

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

RECEIPT FORM FOR LAVC BUSINESS OFFICE POLICIES AND PROCEDURES MANUAL

I, (PRINT NAME) _____, ON THIS _____ DAY OF _____, 2011 HEREBY ACKNOWLEDGE RECEIPT OF THE LOS ANGELES VALLEY COLLEGE BUSINESS OFFICE POLICIES AND PROCEDURES MANUAL. I ALSO ACKNOWLEDGE THAT IT IS MY RESPONSIBILITY TO BE FAMILIAR WITH THE CONTENTS OF THIS MANUAL, PARTICULARLY WITH THE AREAS PERTAINING TO MY AREAS OF RESPONSIBILITY.

SIGNATURE: _____

This document, upon signature of the employee, shall be retained by the CFA and made available for review as needed.

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LOS ANGELES VALLEY COLLEGE BUSINESS OFFICE

POLICIES AND PROCEDURES MANUAL

ISSUED BY:

College Financial Administrator (CFA)
and
The Vice President of Administrative Services, Los Angeles Valley College

Effective Date: Upon publication

Prior to publication, all existing policies and procedures of the LACCD and LA Valley College remain in effect.

Except where specifically permitted, these policies and procedures do not overrule requirements as set forth by superseding requirements of the LACCD or any higher level government regulation.

The employee acknowledgement of receipt form, front and back, and the cover page, front and back, are not numbered but add to the total page count of this document.

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MANUAL REVIEW REQUIREMENTS

This Policies and Procedures Manual is not a static document but needs to be reviewed at least on an annual basis to ensure that current practices are in accord with all regulations, district requirements, auditing requirements, and best practices.

Reviews of this manual are to be concluded annually within twelve months of the initial publication date.

It shall be the responsibility of the CFA to ensure that the review action is taken, however, no changes, additions, or deletions may be made to this manual without the review and approval of the Vice President of Administrative Services.

The Vice President of Administrative Services may initiate such revisions, additions, or deletions to this manual as deemed necessary.

Note: The words "Report" and "Form" are synonymous wherever appearing in this manual.

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SECTION I:

**LAVC BUSINESS OFFICE
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CFA AND BUSINESS OFFICE RESPONSIBILITIES DURING AUDITS

It is incumbent upon the CFA and all Business Office staff to fully cooperate with any auditors conducting audits of the Business Office, its records, reports, processes, and any other subject of an audit as it pertains to the Business Office.

This cooperation is to be extended to both Internal and External auditors.

The CFA is to direct all Business Office personnel to also fully cooperate with auditors and make all items requested by the auditors available for their review; to include providing copies of any requested documents.

The CFA is to notify the Vice President of Administrative Services whenever an audit is to be conducted or is being conducted of the Business Office and provide the vice president with periodic updates as to the status and progress of the audit.

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INTERNAL CONTROLS

TO: ALL BUSINESS OFFICE PERSONNEL

BUSINESS OFFICE INTERNAL CONTROLS PROCEDURES

SUBJECT: INTERNAL CONTROLS OVERVIEW

The items contained in this procedures manual serve as the framework for the Business Office for its internal control structure.

The internal control process requires the periodic review by the CFA or Supervising Accounting Technician in the absence of the CFA and spot checking of controls to determine if they are adequate. Need to insure the existence of the following:

1. Implementation of policies, plans and procedures
2. Separation of operating activities and accounting
3. Separation of duties
4. Segregation of authority
5. Determination of responsibility.

These Business Office procedures regarding internal controls are to be discussed and interpreted with each employee affected. Feedback and training will be provided as required. Evaluation and revision of procedures may be necessary to streamline and improve internal controls.

Business Office employees will, in addition to those items covered in this manual, refer to District Directives, Board Rules, SAP Go-Live and other bulletins.

In addition to the above and those items as specified in this manual, the Business Office is expected to comply with all College and District requirements including, but not limited to, preparing and submitting reports as required or requested; cooperating fully with any internal and external audits.

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DUTIES FOR PERSONNEL

JOB TITLE	FTE	GENERAL POSITION DUTIES
College Financial Administrator	1.00	Acts as custodian of and is responsible for the accounting of all funds generated at the campus or allocated to the college.
		Directs all accounting functions of the college bookstore and other auxiliary operation units.
		Controls and accounts for associated student financial operations and maximizes the utilization and investment of funds; guides student officers in their responsibilities serving in an advisory capacity.
		Determines availability of funds prior to approving expenditures utilizing the encumbrance procedure, accounts for departmental budgets, accumulates and reports basic payroll data, supervises the input of data to budget and accounting system, and analyzes and reconciles data base information.
		Directs and supervises the operations of the business office staffed with professional, supervisory, technical accounting, and clerical staff; may supervise a payroll timekeeping and reporting unit, personnel unit, purchasing unit, and fiscal aspects of cafeteria and farm functions.
		Plans, organizes, and supervises the college's accounts payable and accounts receivable function.
		Assists in the implementation of new or revised computerized systems that affect the assigned areas of responsibilities.
		Develops and/or directs the preparation of periodic and special fiscal reports, statements, summaries, and projections.
		Utilizes computerized systems in the review and processing of accounting and financial data.
		Recommends changes within the assigned organizational units and to procedures in order to ensure cost effective and timely accomplishment of goals and objectives.
		Provides technical advice to college staff, managers, and administrators on areas such as accounting, budget maintenance, personnel and payroll, and purchasing.
		Accounts for all class related departmental funds such as purchases for production accounts, student material fees, sales of services to the public, and admission sales for theatrical or athletic events.
		Acts in a fiduciary capacity for scholarship grants of the United States government, the State of California, and trust funds of associations, companies, and individuals.
		Acts in the capacity of an agent for the Los Angeles Community College District and the State of California for the purpose of collecting, accounting, securing, and transmitting fees paid by students and others; collects and disburses District funds from non-tax sources.
		Responsible for campus revolving fund and disburses funds incidental to sundry purchases within the framework of District policy.
		Receives, secures, and accounts for funds deposited by employee organizations and special projects approved by the District.
		Directs and/or assists in the preparation, implementation, monitoring, analysis, and control of the annual budget, as assigned.
May oversee the inventory management of a college.		
May oversee the receiving function of a college.		
May supervise bookstore operations		
Performs related duties as assigned.		
Supervising Accounting Technician	1.00	Supervise the office and staff in the absence of the CFA
		Supervise Accounts Payable

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		Prepare daily transactions
		Review Weekly Report
		Manage cash accounts
		Process SAP transactions
		Process daily transactions for:
		Financial Aid
		MYLACCD bank account
		Warrant delivery location, resolve warrant problems
		Review ASO transactions and financial statements
		Make some rules and policies for Business Office operations
		Prepare hiring procedures for sub & relief employees, input assignments
		Arrange for training of Sub & Relief workers
		Prepare weekly time sheets
		Prepare and review adjustment vouchers
		Prepare and review journal vouchers
		Work with District accountants to evaluate and discuss reports
		Set up remote registration station
		Prepare and monitor work order service requests
		Analyze statistics for ASO Membership and Parking Permit collections
		Assist on the front counter, as needed
Senior Accounting Technician	1.00	Refund of Community Services Classes
		Revolving Fund reimbursement - in the absence of the Accounting Technician
		Vending Machine checks
		Bookstore Report
		Off-line Collection Report
		Post returned check payments
		Bank reconciliation for Scholarship account
		Prepare spreadsheet for what off-line collection owes ASU
		Assist on the front counter as needed
Senior Accounting Technician	1.00	Accounts Payables
		Assist balancing ASO On and Off Line
		Work the front counter
		Answer phones
Accounting Technician	1.00	ASO Accounts
		Bus passes
Accounting Technician	0.50	Maintain Utilities accounts
		Direct payments
		Conference and Travel
		Revolving Fund
		Mail processing
		Assist on the front counter
		CalCard Invoice Processing
Accounting Assistant	1.00	Work as the Money Room Cashier
		Cash count and deposits for:
		Business Office, Community Services, Library, Admissions transcripts, Bookstore
		Prepare weekly cash collections reports for the above

