Financial Procedures Manual
Purpose of Manual

This manual has been prepared to document the financial procedures directly related to College of Lake County departments and offices. Its purpose is to ensure that assets are safeguarded, that the college complies with applicable laws and regulations that financial statements are in conformity with generally accepted accounting principles, and that finances are managed with responsible stewardship.

Personnel with a role in the management of CLC's financial operations are expected to uphold the policies and procedures in this manual. This financial procedures manual serves as a commitment to proper, accurate financial management and reporting of the College of Lake County.

As policies change and procedures are improved, this financial procedures manual will be updated to reflect any new information. The updated manual can be found on the CLC intranet site at http://clcweb.clcillinois.edu/depts/bsf.asp

Revised 10/1/2012
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Budget Process

The College of Lake County’s (CLC) budget process refers to a series of actions by which CLC creates and approves a budget. The annual budget is CLC’s plan specifying how funds will be spent during the fiscal year. The college’s fiscal year begins July 1st and ends June 30th.

College of Lake County budget preparation begins in October prior to the applicable fiscal year. The Office of Institutional Effectiveness, Planning, and Research (IEPR) updates the Economic Outlook, containing external factors that drive budgetary decisions. In December, the Vice President for Administrative Affairs consults with the Executive Team regarding a Three-Year Financial Plan. The goal is to reach consensus on a set of planning assumptions. The Board of Trustees is given a final financial plan at their February Finance Retreat. The Vice President for Administrative Affairs presents the plan to board members at this meeting.

In January, the Finance Department coordinates a budget kickoff meeting inviting all who are responsible for creating a department’s budget. Budget materials are disseminated to the proper budget contacts. This meeting provides information regarding the necessary forms needed to complete the budget. Target dates are shared regarding the completion of major tasks and will result in the adoption of the legal budget document. Budget requests are submitted to the Budget and Risk Manager via the CLC budget system. The budget system streamlines data collection.

Once all budget requests are received, they are organized and reviewed by the Finance Department. Budget meetings are scheduled with the Vice Presidents, Human Resources Director, Director of Public Relations, and CLC Foundation Director. This group meets at least weekly from mid-February through April to craft a budget that balances revenues and expenditures.

These meetings give the opportunity for open discussion and requests for reallocations, reductions, additional funding, additional positions, and any capital equipment.

In addition to these budgets, the Controller prepares the financial portion of state-required reports, the unit cost report, tax levy documents, and other budget-related financial and credit-hour documents. The Finance Department compiles this information and inputs the various budgets into one main budget file. Once balanced, it is this file that will become the final budget.

By mid-April, a draft final budget is delivered to the various departments for one final review. Any technical corrections are made at this time. The final draft budget is then distributed to the Board of Trustees for review.

At least 30 days before the final budget is approved by the Board of Trustees, the Vice President of Administrative Affairs publishes a tentative budget as required by state law in local newspapers covering the district, noting the preparation of the budget and its availability and setting the time and location of the scheduled board meeting to consider its approval. After those 30 days, the Vice President submits the final budget to the Board of Trustees for approval.
The following tables illustrate the different tasks and general timeline of the budget process.

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<th>Task</th>
<th>July</th>
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<th>Sept</th>
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<td>October</td>
<td>Economic Outlook complete</td>
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<td>December</td>
<td>Executive Team discusses financial plan</td>
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<td>January</td>
<td>Budget kick-off meeting for departments</td>
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<td>January – February</td>
<td>Development of the Budgets by departments in conjunction with strategic goals</td>
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<td>February</td>
<td>Finance Retreat: Board of Trustees discuss financial plan</td>
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<td>Departments submit budgets to the Controller’s Office and complete input of strategic goals</td>
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<td>February – March</td>
<td>Executive Team weekly budget meetings</td>
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<td>March</td>
<td>Finalize budget with the Executive Team</td>
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<td>Academic Quality Improvement Program (AQIP) Projects presented to Board for approval</td>
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<td>Departments submit any technical corrections required</td>
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<td>4th Tuesday in May</td>
<td>May Board of Trustees meeting – tentative legal fiscal year budget presented</td>
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<td>May/June</td>
<td>Public display of tentative legal budget (30 days)</td>
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<td>4th Tuesday in June</td>
<td>June Board of Trustees meeting - adopt Annual Budget</td>
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Budget Reallocations/Transfers

A Request for Budget Reallocation/Transfer allows departments to reallocate or transfer funds from one account number to another to have sufficient budgeted funds for necessary expenditures. A reallocation/transfer is required to increase the budget for an expenditure account that is projected to be over-spent. Departments are not allowed to overspend non-personnel accounts. These also are referred to as budgetary changes.

To complete a reallocation/transfer, a department completes a Request for Budget Reallocation/Transfer Form, which includes instructions for completion as part of the form (see appendices).

Distinguishing Reallocations from Transfers

A reallocation increases the budget on one account and reduces the budget on another account in equal dollar amounts within the same account classification and organizational unit. Reallocations require approval from a supervisor and the appropriate Vice President. Board of Trustees approval is not required for reallocations. For example, if a department had already spent the budgeted amount on their own office supplies account (account 541001) and wanted to reallocate budgeted dollars from their printing account (account 542000) to increase the budget on the office supplies account, they could do so without board approval. Both Office supplies and printing are contained within the same account classification of General Materials and Supplies which is denoted by the first two digits in the account number. The first digit is a 5 which means expenses and the second digit is a 4 which denotes General Materials and Supplies.

A transfer requires Board of Trustees approval. It increases the budget on one account and reduces the budget on another account in equal dollar amounts between two different account classifications or organizational units. A transfer requires approval from a supervisor, your Vice President, and the Board of Trustees. For example, if a department had already spent the budgeted amount on their own office supplies account (account 541001) and wanted to reallocate budgeted dollars from their Other Contractual Services account (account 539000) to increase the budget on the office supplies account, they would need to obtain board approval in addition to the standard approvals. Other Contractual Services is contained within Contractual Services, which is a different account classification. The second number in the account number is a 3 which denotes Contractual Services.

Reallocations/Transfers Procedures

- Expenditures will not be made unless there are sufficient uncommitted funds available in the cost center budget to be charged.
- Expenditures will, in all cases, be charged to the proper account.
- No transfer/reallocations will be made between funds, for example: Educational Fund (Fund 1) to an Auxiliary Fund (Fund 57).
- Budget transfers between functional units and between major account classifications require submission to and approval by the Board of Trustees.
• Budget reallocations between detail accounts within the same account classification and organizational unit require approval of the respective supervisor, Vice President, and Vice President of Administrative Affairs.

• The need for a budgetary transfer or reallocation may be determined by any of the following:
  o By the Dean, Associate Dean or Director based on a review of budget variance reports or at the time a purchase requisition is presented for approval.
  o By the Vice President.
  o By the Director of Business Services or Controller as Purchasing receives purchase requisitions.
  o By the Finance Department upon the release of budget variance reports to departments.

• When the need for a budgetary change has been determined, any purchase requisitions charged to an account will be returned to the sender by Purchasing requesting that a budget reallocation/transfer form be completed.

• The amount of the budgetary change should be sufficient to cover any deficits and all contemplated expenditures and encumbrances for the fiscal year.

• No budgetary changes are made for salary and benefit accounts.

• The approval procedure for a budgetary change is as follows:
  o The Dean, Associate Dean or Director prepares a Request for Budget Reallocation/Transfer Form available as a PDF fillable form, requesting a budgetary transfer or reallocation. The Budget Reallocation/Transfer Form is then forwarded to the respective Vice President.
  o The Vice President approves or disapproves the Request for Budget Reallocation/Transfer Form request. If approved, the Budget Reallocation/Transfer Form is forwarded to the Controller who checks the form for budgetary consistency. The Finance Department executes a reallocation of budget or, following board approval, transfers budget amounts.
Insurance Coverage for Independent Contractors and Groups Not Affiliated with the College of Lake County

Independent contractors and groups not affiliated with the College of Lake County who conduct business with the college may be required to obtain at their own cost any insurance coverage such as workers’ compensation, medical, property, and liability including auto-related liability.

Additionally, contractors and groups not affiliated with the College of Lake County conducting business with the college may be required to obtain a certificate of insurance naming the college as additional insured.

Please contact the Finance Department for further information.
Club Accounts

Club accounts procedures provide a system for the deposit and withdrawal of money for student clubs. These procedures also provide for the financial accounting of club funds.

Establishing Club Funds

The following steps must be completed in order to establish the accounting for club accounts:

- The Controller must receive from the Director of Student Life the authorization to establish the student club account.
- The club must provide the Controller with the name and signature of the club President, Treasurer, and College of Lake County advisor.
- Upon approval from the Controller, the Director of Student Life, the President of the club and the CLC advisor will be notified of the club account number. The club may then collect funds and make use of Finance Department services.

Club Responsibilities

The responsibilities of the clubs using the services of the Finance Department are as follows:

- Deposit all dues and receipts from fundraising projects with the Finance Department.
- Monitor how funds are spent; and
- Follow all procedures outlined in this manual

Finance Department Responsibilities

The responsibilities of the Finance Department toward holders of club accounts are as follows:

- To provide access to financial information regarding club accounts.
- To provide for the deposit and withdrawal of money for clubs.
Budgetary Controls

Budgetary controls using encumbrances allow the college to track financial commitments in the form of encumbrance or expense by budgetary account. An encumbrance represents the estimated amount of purchase orders chargeable to a budgetary account for the fiscal year for various types of goods and services. An expense represents monies spent for goods or services (check cut to vendor).

See the Purchasing and Payments section for more detailed information regarding the requisitions purchasing method.

