Staff	***Primary Responsibilities***
Olivia Andre – Coordinator	Processes all cash receipts Processes petty cash advances and reimbursements Processes all New Vendors Sells stamps, cashes personal checks Processes locker rentals Distributes paychecks Distributes student financial aid refund checks
Juan Vicente – Student Accounts	Student accounts receivable Processes student invoices Processes student financial aid refunds Collection work on student accounts Troubleshoots student accounts Processes 1098-T's
Mary Tarte – Purchasing and Assets	Processes purchase requisitions and purchase orders Processes water orders Troubleshoots outstanding purchase orders Processes office supplies orders Tracks all College Assets Administers College Corporate Credit Cards
Amy Reitenga – AP & Payroll Specialist	Processes/approves time sheets and work schedules Processes Accounts Payable packets Troubleshoots outstanding invoices Troubleshoots payroll issues Processes wage garnishments
Allison Thomas – Accountant	Subsidiary Accounting Assists with financial statements Completes Form 990 Monitors and Audits the 403B Gift Reconciliations
Mark Fanning – Payroll and AP Manager (Notary)	Records the receipt of goods and services Processes checks and travel advances Processes unclaimed property Processes 1099s Files all payroll taxes with Government Completes all Government returns Oversees Payroll Processes and Procedures
Michelle Peck – Assistant Director (Notary)	Month end reporting/account reconciliation Bank reconciliations Corrections to department budgets and general ledger Provides assistance in A/R, Accounts payable, cashiering & purchasing when necessary
Heather Good - Director	Budget questions/Budget preparation Investments, Stocks and Bond Accounting Audits Miscellaneous external reporting Financial reporting

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 for any semi-monthly employees (Full-time and adjunct faculty and salaried staff). If these dates fall on a weekend, checks will be available the Friday before. Hourly employees and work study students are paid on a bi-weekly basis on every other Friday. Models 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.

Locker Rentals
There are lockers available for rent on either the Ford or Taubman campus. The Ford campus has multiple locations including in the Photo department and in the Walter B. Ford II building. Lockers are rented on a first-come-first-served basis.

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 stamps (20 stamps per person, per day maximum). Please reach out to the Business Services Coordinator for current pricing. 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 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. New students are required to pay an enrollment deposit of $250 after admission into the college. Current students are assessed a registration fee, which is added to their bill, and may register on-line using Self-Service or in person at Academic Advising & Registration.

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 the Business Services Campus page.

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

Bookstore and Imaging Center
Faculty and staff may charge supplies to their department's budget in the Bookstore or print services in the Imaging Center. The Bookstore/Imaging Center should be made aware of authorized signers. When the supplies/services are purchased, the staff or faculty member is given an itemized receipt. The receipts 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 6 months overdue, the account is turned over to a collection agency.

CCS Employee Tuition Vouchers
If a CCS employee enrolls for a Continuing Studies course or matriculating 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, resource fees, activity fees, etc). These fees MUST be paid in full the day the employee (or dependent) registers for courses.

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 Finance/CFO or is travel and entertainment related. Staples, Amazon and Continental are the only vendors which we do not use a purchase order and do not need to be preapproved. The Business Services department has an online portal to use for ordering through Amazon or Staples. Please email the Purchasing Accounting Specialist and they will set you up with an account for either site. Any purchases made by an employee without the consent of the VP may not be reimbursed!

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 purchase requisition form available in the Purchasing & Fixed Assets section of the Business Services page (**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.
3. Submit the completed purchase requisition through the Docusign process and apply the template to the envelope in Docusign.
4. Your purchase requisition will then route through the approval flow and ultimately end up with the Purchasing Accounting Specialist to be processed within 24 business hours.
5. When the product is received, send an email to Accounts Payable letting them know you have received your item and you approve it for payment.
6. If you happen to receive an invoice for items purchased via a PO, please forward it to Accounts Payable via email.

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 Business Services Campus page.

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 Mary Tarte.

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.

Gift Card Purchases

Gift card purchases are discouraged and should be made only when absolutely necessary. According to IRS regulations, gift cards are considered cash compensation and are taxed no matter the value. The Business Office is tasked with tracking all gift card purchases and adding them to either an employee or a vendor year-end tax form as taxable income. This also includes any CCS Bookstore gift cards given. The department purchasing any gift cards will be asked to provide the recipient information for tax purposes.

Approved Vendors

Due to the diverse nature of the College there are only a few vendors which we require you to use, Amazon or Staples for office supplies and Continental 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.

New Vendor approval by the Business Services department is required. To submit a vendor for approval, please go to the Business Services campus page and fill out the New Vendor Approval Form via Docusign. You will also need to request your vendor to fill out a W9 and ACH form located on our campus page. Once the New Vendor Form and W9 have been received, you will get a confirmation email from either the Cashier or Assistant Director of Business Services on whether your vendor is approved or denied. We will provide a reasoning if the vendor is denied. You may **not** start working with that vendor until this email is received.

Office Supplies

Amazon and Staples are the preferred office supply vendors. Staples does have supply prices that have been pre-negotiated. To order supplies, please use the online Amazon or Staples ordering portal. If your department has not been given 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 or day after. Please have supply requests to Purchasing by noon. A full catalog is also available upon request. Supplies are delivered to each office by the mailroom.