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		Change funds for Business Office and bookstore
		Prepare Collection Reports for the other Money Room Cashier
		Assist on the front counter as needed
Accounting Assistant	1.00	Work as the Money Room Cashier
		Cash count and deposits for:
		Business Office, Community Services, Library, Admissions transcripts, Bookstore
		Prepare weekly cash collections reports for the above
		Change funds for Business Office and bookstore
		Prepare Collection Reports for the other Money Room Cashier
		Assist on the front counter as needed
Cashier	1.00	Operate the front counter; cash register
		Collect fees
		Over the counter work
		Returned checks: Initiate Returned Check Procedures.
		Lab fees
		Cash transactions
		Issue and process check and credit refunds for dropped classes
		Process on-line and telephone registration check and credit card payments
		Assign and mail parking permits to students
		Interviews, hires, and trains all sub & relief employees.
		Schedules duties, breaks and problem solving for sub & relief employees
		Assists in setting up any remote registration stations
		Assists in the selection, scheduling, and training of sub & relief cashiers
		Performs timekeeping for office payroll

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SECURITY AND GENERAL OFFICE APPEARANCE

The Business Office is a critical component of College operations, visible to thousands of students, and as such will present a professional image. Therefore, work areas will be maintained in a neat and orderly manner. To accomplish this, the following shall be expected of each staff member:

Maintaining a neat work environment will also contribute to better control and accountability.

There will not be:

Piles of paper; whether invoices, purchase orders, statements, packing slips, or any other types of paper on desks, at work stations, on filing cabinets, tables, or in any other conspicuous location unless they are being worked on.

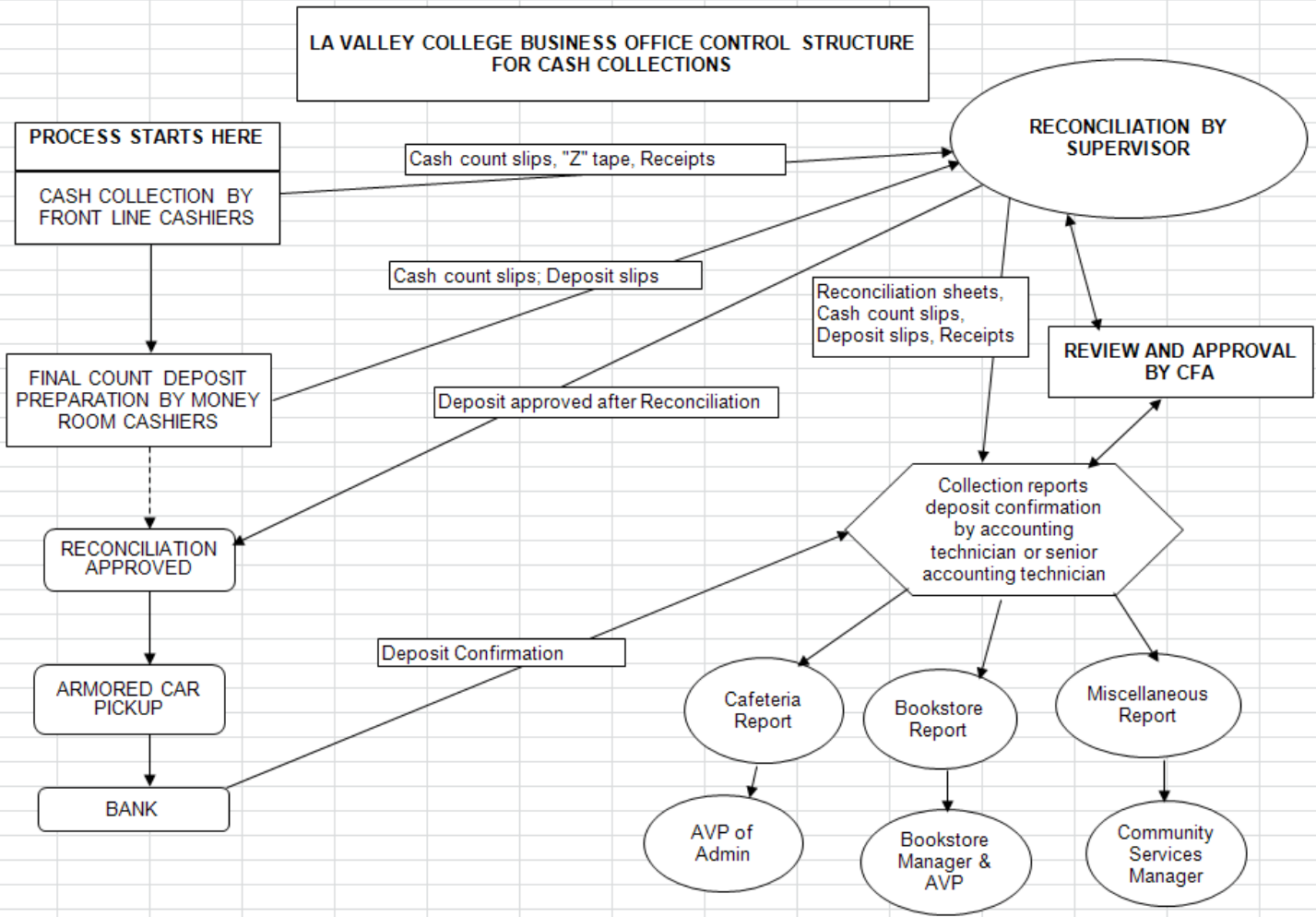
Papers not being worked on at the moment will be filed or otherwise stored away.

All documents must be in the appropriate folder or filed if completed such that the file or folder may be easily retrieved.

Documents must be secure to maintain custodial nature of information to prevent alteration or destruction of such documents.

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CASH FLOW CHART



DESCRIPTION:

1. Cash is collected
2. Cashier(s) forward cash count slips, "z" tapes, and receipts to Supervisor on a daily basis.
 2. a. Supervisor reconciles and signs acknowledging reconciliation.
3. Cashier(s) prepare deposit slip(s) and cash count slips.
 3. a. Supervisor reconciles and signs acknowledging reconciliation.
4. Supervisor approves deposit slip(s) after reconciliation or rejects deposit for correction.
 4. a. Deposit slip(s) returned to money room cashiers
5. Armored car pickup scheduled
 5. a. Armored car picks up deposit and deposit slip(s)
6. Bank receives deposit
 6. a. Deposit confirmation from bank

Refer to specific sections in this manual as to when reports are due, how they are prepared, who prepares them, who reviews them, and where they are forwarded upon completion.

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CASH MANAGEMENT PROCEDURES

Although the ultimate responsibility for cash management of the college lies with the President, the operational responsibility for cash collections, deposits, maintenance of proper records and the timely preparation of cash collection reports to the District Offices lies with the President or his/her designee.

It is also the responsibility of the College Fiscal Administrator to ensure that complete accounting records are maintained for audit purposes and that proper controls are in place for the safeguarding of District funds. All cash, checks and credit card slips shall be received in the Business Office except for Bookstore, Cafeteria, and other receipts authorized by the College Fiscal Administrator to be collected at other campus locations.

To ensure that a proper accounting of District funds occurs, all collections of cash on a campus must be deposited with the campus business office on the day collected or not later than the morning of the subsequent business day. Deposits must be made to the bank within 24 hours of the funds being collected except on holidays and weekends.

Cash collections include, but are not limited to:

- Enrollment fees
- Material fees - (Community Services)
- Non-resident tuition
- Fees assessed under Civic Center Act
- Parking fees
- Library fines
- Deposits for District property loaned to students
- Production account income (Instructional)
- Community Services income
- All ASO income (Including ASO Club income)
- Transcript fees
- Drop fees
- Audit fees
- Bookstore
- Cafeteria
- Child Development Center fees
- Other

1. A receipt must be issued at the point of initial collection for all cash received.
 - a. Cash registers will be used where available for all over the counter collections. The cash register must be easily visible to the customer. All collections must be keyed into the register and each customer is to be provided with a register receipt.

