PM p.m. in the Business Office or conference room.

5. The Business Office along with requesting department will proof all bids for various bid features such as length of time bids cannot be withdrawn, warranties and “or equal” features, bond certification, etc. A recommendation will be prepared.

6. Bid results and any recommendation will be presented to the Board of Trustees for their review and approval at the next regular scheduled meeting.

Any sole source contract of $50,000 or more is to be submitted to the Deputy Chancellor of Business Services along with a written statement of explanation and necessity to award from the department manager. The Deputy Chancellor will review and present the proposed sole source contract to the Board of Trustees for their review and approval.

7. Construction Contracts
Construction project bidding shall conform to the California Public Contract Code, Section 20651 and the Uniform Public Construction Cost Accounting Act as adopted by the Board of Trustees, Board Policy 603, 3/30/98, Board Policy 6330, 6340, Administrative Procedure 6345 and Board Policy 6350. A Bidding Procedures Matrix is updated annually based upon notification from the State Chancellor’s Office. Please see Bid Matrix under Appendices.

8. Encumbrance Procedures
Purchase order requests, properly authorized, are to be entered into the MIS system, currently Datatel, resulting in the encumbrance of the budget. Upon finalization of the purchase order request, which will result from the receipt of items listed on the specific purchase order, the Business Services office will pay the corresponding invoice and indicate to the system that the purchase order is final and thereby closed. The encumbrance is automatically removed regardless of the variance between the encumbrance and the actual payment.
Purchase orders which are either blanket in nature or remain open due to the non-receipt of merchandise or services will remain open and subject to encumbrance. It is the responsibility of the area administrators or budget managers to monitor open purchase orders to assure that they fairly represent the purchasing plan of the specific budget. In the event that open purchase orders are for services and merchandise no longer required or not obtainable, it is the responsibility of the area administrator or budget manager to request liquidation of the purchase order. Upon receipt of a liquidation request, the Business Services office will finalize the purchase order and the encumbrance will be released by the system.

All purchase orders including blanket purchase orders expire on June 30th each year and are not carried forward to the new fiscal year. It is the budget manager’s responsibility to request a new purchase order for the new fiscal year.

No purchase order will be issued if the account budget to be charged has insufficient funds to cover the purchase. Purchase requisitions received in the Business Services office for budget accounts with insufficient funds will not be processed or encumbered unless accompanied by a Request for Budget Transfer.

9. Office Supplies:

General office supply items are to be ordered using online access with Office Max or Office Depot (or whichever vendor the District is currently using through the bid process). Supplies are shipped direct to the ordering party. Orders placed are charged back quarterly to each cost center who ordered supplies. Business Services will assist district units with costing office supply items not listed on the order form but available from the vendor. This procedure is only to be used for general office supplies, any instructional or classroom supplies are to be ordered through the purchase requisition process.

10. Forms:

District staff may obtain certain Business Services Office forms electronically via the public folders. The electronic forms are located in the public folders under “Electronic Forms” – “Fiscal Services”. If you are unable to access these forms, please contact the Business Office staff.

Forms are also available online.

11. Summary of Purchasing Guidelines:

1. A purchase requisition must be entered into Datatel and approved before any purchase can be made. A purchase order is initiated from the approved purchase requisition.

2. If a purchase order is to be changed in any way from the original, please notify Business Services.

3. Please sign and verify receipt of the merchandise on the invoice.

4. Deliver all invoices to Business Services when received; quite often the Business Services staff will call a vendor to request an invoice, only to find that the invoice has been in a department since the merchandise was received. Payments to Vendors cannot be processed until the invoice is received in Business Services.

4. Advise Business Services if there are any changes from the original order; i.e. any canceled items that will not be shipped; any backordered items that will be shipped at a later date, etc.

5. All original invoices must be sent to Business Services. Make copies as needed for your
files. The auditors require the college pay from original invoices only.

It takes approximately fifteen days to process checks once an invoice has been received in Business Services. After the checks are printed, they are sent to the Fresno County Treasurer’s Office for signature and returned to Business Services, then sent to the vendor.