*Departments must enter all known requisitions into the financial system during the first 30 days of each fiscal year.* Some examples of known requisitions include ITS maintenance agreements, annual refuse services, pest control services, shredding services, etc. Prompt requisition entry and encumbrance helps prevent departments from overspending accounts and leads to sound budget planning. Requisitions approved by Purchasing become encumbrances.

**Procedures**

- The requisitioner completes a purchase requisition, indicating an existing budget account number with sufficient available funds.
- After approvals are obtained, the requisition is forwarded to Purchasing for processing of a purchase order.
- A copy of the purchase order is forwarded to Accounts Payable. At that time the assigned vendor numbers and account numbers are verified.
- Purchase orders are encumbered and posted to the accounts on a daily basis.
- Payments made during the month will adjust the encumbrance accordingly.
Purchasing and Payment Overview

Colleges of Lake County (CLC) purchasing and payment procedures are written to insure that members of the CLC community adhere to standard business practices. College funds are to be spent only on those items or services that directly enhance CLC students’ learning experience or allow CLC employees to carry out their responsibilities.

Scope

Purchasing and payment procedures apply to all CLC employees, including student employees, temporary and contract employees, elected officials, and volunteers; and encompass all purchases using operating, capital, or restricted funds including grant, endowment, contract, and research funds. These procedures are intended to cover all purchases and purchasing related documents prepared or processed within all areas of CLC.

Reasons for Purchasing and Payment Procedures

CLC payment procedures are designed to ensure:

- Appropriate stewardship of College of Lake County assets
- Integrity when acquiring goods and services
- Accountability to funding sources
- Procurement of goods and services at the lowest cost consistent with the quality, delivery, and service required
- Fulfillment of the College community’s needs in a timely, efficient, and properly controlled manner
- Procurement within the parameters set forth by the IRS
- Fair and competitive bidding
- Adherence to ethical business practices
- Compliance with applicable laws

Authority for Purchasing

Purchasing is the only office at CLC that has the authority for procurement of all supplies, equipment, and services, regardless of source of funding. These items will be purchased at the lowest possible cost to the college consistent with quality, quantity, and availability of items at the time of order placement.
Purchasing procedures at the College of Lake County must follow Procurement Policy 712 established by the Board of Trustees and found in the Policy Manual (http://clcweb.clcillinois.edu/exchange/policies.pdf), as well as the statutes and laws of the State of Illinois.

**Authority for Payment**

Accounts Payable within the Finance Department has the authority to make payments for the purchase of goods and services at CLC.

**Unauthorized Purchases Prohibition**

Any employee who commits the college to a purchase, sale, lease, or other arrangement without proper written authorization may be held personally liable for the transaction. Unauthorized or personal transactions may result in disciplinary action, up to and including termination. Employees may not use college funds to make any purchases for personal or private use.

For all federally-funded contracts greater than $25,000, the Purchasing Office checks vendors against the Federal government’s list of all contractors that have been suspended and/or debarred from doing business with Federal funding. Vendors found on this list are prevented from doing business with the college using federal grants as a funding source.

**Tax Exempt Status**

The College of Lake County is exempt from paying any state sales tax and federal excise tax on all goods and services purchased by employees for college use. Before making a purchase from a new vendor, obtain a tax exempt IRS letter from Purchasing and give it to the vendor to keep on file. This letter is to be kept confidential, and must not be used for personal gain.

**Purchasing and the Fiscal Year**

When possible, annual expenditure budgets are approved prior to the beginning of each applicable fiscal year and plenty of time is made available during the fiscal year to purchase and pay for goods and services. Purchasing and payment of budgeted items should be made well in advance of the fiscal year end. With rare exception and only with the approval of the Controller will goods and services provided in a particular fiscal year be paid for in the next fiscal year. For example, travel that has not yet been completed and reconciled may be paid for in the next fiscal year.

Within the first thirty days of a new fiscal year, every department should enter requisitions into the financial system for all known purchases during the new fiscal year. Examples are annual Facilities contracts, budgeted capital equipment, technology maintenance agreements, utilities, etc. Prompt requisition entry and encumbrance helps prevent overspending accounts and leads to sound budget management.
Receipt of Goods and Services

All goods purchased and invoiced will be sent to Campus Services at the Grayslake campus, and receipt of these goods will be recorded there. Campus Services will deliver most items directly to departments with certain exceptions, i.e. chemicals, and over-sized equipment, where special handling arrangements will be coordinated through Campus Services. Payment for all materials and services will not be made unless items have been physically received in Campus Services and recorded as received by Campus Services in the financial system. Exceptions must be approved in advance by the Vice President of Administrative Affairs.

Purchasing Methods

The College of Lake County has five purchasing / payment methods for the procurement of goods and services. These methods are:

- Requisitions through the financial system
- Procurement Cards
- Payment Requests
- Travel and Meeting Expenses
- Petty Cash

The vast majority of purchases should be done using requisitions through the financial system. All other methods should occur less frequently. The matrix below will help in understanding the procedures that are to be used in purchasing goods and services for the college and the appropriate expense category for each purchase method. Following the matrix, each expense category is defined.

College of Lake County

Purchasing Procedures Matrix Guideline

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<tr>
<th>Category</th>
<th>Requisition</th>
<th>Procurement Card</th>
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<td>Travel</td>
<td>NO</td>
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<td>Office Supplies</td>
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<th>Payment Request</th>
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<td>Food - for travel</td>
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<td>Travel</td>
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<td>TO HOLD</td>
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<td>RESERVATION</td>
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</table>

*This must be pre-approved via the travel form prior to using the procurement card.*
Requisitions

The requisition process is the preferred purchasing method at the College of Lake County. Using requisitions, departments request approval to purchase before college funds are committed. Requisitions encourage better planning while improving accountability, control, and the authorization processes. They also reduce or eliminate bid stringing. Bid stringing is a practice not in conformity with college policy or state law whereby purchases are divided into multiple payments that may avoid competitive bidding requirements for purchases over $5,000. The use of requisitions also ensures that CLC does not pay sales tax. Government entities such as CLC are generally exempt from paying sales tax.

Departments enter requisitions into the financial system for approval by Purchasing. There are five types of purchases delineated by dollar amount and circumstance and each with their own procedures:

- Purchases under $5,000
- Quotations: $5,000 - $25,000
- Competitive bids for items over $25,000
- Non-biddable items (i.e. sole source purchases)
- Selection of Professional Services

For all types of purchases, please allow sufficient time to seek proper approvals.

Purchases under $5,000

Award for purchases of up to $5,000 may have the support of at least two (2) verbal or written quotations from responsible vendors when deemed appropriate. On the basis of these quotations, final award shall be made. CLC employees may wish to contact vendors who have registered with CLC. Their contact information can be found at http://apps.clcillinois.edu/vendor/

Quotations: $5,000 - $25,000

It is required that a minimum of three competitive, written quotes be obtained for purchases and construction contracts between $5,000 and $25,000. Purchasing will document that competitive quotes have been obtained, both to insure that state law and Board policy have been met, and to render the maximum value for every dollar expended. Vice President/Executive Staff approval is required for all requisitions over $5,000.

Three competitive, written quotations must be received from responsible vendors on any item or group of items ranging in cost from $5,000 to $25,000 and reported monthly to the Board of Trustees for informational purposes. Exceptions to this rule prevail when there is an item or group of items that do not lend themselves to a competitive bidding situation or are determined to be sole-source purchases. The Director of Business Services has authorization to recommend that an item be purchased from a sole vendor.

Competitive bids for items over $25,000

Purchases over $25,000 require competitive bidding and shall be accomplished using a standard bid document, a standard construction document or a standard Request for
Proposal/Qualifications document. As per statute, sealed bids shall be advertised at least ten (10) days prior to the bid opening date in a newspaper published within the college district. Purchasing shall maintain an electronic file of reliable vendors for each type or class of materials or services for which bids are solicited. Respective vendors may be notified of upcoming bid(s). Current bids and RFPs can be viewed at https://apps.clcillinois.edu/vendor/public/Default.aspx

If necessary, modifications or clarifications are made to the bid using standard addenda. A “Blackout Period” will be in effect during the bid process, and until the bid contract is approved by the Board of Trustees, members of the college community are prohibited from communicating with prospective bidders or proposers in the procurement of said commodities, contractuals, or services. All questions, requests for clarifications, or additional information must be referred to the Director of Business Services. The Director of Business Services shall reply to questions, requests for clarifications or additional information via formal addenda that will be issued to all potential bidders.

Bid Bonds, and Performance and Labor and Material Payment Bonds shall be required for all construction contracts in excess of $25,000. The 10% bid bond may consist of a standard AIA bid bond, cashier’s check, or money order, made payable to the College of Lake County. Performance and Labor and Material Payment Bonds shall be maintained by the contractor for the duration of the contract.

After Board approval of the bid, a purchase order is prepared and sent to the successful vendor along with an award letter requesting delivery date verification and appropriate bonds and insurance requirements, when applicable. When applicable, the certified bid bond check is returned by mail to the unsuccessful vendors, with notification to the vendor that they did not receive the bid.

**Non-biddable items**

As per Illinois Compiled Statutes, the purchase of certain supplies, materials or work, involving $25,000 or more, may be exempt from the competitive bidding process. Sole source items in excess of $5,000 must be accompanied by a substantial and comprehensive justification for the purchase of such equipment without open bidding. A sole source committee may be formed to determine if the purchase is truly a sole source purchase. This committee may consist of a representative from each of the college’s senates. Once it is determined that the purchase is sole source, it is reported to the Board as a non-biddable item for approval.