*See Education Code sections 72600 and 76065

- b. If a cash register is not available, pre-numbered cash receipt forms will be used. The date received, customer's name, description of receipt, amount received, account(s) credited and whether the receipt was cash, check or credit card will be recorded on the cash receipt form. One copy must be given to the customer and the second copy maintained in a file. Photocopies of checks over \$500 will be made and filed with the cash receipt form along with any other relevant supporting documentation, (i.e., memos, remittance advices, etc.) If photocopying is not feasible, then the payee's bank, account number, and check number will also be recorded. The file must account for the entire sequence of form numbers and will be maintained in the Business Office.

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- c. Community Services class fees will be collected in the Business Office. If it is determined by the responsible administrator and the College Fiscal Administrator that collection in the Business Office is not feasible, alternate arrangements must be made that ensure proper internal cash controls are kept intact. The responsibility for this adherence will remain with the College Fiscal Administrator.

For community services fees received for the use of facilities such as tennis courts or swimming pools, a pre-numbered ticket may be issued or a list prepared each day. For community service classes the amount received from each student will be listed. These amounts can be recorded on attendance sheets.

- d. For collections received in the mail, a schedule will be prepared. The schedule will record the date received, payee, purpose, amount and account(s) to be credited. If the check is over \$500, it will be photocopied, or the payee's bank, account number, and check number will be recorded on the schedule. With the exception of mail-in registration, all remittances made in the mail will be received directly by the Business Office.
*(Comprehensive procedures to handle mail-in collections will be drafted at a later date).

- 2. Collections made outside the Business Office must be deposited daily with the business office (bookstores, cafeteria and other authorized collections).
 - a. At the end of each day or when a cashier's shift is over, cash register readings should be recorded and the collections in each register counted. It is the responsibility of each cashier to be able to account for the money collected for the period of time he/she has worked on the register. Therefore, cash register readings should be recorded and the collections counted by each cashier after his/her shift is over. All cash collections must be reconciled to the cash register receipts at the end of his/her shift. Unit supervisor must be notified of any cash overages or shortages. A cash shortage or overage log must be maintained by unit supervisors indicating date, name of cashier, amount and reasons for such shortages/overages. The new cashier taking over the register would then start with a new drawer with a predetermined amount of money in it. The total collections will then be sent to the Business Office along with a transmittal indicating the amount of collections counted and remitted.
 - b. For other collections such as community service fees, library fines, etc., a transmittal must be prepared indicating the amount of collections counted and remitted. For community services classes, a copy of the attendance sheet indicating the students who have paid may be submitted. For fees received for the use of facilities (swimming pool, tennis court, etc.) where pre-numbered tickets are issued, the number of tickets issued in that day and the last ticket number issued must be indicated. The amount of money actually remitted must be compared with the amount of income that should have been collected according to the attendance sheets and tickets, and any discrepancies will be reconciled.
- 3. During periods of heavy volume, cash collected outside the Business Office is to be deposited with the Business Office at least twice a day.
 - a. Excess cash is to be removed from the cash register periodically. The cashier needs to count and give the manager the largest bills not needed to provide change to a customer. The manager is to give the cashier a receipt recording the date, time, register, cashier, and amount received. This receipt is to be placed in the cash register drawer. At the end of each day or when a cashier's shift is over, the procedures outlined in Section 2a are to be followed.
 - b. During these times the Business Office should make at least two deposits taking advantage of two armored car pickups.

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4. The Business Office will deposit all cash collections daily and intact. Deposits must be made within 24 hours of collection.
 - a. All money received directly by the Business Office will be counted and batched each day and prepared for deposit.
 - b. Money collected outside the Business Office must be recounted by the Business Office in the presence of the person making the deposit. A receipt is to be issued upon completion of the count. If there is a discrepancy between the amount counted and the transmittal, the discrepancy must be resolved before money is deposited. Failing to resolve the discrepancy the deposit must be for the actual dollar amount. Any missing funds must be accounted for.
 - c. All checks received indirectly or directly by the Business Office are to be stamped "For Deposit Only" to the Los Angeles Community College District account.
 - d. The Business Office is to use daily armored car pickups. Funds held overnight on campus shall be minimized through frequent bank deposits.

5. Procedures for Accepting Checks:
 1. Two (2) identifications - One must be a picture I.D.
 2. College Fiscal Administrator's responsibility to maintain a current and up-to-date bad check list.
 3. All checks exceeding \$20 must be cross-checked with the bad check list.

6. Security of Cash Funds
 - a. Safes should remain secured at all times.
 - b. The number of people knowing the combination will be left to the discretion of the College Fiscal Administrator. The insurance company has recommended that no more than two people should know the combination to any safe. One should be an administrator, (CFA, Bookstore Manager or Cafeteria Manager) and the second a subordinate in good standing.
 - c. The combination to the safe must be changed annually or when a change in key personnel occurs, whichever is sooner.
 - d. Access to the area where the safe is kept will be left to the discretion of the College Fiscal Administrator. Keys will be issued to employees authorized by the College Fiscal Administrator and campus administration.
 - e. All cash should be deposited at the bank daily except for a reasonable amount needed for current operations (change fund).

7. Refunds
 - a. A refund can be issued to a student only during the refund period, and only if he/she provides proof that a refund is due. The following refund schedule applies to all fees paid to the Los Angeles Community College District except parking fees.
 1. For regular-length session (Fall, Spring, Summer), full refund through second week of instruction; no refund after second week of instruction.

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2. For short-term sessions (less than regular), full refund through 10% of class length; no refund after 10% of class length has elapsed.

There will be no refunds made for parking fees unless the parking decal is returned unused during the refund period stated above.

- b. Cash Refunds. Cash refunds may be given only to students who originally paid their fees with cash. All collections must be deposited intact; therefore, cash refunds shall not be issued from collections.
- c. Check Refunds. Refunds must be made by check for all fees originally paid by check. Refund checks can be issued only after the Student's check has properly cleared the bank. Adequate time must be allowed by the Business Office before issuing the refund to ensure that the student's check will not be returned by the bank.

8. Cash Reconciliation

At least on a monthly basis, cash on hand shall be reconciled by counting the cash on hand and reconciling with Bank Statements.

A reconciliation report will be forwarded to the Vice President of Administrative Services by the first workday of the following month. Any discrepancies shall be immediately reported to the Vice President with recommended corrective action.

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MONEY ROOM

SUBJECT: MONEY ROOM CASHIER

The Money Room Cashiers are expected to comply with the following:

General:

Only assigned Money Room cashiers, the CFA, and other Business Office employees as designated by the CFA are to enter into the Money Room. A log will be maintained by the money Room cashiers of anyone other than themselves entering the Money Room. The log shall provide for the name of the individual, the individual's signature, date of entry, time in and out, and the purpose of the visit. At no time will anyone be in the Money Room except in the presence of at least one of the money room cashiers without the expressed documented permission of the CFA.

Cash Count and Deposit

Conduct daily cash count, prepare deposit slips and deposit package. Each Monday or first day after weekend generate collection reports as needed and forward reports to the CFA or designee for reconciliation.

Miscellaneous:

All deposits are to be identified by fund and appropriate deposit slips are to be prepared as needed. A copy of all deposit slips are to be given to the Business Office supervisor for reconciliation and approval.

Business Office – Final count of front-line cashier's cash receipts, Prepare deposit and wait for approval (reconciliation) by Business Office supervisor before deposit pick up by armored car.

Community Services, Library, Admissions transcripts – Do final count and issue receipt in presence of appropriate division's personnel. Prepare deposit slip and give copy to front-line cashier to ring up on cash register.