**Purchasing - Things to Do**

**DO:**

1. Plan your requirements well in advance of your actual need. A price or cost analysis shall be made and documentation forwarded to the business office for backup. This analysis may be accomplished in various ways, including the comparison of price quotes, market prices, and similar indicia, together with discounts. This is to determine reasonableness, allocability, and allowability.

2. Describe your needs very specifically on the Requisition Maintenance Screen (REQM), under line item description. Any additional information should be entered in the comments section.

3. Contact the vendor or Business Services if delivery is unnecessarily delayed.

4. Check incoming shipments against your purchase order immediately and advise Business Services, in writing, of any discrepancies such as damage. By law, failure to report damage promptly results in release of liability by the shipper. In Datatel, under Purchasing, Goods and Services Receiving, select Purchase Order Receiving. Complete the fields listed. Note any over or under-shipment by detailing on the line item and completing the fields listed on POOM – PO Item Order Maintenance.

5. Practice good storekeeping by regularly rotating stock to avoid deterioration and/or obsolescence. On-the-floor storage should be on wood slats or pallets. Heat sensitive supplies should be stored in a cool, dry place. Flammable materials should be stored in a safe, isolated area away from heat. Do not stack paper too high and periodically turn cases of paper over.

6. When ordering, try to consolidate your requirements to assure minimum orders to vendors.

7. Remember the bid minimums when preparing your purchase requisitions and ensure that required documentation is sent to Business Services:

8. Forward any documents received to Business Services if you cannot identify them with a purchase order.

**Things Not to Do:**

**DON'T:**

1. Make any purchases or commitment to a vendor without proper authorization, i.e., a properly executed purchase order. Exception: Petty cash, out-of-pocket purchase of $50 or less against a budget with a balance to cover the purchase with verbal approval of the area Dean or college President.

2. Split orders to avoid minimum bidding requirements; i.e. to get under the bid limit.

3. Authorize vendor to increase quantities on a specific quantity order; i.e. to get under the bid limit.

4. Authorize the vendor to substitute on purchase orders. Only Business Services is authorized to approve substitutions.

5. Make exchanges without clearing it through Business Services.

6. Exceed monetary limits on blanket/open and regular purchase orders.

7. Return items for credit without clearing it through Business Services.

8. Delay the payment process by being delinquent in returning the invoices to Business Services.

**11. Deadlines:**

Do not wait until just before annual deadlines to end all purchasing for the year to submit your purchase requisition for supplies and equipment. The annual last minute surge to order supplies and equipment
creates a backlog of orders that takes months to process and results in delay in bidding and placing of orders. Early anticipation of needs assures prompt processing and delivery of your requirements.

Deadlines for submitting purchase requisitions are set annually by the Deputy Chancellor. Generally, the deadlines are as follows:

Annual Deadlines:
1. Purchase requisitions for equipment, supplies and services are due in the Business Services office on or before April 15.
2. Purchase requisitions for supplies and services required during the Summer Term will be accepted in the Business Services office on or after May 1. Indicate on the purchase requisition the fiscal year to be charged.

Purchase requisitions for supplies and services required at the opening of the Fall Term are due in the Business Services office prior to summer vacation leave. Delivery date may be specified to occur after a specific date; i.e. “Deliver after August 15,.....”.

12. Purchase Requisition Preparation:
Purchase Requisitions are processed through the Datatel system and are used for requesting purchase of supplies, services, and equipment.