It may be possible to purchase items through purchasing consortia that have been developed for educational institutions or government entities to incur cost savings that can be achieved through participation in additional procurement options. The goal of these consortia is to offer cooperative, consolidated, and competitive selection bids and awards to achieve cost savings for all of their members. The Director of Business Services is authorized to recommend consortia that offer purchasing opportunities that will provide the most cost effective option for acquiring a product or service for the college.
Selection of Professional Services

Professional services is an industry of infrequent, technical, or unique functions performed by firms, independent contractors, or by consultants whose occupation is the rendering of such services.

Proposals for professional services may be obtained using one of a combination of Quality Based Selection, Requests for Proposals, or Requests for Qualifications/Information and/or Statements of Interest. The Board of Trustees may determine that a service does not require competitive bidding because of the lack of a competitive environment, or the uniqueness of the service and/or the provider.

Services shall be determined on the basis of demonstrated competence and qualifications for the type of services required and at a fair and reasonable compensation. For architectural and engineering services, the college may determine that it has an established satisfactory relationship for such services with one or more firms, which can be determined by history of past performance and business with the college and not conduct a bidding process.

Request for Proposals that will result in an expenditure of more than $25,000 should be allowed an 8-week lead time (this could be longer depending upon the nature of the RFP) prior to each board meeting. The draft RFP is submitted to Purchasing within the timeline (see Purchasing Calendar posted on the Business Services website), and the project is advertised. A pre-proposal meeting may or may not be scheduled three weeks prior to the receipt of proposals. The project coordinator needs to develop an evaluation team to review and evaluate the proposals and make a recommendation for award based on the criterion set forth in the proposal. The recommendation is given to purchasing, along with a Statement of Need, and presented at the next Board of Trustees meeting. Because of the nature of the RFP, proprietary information being disclosed, and the entire negotiation process, proposals are not opened in public. Price may not be the final determining factor for award, and only the final, awarded contract becomes public information.

Using Requisitions

Using the financial system, initiate a requisition for a purchase order. All portions of the requisition must be completed, including a description of each item, quantities being ordered, unit prices, and extended total costs.

Each requisition must include a complete description of the purchase:

- Who is it for, what is it for, when is it for, where, why? Use the comments section for additional information
- Size, height, weight, color, item number
- If the requisition is for a maintenance agreement, what equipment is to be maintained?
Use the account number that is appropriate for the purchase. Requisitions with an incorrect account number will be returned. If there are insufficient funds in the appropriate account, submit a budget reallocation/transfer request form to the Controller prior to entering the requisition.

Once the requisition is completed, use the financial system to submit it electronically to the authorized administrator. Purchasing will not process requisitions until they have been approved by the authorized administrator. Therefore, be sure to submit the requisition in a timely manner to allow for processing and delivery. Requisitions submitted without all necessary information will be returned and will delay the entire process.

If there is any supporting documentation and/or quotations that should accompany the requisition, write the requisition and/or purchase order number on all documents and scan them to Purchasing through email – Purchasing@clcillinois.edu

Requisitions that have been approved by the authorized administrator will be sent electronically to Purchasing. Purchasing processes and approves each requisition and generates a purchase order, which is a formal contract between the college and the vendor.

Any changes, additions, or deletions to requisitions or purchase orders must be completed by Purchasing. Requisitions that are not approved by the administrator will be cancelled by Purchasing on a monthly basis.

For detailed instructions on using requisitions, see the appendices.

**Other Types of Purchases – Using Requisitions**

There are unique requisition procedures for certain types of expenditures. The procedures for each type of expenditures are outlined below.

**1. Furniture**

All furniture requests are to be submitted to Purchasing for approval through e-mail at Purchasing@clcillinois.edu. Purchasing will determine whether the request is appropriate. Purchasing or Facilities staff can assist in selecting appropriate furniture. Notify Facilities prior to relocating any furniture.

**2. Equipment**

Equipment generally is considered to 1) have a useful life in excess of one year, and 2) not be consumable in nature (examples: computers, microscopes, etc.). Equipment purchases greater
than or equal to $5,000 must be charged to a capitalized equipment account and tagged by Campus Services. Other items under $5,000 such as computers may be tagged. All equipment requests are to be submitted through the normal requisition process.

3. Computer-Related Purchases

Computer hardware and software requests are to be submitted to Information Technology Services (ITS), via the [Help Desk online](#) request forms. ITS will determine whether the request is appropriate and if the equipment is compatible and available. No equipment is to be moved to another office/room without the authorization of the [Information Technology Services](#). Please contact the Help Desk at x2052.

4. Equipment Repair and Maintenance

Responsibility rests with each department for the maintenance and repair of its respective equipment (other than copy machines or vending machines). Please call the service number listed on that piece of equipment and be prepared to provide the following information:

- Make, model, and serial number of the equipment
- The building and room number where the equipment is located

Calls for repairs to computers, printers, and other resources provided by IT should be made to the [Computer Help Desk](#) at x2052.

Copy machine service requests shall be made through Campus Services at x2089. Vending machine service requests shall be made through Purchasing at x2084.

5. Memberships

Departmental funding may be used to pay for individual memberships with professional and/or service associations, providing such memberships support the employee’s professional duties. All membership requests are to use the normal requisition process.

6. Subscriptions

Subscriptions paid for by the college must relate to college business, and may include any purchase made by signed order, as for a periodical for a specified period of time or for a series of performances, or any agreements to receive or be given access to electronic texts or services, especially over the Internet. Any technology subscriptions, such as software agreements or use of online services, must be approved by Information Technology. Departments and employees wishing to obtain subscriptions may do so through departmental funding. All subscription requests must use the normal requisition process.
7. Contracts for Bid or RFP

All contract requests must be submitted to Purchasing for approval. Purchasing will determine whether the request is appropriate and necessary. Purchasing can assist in selecting the appropriate process; sealed bids (for items over $25,000), quotations (purchases between $5,000 and $25,000 need three formal, written quotes), or a Request for Proposal (for purchases over $25,000). Once the information is gathered, a requisition shall be entered into the financial system.

Competitive sealed bids encompass specifications that are specific as to performance and design. The bid opening is public and all data is available to other bidders and the public. The evaluation is based strictly on technical specifications, no changes in the bid or bid specifications are allowed. There is no negotiation or discussion, and award is made to the lowest, responsive and responsible bidder.

Requests for Proposals encompass end results which are oriented by the Scope of Work. The proposer must develop and provide a solution to a need. The proposal opening is public; however, only the names of proposers are read, no pricing or other data is made available. The evaluation is based on quality with a multi-member criteria evaluation committee assigning weighted values to various parts of each proposal. Discussion is allowed with individual proposers to further negotiate the terms and conditions of the RFP. Each proposer is allowed to resubmit a “best and final offer” that might change the solution and the price. The award is based on the “best value proposal,” not necessarily the lowest price.

8. Professional Services

All professional services require special contract agreements and are to be purchased through a requisition with the authorization of the administrator and Vice President/Executive Staff member.

9. Canceling Orders

Departments are prohibited from canceling orders. To cancel an order for any reason, notify Purchasing as soon as possible.
Procurement Cards

PART I GENERAL INFORMATION

This Procurement Card Program is designed to make it more efficient to purchase goods and services for the College of Lake County. Although the use of purchase orders is the preferred method, procurement cards may be used if purchase orders are not available options. Cardholders will be able to obtain supplies, materials, on-line purchases, small dollar value purchases, and repair parts efficiently without purchase orders. Paperwork and processing for department staff and Purchasing staff will be reduced. Part I highlights the overall Procurement Card Program. Part II describes the detailed procedures.

Having a procurement card is a privilege that comes with responsibilities. It is intended to be used by authorized staff for authorized purchases. The Purchasing Department will audit all procurement card transactions and appropriate action will be taken for any discrepancies or abuse. This manual will serve as your guideline when using your Procurement Card. Whenever in doubt; always call the Purchasing Office (x2084) for assistance. Abuse of the procurement card may be investigated by the College of Lake County Campus Police.

This manual sets forth procedures for the use of procurement cards and to ensure compliance with all federal, state and local laws, and with the College of Lake County's ordinances, policies and procedures. Any abuse/misuse of the procurement card including abuse for personal purchases could be considered as a class 3 felony (720 ILCS 5/33-3) (from Ch. 38, par. 33-3).

Program Administrator

The Program Administrator is Melanie Scherer, Director of Business Services, who can be contacted at 847/543-2627 or at Mscherer@clcillinois.edu. To make this program as effective as possible, notify her regarding any problems related to the reporting, documentation, procedures, and use restrictions related to this Procurement Card Program.

General Responsibilities

- This card is to be used to purchase supplies, materials, and services. The transactions, credit limits, and purchase restrictions on the card are determined jointly by the respective Vice President, department Administrator, and the Director of Business Services. These decisions will depend on the requirements of the cardholder's position and function. Upon acceptance of the Procurement Card Authorization Agreement by the above Vice President, department Administrator, and Director of Business Services, limited purchasing authority will be delegated to the cardholder.
• The Procurement Card is not a personal credit card and remains the property of JP Morgan Chase (Bank One). The liability for all outstanding charges on the card is with the college. Therefore, the card should only be used for purchases required in the normal course of business (see Part II, Item 1).

• Cardholders cannot use the Procurement Card for personal purchases with the intent of reimbursing the College at a later date.

• The Procurement Card that the cardholder receives will have his/her name embossed on it. It may not be transferred to, assigned to, or used by anyone other than the designated cardholder.

• The College of Lake County may cancel a procurement card at any time for any reason including but not limited to misuse or non-compliance with these procedures.