Others:

Cafeteria (In the event the cafeteria operation is reinstated by the College): Final count of cafeteria money boxes. Cash count slips issued for each box and deposit slip for day's total.

Bookstore – Cash count, deposit, and paperwork forwarded for daily and weekly cash collection reports.

Change Funds

Money Room Cashier counts and verifies cash on hand biweekly; Bi-weekly cash inventory given to CFA or designee for approval, Surprise cash counts by a Business Office supervisor will be conducted on a periodic basis.

Front-line cashiers are to sign log in the cash room for their cash registers.

Internal Controls

Dual custody is required for access to cash in the vault room, meaning that two responsible persons must be present.

No unauthorized personnel are allowed in the money room at any time.

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All cash is to be pre-counted before final count in money room. Pre-count and final count (deposit) is reconciled by Business Office staff.

No money room cashier is to operate a cash register and also be responsible for its final count and deposit.

Numbered receipts are stored in a secure location. A log book recording the inventory of numbered receipts on hand and staff signature identifying who has been issued receipts is under the custody of the CFA or designee.

The Bookstore Change Fund vault is to be secured and locked at any time that the money room cashiers do not have direct line of sight to the vault.

Online Registration Cash Count

Instructions for Online Registration Cash Count Form are in the Forms Section.

The Money Room Cashiers complete this form in the mornings for each cashier. Enter bag number or register number, or cashier name in the Cashier box. Count the cash, enter amount; count check amounts, enter amount; count credit card amounts, enter amount. Sum amounts gives you the Actual, enter that in the ACTUAL box. In the REPORT box enter the amount the report shows will be the total. Over/Short should be zero, if so enter 0; if not enter the amount.

When the various cashiers turn in their funds they will include a Count Slip. DO NOT USE the Count Slips for your count, rather count the actual funds turned in and complete the On-Line Registration Cash Count form with your count.

Then forward the On-Line Registration Cash Count form to the person in the Business Office designated as responsible for reconciliation of the On-Line Cash Count.

After reconciliation has been completed the On-Line Registration Cash Count form will be returned to the Money Room for preparation of deposit slip and completion of the deposit process.

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CASH COLLECTION REPORTS

Cash Collection Reports are to be prepared for the following:

- Cafeteria fund
- Bookstore
- Community Services
- Off-line
- On-line
- ASO accounts

Collection reports are to be completed on a weekly basis, Monday through Friday.

Upon completion of these various reports, they are to be reconciled, forms printed out for signatures (to be signed by the preparer and the CFA), and transmission to District Accounting.

When the collection report is transmitted to the District, the CFA and AVP of Administrative Services are to be included as recipients.

On the Monday following the preceding Friday, the reports are to be reconciled, printed out, and forwarded to the district. If that Monday is a holiday, or the College is otherwise closed, this action is to be performed on the next business day.

FOLLOW UP PROCESS:

Each week thereafter, the business office staff member responsible for the given report is to check the SAP system to confirm that the items have been posted to the appropriate accounts.

This action is to be documented by pulling the printed copy of the collection report and notating at the bottom of the first page whether the posting has taken place.

If the items are correctly posted, the notation will state "Posted on (Date)" with the initials of the person confirming that posting has been completed.

If the items are not posted, or posted incorrectly, the person checking on this will take the following action(s):

If not posted, make the notation that the items have not been posted, with the date of the inquiry, and initial.

This collection report will be checked on the next week, and continue to be checked on until the items are correctly posted.

If not posted by the second inquiry, the appropriate staff member is to contact the district office to confirm that the collection report has been received and ascertain an approximate posting date.

Continue with the weekly checks until the report is correctly posted.

RESPONSIBLE STAFF MEMBER:

Responsibility for the various Collection Reports is currently as follows:

Cafeteria	Senior Accounting Technician
Bookstore	Senior Accounting Technician
Community Services	Senior Accounting Technician
Off-line	Senior Accounting Technician
On-line	Supervising Accounting Technician
ASO	Accounting Technician

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

BOOKSTORE CHANGE FUND

All Bookstore Change Fund transactions will be documented.

The Bookstore Change Fund will not exceed \$6,000. Any funds in excess of this amount are to be deposited in the bank.

Ordering Funds:

When ordering funds for the change fund, regardless of amount, the exact amount that was ordered will be re-deposited to the bank by the 4th week after the start of classes while maintaining no more than sufficient funds to operate the bookstore cash registers.

Book Buy Back:

The vendor handling book buy back will provide a check in the amount needed for book buy back. The Business Office will deposit the check as replenishment of the change fund in the bank and order cash in the amount of the check.

When the cash is received, the cash is given to the vendor, who must sign for receipt of the funds. Should the vendor desire to have the remaining funds held in the College's vault during the buy back period, the vendor is to provide a lockable and locked container containing the cash, which will be placed in the vault until needed by the vendor.

During the initial transfer of the cash to the vendor, the Money Room Cashier and the vendor will count the cash in the presence of each other.

The vendor is to sign for receipt of the container each time the vendor is given the container.

At no time is any college employee to open the container or provide the container to anyone other than the vendor.

At the end of the book buy back period, the vendor is to be given the container.

LAVC BUSINESS OFFICE
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CHECK CASHING

LOS ANGELES VALLEY COLLEGE
ADMINISTRATIVE SERVICES

FROM: Tom Jacobsmeyer, Vice President Administrative Services

SUBJ: Cashing Employee Personal Checks

Effective immediately, the Bookstore will no longer cash personal checks for employees.

Money Room Cashiers will NOT cash personal checks for anyone.

At NO time will the Business Office accept a check and provide cash to anyone unless that check is deposited in accordance with established procedures. The holding of a check is strictly prohibited. Loan of College funds to employees or others is strictly prohibited. Violation of this may result in disciplinary action taken against the Business Office employee accepting the check. Disciplinary action may result in termination.

The Business Office may cash personal checks for employees as follows:

Full-time Regular Employee Personal Checks: Not to exceed \$50.00

Part-time Employee Personal Checks: Not to exceed \$25.00

THE EMPLOYEE'S NAME MUST BE IMPRINTED ON THE CHECK!

Normal check cashing procedures, including verification of identification, must be followed.

Non-employees: Personal checks will not be cashed for anyone other than an employee.

In no case, will a third party check be cashed.

Checks will be cashed only if there are sufficient funds in the cash register.

All checks must be approved by a Business Office Supervisor.

All personal checks will be deposited as received following standard cash collection procedures.

Employees having cashed a check which was returned for any reason by the issuing financial institution must settle their account with the Business Office by paying the amount of the check and any returned check charges, in cash, to the Business Office within 10 days of the check having been returned to the college. Employees having cashed a check with insufficient funds in their account may not have another check cashed until they make good on the check, as stated in the foregoing.

**LAVC BUSINESS OFFICE
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RETURNED CHECK PROCEDURE

It is the policy of LAVC, as a personal service to employees to cash personal checks as follows:

The Business Office may cash personal checks for employees as follows:

Full-time Regular Employee Personal Checks: Not to exceed \$50.00

Part-time Employee Personal Checks: Not to exceed \$25.00

Employees may also pay for purchases at the college bookstore with a personal check for the amount of the purchase.

An employee submitting a check for either a cash amount as detailed above, or for the purchase of any product at the bookstore must comply with the established check cashing/acceptance procedure.

WHAT TO DO IF CHECK IS RETURNED:

STEP 1:

In the event that a check tendered by a student or an employee, either for receipt of cash funds or for a purchase, is returned by the check issuing institution for any reason, to include, but not be limited to insufficient funds being in the account or that the account is closed, will result in the following course of action:

- Issuance of a letter to the concerned student or employee advising that the check submitted by them has been returned by the issuing institution for the reason stated by the issuing institution

If the issuer is a student, use the **sample letter to student** as the basic template for the letter; if issuer is an employee, use the **sample letter to employee** as the template.