13. Purchasing Instructions for Vendors:
The following purchasing instructions are printed on every Purchase Order the college issues (front and/or back), which are mailed, faxed or delivered to the vendors:

1. The college is not liable for any purchases from a vendor unless the vendor has a signed purchase order form from the college.
2. No college employee or associate of the college is authorized to purchase for the college without an original signed purchase order form.
3. Vendors that sell to employees or associates of the college without receiving an original signed purchase order form are selling direct to the employee or associate and not to the college.
4. The college pays invoices net/30 days that properly reference the college purchase order number(s). The college does not pay late payment or finance charges.
5. The college requires that the purchase order number appear on all vendor invoices, packing slips and cases.
6. The college requires a vendor invoice to be in duplicate and sent to West Hills College, District Office, Attention: Accounts Payable, 9800 Cody St, Coalinga, CA 93210

14. Cash Advance for Student Field Trips:
BEFORE TRIP:
1. Create a requisition in Datatel and include trip date, number of students, amount of money needed, and date the advance payment is needed. **For categorical programs** - a separate requisition is required for each program; requisitions with multiple program participants will no longer be accepted.
2. A copy of the **approved** Field Trip Request Form must be submitted to the Business Office. The Field Trip request must include:
   - A trip itinerary.
   - Estimated trip costs for lodging, transportation, meals, plus any expenses for extra activities.
   - Number of participants.
For categorical programs:

1. Verification is required that program funds can be used for activity, funds are available, and students are eligible program participants before the requisition will be approved.

2. Complete the Advance Check Receipt form and obtain approval of Supervisor/Budget Head, submit signed form to the Business Office. You will be required to sign the form when receiving the advance check/cash.

3. It is recommended you allow three (3) weeks for the Business Office to process a check once the requisition has been approved.

NOTE:

- All snacks purchased for a field trip should be purchased with a separate PO. **Do Not** use out of pocket cash.
- Please remember sack lunches can be purchased through the Cafeteria with a PO.
- If you are purchasing meals for the students, **do not** give students the maximum amount allowable, you are to deduct the cost of that meal from the per diem amount of cash given to each student.
- **MAXIMUM daily per diem** is $25.00 per day for general students and $19.00 per day for inter-collegiate athletes.

**General Students**

- $6.00 for Breakfast
- $8.00 for Lunch
- $11.00 for Dinner

Generally, per diems will be paid as follows, less any meals provided:

**Breakfast:** If travel begins prior to 7:00pm.
**Lunch:** If travel covers entire period between 11:00am and 2:00pm.
**Dinner:** If travel is concluded after 6:00pm.

Examples:

Trip begins at 6:00am and ends at 11:00am - Breakfast
Trip begins at 8:00am and ends at 11:00am – no meal reimbursement.
Trip begins at 8:00am and end at 2:00pm – Lunch
Trip begins at 8:00am and ends at 6:00pm – Lunch
Trip begins at 8:00am and ends at 9:00pm – Lunch and Dinner

**Inter-Collegiate Athletes**

- $3.50 for Breakfast
- $4.50 for Lunch
- $7.00 for Dinner
- $4.00 for Post Game
The following one-way mileage scale has been developed to determine the number of meals allowed during travel:

- 1-99 miles = 1 meal
- 100-149 miles = 2 meals
- 150-199 miles = 3 meals
- 200-249 miles = 4 meals
- 250-299 miles = 5 meals
- 300-349 miles = 6 meals (maximum)

- Tips are allowed provided they are reasonable, not to exceed 18%.

**AFTER TRIP:**

On the first (1st) business day following the trip; submit to District Cashier or Accounting Services Supervisor (for categorical programs) the following items:

1. Any remaining cash, be sure to obtain a receipt from the cashier.
2. Original trip receipts (must have vendor name, address, etc. stamped or preprinted on receipt to be accepted).
3. Original form or checklist with original student signatures acknowledging receipt of cash funds and the amount received.
4. Attach a calculator tape printout to verify all receipts and deposit equal the dollar amount of the original amount advanced to you.
5. IF the dollar amount of receipts exceeds the amount of the advance, prepare and submit an Expense Claim form for the overage to be reimbursed to you.
6. IF the dollar amount of receipts is less than the amount of the advance, you must pay the difference immediately.

**Cash advances for staff chaperoning Student Field Trips.**

Staff must submit an approved Travel Request Form prior to the trip date to the Business Office. An approved Conference and Travel Reimbursement Claim form is to be submitted to the Business Office after the trip has been completed for reimbursement of trip costs. Staff may claim the per diem amount per day instead of submitting receipts. Please refer to following section regarding Conference and Travel Expense claim procedures.