**Cardholder Spending Limits**

- Each cardholder has a per-transaction dollar limit on a single purchase and a total limit for all purchases (beginning on the first day and ending on the last day of each month).

  - Each time a cardholder makes a purchase, his/her limits will be checked and the authorization request will be declined should the amount exceed those limits.

  - The credit limit on each card is set based on certain usage assumptions. If the credit limit on your card is not adequate to handle planned purchases, contact your department Administrator who will determine if spending limits on the card need to be increased.

**Card Security and Lost/Stolen Cards**

- Keep the Procurement Card in a secure location. Since you as the cardholder will be the only one using the card, it needs to be accessible only to you. *Do not* leave the college procurement card at your home.

- Guard the account number carefully. Do not post it at your desk or write it in any place that is accessible to others.
As with a personal credit card, a lost or stolen Procurement Card must be reported immediately. Notify JP Morgan Chase by phone at 800/270-7760. Then notify the Director of Business Services. The card will immediately be cancelled and a replacement card will be issued.

Failure to report lost/stolen cards may result in the department being responsible for unauthorized charges.

Purchasing Control Mechanisms

The Procurement Card is different from a personal credit card as its use can be controlled in the following ways:

- Number of times a cardholder can use the card per day.
- Number of times a cardholder can use the card per month.
- Maximum dollar amount of each transaction.
- Total spending limit per month.
- Restrictions for types of goods and services.

The program provides extensive transaction reporting which allows the college to analyze the usage of the card and spending patterns.

Requests for Initial, Additional, or Changes to Procurement Cards

- To request a Procurement Card, an electronic College of Lake County Procurement Card Request form (Appendix) must be completed, signed by the respective Vice President, the Vice President for Administrative Affairs, and department Administrator.

- If the Procurement Card Request is approved, the employee will be required to complete and sign a Procurement Card Authorization Agreement form (Attachment E). The Administrator and the intended cardholder shall both sign this agreement. Submit this form to the Director of Business Services.

- For changes to existing cards, contact the Director of Business Services. The department Administrator must approve all requests.

- When a new card is received, call the number given on the card to activate it. Information original to each cardholder (mother's maiden name/password) will be requested at this time in order to activate the new card.
- The Director of Business Services shall maintain a master list of all cards assigned to the College of Lake County, along with corresponding card numbers and expiration dates.

Canceling Card (Transfer/Termination)

- Procurement cards are issued to individual employees. If an employee leaves the College or the department, their card must be collected and returned to the Director of Business Services. These cards will be cancelled.

- It is the respective Administrator's responsibility to obtain the Procurement Card from the cardholder leaving his/her department, and to return it to the Director of Business Services.

Personal Credit Rating

The Procurement Card and all the charges on it are College of Lake County liabilities. Therefore, it has no impact on your personal credit rating.

Audits

To ensure the success of the procurement card program and financial responsibility, regular internal audits by the Purchasing Department, and possibly external audits conducted by an outside party hired by the college, of a cardholder's Procurement Card and related documentation and files will occur. The purpose of the audit is to ensure that complete and accurate record keeping is occurring and that all Procurement Card program procedures are being followed.

Making Purchases for Others

The cardholder whose name appears on the Procurement Card may make purchases for any employee who is located within the cardholder's department if the cardholder has received authorization from the corresponding Administrator to do so.

Consequences for Failure to Comply with Program Policies

- Suspended use/permanent revocation of card
- Reimbursement to the College
- Disciplinary action up to and including termination
Each cardholder is responsible for the proper use of the Procurement Card as outlined in this manual. Resolution for improper use is the responsibility of the respective Vice President, and the department Administrator.
PART II  

Purchasing Procedures

Before any purchase is made with a procurement card the responsible cardholder should determine if the item could be purchased with a requisition.

Procedures for Card Use

It is the responsibility of each cardholder to be acquainted with the College's purchasing policies and procedures and to make card purchases in accordance with these policies.

Examples of the types of transactions for which your Procurement Card should be used include:

- Grounds Maintenance Supplies
- Building Materials
- Operating Supplies and Parts
- Petty Cash Expenditures
- On-line Purchases where credit cards are the only accepted form of payment
- Dues and Subscriptions
- Airfare
- To reserve hotel rooms (but not for the purchase of hotel rooms)

Examples of Restricted Items:

- Restaurant Meals
- Alcoholic Beverages
- Employee Travel/Lodging/Entertainment Expenses, except for airfare
- Computer Hardware or Software Products or Services, unless pre-approved
- Printing Services
- Telephone Calls
- Office Furniture
- Document Duplicating Equipment or Services
- Copy/Printer Paper
- Office Supplies
- Vehicles and Equipment
- Monthly recurring charges that should use the requisition process
- Gasoline and Petroleum Products

Cardholder Responsibilities

- The cardholder is responsible for ensuring receipt of materials and supplies, and resolving any receiving discrepancies or damaged goods issues.
The cardholder is responsible for indicating to the supplier that the College is tax exempt, and therefore should not be charged sales tax. Reports will indicate if sales tax has been charged, and repeated neglect by the cardholder to ensure that the supplier does not charge sales tax will result in card privileges being revoked.

General use of the card should be for routine supply items and emergency purchases or online purchases where a procurement card number is required.

Cardholders are responsible for unauthorized use of their procurement card and may be subject to the following:
- Suspended use/permanent revocation of card
- Reimbursement to the college
- Disciplinary action up to and including termination
- Procurement card receipts and statements must be reconciled as specified in Part II of the Procurement Card Procedures, Item 4. Cardholders who submit late statements or who fail to attach all of the required receipts may have their Procurement Card privileges restricted or their cards may be cancelled.

**How to Make a Purchase using your Procurement Card**

- Identify the purchase that you are making using your Procurement Card.
- Determine whether your transaction is in accordance with these policies and procedures.
- Submit your Procurement Card to a cashier. If you are making a purchase via telephone, give the supplier your Procurement Card number and expiration date.
- Notify the supplier that the College is tax-exempt and should not be charged sales tax. The tax-exempt number is located on the front of the card.
- When ordering over the phone, provide the supplier with your complete shipping instructions including name, street address, and any other location information. Instruct the supplier to include in the delivery package a receipt or packing slip detailing what was purchased and the amount. Instruct them to include your name, delivery location and department on the packing slip.
- When making a purchase in person, review the sales slip to determine that all amounts are properly charged and retain the receipt. Examine the condition of the goods for
damage before leaving. **If card approval is denied**, it is most likely the result of exceeding the card limits, or the cardholder has violated other policies. Examples are:
- The purchase exceeds the single transaction dollar limit.
- The account is over the monthly limit.
- The transaction is a violation of the Merchant Category Code (exempt purchases).
- Cardholder has split an order to stay within the single purchase limit.

The supplier will not have information related to the reason for denial, and the cardholder cannot obtain this information from the Bank. If a transaction is denied, the cardholder should contact the Director of Business Services for assistance.

- Log orders onto the *Cardholder Account Reconciliation Form* and attach the receipt or packing slip to the Log Sheet. **You must retain original sales receipt.**
- Notify *Campus Services* at 847/543-2269 of supplies being shipped to the College's centralized shipping/receiving area.
- The college encourages the use of minority business-owned vendors and makes every attempt to purchase products containing recycled and sustainable materials.

**Cardholder Reconciliation Responsibilities**

- Statements are mailed to cardholders on or around the 16\(^{th}\) of each month.
- Verify transactions on the statement with actual sales receipts, packing slips, and/or printed receipts for on-line purchases.
- The cardholder is required to electronically attach to each statement all sales receipts and packing slips for the transactions listed on the statement. Attach the receipts and packing slips in the order that they appear on the statement.
- The electronic reconciliation form (see appendices) should be completed using detailed and itemized descriptions that will include area or equipment for which the supplies are being used.
- The statement, along with the attached receipts, must be signed by the cardholder as proof of reconciliation and then forwarded to the department Administrator for approval and account number within three (3) working days of receiving the statement.
Departmental Approval of Statements

Department Administrators (and/or the respective Vice President) are responsible for approving the statements submitted by each cardholder, and supplying account number(s) and documentation to Accounts Payable for authorization of payment.

Use the "Cardholder Account Reconciliation Form" to provide detailed descriptions and their corresponding amounts. Use a separate Reconciliation form for each account.

Each Department must submit to Purchasing within five (5) days of the statement's closing date: 1) signed cardholder statements with receipts/packing slips attached in the order they appear on the statement, and 2) signed Cardholder Account Reconciliation Forms indicating how much to charge to each account.

The following is a checklist of things that Administrators should look for when reviewing statements:

- Is this an appropriate purchase?
- Could this purchase be made with a purchase requisition?
- What is the item(s) being used for?
- Where are these items being used?
- Are all of the receipts attached to the Reconciliation form?
- Is sales tax being charged? Purchases that have taxes included on the sales receipt will be returned to the respective department for resolution. See the section on tax exempt status in this manual for more information.

Disputed Billings

If you have a problem with a purchased item or the billing of an item, you should first try to reach a resolution with vendor that supplied the item. Most problems can be resolved expeditiously in this manner.

If the cardholder is unable to reach an agreement with the supplier, contact the Director of Business Services for the dispute resolution process. The Director of Business Services will notify the cardholder, Administrator, and Accounts Payable of the action taken on disputed items. Purchasing must be notified of any and all disputes within ten (10) days of the statement date to protect the college’s and cardholder's rights.
Upon completion of the Director of Business Services examination, the cardholder will be notified of the resolution.

**Approval of Card Use**

Approval of transactions is the responsibility of the respective department Administrator. **Administrators must review all purchases made by their staff to determine if these items are for official use.** The cardholder's purchases should be made in accordance with their job function and responsibilities at the College of Lake County.