- Include a copy of the returned check

The letter will state that the recipient has 10 days to remit the full amount of the funds due the college.

- Should the recipient respond with payment in full within the 10 day period, the matter is closed

STEP 2:

Should the recipient not make restitution in full within the allotted time, the Business Office will commence with the following actions:

- Call the Bad Check Restitution Program at 800-842-0733 (or current telephone number for the program) for a complaint form, download the form from the program website, or utilize the form in this manual.

Fill out the complaint form. Attach the original check(s) and any supporting documentation such as return receipts or bank notices. Retain photocopies for your records. Mail the originals to the address below.

**Los Angeles County District Attorney
Bad Check Restitution Program
P.O. Box 86407
Los Angeles, CA 90086-0407
(Postal address only)**

The following is a follow-up step after submission of the complaint form:

If you do not receive a restitution payment within 60 days, contact the District Attorney Bad Check Restitution Program.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

MAIN CASHIERS

TO: All Cashiers

SUBJECT: CASHIER'S RESPONSIBILITIES FOR OFF-LINE

As a cashier you must always count the funds in your beginning cash register banks when it is received from the money room cashier or your supervisor. You will be responsible and accountable for the money under your custody. If there are any discrepancies between the amount you are supposed to receive and what is actually in the cash register bank, immediately report this discrepancy to the Supervising Accounting Technician. When collecting fees, be careful and attentive to insure accuracy. Be sure that all checks are filled out properly with correct date, amount and signature. If you make an error on the cash register, call your supervisor to verify the error and to void the cash register receipt if required.

Cash registers are only for cash and check transactions. Credit card payments are only to be processed through the credit card machine.

Your supervisor will "Z-out" the cash register at the end of your work shift. You will be responsible to count your cash on hand. You must fill out the "cash check-out" form noting the quantity of denominations in currency, your signature and date. Your supervisor will attach your cash register "Z-out" tape with your "cash check-out" form. The money will go into the money room for final counting by the money-room cashier for deposit. Your cash collected should balance to the cash register tape reading at close-out.

"Z" Out: A Cash Register generated receipt of the total transactions for the day. Obtained by moving the key to the position marked "Z" on the cash register.

Cash Check Out Form: This form lists the face value of currency for the different currencies, including coins. The cashier completes this form by entering onto the form the counts for each denomination for the Closing Money Count.

Example: If you have 10 Twenty dollar bills enter a 10 to the right of 20.00 on the form. Do this for each denomination.

You will be responsible for any of your shortages or overages. A log will be kept noting all cash discrepancies. You will be notified of all your errors and counseled to improve your accuracy. If you show no improvement or if there is a large material shortage, disciplinary action will occur.

Cash Log: The supervisor maintains a log on DEC S013 and the Money Room Cash Counts. The log is used to analyze any discrepancies in the cashier's collection reports.

Temporary Cashiers:

For control and accountability, a separate cash register will be assigned to each cashier. During breaks and lunch periods when a separate cash register is not available and another cashier is covering a register assigned to another employee, the cash register must be closed out prior to the temporary employee using the same cash register.

Because of the accountability problems inherent in the sharing of cash registers by cashiers, the use of one register by more than one employee is to be avoided except in extreme circumstances.

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Los Angeles Valley College

CASH CHECK-OUT FORM

Register:		Date:
Currency:	Bills	Quantity
	100	
	50	
	20	
	10	
	5	
	2	
	1	
Coins	////////////////////	////////////////////
	Half Dollar	
	Quarter	
	Dime	
	Nickel	
	Penny	

Rolled Coin:
Total Currency/Coin:
Checks:
Bank of America:
Master Card:
Total Checks/Credit Cards:
Short:
Over:

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LOS ANGELES VALLEY COLLEGE
REGISTRATION FEE REFUNDS
Procedures Information

I. Determine if the student will be refunded by CHECK or CREDIT CARD

II. NO CASH REFUND AT ALL

III. CHECK REFUND

- All refunds **MUST BE REQUESTED** by student
- Check refund will be processed after the 4th week in which school starts
- Check must be cleared by bank; either wait 30 days after paid date or present the cancelled check to verify
- The check will be sent to student by mail within 4-6 weeks **after** check refund **has been requested**

IV. CREDIT CARD REFUND

- Credit to cardholder's account when it is requested

- Credit card or Check refund only
- Absolutely **NO CASH** refunds are allowed

All credit card refunds **MUST BE REQUESTED at Business Office, 8:00 AM to 3:45 PM, Monday through Friday, by the student.

Any questions about the refund, call Business Office at 818-947-2318, 8:00AM to 3:45PM, Monday through Friday.

Prepared by Fan Kung
11-11-08

**LAVC BUSINESS OFFICE
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TO: Supervisor Cashier Responsibilities

SUBJECT: CASH REGISTER CLOSE OUT CONTROL

Only the supervisor shall have the "Z" key in order to close out each front-line cashier's register at the end of their work shift. The supervisor shall close out the register using the "Z" key and take possession of the "Z" register tape. The cashier shall count and record their cash on hand using the "cash checkout" form. The cashier will sign and date the form. The cash is placed in a money bag identifying the cashier responsible. The money bags are turned into the money room cashier who will initial the back of the "cash check-out" form.

The supervisor will attach "Z" tape and take possession of cashier's "cash check-out" form. The supervisor will record the cash register's beginning and ending control numbers and also sign the form.

The "Z" tape and "cash check-out" form will be reconciled to the deposit slip and cash count prepared by the money room cashier. The reconciliation duties are to be performed by a non-cashier. Once reconciled and balanced, the deposit is authorized to be bundled with the day's receipts for armored car pick up.

SUBJECT: ACCOUNTABILITY OF CASH AT CASH REGISTER

All personnel that operate a cash register must realize they are responsible for the money collected while cashiering. It is easy to be distracted while running a register. The cashier must always be conscious of the possibility of a robbery or "till tap".

In case of a robbery, be cooperative with the robber; do not try to be a hero. Notify a supervisor as soon as it is safe. Try to remember any and all details about the robber.

A till tap can be avoided by not allowing anyone to distract you during a sale. If any confusion starts regarding change, shut your register and call a supervisor.

The following are suggestions on the proper way to handle cash at the register:

1. Determine fees.
2. Tell customer how much the fees come to.
3. Customer hands you cash.
4. Ring up amount tended.
5. Put customer's money on money ledge of register.
6. Get change back to customer, keeping drawer ajar so only change is showing in the drawer.
7. Count change back to customer, keeping drawer slightly ajar.
8. When customer accepts change, put the money they gave you into the proper place in the drawer and shut the cash drawer quickly.
9. If, after you put the customer's change in the cash register, the customer disagrees with the change, call a supervisor.

The money you collect is your responsibility. Do not leave your register unattended; call a supervisor if a problem comes up.

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INCOMING MAIL PROCEDURE

To ensure that mail is routed to the correct function within the Business Office the following procedure will be adhered to:

Any mail received by the Business Office is to be considered the business of the College.

The supervisor will designate one of the staff members, with an alternate staff member, to receive all of the incoming mail.

The designated staff member will open the mail and date stamp the contents with the date received.

Any invoices received will also be logged into the Invoice Tracking Log. The log sheet is included in the Accounts Payable Procedures.

The mail will then be distributed to the intended or accountable recipient.