**15. Conference and Travel Expense Claims:**

All travel must have prior approval of the appropriate supervisor/administrator. Use the Travel Request form to obtain approval, this form is used to identify employee/s traveling, purpose of travel, travel destination, conference/meeting name and any pre-registration costs which must be paid by the Business Services office. In order to insure proper payment, all travel outside of the district requires that a Travel Request form be submitted to Business Services 2 weeks prior to the event.

The Conference and Travel Expense Claim form is used to report and claim reimbursement for actual and necessary expenses incurred in connection with attending a conference, convention, meeting or field trip. This form is used to claim reimbursement for out-of-pocket expenses only. Amounts to be claimed for each expense will be reimbursed at a rate or amount as identified in Board Policy 6317.

Expense claims, including those for mileage, are to be submitted for reimbursement within thirty (30) days of accruing the expense. Claims not submitted in a timely manner will be denied.
Guidelines for Preparing Conference and Travel Expenses form:

Top of form:
1. Insert name of person to be reimbursed
2. Insert month in which travel occurred.
3. Insert budget account number to be charged.
4. Insert date/s of travel, destination and purpose of travel, number of miles per trip.
This form is used for reimbursement of routine automobile mileage claims:
   - Mileage will be approved only for the most direct route.
   - Mileage is not allowed for travel to or from home.
5. Insert total miles traveled and multiply by district's current mileage allowance.

Bottom of form:
1. Insert date of meeting or conference.
2. Insert location and purpose of meeting or conference.
3. Insert amount claimed for food (identify meals breakfast, lunch etc.)
4. Insert amount claimed for lodging.
5. Insert air transportation costs.
6. Insert registration costs (only if not already prepaid).
7. Insert any other misc. expenses i.e. taxi fare, parking costs, etc.
8. Insert total of all amounts in this line.

Provide a total expenses claimed amount.
Provide a total mileage claimed amount.
Attach original receipts for lodging, registration, air travel, parking fees, etc. to form.
Claimant must sign the form, and have the area administrator approve the claim, submit to Business Services for approval and payment processing.

16. Automobile Mileage Reimbursement:

Use the Travel Expense Claim form to report and claim reimbursement for actual and necessary expenses incurred in connection with routine travel. Routine travel is defined as travel performed by an employee of the District in the normal course of the employee's duties by using the employee's personal automobile or local public transportation. Travel is not considered routine travel when any of the following is involved: meals, lodging, airline transportation, bus transportation, rail transportation or registration fee. Mileage will be reimbursed at the IRS rate as declared annually by the IRS.

Use of employee's vehicle:
A. Mileage will be approved only for the most direct route.
B. Mileage is not allowed for travel to or from home. This is based on the rationale that an employee is expected to provide personal transportation to get oneself to and from work.
C. Mileage for out-of-city driving will be approved only if the official business cannot be transacted through correspondence or by telephone. The mileage claimed cannot exceed the equivalent cost of such trip by the most efficient, direct and economical mode of transportation required by the occasion.
D. Employees will be reimbursed at the rate as identified in Board Policy 6317.
E. The Travel Expense Claim form must be signed and approved by the employee's area administrator.
F. The Travel Expense Claim form is due in the Business Services within thirty (30) days of accruing the expense. Claims not submitted in a timely manner will be denied.
17. **Disposal of District Property:**
The Education Code Sections 70902 (b) (6), 81450-81454, Board Policy and Administrative Procedure 6550 provide for the sale of District personal property that is not required for college or District purposes with authorization of the sale by the Board. A list of obsolete or worn out property, proposed for sale, will be submitted regularly by Business Services for consideration of the Board.

Area administrators are responsible for providing Business Services with the following information in order to have any District property declared surplus by the Board:

a) Equipment Type/Manufacturer or Description of Item  
b) WHCCD Inventory Number  
c) Model Number  
d) Serial Number  
e) Condition of item  
f) Location of item/s to be surplused  
g) Recommendation for disposal (ie; sale, eCycler, auction etc.)