If, for any reason, the Administrator or designee questions a purchase, it is their responsibility to resolve the issue with the cardholder. If it is determined that the purchase was unnecessary and not for official use, the cardholder must provide a Credit Voucher proving item(s) have been returned for credit, or provide a personal check for the full amount of the purchase. Use of the college procurement card for personal gain is prohibited; and the cardholder will be subject to disciplinary action up to termination of employment.

Resolution for improper use of the Procurement Card will be at the discretion of Board of Trustees.
Payment Requests

The payment request form should be used for items such as dues and subscriptions, professional memberships, and for other unique services that do not fit within other categories. This form of payment should be used as a last resort. The fillable PDF Payment Request form can be found in the CLC intranet under Finance Department. This form must be completely filled out and approved by the respective administrator. If you are unsure whether you can change from using payment requests to using requisitions for certain types of goods or services, please contact Purchasing for advisement.
Additional Alternatives to Payment Requests

While the use of requisitions is the preferred purchasing method at CLC, departments may have purchasing needs that do not fit neatly within one of the standard methods listed in this manual. Therefore, two additional alternatives to payment requests are available: open purchase orders and the Jewel Advantage Card.

Open Purchase Order at a Retailer

An open or standing purchase order allows authorized CLC staff and/or faculty to buy quantities of the product(s) from a retailer (e.g., Ace Hardware, etc.) over a period of time (no more than one year) at prices advertised in the store. Open purchase orders also may be used for services which occur over a period of time.

To establish an open purchase order at a retailer, please contact Purchasing staff who will work with the CLC department and the retailer.

Jewel Purchase Advantage Card

The Jewel Purchase Advantage Card allows CLC staff and faculty to make purchases at Jewel/Osco grocery stores without using personal funds and seeking reimbursement from the college. It is a debit card that CLC pays each month. To order a Jewel Purchase Advantage Card, please contact Purchasing.
Travel and Meeting Expenses

Introduction and Overview

The College of Lake County reimburses all allowable business-related travel costs, subject to budget availability and administrative approval. It is important that the travel procedures be studied carefully and closely followed.

College-paid travel costs are intended to support remote short-term work assignments for the business and mission purposes of the College of Lake County. All college travel is a college work assignment, and can be approved, denied, cancelled or modified as needed by the employee’s Administrator at any time.

The following procedures can be modified on a limited case-by-case basis by the Vice President for Administrative Affairs when and if the travel work assignment needs of the college are fulfilled by such exceptions.

The college cannot reimburse personnel or consultants for:

- Entertainment expenses for college employees or college guests
- Alcoholic beverages
- Excessive personal telephone calls
- Any expenses incurred by a spouse, other family members, or acquaintances who accompany an employee while on an approved activity (including professional association dinner meetings)

Itemized original receipts must be provided for all expenses incurred while on college-approved travel.

These travel and meeting expense procedures do not apply to CLC faculty.

Travel Request Forms

If an employee, official or consultant needs to travel for CLC business, a travel form is used for the following purposes:

- To receive reimbursement for local meeting expenses after expenses are incurred (such as mileage reimbursement, parking, tolls)
- To request approval prior to travel
- To seek a monetary advance to pay for travel expenses incurred
- To receive reimbursement for expenses paid while travelling
Completing a Travel Request Form for Meeting Expenses (Local Travel)

Prior administrative approval is not required for meeting expenses (local travel).

After Traveling:

- Attach pertinent original itemized receipts to the Travel Request Form.
- Compare mileage to an internet map service and provide any necessary explanations.
- Forward your form to your Administrator for approval.
- Your Administrator will forward the form to your Vice President for final approval.

Completing a Travel Request Form for Overnight Travel

Before Traveling:

- Fill in all requested information on the Travel Request Form, including estimated expenses.
- Obtain administrative and vice president signatures signifying approval.
- You will receive a check (advancement) if you requested one based on your estimated amount. This advance will be 90% of the employee’s estimated travel expenses.

After Traveling:

- Attach pertinent original itemized receipts to the same Travel Request Form filled out prior to departure.
- Compare mileage to an internet map service and provide any necessary explanations.
- After you complete your travel you will complete the same travel form with your actual expenses with itemized receipts. Forward your form to your Administrator for approval.
- Your Administrator will forward the form to your Vice President for final approval.

The reimbursement/advancement check will be sent to the employee's office or the employee's home address, whichever the employee specifies.

Reimbursement

Within ten working days after return from travel, the employee must submit the actual out-of-pocket expenses using the Travel Request Form along with receipts and other required documentation to the Finance Department. A reimbursement check will be sent to the office or the home address, whichever has been specified.
**Registration Fee**

The college will prepay registration fees via a purchase requisition or a procurement card. The Finance Department requires a lead-time of at least ten (10) working days to issue a check; requests should be submitted accordingly. If the employee pays the fee in advance, the college will reimburse the employee when the Travel Request Form is submitted.

**Conference Materials**

A copy of the materials which describe the conference and documents the fee, such as summary of conference events, must accompany the Travel Request Form, regardless of whether the fee is being prepaid by the employee or the college.

**Hotels**

Rates vary between different cities. Within cities, there is a wide spread between luxury accommodations and the lowest level. The College’s objective is moderately priced lodging between extremes. A college-issued procurement card may be used to reserve hotel rooms but not to purchase lodging.

**Meals**

Employees will be reimbursed for meals while on college business as follows:

<table>
<thead>
<tr>
<th>Meal</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$6.00</td>
</tr>
<tr>
<td>Lunch</td>
<td>10.00</td>
</tr>
<tr>
<td>Dinner</td>
<td>20.00</td>
</tr>
</tbody>
</table>

Receipts and a reason for the additional charges must substantiate reimbursement in excess of the above. These may or may not be reimbursed.

**Auto Mileage Expenses**

Business miles will be reimbursed using the IRS approved rate, which can be found at [www.irs.gov](http://www.irs.gov). No other expenses will be covered under business miles (fuel, repairs etc.).

Transportation expenses between home and regular place of work are personal commuting expenses and are not reimbursable. Mileage should be calculated from/to the regular workplace.

MapQuest is used to audit reimbursement requests. Mileage in excess of the standard mileage calculated by MapQuest must be explained.

**Examples of Mileage Reimbursement (based on 2012 rate):**

If a faculty member has to teach at an extension site in Libertyville (20 miles) and drives there and back directly from her home in Antioch, she is reimbursed for the mileage from her home to Libertyville, minus the mileage from her home to the Grayslake campus (12 miles).
\[
\begin{align*}
20 - 12 &= 8 \\
8 \times 2 &= 16 \\
16 \times \text{.555 cents} &= \$7.12
\end{align*}
\]

If a faculty/staff member has to go to a meeting at the Southlake Center after going to his Grayslake campus office in the morning, and returns to his office after the meeting, he is reimbursed for the mileage to and from SEC to Grayslake.

\[
\begin{align*}
14 \times 2 &= 28 \\
28 \times \text{.555} &= 12.46
\end{align*}
\]

Mileage distances from campus to campus:

- Grayslake to Lakeshore 10 miles
- Grayslake to Southlake 14 miles
- Lakeshore to Southlake 18 miles

(Mileage rounded up from www.mapquest.com)

**Mileage**

If the employee chooses to drive and the trip is over 250 miles one-way, either the actual cost of driving or the cost of flying, whichever is lower, shall be the maximum amount reimbursed. Driving expenses include not only mileage reimbursement but also the cost of additional night’s lodging and meals while en route and parking at the hotel. Costs in determining flying expenses consist of the lowest coach airfare and taxi/limo cost to and from the airport. Other known factors may also be considered in determining which form of transportation is less expensive, such as the cost of shipping material to the conference site.

**Transportation Fares**

Transportation fares must be necessary and reasonable. Written justification and prior approval is required for a rental car. No reimbursement will be made for the cost of insurance since the college’s insurance policy covers the rental of cars by CLC employees while on college approved business.

Plan for the most direct route, round trip tickets usually save money. Unused tickets can be redeemed, provided advance notice of cancellation is given to transportation companies in accordance with their rules.

Whether to travel by rail or air is dependent upon circumstances of timing, relative costs and schedules. Select whichever is most economical in the particular situation.

On air transportation, a college-issued procurement card may be used to purchase tickets at coach rates. If an employee purchases airplane tickets at first class rates, then he or she will be personally responsible for the difference in price between first class and coach.
Taxicab, coach, rental car expense and limousine fares are reimbursable when necessary because of travel requirements; however, hotel coach service is the preferred mode, and limousine service and rental car use are discouraged.

**College Cars/Vans**

The college has vehicles for employees’ use. An employee can request the use of a vehicle via Campus Police. A valid driver’s license is required. When the vehicle is returned from a trip, the vehicle should be fully fueled and returned to the Campus Police office. Travel with campus vehicles is generally limited to a distance of 500 miles round trip from the Grayslake campus.

**Private Automobile**

Use of private automobile on extended business trips is not desirable. The risk of accident is higher than that of public transportation. Parking charges in large cities are substantial expense. When private automobiles are used for travel, the reimbursement shall be at the current IRS rate per mile or coach airfare, whichever is lower. The current mileage reimbursement rate is 55.5 cents per mile. Tolls and parking charges are reimbursable. Mileage for travel to offsite classes, conferences, or workshops, directly from home should be calculated as the difference from home to the offsite destination, minus the distance from home to CLC. If you drive from home to CLC and then to an offsite activity, you are reimbursed for the mileage from CLC to the offsite activity. There is no mileage reimbursement from home to your normal place of work. *(For an example of this is, see page 3)*

**Auto Insurance**

Automobile insurance is the employee’s responsibility when using their own car for paid business trips. The college’s obligation is limited to the mileage reimbursement that is intended to compensate for all costs of operation including insurance.