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 Human Resources Department.

Coffee and Water Supplies

Coffee pods/packs, cups, sugar, tea, creamer and other supplies should be purchased via an approved method by the department for use of their entire department.

Water coolers are strategically placed around campus. The water vendor is Absopure. The delivery company will bring the water to campus every other week. Please contact Mary Tarte if you are in need of any water bottles.

Catering

Continental 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.

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 of Finance/CFO.

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 Kerri McKay, VP of Finance/CFO

Capital Project Codes
After the Capital budget is approved each year, the Business Services department will issue Capital Project Codes that should be supplied when submitting a payment or purchase requisition. Any request for payment or purchase being applied to the capital budget without a capital project code may be declined and consequently there be a delay in processing. Please reach out to the Director of Business Services or the Purchasing Accounting Specialist if you need help locating your project code.

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 an asset tag on it. The asset 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 form the VP of Finance/CFO 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

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 payment requisition form and submit it to the Accounts Payable (AP) office via Docusign. Please do not use this form if a purchase order was completed.

1. Complete a Payment Requisition form available in the Accounts Payable section of the Business Services page (include vendor name, address, invoice date, invoice number, description and any special instructions) If we are paying an individual you must also include their legal name.
2. Upload the completed form to Docusign and attach any needed backup with the form. Apply the Payment Requisition template to the Docusign envelope.
3. Your payment requisition will then route through the approval flow and ultimately end up with Accounts Payable to be processed for the next scheduled check run.

Payment requisition forms are available on the Business Services campus page.

Check Run

The accounts payable check run is usually on **Wednesday**. Please ensure all requisitions are fully approved in Docusign by Tuesday at noon to be included in the week's check run. Plan ahead. Paper checks will be available for pick-up on Friday at the Cashier's Window. Unless noted, checks will be mailed. 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, you should notify Accounts Payable once the item(s) you ordered have been received. To notify them, simply email acctspayable@ccsdetroit.edu and let them know the item(s) arrived to campus and provide the date. The date is an important detail that must be recorded at year end to ensure proper recording. If you received an invoice from the company with the item(s), please forward that to Accounts Payable as well.

Travel Expense Reports

**Please refer to the Travel and Entertainment Policy for rules and guidelines. This can be found under Campus Offices under 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 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 Academic Affair's Office.

Upon returning to campus, you must submit a travel expense report via Docusign detailing how the advance was spent within 10 business days. This report needs to be reviewed and approved 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 turned in immediately upon return from the trip. The funds can be paid to the Cashier by cash, check or credit card (if using card, a fee will apply).

Mileage

The current mileage rate that CCS pays is located on the Business Services campus page. 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.

Corporate MasterCard

Corporate Mastercard 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 Finance/CFO. Authorization to obtain a card must be through the VP of Finance/CFO. 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 Mastercard for payment. The cardholder will then submit an electronic expense report monthly. Your monthly report is due to our office by the 5th business day of each month. This ensures us proper time to look them over and process them. 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.

Budgets

Budget Reports
You can access your budget in real time through Self-Service. 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.

Self-Service
Self-Service can be accessed from the Access Manager page within our google mail suite.

Once in Self-Service, click on the link for Financial Management and then select Budget to Actuals.

There are 2 different views within Self-Service, My Cost Centers or Object View. The My Cost Center view will display your budget centers individually and shows a progress chart for each. You may then click on any budget center to detail in and see each account. Here you will see the following columns displayed:

- Budget – This is the amount that has allocated during the budget process to that account
- Actuals – This is the amount that has been charged to the account during the current fiscal year
  Please note: Several invoices are paid as a lump sum (i.e. on one check). You will see the portion your department was charged on the budget summary. If you detail to see the voucher, you will see the total amount the college paid. This may be a bit confusing. For example, this will happen if you detail into: Petty Cash, Staples, Amazon
- Encumbrances – A balance here means that funds have been allocated via a PO, but have not yet been paid for by Accounts Payable.
- Remaining – This column takes the Budget and subtracts the Actuals and Encumbrances to give you a remainder amount for your budget.
- % Received/Spent – This is the percentage used of your budget.
- Financial Health – This will display a green check mark if you are still within your budget, a yellow hazard sign If you are getting close to using all of a lines budget or a red exclamation mark if you are running over budget.

The Object view will display the same information from above but in a slightly different initial view. The initial view for this will display what you have access to by account number instead of budget center. It is still the same data but just viewed differently.

You can also filter your results if you are looking for a specific account or budget center. Back on the Budget to Actual page, click on the blue filter button. You can then enter a fund, budget center or account for it to filter your data by. Once you enter what you want to filter by, click the apply filter button. This will work on both the My Cost Center view and Object view.

In Self-Service, you have the ability to also view past fiscal years. It will hold 6 fiscal years' worth of data. To toggle between years, just use the dropdown on the top right that shows FYYEAR. This is very helpful in comparing multiple years and their activity. Self-Service also gives you the ability to export the data so that you can use it in your office's spreadsheets or reports. This feature is also located on the top right.

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, 4550 = Foundations).

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 the Business Services page for the List of Expense Account Numbers and List of Operating Budget Centers. 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, please contact the Director or Assistant Director of Business Services.