**LAVC BUSINESS OFFICE
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**Los Angeles Valley College
ACCOUNTS PAYABLE POLICIES AND PROCEDURES**

Vendors submitting invoices to the College will expect payment for their goods or services in a timely manner. Delays in payment can and have resulted in the College having its accounts with the subject vendor placed on HOLD, thereby interfering with the operations of the College, making future purchases or service needs from the vendor difficult for the College to obtain. In order to ensure that payments are made in a timely manner, the Accounts Payable function of the Business Office will adhere to the following procedures:

1. A file folder shall be maintained for new incoming invoices and statements. The folder is to be clearly labeled (NEW INVOICES)
2. New incoming invoices will be opened and date stamped as received by the designated employee, not the employee responsible for Accounts Payable.
 - a. Using a three ring binder, a log book for the incoming invoices is to be maintained using the log sheet.
3. New incoming invoices are to be paid within 48 to 72 hours.
 - a. Any delay is to be documented detailing the reason(s) for late payment.
 - b. Should there be a delay, regardless of the reason; the vendor is to be contacted by the person responsible for maintaining the Accounts Payable function explaining the reason(s) for the delay.
4. When the invoice is posted for payment, write the SAP document # and purchase order # on the invoice, if it is not already on the invoice.
5. When posting the invoice, the office will be going GREEN. Therefore, NO paper purchase orders or contracts are to be used as they are already on the SAP screen when the document is opened. This is also a cost saving measure on paper and copier ink.
6. After the invoices are posted to SAP, they are to be logged daily in the book for quick reference and tracking purposes.
7. A folder is to be maintained for all posted invoices. The folder is to be clearly labeled (INVOICES FOR FILING).
8. As the checks are issued the next day, the check number is to be recorded on the invoices and on the log for reference and tracking purposes.
9. After processing the invoices, they are to be filed alphabetically by vendor name.
10. A folder is to be maintained and clearly labeled (PENDING PROBLEM INVOICES). The invoices in this folder will be followed up no later than one week following the noted problem for resolution. If the problem is still not resolved, another notation will be added. The notations will be posted continuously on the invoice by date.
 - a. If payment problem(s) are not resolved within 2 weeks of receipt of the invoice, the Accounts Payable staff member is to escalate the invoice with appropriate notations to the supervisor for resolution.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

**LACCD PURCHASING CARD PROGRAM
INVOICE PROCESSING GUIDELINES**

Introduction

This document is intended to supplement, and to be used in conjunction with, the Los Angeles Community College District's Purchasing Card Program Policies and Procedures Manual, which may be obtained from the Director of Business Services. The Manual is available on-line at the district website.

Payment Overview

1. After the end of each monthly billing cycle (22nd of each month) U.S. Bank I.M.P.A.C. Government Services, issuer of the CAL-Card, will send out three sets of reports to each Level 4 location: a Cardholder's Statement of Account to each Cardholder, an Approving Official Summary (called the R090 report) to each Approving Official, and a single Financial Summary (R060 report) to the Designated Billing Office. For LACCD, each college and the District Office are separate Level 4 locations. The Billing Office is the Business Office—specifically the College Fiscal Administrator or equivalent—at the colleges and the Controller's Office at the District Office.
2. The Statement of Account lists all charges made by the Cardholder during the cycle, much as a consumer credit card statement does. The R090 summarizes the charges made by all Cardholders reporting to the Approving Official. The R060 summarizes charges for all Cardholders, sorted by Approving Official, for the entire Level 4 location. The R060 serves as U.S. Bank's official invoice for payment.
3. All locations implementing the Purchasing Card Program will be required to process payments by direct pay requisitions initiated in the Escape system. Payments must be approved by the Agency Program Coordinator (APC) and Designated Billing Office at the Level 4 location. The Level 4 APCs are the Vice Presidents of Administration at the colleges and the Director of Business Services at the District Office.
4. After reviewing the R060 with the APC, the Billing Office must enter a direct payment requisition in Escape in the amount of the charges approved for payment. The requisition number must be entered on the R060, which must be signed and certified for payment by the APC and faxed to District Accounts Payable. As an alternative to faxing the R060, the APC may send an e-mail message to Accounts Payable confirming the charges on the R060 that are authorized for payment. This is contingent on Accounts Payable receiving a duplicate R060 directly from U.S. Bank.
5. The Billing Office at each location is responsible for ensuring that the following documents are reconciled to one another and support the amount of the direct pay requisition. Reconciliation may be done before or after the APC and Billing Office have authorized payment.
 - a. Cardholder Statements of Account, with attached receipts, Purchase Logs, credit vouchers (if any) and Cardholder's Statement of Questioned Item (CSQI) forms (if any)
 - b. R090 Approving Official Summaries
 - c. R060 invoice, certified as correct and as reflecting appropriate District expenditures, with attached Notification of Invoice Adjustment (NIA) form (if any) (see attachment).
6. The APC, in consultation with the Billing Office at each location, will decide whether to complete the reconciliation before approving payment and entering the direct pay requisition OR to complete the reconciliation after payment has been approved and the direct payment requisition entered. In the latter case, payment would be authorized immediately upon receipt of the R060, thereby maximizing the amount of the Payment Performance Rebate earned from U.S. Bank for early payment (40 days or fewer from cycle date) and eliminating the possibility of late payment penalties that accrue for payments made after 45 days from the cycle date.

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7. If the reconciliation is done before payment is authorized, the direct pay requisition must be entered in Escape and the R060 faxed to Accounts Payable no later than 35 days after the billing cycle ends (22nd day of the month). Disputed charges should be deducted from the R060 amount and CSQI and NIA forms should be submitted to Accounts Payable with the R060.
8. If the reconciliation is done after payment is authorized, all reconciliations must be completed and be available for inspection within 35 days after cycle-end. Any dispute must be submitted to U.S. Bank within 60 days after the end of the cycle in which the transaction occurred. However, the disputed amount may not be deducted from subsequent R060 invoices.
9. District Accounts Payable will issue a check against the direct pay requisition upon receipt of the R060 or the confirming e-mail from the APC. The total of the requisition must equal the total approved for payment on the R060. Accounts Payable will process partial payments due to disputed charges but not because of missing or delinquent Cardholder statements or other documents.
10. The Accounts Payable Assistant will invoice the direct pay requisition for the amount approved for payment and then submit it for approval. Once approved, the warrant will be cut. By setting up a new bank account, BOFAPC, Accounts Payable will be able to isolate payments for procurement card expenses and expedite issuing the warrants. The checks issued to the bank will not be subject to pre-audit by Accounts Payable.
11. During the pilot CAL-Card Program the District's auditors may review all or most of the charges for appropriateness and required documentation. Any intentional misuse of a card will result in immediate revocation of the Cardholder's account and disciplinary action as appropriate under the District's labor agreements and Board Rules. In the event of accidental misuse of the card (including failure to maintain records or meet reconciliation deadlines), the first incident will result in a preliminary warning, the second incident will result in temporary suspension of the card's use and the third incident will result in card revocation and disciplinary action, as appropriate. Any Level 4 location that fails three times to meet the deadlines for submittal of the direct pay requisition and the signed R060 to Accounts Payable, or for reconciliation of reports, may have its program suspended until it can demonstrate that it has implemented changes designed to ensure compliance.

**Billing Office Guidelines
Prohibited Transactions**

While the primary responsibility for appropriate card use rests with the Cardholders and their Approving Officials, the Billing Office needs to be aware of prohibited transactions that should NOT be approved. In addition to the CAL-Card program restrictions, the policies and procedures of LACCD prohibit the use of the card for the following:

- Ø Capital assets (unit price \$5,000 or more) and low-value assets (useful life of more than one year and unit price of \$400 or more)
- Ø Alcoholic beverages, tobacco products, firearms, ammunition
- Ø Consultants and contract services
- Ø Memberships
- Ø Utilities
- Ø Salary or wage payments
- Ø Capital outlay expenditures, building fixtures and improvements, electrical appliances except as approved by facilities
- Ø Food and/or awards, except as approved by the Chancellor, or designee, in accordance with Board Rule 71000, et seq.
- Ø Payment of any invoice for which a purchase authority/order has been issued
- Ø Any expenditure that requires approval of the Board

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Purchasing cards issued for general purchases are not authorized for use for travel-related expenses and, likewise, cards issued for travel are not to be used for general purchases. Unless a card is issued for purposes of business travel, purchases from airlines, travel agents, ground transportation, restaurants, hotels, motels and other lodging are not allowed and should not be approved.