**Items of $500 or less:**
The Deputy Chancellor Business Services may approve the disposal of District property with a value of less than $500 and it may be sold through private sale without advertising.

**Items of $500 or more:**
Property with a value of $500 or more will be sold to the highest bidder after legal advertisement. Public Notice advertisements will be prepared by Business Services. Bids will be opened in the Business Services office two weeks after the second advertisement has been published at 2:00 p.m.

18. **Fixed Assets**
All equipment purchases of $500 or more (including sales tax, shipping etc) must be inventoried. The district uses a web-based fixed assets system called WITS (Web Interface Tracking System) through Associated Valuation Services. All district department managers who order equipment are responsible for entering their department equipment into WITS upon delivery or installation of the equipment. All equipment purchases of $500 or more are to have a WHCCD inventory barcode applied and the item is to be entered into WITS. All equipment, land acquisitions and capital improvement acquisitions are to be inventoried and are audited annually. The Business Services office oversees this process and is responsible for making annual reports available to the auditors.
PAYROLL

1. **Employee or Contractor:**
   Area administrators and Business Services will use the following guidelines when evaluating whether an individual is an employee or contractor. If the individual is determined to be an independent contractor, those services are handled under the purchasing guidelines outlined in this manual.

   The determination as to whether an individual is an employee or independent contractor is based upon the right to control the method of work:
   - If the means and methods of a person’s job are under his or her discretion and control, he or she is an independent contractor.
   - If the means and methods of a person’s job are under the discretion and control of the person for whom he or she is performing the work, the person is an employee.

   **Tests for Employee:**
   The following indicators suggest that the personal service is provided by an employee:
   - The employing department sets or approves hours of work.
   - The employing department furnishes the place to work and usually provides the tools.
   - The employing area administrator has the right to discharge the person.

   **Tests for Contractor:**
   The following indicators suggest that an independent contractor provides the personal service:
   - The person is free to accept employment from other person at the same time.
   - The person employs his or her own assistants who cannot be discharged by the district.

2. **W-4 - Withholding Federal Income Tax:**
   An employee must complete, sign, and submit to the Business Services office a W-4 form (Employee’s Withholding Allowance Certificate) before Business Services makes any salary or wage payments.

   The employee declares the IRS filing status and the number of withholding allowances or the percent of income to withhold on the W-4 form.

   Payroll uses this information to compute the amount to withhold from the employee’s taxable gross salary.

3. **Social Security Card:**
   Any potential or new employee **must** provide the Human Resources Office a copy of the individual’s original social security card before the payroll technician makes any salary or wage payments.

   The social security number must be correct to credit the employer’s and the employee’s contribution and service quarters to the employee’s social security account.

   The social security number is the payroll/employee number.

   **Payroll Address:**
   Payroll uses the address on the employee’s initial W-4 for paychecks, earnings statements, and any other payroll mail.
Employees may change their payroll address by contacting Human Resources at (559) 934-2155.

4. **Time Cards:**

*Adult and Student Employees:*

All adult and student staff are required to complete an Employees Time Report (time card) each month. The time card is to be signed by the employee’s direct supervisor and submitted to Business Services office no later than the 10th day of each month.

Time cards not received on the 10th of the month **will not** be processed until the next regular payroll period. It is the responsibility of the area administrators to ensure that **all** employee time cards are submitted to the Business Services office on or before the 10th of each month.

*Adjunct Faculty*

Adjunct faculty pay is process based on the Notice of Assignment (NOA).

*Regular Classified Employees:*

All District classified employees are required to complete an Employees Time Report (time card) each month. The time card is to be signed by the employee’s direct supervisor and submitted to the Human Resources Department by the end of the month.

5. **Overtime Payment:**

Payment of any overtime hours worked will be included on the employee’s regular paycheck. Any overtime worked is to be authorized by the employee’s area administrator **prior** to working the overtime and a copy of the authorization to work overtime is to be on file in the Business Services office before payment can be made.