**Other Expenses**

Other expenses could include parking, business-related telephone calls, and other necessary and reasonable expenses. Except for parking, itemized original receipts must be provided.

**Airfare**

Travel by air is allowable only when it is the least expensive mode of transportation. Employees can get a travel advance based on estimated airfare costs. Once the advance is received, the employee can pay for airfare using his/her personal credit card.

To obtain a reasonably priced air fare, be sure to purchase your ticket at least 21 days in advance.

When comparing ticket prices prior to purchase, the entire ticket price including taxes and fees should be calculated. The college will reimburse for baggage fees based on one checked piece of luggage each way. Fees for additional checked luggage will not be reimbursed.
Should cancellation or change in flight plans be needed, immediately contact your Administrator. Please keep in mind that cancellations/changes may result in a penalty. If the cancellation of a flight (and/or related travel expenses) is a result of non-business related events, the employee must reimburse the college for all pre-paid travel-related expenses.

A college-issued procurement card may be used to purchase plane tickets. If a plane ticket is purchased with a personal credit card, an original invoice and itinerary must be submitted before reimbursement can be made.

**International Travel**

Travel outside the contiguous 48 states requires approval of the college president. Disciplinary action will be taken if these procedures are not followed.

**Meeting Expenses**

Meeting expenses are incurred and reimbursable based on local travel for official college business. Local travel is travel with no overnight stay. These costs are only reimbursable above the cost of an employee's normal daily commute.

Allowable business expenses include:

- Mileage at the IRS rate based on the date the expense was incurred
- Tolls
- Reasonable parking costs
- Meals

Meals are not an allowable business expense except with advanced permission from an employee's Vice President.

**Communication**

Limit business long distance telephone calls via hotel phones to an absolute necessity. Hotels charge high phone usage fees. If you must call, call collect or use charge card calls to avoid hotel phone usage fees.

The college may reimburse employees for reasonable charges for telephone calls.

**Dues, Registration, and Fees**

These published fees are reimbursable if approved in advance by the appropriate Dean, Director, or Vice President.

**Gratuities**
Reimbursement for tips for meals, porters, hotel meals, taxies, etc. will be limited to 15% of the cost of food or services and to usual and customary levels.

**Reporting Expense**

Submit expense vouchers and reports promptly to the business office, within ten working days after the completion of each trip. Original itemized receipts for all expenditures should be attached to the reports or expense request.

**IMPORTANT!**

Please be advised that all unreconciled travel advances, or travel advances that have been paid but not accounted for by a travel voucher, will be reported to the Internal Revenue Service as income to the individual receiving the advance. This procedure is required by IRS regulations.
Petty Cash and Change Funds

Procedure

Petty cash or change funds may only be established with approval of the Vice President of Administrative Affairs.

Petty cash funds are used in certain departments for small, emergency purchases on the basis of demonstrated need. These funds are only to be used in circumstances when all other payment options are not available and may be used solely for the acquisition of those unanticipated items that require an immediate cash payment. Petty cash funds cannot exceed $50 and should only be used in small dollar increments for items such as beads and ribbons, small dollar purchases where a requisition or procurement card is not practical and would be cumbersome.

Petty cash needs to be replenished periodically as incidental expenses are incurred and reduce the amount of funds on hand. Petty cash funds should not be used as a means to circumvent proper purchasing procedures.

The fund custodian and the Dean, Director, Chair or Vice President must carefully monitor purchases with petty cash funds since these purchases bypass Business Service’s control over procurement.

Change funds are established to give change to customers when they are paying for goods or services.

Introduction

This Procedural Statement sets forth the rules and requirements for processing petty cash funds and change funds. It further outlines restrictions on the use of such funds.

The Procedural Statement is divided into the following sections:

A. General Requirements
B. Establishing a Petty Cash or Change Fund
C. Replenishing a Petty Cash or Change Fund
D. Modifying a Petty Cash or Change Fund

E. Closing (Returning) a Petty Cash or Change Fund

Departments not complying with the requirements set forth in this procedural statement and other applicable policies and procedures will be subject to additional audits (evaluation) and potential loss of petty cash/change fund privileges, as appropriate.

A. General Requirements

1. Requirements for Petty Cash Funds

   College departments may be provided a designated amount of cash for payment of incidental expenses of a nominal amount that requires cash payment and that are not paid by other payment methods (open purchase order, payment request, or procurement card). Petty cash funds shall only be used for payment of small, emergency expenses. Such payments shall be in nominal amounts and otherwise allowable by college policy. Furthermore:

   • Petty cash funds issued to a single college employee or official may not exceed $50.00.

   • Petty cash funds using restricted funds may be used to benefit only the restricted purpose authorized.

   • Petty cash funds and unreimbursed receipts must be secured at all times, e.g., in a locked container stored in a locked cabinet.

   • No right-of-privacy or confidentiality exists for any one employee or group of employees with respect to each petty cash/change fund; and the college reserves all rights to count, audit, and investigate any and all transactions at any time.

   • Petty cash funds may only be used for the intended purpose as set forth in the Petty Cash/Change Fund Request (PCCF) form. Accordingly, individual petty cash funds must not be combined with any other funds.

   Petty cash funds may **not** be used for the following:

   • Alcoholic beverages for personal consumption

   • Travel expenses
• Purchases of items for re-sale (e.g., buying/selling stamps to organizational unit staff)
• Honoraria payments
• Payments to other college organizational units
• Employee reimbursements
• Student awards
• Payroll expenses
• Personal check cashing
• Personal loans
• Opening accounts at banks or other financial institutions
• Pre-paid debit cards

Furthermore, they cannot be used to purchase cash equivalents (gift cards, money orders, etc.) without the prior approval of the Vice President of Administrative Affairs.

Petty cash funds must always have itemized receipts (receipts that detail the items purchased) for expenditures paid out of the fund and/or cash that total the authorized amount. They may be audited on an unannounced basis to ensure all appropriate documentation (description of expense, original receipt supporting the expense, and/or any relevant Payment Voucher forms/other related forms or materials) is available for each outlay of cash.

2. Requirements for Change Funds

• Change funds are exclusively used to make change when receiving cash (e.g., fees or fines) from the public. No expenses of any kind may be authorized from a change fund.

Furthermore:

• Change funds are established in dollar amounts appropriate to need, but not to exceed $5,000 per individual change fund (regardless of Fund).
• The change funds must be secured at all times (locked in secured cash box).
Change funds must always equal the total authorized amount. They may be audited on an unannounced basis to ensure that the full amount is available.

B. Establishing a Petty Cash or Change Fund

1. Establishing a New Fund

The department must identify a petty cash custodian or change fund custodian for each such fund. Only CLC Administrators may be custodians.

The department submits a Petty Cash/Change Fund Request (PCCF) form to the Finance Department for review. After approving, the Finance Department keeps a copy of the PCCF form and returns the original to the department. The department requests establishment of the fund by preparing a Payment Voucher (PV) form. The Payment Voucher form is made payable to “CLC Petty Cash.” The approved PCCF is attached to the Payment Voucher and the Payment Voucher packet is submitted to the Accounts Payable department (The Assistant Controller must approve the PV).

The Custodian of each petty cash/change fund must sign off on an acknowledgement document certifying they have read the cash procedures and understand the consequences for misuse of any funds when the fund is set up. The consequences for misuse of any funds may result in disciplinary action up to and including termination of employment with the College of Lake County.

Although there is no minimum time period between audits, and no maximum number of times an individual petty cash/change fund can be audited, the Assistant Controller must audit each petty cash/change fund within a two-year period.

2. Custodian Responsibilities

The petty cash custodian or change fund custodian is responsible for the care and disposition of the funds issued, including abiding by the restrictions outlined in Section A above.

The petty cash custodian is further responsible for obtaining original itemized receipts for each purchase made. Receipts should show the transaction date, payee, quantity, description, and cost for each item purchased, along with a total. It must be possible to track the payment back to an original receipt showing the name of the person and amount/date paid. Receipts must be retained in the secured container until submitted to the Accounts Payable Department for reimbursement of the fund. The custodian is responsible for reconciling, and ensuring the accurate count of, the funds at all times. (The Petty Cash Reconciliation (PCR) form is a resource for completing this count and reconciliation.) Two signatures must be on this form (requester and custodian).

C. Replenishing a Petty Cash or Change Fund
The funds must be replenished as follows:

- At least once per quarter
- At the end of the fiscal year (June)
- Anytime the designated custodian changes
- Anytime a shortage is detected

To replenish a petty cash fund, the department prepares a Payment Voucher form (see procedures, below) and submits it to Purchasing (Accounts Payables). Purchasing compares the custodian/fund amount on the Payment Voucher with information in Purchasing database of authorized custodians and their approved fund amounts. If the information does not match, the Payment Voucher is not processed.

If several petty cash funds need to be replenished at the same time, the department must submit a separate Payment Voucher for each petty cash fund.

- On each Payment Voucher, the payee must be “CLC Petty Cash”.

- The custodian must sign the Payment Voucher form as the requestor. The custodian cannot approve the form. The Account Chart Field (GL coding) used is the value that best represents the type of expenses incurred.