Reconciliation

The Billing Office will be responsible for collecting, reviewing and certifying all of the R090 Approving Official Summary reports—with Cardholder Statements of Account, Purchase Logs, receipts, credit vouchers and CSQI forms attached—and reconciling these to the R060 Financial Summary. For any purchase on an R090 to be charged to a source of funds different from the default accounts, the Approving Official is to have noted the corrected accounting distribution in red or blue ink on the R090 report directly below the specific charge.

Within five (5) business days of receiving the Cardholder Statements, the Approving Official will review and certify as correct and appropriate the charges listed on the Cardholder Statements and R090, then sign and submit the original Statements and R090, accompanied by original attachments, to the Billing Office. The Billing Office will review, certify and sign the R090 and give a copy of the signed report back to the Approving Official as a record that the charges have been reviewed and approved.

The original R060, R090s, Cardholder Statements of Account, and all attachments, will be considered Class 3 records and are to be retained by the Billing Office and made available for inspection and audit on request for a period of not less than three (3) years following the end of the fiscal year in which the transactions occurred. In the event of audit, it is expected that all required documents will be available and on file at the Billing Office of each Level 4 location.

It is imperative that the Billing Office ensures that all Approving Officials and Cardholders comply with timely submittal of statements and that all charges are audited for appropriateness and legitimacy. If a Billing Office suspects misuse by a Cardholder or Approving Official, this should be reported immediately to the Level 4 Agency Program Coordinator. In addition to any other disciplinary action that may be taken, a Cardholder will be required to reimburse LACCD for any disallowed charges.

Direct Pay Requisition Entry in Escape – Billing Office

The Billing Office at each Level 4 location will enter a single direct payment requisition for the combined total of the location's charges. The entry for page one of the requisitions should be done from the R060 Financial Summary, which includes the invoice number and total amount due for the location. The entry for the Cardholder charges should be done from the R090 Approving Official Summary reports, which display the transactions for all Cardholders reporting to the same Approving Official, summarized by Cardholder name, account number and default accounting distribution.

The vendor is always U.S. Bank I.M.P.A.C. Gov't Svcs, vendor number 006526. The invoice number, which appears on the R060, is a unique 16-digit number where the first 8 digits, which designate the LACCD CAL-Card program, are always the same (40550188). The last 8 digits are based on the Level 4 location (4 digits) and the month and day of the billing cycle (MM/DD). While the location will be the same, the date of the billing cycle will change each month. The 16-digit invoice number must be entered in the Info field on page 1 of the direct pay requisition. No account numbers are to be entered on page 1.

A single line item will be entered for the total of each Cardholder's transactions as shown on the R090 assuming all purchases are to be charged to the default accounting distribution shown on the Statement. If selected purchases on the Statement are to be charged to an account different from the default, these amounts should be listed as separate line items and charged to the different account. To use line item accounting, prior to entering line items, select accounting from the menu bar and then "Tied to Line Items" from the pull down menu. This allows a single accounting distribution to be assigned to each line item. The description for each line item should include the Cardholder's name, the last 8 digits of the

LAVC BUSINESS OFFICE POLICIES AND PROCEDURES MANUAL

Cardholder account number and month and year of billing. The line items entered for any Cardholder should be the total on the R090, less any disputed charges as documented on the Cardholder Statement of Questioned Item. When disputed charges are deducted from the total due on the R060, the Billing Office will complete a Notification of Invoice Adjustment to reconcile the amount to be paid to the amount due.

Once all of the line items have been entered and the total of the requisition matches the total approved charges on the R060, the Billing Office submits the document for approval. The document status is immediately updated to "need invoice". At the same time, the Billing Office is to fax to District Accounts Payable the signed R060 with a notation of the direct pay requisition number and any documents required for charges that are being disputed. Receiving is not required to process an invoice against the direct pay requisition; however, internal control will be maintained since only District Accounts Payable has the functional capability to add an invoice.

Accounts Payable Processing

During the pilot program, one District Accounts Payable Assistant and one District Accounts Payable Supervisor will be assigned to process all purchasing card-related transactions. This will promote timely processing and facilitate feedback on compliance with these procedures and their effectiveness.

The Accounts Payable Assistant will query on a daily basis the Escape system for any direct pay requisitions issued to U.S. Bank I.M.P.A.C. Gov't Svcs, which have not been invoiced. By selecting requisitions beginning with the E0102 document series number and further specifying status of "need invoice", Accounts Payable can isolate direct pay requisitions for which a signed R060 approved for payment has not been received and notify the location to expedite its submittal.

Upon receipt of the faxed, signed R060, or an e-mail from the location's Agency Program Coordinator confirming the R060 amount to be paid, the Accounts Payable Assistant will invoice the direct pay requisition for the amount approved for payment. If there are disputed charges that have been deducted from the R060, the Assistant will verify that the accompanying Cardholder Statement of Questioned Item and a Notification of Invoice Adjustment form have been received. If the invoice amount does not equal the R060 amount, the invoice will be exited without saving and Accounts Payable will notify the Billing Office (by phone with e-mail confirmation) that payment cannot be processed due to the discrepancy. The Billing Office will need to either reopen the direct pay requisition to correct the amount to be paid or submit a revised signed R060 for Accounts Payable to issue a check.

Because the bank requires the full 16-digit invoice number, while the invoice number field on the check printed by Escape is limited to 12 digits, Accounts Payable will edit the Comment field so that it contains the first 8 digits of the invoice and add the last 8 digits to the Invoice field above Comment. The pay date is to be scheduled for no later than the next day. Once the invoice is submitted for approval, the Accounts Payable Assistant will note the invoice number on the R060 and hand-deliver that with any other documents to the Supervisor.

The Accounts Payable approver will run the listing of warrants to be printed from the BOFAPC bank daily to ensure that checks are cut immediately for all payments approved for processing. The vendor record for the bank is set up so that invoices will not be combined into a single warrant. This will assure that each location's payments are posted to the account in a timely fashion and that delinquent payments by one location will not adversely affect the program for the balance of the locations.

Depending on the results of the first six months' activities, during which the District's auditors will review all or most Cardholder charges for appropriateness and required documentation, subsequent random audits of charges, statements and documentation by Accounts Payable may be instituted.

The following rebate schedule and District Accounts Payable processing timelines can be used by each Billing Office to develop its own timelines for reconciliation and direct pay requisition entry at its location. The rebate is calculated on a monthly basis and refunded quarterly to each location that has met the full

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invoice payment. Full invoice payment is defined as total invoice payment received by U.S. Bank, minus any disputed charges, fraudulent charges, chargebacks and amounts charged off by U.S. Bank. The rebate is refunded within 61 calendar days from the end of each quarter and is credited back to each location's miscellaneous income.

Direct Pay Requisition Entered and R060 Faxed to A/P from Invoice Date	A/P Cuts Check and Express Mails from Invoice Date	Basis Points Rebated
1 to 3 days	4 to 6 days	56 (.56%)
4 to 7 days	8 to 11 days	48 (.48%)
8 to 12 days	13 to 15 days	41 (.41%)
13 to 16 days	17 to 19 days	35 (.35%)
17 to 20 days	21 to 23 days	28 (.28%)
21 to 24 days	25 to 27 days	22 (.22%)
25 to 28 days	29 to 31 days	15 (.15%)
29 to 32 days	33 to 35 days	9 (.09%)
33 to 35 days	36 to 40 days	2 (.02%)

Conversely, payments are considered late if received by U.S. Bank after 45 days from the invoice date. Late payment interest penalties are assessed at the rate allowed under California's Prompt Payment Act, which rate is updated annually. Each Level 4 location is responsible for calculating the penalty on late pays and adding it to the R060 invoice amount using the Notification of Invoice Adjustment form. The same amount should be added to the direct payment requisition. The Billing Office should contact the APC or Director of Business Services to determine the correct interest rate to apply.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

NOTIFICATION OF INVOICE ADJUSTMENT

NOTIFICATION OF INVOICE ADJUSTMENT

Please send this notification of adjustment form as a backup when the amount paid is different than the amount of this invoice.