Part-time, temporary and student employees are not eligible for comp time. Any overtime earned should be reported on the employee’s timecard for payment on the last day of the month. Permanent part-time employees must have an Overtime Authorization form on file in the Business Office prior to working any hours over their regularly scheduled hours.

6. **Payroll Advance:**

General payroll advances are not permitted or authorized.

7. **Payroll Errors:**

In the event that the District is responsible for a time card error resulting in payroll non-payment for that month, the employee may request a Revolving Fund check for 75% of the employees gross salary amount due for that month. The employee must complete the Temporary Payroll Adjustment form and have the Director, Fiscal Services approval. The remaining payroll amount due will be processed as part of the next regular payroll cycle.

**Payroll Deductions for Regular and Final Paychecks:**

a. Income Taxes are deducted from all payments according to the employee’s W-4 withholding statement and may include:

- Federal
- State
Social Security
Medicare

b. Retirement contributions are deducted from all payments:
   - Certificated - STRS
   - Classified - PERS
   - All Other Non-bargaining unit employees - APPE

c. Employee requested deductions are deducted from all payments and may include:
   - TSA's
   - 403(b) Plans
   - Additional Life Insurance Policy Premiums
   - Additional Federal or State Income Tax withholdings
   - Any non-profit organization identified in writing.

d. Outstanding obligations to the district may be deducted from all payments and may include:
   - All Student Fees (examples: Tuition, enrollment, dormitory, meal plan, bookstore, library fees, this is not an exclusive list).
   - Child Care Service Fees
   - Bookstore Charges
   - Overpayments
   - Cafeteria Charges

Pay Dates:
The District issues paychecks and earnings statements on the last normal working day of each month.

Paycheck Distribution:
All District employees must complete a Payroll Distribution Options form to have their payroll checks direct deposited. If the employee opts out of direct deposit, they will be required to pick-up their paycheck at the District Office located at 9800 Cody Street, Coalinga, CA 93210 between the hours of 8:30am-1:00pm and 1:30pm-4:30pm Monday-Friday.

Student paychecks are not available for pick-up on campus.
SAFETY & SECURITY

1. Risk Management Responsibility and Authority:
The Deputy Chancellor Business Services is responsible for the District risk management program which helps to ensure the District’s overall ability to meet its objectives in the face of continual risk from fire, theft, accident and liability claims.

Risk management includes a number of alternative actions which may be taken both before and after injury, damage or other loss. These risk management actions may prevent loss occurrence or minimize a loss’s interference with District teaching and service responsibilities.

State law defines risk management as the total effort and continuous step-by-step process of risk identification, measurement, minimization, assumption, transfer and loss adjustment which is aimed at protecting assets and revenues.

The District is a member of the State Wide Association of Community College district (SWACC) and the Protected Insurance Programs for Schools (PIPS) Joint Powers Associations, for the purpose of providing the services and other items necessary and appropriate for the establishment, operation and maintenance of a joint insurance and self insurance program for property, casualty, liability and worker’s compensation, for discussion, study, development and implementation of recommendations of mutual interest regarding risk management and workers compensation coverage’s.

The Business Services office purchases all lines of insurance for the District and all requests to purchase insurance are to be directed to this office. Premiums for one time insurance requests, special events coverage and/or special equipment coverage will be charged to the department requiring the insurance.

The Business Services office interacts on behalf of the District with all outside parties concerning claims investigation, claims management and incident reporting.

2. Motor Vehicle Accidents:
Losses due to motor vehicle accidents involving District vehicles are covered by District insurance. Any accident involving an injury or property damage of $500 or more must be reported to the local police or highway patrol. An Accident Report must be completed and submitted to Business Services immediately for any accident involving District vehicles.

Accidents involving privately owned vehicles on District business - most personal policies cover these situations. The driver should check his/her policy to make sure they are covered while using the vehicle for district business.

State law states the driver of any motor vehicle “who is in any manner involved in an accident” in this state must report the accident to the Department of Motor Vehicles (DMV) within 10 days if anyone was injured or killed, or if there was more that $500.00 damage to any one person’s property.