- All receipts must be attached to the Payment Voucher. The dollar amounts on the receipts must exactly match the dollar amounts requested for replenishment. Documentation must include:
  - date the cash was disbursed;
  - name of recipient;
  - dollar amount of cash disbursed to recipient;
  - official college business purpose; and,
  - signatures from: requestor, custodian and Department Administrator

- The deposit of cash or checks into a petty cash/change fund that is not related to replenishing petty cash is strictly prohibited. Such cash and checks are also known as “cash receipts.” Cash Receipts are the property of the College of Lake County and should be deposited at the Cashier’s Office with the proper account chart field values included.

**D. Modifying a Petty Cash or Change Fund**

The department must notify the Finance Department when the custodian changes, the amount changes, the fund location changes, an Accounts Payable warrant needs to be cancelled, or the fund needs to be closed. This is done by resubmitting the PCCF form with the modified information.
E. Closing (Returning) a Petty Cash or Change Fund

When a petty cash/change fund is no longer needed, it should be closed – i.e., returned to the college – according to the following procedures:

- The petty cash custodian submits a final Payment Voucher to the Business Office and receives a warrant, replenishing the petty cash fund for all final expenses.

- The designated individual within the organizational unit prepares a Cash Receipt form for the full petty cash/change fund amount and makes the deposit. The Cash Receipt should identify the Account Chart Field (GL coding) (Petty Cash) or (GL Coding) (Change Fund) associated with the fund. The department sends a validated copy of the Cash Receipt form to the Finance Department.

- The Finance Department updates their copy of the PCCF form on file (by checking the Close Fund checkbox) and sends copies of the updated form to the Business Office and to the former custodian, thereby releasing the latter from any responsibility for this fund.

Exceptions

Unless approved by the Vice President for Administrative Affairs, there are no exceptions to this procedural statement.

Forms and Resources

Please see the finance department for any forms.
Payment

Accounts Payable within the Finance Department is committed to ensuring that the payment of college funds to vendors, faculty, and staff is executed with efficient and effective service in accordance with Board Policy 713 (http://clcweb.clcillinois.edu/exchange/policies.pdf) and Illinois state law. The following procedures are to ensure that the payment of funds is correctly executed.

Accounts Payable Responsibilities

Accounts Payable is responsible for paying college invoices in an accurate and timely manner. An invoice or bill is a commercial document issued by a vendor to the college, indicating the products, quantities, and agreed prices for products or services the seller has provided the buyer. Accounts Payable is also responsible for reimbursements to faculty and staff relating to travel and other business-related expenses.

Payment Schedule

The weekly deadline for invoices is Tuesday by 4:30 pm. Accounts Payable mails checks on a weekly basis every Friday morning. Employee-related checks (e.g., travel advances, expense reimbursements, etc.) are available for pick up at the Cashier’s window at the Grayslake campus after 1 pm on Thursdays.

Receipt of Invoices by the College

All invoices are to be sent to: Accounts Payable, College of Lake County, 19351 West Washington Street, Grayslake, IL 60030, Room A101 or emailed to Accounts Payable at AccountsPayable@clcillinois.edu. Accounts Payable (AP) will date stamp and log-in each invoice and forward the invoices to the originating department for approval. The department will acknowledge the receipt of goods or services and purchase order status on an approval form. The department will send the invoice and approval form to AP.

The invoice amount cannot exceed the purchase order amount or the invoice will be returned to the respective department for issuance of a change order to the PO that can only be completed by Purchasing. These change order requests must be sent to Purchasing@clcillinois.edu.

Invoices Sent Directly to Departments are Prohibited

Based on the requisitions and procurement card purchasing methods, sending invoices from vendors to departments is prohibited. If an invoice is inadvertently sent from a vendor to a department, the department must immediately notify Accounts Payable and send the invoice to Accounts Payable right away for payment. CLC personnel who hold invoices for longer than two weeks may be subject to discipline up to and including termination.
Controls on Invoice Amounts

The dollar amount of the invoice or invoices can never exceed the purchase order amount. Accounts Payable will enter the invoice into the financial system and the system will check to see if the invoice amount exceeds both the purchase order and budgeted amounts.

If payment of an invoice would result in over-spending a budgetary account, then the responsible department must complete a Request for Budget Reallocation/Transfer Form and submit it for approval. See the section in this manual on budget reallocations/transfers for more information.

If payment of an invoice would result in a total accumulated amount greater than the purchase order amount, then the responsible department must complete a Request to Change or Cancel Purchase Requisitions and/or Purchase Orders Form.

Payment Requests and Payment for Goods and Services

On rare occasions and only as a last resort, certain invoices may be processed for payment by using a payment request form, with the original invoice and/or receipts attached, and submitted directly from the department to Accounts Payable. Payment requests are used primarily for dues, subscriptions, membership fees, and library services.

Receipt of Goods and Services

All goods must be received at Campus Services in the lower level of the C wing, Grayslake Campus. The address for all vendor shipments to the college is:

College of Lake County

Receiving Dock

19351 W. Washington Street

Grayslake, IL 60030

When an item is delivered to the receiving dock, Campus Services will acknowledge the receipt of the item by checking the quantity ordered and type of item (e.g., model number, etc.) on the packing slip with the invoice. If the items ordered match the items delivered, Campus Services will record receipt and note the amount and types of products delivered in the financial system. The approval form will then be signed and Campus Services will deliver the items to the department requesting the items.

If there is a mismatch between the quantity and/or type of product ordered and the delivery, Campus Services will notify the originating department to contact the vendor to send a corrected shipment and/or return items delivered in error. Payment will not be made for deliveries that do not match orders.

Prior to printing the check, Accounts Payable will cross-check the amounts entered with the invoice amount.
Accounts Payables will generate a weekly report of aging invoices that have not been returned to Accounts Payable. Each department must return invoices on a timely basis.

**Printing Checks for Payment**

As a last step in the payment process, Accounts Payable prints the checks. All checks will be reviewed by the Controller who will sign the check register. Vice Presidents must approve any check over $5,000.00 related to their area. Accounts Payable will mail the checks to the vendors. Accounts Payable will close all completed Purchase Orders.

**Departments are Prohibited from Mailing Checks**

Accounts Payable will not forward checks to the originating Department. No department other than Accounts Payable can mail checks to the vendor.

**Mailing 1099s**

When appropriate, the college is required to submit 1099s to the IRS at the end of each calendar year. Accounts Payable is responsible for issuing 1099s.
Cash and Cash Management

The college seeks to maximize its return on surplus operating funds. To meet this objective, the master depository account maintains only those funds sufficient to cover immediate needs. Excess surplus funds are transferred to investment accounts for short-term investment.

Overview

The Finance Department maintains, monitors, and directs accounting functions related to cash and cash management. The college’s banking system maintains ten (10) memo bank accounts, including payroll and individual accounts.

Establishment of Accounts

The Finance Department establishes and maintains all college bank accounts. Requests for new accounts are forwarded to the Finance Department for review, and approval must include the purpose and justification for the account. Once the request has been reviewed and the need determined, the Controller must process the approved request as follows:

- Contacts the bank and makes the necessary arrangements to open the account.
- Obtains bank resolutions and signature cards and signs the appropriate forms.
- Forwards the resolutions and signature cards to the President/VP for Administrative Affairs for their signatures.
- Obtain the signature of other designated person to sign on the account.
- Return resolutions and signature cards to the bank.

Authorized Signers

The President and Vice President for Administrative Affairs are authorized to sign checks drawn on college back accounts.

Department Receipt of Checks and Cash

Departments must immediately deposit all checks and/or cash at the Cashier’s Office.

- Interdepartmental deposits are given to the cashiers and placed in a folder for deposit. All deposits must have the following:
  - The accounting general ledger code (chartfield) for PeopleSoft
  - The department name
  - A summary description of what the deposit is for.
- The deposits are prepared for the bank and verified by at least two cashiers before going to the bank.
- The Cashier’s Department will fill out a receipt and send it to the department through an Inter-Department Delivery envelope. If the person delivering the deposit requests a receipt at the time of delivery a cashier will write up the receipt immediately for the person delivering the deposit.
Inventory

Procedure

It is the policy of the College of Lake County to accurately account for all inventories on an as-needed and year end basis and to price them in accordance with GAAP.

Description of Inventory

The College of Lake County maintains an inventory of goods for resale. Specifically, items that are held in inventory for resale include:

1. CLC Bookstore – Retail Basis (FIFO) - Perpetual
2. CLC Lancer’s Food Service – Physical Cost Basis (FIFO) – Periodic

Accounting for Inventory

It is the policy of the College of Lake County to account for purchased inventory items at cost, using the first-in, first-out method of valuation or the retail method inventory. Inventory shall be computed by adding freight and other shipping costs to the actual cost of purchased inventory, dividing this total amount by the number of units purchased.

Physical Counts

It is the policy of the College of Lake County to perform a physical count of inventory on an annual and as-needed basis. Any inventory items that appear damaged, obsolete or otherwise unable to be sold will be excluded from the counts. A detailed record of the physical count will be kept by the individuals involved in taking the inventory, and a detail scanned report is also taken.

At the conclusion of the physical count, the inventory count sheets will be extended by applying the most recent unit costs to the physical quantities of each item on hand unless the retail method of inventory is used and the extended retail amounts are extended. The general ledger balance will be adjusted to reflect the total inventory on hand as determined by the inventory count.

Contributed Inventory

Inventory items donated to the College of Lake County shall be recorded as assets of the college at the fair market value as of the date of the contribution, unless the college is acting as an agent in connection with a contribution by a donor through the college to another charity specifically identified by the donor. Contributed inventory items will be subject to the same physical counting and other policies as purchased inventory items.
Fillable PDF Forms

Request for Budget Reallocation/Transfer – Example, to access the true form please use the links provided.