Board Policy BP 6850 and AP 6850 Transportation outlines the District transportation policies related to student and staff travel, use of district or private vehicles, licensing and driver requirements.

3. Equipment Damage or Loss:
Unexplained loss - loss of inventoried equipment is reported immediately to the local police. The area administrator then notifies the Business Services office by memorandum. Included in the memorandum is a complete and precise description of the equipment or property damaged lost, or stolen, the district inventory number, equipment, model and/or serial number, when the equipment was last seen, was equipment in a secured location etc. This written report is then submitted to the district’s claims handling administrator along with a copy of the police report.

All District equipment is insured. However claims are subject to a deductible of $1,000, except in regard to certain types of vehicular losses or damage.
4. **Classroom/On-Campus Injury-Incidents:**

Any District employee who witnesses, or is informed of, any on-campus or classroom accident (excluding athletics) is to immediately complete a WHC Classroom/On-Campus Injury-Incident Report regardless of whether the visitor, student or guest requires medical attention or not. This form is to be submitted to the Business Services office for processing with the district’s student/visitor insurance company and or property liability insurance carrier. Any corrective or prevention measures needed to be taken to district property to ensure this type of accident or incident does not reoccur will be reported to the appropriate department for action.

5. **Responsibility for Personal Property**

The West Hills Community College District will not assume either the responsibility or the liability for personal property belonging to employees or students either on or off campus. The West Hills Community College District will not provide reimbursement for the loss, destruction or damage by arson, burglary, or vandalism of personal property. Personal property will not be stored on district property.

It shall be the policy of the Board that staff and students are not to use their own personal property for instructional or operational purposes in any program of the West Hills Community College District without proper authorization from the Chancellor or the Deputy Chancellor of Business Services.

*Board Policy 804 – Responsibility for Personal Property*
RECORDS

1. Records Management:

The District currently has a formal Records Retention and Destruction in accordance with Board Policy 3310. Records means all records, maps, books, papers, data processing output and documents of the district including, but not limited to, records created originally by computer, required by Title 5 to be retained.

The following materials are not required to be retained and may be disposed of at will by the various District departments:

- Catalogs, trade journals, and other printed or published materials which require no action.
- Copies of correspondence, completed forms, bulletins, etc. prepared for reference.
- Letters of transmittal which do not add any information to the transmitted material.
- Notices or memoranda which do not relate to district functional responsibility such as notices of community affairs or employee meetings.
- Drafts of letters, memoranda, reports, work sheets and notes which do not represent basic steps in the preparation of record documents.
- Reproduction material, such as stencils, masters, and offset plates.
- Routing slips, telephone messages, “While You Were Away” slips, or similar message forms.
- Shorthand notes, stenotype tapes, and mechanical recordings which have been transcribed.
- Stocks of agency publications, forms, and printed documents which are superseded, outdated, or worthless.

The Deputy Chancellor’s Office will coordinate and certify records destruction annually for departments at the District Office. Each college and/or center is required to arrange for the destruction and certification of the records destruction. Each department is to specify record retention periods for public records and authorize destruction or release of the out-dated files location. Each box or file that is to be stored in the in-active storage area should be clearly marked with the minimum period of time the records must be kept.

The Deputy Chancellor shall authorize the classification and destruction of records. An annual report shall be made to the Board of Trustees regarding the classification and destruction of records.

Potential Archival Records:

Records having potential archival values are those which document past decision, decision making, and legal precedent, as well as those documenting the district’s history, development, and general achievements. Examples include:

- External correspondence documenting basic district operation such as planning, policy, decision making, or interdepartmental relations.
- Campus correspondence documenting relationships with non-district agencies and individuals.
- Annual reports.
- Organizational information such as organization charts and delegation of responsibility.
- Documentation of departmental development.
• Committee records, minutes, agenda, reports, position papers, recommendations
• Subject files, concerning single issues or special programs.
• Grant proposals and final
• Tape recordings, films, and videotapes documenting district activities.
• Photographs of personnel and facilities.