Request for Budget Reallocation/Transfer
College of Lake County

For Fiscal Year:

[Table]

<table>
<thead>
<tr>
<th>Account/Org Program Location</th>
<th>Account Title</th>
<th>Department Name</th>
<th>Increase Budget</th>
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Reason for Request - Items Added/Deleted, etc.:

Transaction Approval

Initiator must save a completed copy of this form, attach and send to Supervisor for approval using email. Supervisor must then forward email with attached form and statement of approval to Vice President. Vice President must then forward email with attached form and statement of approval and email to: svp@collegeoflakcounty.edu. Appropriate signatures must be obtained prior to processing by the Finance Office.

Instructions

All sections of this Request for Budget Reallocation/Transfer form must be completed, including a detailed description of the reason for the transfer(s). Use the full account classification designating the budget to be increased or decreased.

Reallocations and transfers require the signature of the respective Vice President (or President if appropriate). The Finance Office will process the reallocations upon receipt of this form. Transfers require the approval of the Board of Trustees.

The following are examples of reallocations and transfers:

Initiator's Name: Verno Higgin

Department Name: Finance Department

ChartField Combinations:

[Table]

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Reason for Request - Items Added/Deleted, etc.:

To cover the cost of emergency repair of equipment and/or roof removal.

Board Approval

The Finance Office is responsible for submitting transfers to the Board of Trustees for approval if necessary. All inquiries regarding the Request for Budget Reallocation/Transfer form should be directed to svp@collegeoflakcounty.edu.
Charge Card Application Form - Example, to access the true form please use the links provided.
Statement of Need Form - Example, to access the true form please use the links provided.
Cardholder Reconciliation Form – Example, to access the true form please use the links provided.

<table>
<thead>
<tr>
<th>Date</th>
<th>Vendor</th>
<th>Detailed Item Description [Itemize Each Purchase]</th>
<th>Price</th>
<th>Explanation with location of service or purpose with location of purchase</th>
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TOTAL 0.00

Employee Signature

Administrator Signature

Save Form

Clear Form
Payment Request – Example, to access the true form please use the links provided.
Invoice Approval Form – Example, to access the true form please use the links provided.
Travel Expense Voucher - Example, to access the true form please use the links provided.
REQUEST TO CHANGE OR CANCEL PURCHASE REQUISITIONS AND/OR PURCHASE ORDERS
AUTHORIZATION FORM

This form must be used for the following:

1. Cancelling requisitions and/or purchase orders. Note: do not request to cancel a purchase requisition if the account number, amount, description, or vendor is incorrect. These changes can be made by Purchasing staff prior to the issuance of a purchase order.
2. Making changes to a purchase requisition (increase/decrease amount, add comments, change vendor, description, or account number).
3. Requesting amount changes to purchase orders (Change Order). This is the only change that can be made to a purchase order other than adding comments. The purchase order amount can be increased or decreased by Purchasing staff only after completing this form. An example of a price increase to a purchase order would be adding shipping costs.

Specify your request:

1. Cancel    ☐ Requisition or    ☐ Purchase order. Enter number here: 
   Specify reason for cancellation: 

2. ☐ Make a change to a requisition. Requisition number: 
   Specify change and reason for change: 
   ☐ Increase (specify amount): 
   ☐ Decrease (specify amount): 

3. ☐ Change amount of purchase order. This will result in a Change Order. Purchase Order Number: 
   ☐ Increase (specify amount): 
   ☐ Decrease (specify amount): 
   Specify reason for Change Order: 

Requestor Name: 
Department: 
Administrative Approval: 
Approving Administrator must approve this form then send to purchasing@uiuc.edu

SAVE FORM   CLEAR FORM
Glossary

Account - an account for departmental purposes refers to expenses (money spent) and revenue (program income) to which changes in value are chronologically recorded with accounting entries. These entries, referred to as postings, become part of a book of final entry or ledger.

Airfare – The dollar amount charged for travelling by airplane.

Budget – the college’s plan specifying how funds will be spent during the fiscal year.

Budget Process - a series of actions by which the College of Lake County creates and approves a budget.

Budget Reallocation - a reallocation increases the budget on one account and reduces the budget on another account in equal dollar amounts within the same account classification and organizational unit. Reallocations are used when a department needs more budgeted dollars in an account that was or is almost overspent. CLC board approval is not required for reallocations.

Budget Transfer – similar to a budget reallocation, a budget transfer increases the budget on one account and reduces the budget on another account in equal dollar amounts between two different account classifications or organizational units. Transfers are used when a department needs more budgeted dollars in an account that was or is almost overspent. It requires Board of Trustees approval.

Change Funds - these funds are established to give change to customers when they are paying for goods or services; see the Petty Cash and Change Funds section in this manual.

Contracts with Sealed Bids - Used for purchases over $25,000 where the competitive bid process is initiated per State law; sealed bids are documents enclosed in a glued (sealed) envelope and submitted in response to an invitation-to-bid (ITB). Sealed bids received up to the deadline date are generally opened at a stated time and place (usually in the presence of anyone who may wish to be present) and evaluated for award of contract.

Contracts based on Request for Proposals – A request for proposal (RFP) is issued at an early stage in the purchasing process, where an invitation is presented to vendors, through a bidding process, to submit a proposal on a specific commodity or service; the RFP process brings structure to the purchasing decision and is meant to allow the risks and benefits to be identified clearly up front.

Dues & Subscriptions – This category includes membership dues for associations and subscription costs for magazines and newspapers.

Encumbrance - the estimated amount of purchase orders chargeable to a budgetary account for the fiscal year for various types of goods and services.

Equipment – Includes items such as vehicles and machinery.

Equipment – IT – Information Technology equipment includes items such as computers, servers, printers.
Expense – monetary charges incurred for the purchase of goods and services

Financial System – CLC’s software for recording and reporting financial transactions

Fiscal Year – the time period for recording and reporting CLC’s financial transactions. The College of Lake County fiscal year runs from July 1st to June 30th.

Food – for travel – Food purchased while travelling based on per diem rates established by CLC.

Furniture – The movable articles in the classrooms, labs, or offices at CLC.

Hotel – Domestic – Lodging costs within the 48 contiguous United States.

Hotel – International – Lodging costs outside the 48 contiguous United States.

Internal Controls – Checks and balances used to safeguard CLC’s assets and ensure that the college’s finances are properly reported.

Invoice - an itemized bill for goods sold or services provided, containing individual prices, the total charge, and the terms.

Office supplies – Consumable items purchased for use at the college such as pens, pads of paper, correction tape, etc.

Open Purchase Order - allows authorized CLC staff and/or faculty to buy quantities of the product(s) from a retailer (e.g., Ace Hardware, etc.) over a period of time (usually a year) at prices advertised in the store. Open purchase orders also may be used for services which occur over a period of time.

Payment – the act of cutting a check and sending it, or authorizing an ACH (Automated Clearinghouse) transaction to electronically pay for goods or services.

Payment Request – to seek payment for goods or services often without prior authorization; many payment requests include requests for reimbursement after personal payment already has been made.

Payment Voucher (PV) form – form used to establish a petty cash fund at the college

PeopleSoft Financial System - the current financial system CLC uses

Petty Cash – a cash fund for paying small charges when no other payment option is available

Policies – CLC board-adopted; rules or principles to guide decision-making

Procedures – guidance written to support policies, most often created by management

Procurement Card - a CLC-sponsored charge card that allows goods and services to be procured without using a traditional purchasing process.
Professional Services – Technical or unique functions performed by independent contractors or by consultants whose occupation is the rendering of such services; requires special contracts i.e. Professional Services Agreement, or Independent Contractor Agreement.

Purchasing – the process by which CLC acquires goods and services

Purchase Order – a legal contract for ordering goods and services

Receiving – Ensuring that a third party (Campus Services) receives the goods prior to payment

Requisition – a request to purchase goods or services subject to management and Business Service review

Revenue – inflows of resources

Travel and Meeting Expenses - Includes expenses associated with local and non-local travel for CLC-related business, such as a professional development training; expenses may include airfare, meals, lodging, mileage reimbursed at the IRS rate, and other types of expenses.

Transportation – for travel – Includes reimbursement for trips using a personal automobile, taxi fare, bus, train, etc.

Voucher – the data from an invoice as input into the financial system

Work Flow – the movement of documents and information throughout an organization in order to make decisions and complete any required processing that they create. It represents all the steps and the decision making rules that are applied during a business process.
Contacts

Finance Department – room A101

Andy William, Controller x2210
  Kimberly Zegar, Administrative Secretary x2626
  Sylvia Miller, Functional Coordinator x2227
  Currently open, Payroll Clerk
  Carrie Moffatt, PT Payroll Clerk x2968
  Sammy Gonzalez, Accounts Payable clerk x2228
  Flor Coria, Accounting Support clerk x2232
  Kristie Hughes, Budget and Risk Manager x2222
  Diana Bravi, Accountant x2226
  David Hittenmiller, Assistant Controller x2824
    Sharon Kimrough, Student Receivables supervisor x2831
      Marco Delgadillo, Student receivables/acct rep x2075
      Marisol Guzman, Student receivables/acct rep x2075
      Andy Gruen, PT Student receivables/ acct rep x2229
    Diane Hadad, Account/Audit Technician x2775
    Brenda Day, Accounting Assistant x2834

Purchasing - room A107

Melanie Scherer, Director x2627
  Arlene Middleton, Administrative secretary x2235
  Irma Simpson, purchasing agent x2236
  John Alfano, Campus Services Supervisor x2269
    Eddie Blanton, campus services assistant x2762
    Justin Basovsky, campus services clerk x2761
    Shelly Legh-Page, campus services clerk x2761