2. Release of Public Records:

Public records shall include all records required by law or the Board of Trustees to be maintained or kept on file. All records generated to conduct district business are public records. Unless a public record is specifically exempt from disclosure, the District must make all records available to anyone on request for either inspection or copying.

Please refer to Board Policy 802 – Public Records for additional information. Questions not answered by this section, should be directed to the VC, Business Services or

3. Procedures:
   a) Hours - Public records are available only during business hours.
   b) Written request – Employees/Citizens should submit a written request in advance of such inspection specifying those records which the individual wishes to inspect.
   b) Records Protection - District employees are responsible for protecting records from damage and disorganization. Records are not removed from the designated area of storage.
   c) Copying - A department may charge a fee for copies of public records which may include personnel costs associated with the copying service.

4. Exempt Records:
   The following general categories of records are exempt from public disclosure:

   a) Personal information regarding District students, including examination results, grades and curricular material.
   b) Personal information regarding district employees, to the extent that disclosure would violate their right to privacy.
   c) Test questions, scoring keys, and other examination data used to administer a license, employment, or academic examination.
   d) Applications for district employment, including the names of applicants, resumes, and other information submitted with respect to the applicant.
   e) Residential addresses or residential telephone numbers of students, employees or volunteers.
   f) Lists of students, staff or volunteers requested for commercial purposes.
   g) Interview panel materials
MONITORING & INTERNAL CONTROL PROCEDURES

Directors for each grant monitor and enforce program compliance.

Program directors are required to follow the federal laws, regulations and program compliance requirements under the contracts and grant agreements that apply to the program.

2. Uniform Administrative Requirements 29 CFR Part 95 & 97
3. A-133 OMB Circular

Some of the fiscal responsibilities are:

- Prepare and maintain and record a variety of accounts and transactions in accordance with established laws, regulations and administrative requirements for accounts payable, accounts receivable and general ledger accounting.
- Maintain controls to assure proper accounting of income and expenses for assigned accounts. This includes verification of account codes, encumbrance of obligations, approval and payment of invoices. Verify payroll is coded correctly.
- Periodic site visits performed to make sure procedures are being followed.
- Train, instruct and advise staff on accounting principles and procedures.
- Keep track of all time cards and time allocation sheets for grant funded positions.
- Prepare Monthly Invoices for reimbursement. Prepare quarterly and annual Federal, State and District financial reports and statements.
- Drawdowns done monthly.
- Meet with program directors on a monthly basis to review budget, expenditures, projections and actuals.
- Make sure all supporting documentation is in order and attached to expenditures.
- Maintain inventory of Equipment purchase through grant monies.
- Maintain grant records in the Business Office.

Work with Grant staff to make sure everyone is doing time allocation sheets and turning in time cards. Make sure business office policy and procedures are being followed. Run Reports and monitor budgets to make sure they are aligned with grant and track progress. Approve expenditures to make sure they are an allowable cost and that all of the proper backup documentation is submitted to Business Office. Make sure that all reporting is completed on time. Work with Director to prepare budget modification for a grant if needed. All monthly, quarterly and annual budget reporting is completed and submitted.

Accounting system reflects Federal, State and Local Grants with their separate fund. We have revenue cost centers that reflect whether they are state or federal monies. All of this information is in the Chart of Accounts.
FORMS REFERENCED

The following forms have been referred to in the foregoing text and are available on the Business Services web page.

Conference and Travel Expense Claim

Expense Claim

Travel Request

WHC FT Employee Overtime Authorization

WHC PT Classified Employee Overtime Authorization

WHC Classroom/On-Campus Injury-Incident Report

APPENDICES

The following appendices have been referred to in the foregoing text and are available on the District web page.

1. Board Policy 6317
2. Board Policy 2710
3. Bid Matrix
4. Board Policy 3310
5. Board Policy 802
6. Travel Per Diems Fact Sheet
7. Board Policy 6550
8. Board Policy 6330
9. Board Policy 6340
10. Board Policy 6350