Page ____ of ____

Agency Name	Level 1 #	Level 2 #	Level 3 #	Level 4 #
Invoice Date	Invoice Number	Invoice Amount		

(This number must be included on warrant or check.)

The following items on the above-referenced invoice are amounts (credits or debits) not paid or accepted:

Item #	Cardholder Account #	Proc. Date	Merchant Name	Transaction Amount (Additions)	MM/YY+ Where Amount is to be Applied (+)	Transaction Amount (Subtractions)	Reason for Non-Payment (-)
1							
2							
3							
4							
5							
6							
7							
8							
Totals	Totals						

Totals (+)

Totals (-)

Note: If you are paying or not accepting a credit for a prior item, please note invoice date that should receive this part of the payment.

Send Form to:

I.M.P.A.C. Payments
P.O. Box 6350
 Fargo, ND 58125-6350
 Fax: (701) 461-3910

Form Submitted by:

Name: _____
Signature: _____
Phone: _____

Indicate Payment Method:

- FRB Funds Transfer
- Treasury Check
- Vendor Express (ACH)

Phone Inquiries:

I.M.P.A.C. Customer Service
(800) 227-6736

I.M.P.A.C. Check Balancing Register

Invoice Total	\$
Less Adjustments (-) (Questioned Items)	\$()
Add any Interest Penalty Amounts	\$
Add any part of payment that is being applied to a previous invoice (+)	\$
Total of Check/Wire being sent	\$

(Vendor Express #VXP892300015) (ABA #10200021)



**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

MANAGEMENT OF ACCOUNTS RECEIVABLE

PURPOSE

This document covers the key policies and procedures governing the recording, collection, analysis and reporting of accounts receivable.

Accounts receivable is a significant asset for the college. Accounts receivable must be carefully managed to ensure efficient and effective collection of all debts owed to the college.

The management of accounts receivable is an essential component of financial management and good business practice. Generally accepted accounting principles (GAAP) and internal control standards establish the framework for the college's accounts receivable system. Accounts receivable are often a significant part of the college's financial statements and will be audited in its annual audit.

Definitions

Accounts receivable, or receivables, are monies due to the college which have not yet been received. Credit which has been extended to students, faculty, staff, or to outside customers is a receivable. This can include, but is not limited to, tuition and fees, sponsored projects, student loans and notes receivable.

Past Due receivables are those receivables that remain unpaid from 1 to 90 days beyond the initial due date.

Delinquent receivables are those receivables that are past due 91 days and beyond.

Write-off of receivables is the transaction which removes an account that management has determined to be uncollectible from the college's accounting records. Writing-off the receivable for accounting purposes does NOT discharge the debt owed to the college.

Third Party Receivables include tuition, fees for approved students for the current fiscal year and is semester specific. Third party receivables are established when charges are transferred from a student's receivable to a third party receivable. Third party vendors are typically state agencies (State Rehabilitation Services, Veteran's Administrations, Department of Defense, etc.), employers (Raytheon E-Systems), or Job Training and Placement Act service providers. Collection of Third party receivable occurs during the semester the charges are incurred or the semester just following.

The person responsible for the Receivables in the Business Office should establish an accounts receivable system to assure that all charges are billed promptly and recorded accurately and that adequate collection efforts are made.

Establishing the receivable

It is the responsibility of the college to establish the terms and conditions for payment at the time an account is created. The debt must be acknowledged by the student or other debtor at this time. The acknowledgement must be either in writing or, with automated registration processes, by a positive action that indicates that the debtor is accepting the terms and conditions for payment.

Third party receivables invoices are mailed as soon as they are established. If not paid within 30 days, a second notice is mailed or telephone contact is made. A third party agreement will not be honored for a student if the company is delinquent for two semesters.

The receivable must be entered into an electronic system such as Excel or Peachtree at the time the account is first established.

LAVC BUSINESS OFFICE POLICIES AND PROCEDURES MANUAL

Collection Process

The college will follow up routinely and diligently on all accounts receivable. A structured timetable for collection activities should include, at a minimum:

- Billing
- Time frame for placing a hold on the student records
- Time frame for contacting departments generating non-tuition/fee revenues regarding past-due receivables

The procedure for collection of all receivables is as follows:

- Late notices (bills or letters) should be mailed 30 days after the due date.
- Past-due notices should be mailed 60 days after the due date.
- Final notices should be mailed 90 days after the due date.
- Uncollected receivables may be referred to a collection agency 120 days after the due date.

All collection activity undertaken for each account should be documented in writing and as appropriate, recorded in Excel.

Current Receivables

Current term receivable activity should be reviewed monthly, but no less than once each semester by the CFA or designee.

The reconciliation of the detail accounts receivable records to the corresponding accounts receivable amounts in the general ledger is performed on a monthly basis. The reconciliation document includes aged and subtotaled details of all student receivables as compared to the general ledger sub-code totals as of the end of the particular month. Any differences are identified, analyzed, explained and corrected as applicable. The document is signed and dated by the preparer and approved by the CFA. The completed documents are presented to the Vice President of Administration at a quarterly accounts receivable review meeting.

Past Due Receivables

Past due accounts will be reviewed monthly by the CFA or designee.

The college will, on a quarterly basis but no less than annually:

- Age all accounts receivable amounts.
- Review all accounts receivable that are one year or more past due for write-off.
- Calculate an estimate of uncollectible accounts receivable amounts.

Writing-Off Uncollectible Accounts

The college must make every reasonable effort to collect an account before a write-off. In most cases, the collection effort should include written notices and attempted phone contact.

Writing-off an accounts receivable is sensitive and should therefore be subject to strong internal accounting controls. All write-offs of uncollectible accounts receivable require the approval of the president or designee.

A debt is considered to be uncollectible when it meets one of the following criteria:

1. All reasonable collection efforts have been exhausted.
2. The cost of further collection action will exceed the amount recovered.
3. The debt is legally without merit or cannot be substantiated by evidence.
4. The debtor cannot be located.

LAVC BUSINESS OFFICE POLICIES AND PROCEDURES MANUAL

5. The available assets or income (current or anticipated) are insufficient.
6. The debt was discharged in bankruptcy.
7. The applicable statute of limitations for collection of the debt has expired.
8. It is not in the public interest to pursue collection of the debt.
9. The debt has been compromised in the best interests of the state.

Determining that the debt is uncollectible does not cancel the legal obligation of the debtor to pay the debt.

Reporting

Because of the significance of accounts receivable, it is important for management to receive periodic reports that both measure the effectiveness of collection activities and inform or alert management of problem accounts. Ideally, reports should be generated on a monthly basis, but depending on the size of the receivable balance and collections staff, the issuance of such reports may range from weekly to quarterly. This flow of information is necessary so that management and collections staff can determine whether current credit and collections policies and procedures are working, or whether any of the policies and procedures need to be changed to more effectively collect outstanding receivables. Additionally, the collections staff needs information so that collection activities can be prioritized, problem accounts isolated, and outstanding balances collected.

Business Office Monthly Report: This is a summary report that helps management monitor the monthly accounts receivable status and collections activities. A typical report would include current month and prior month balances for accounts receivable, total collections, and total net sales. Additionally, some ratios might be included, such as the average collections period. Bad debt comparison would include bad debt write-off for the current month, fiscal year to date, and last fiscal year to date. Finally, a summary of the number of accounts and balances in each aging category should be included. There is no universal, or standard, format for this type of report. For a credit department monthly report to be truly effective, it must be tailored to the needs and reporting capabilities of each individual area. The idea of this report is to provide management with a one-page summary of collection.

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ASSOCIATED STUDENT UNION (ASU/ASO)

All of the accounts, accounting, and reporting requirements concerning the ASU are the responsibility of the Accounting Technician assigned to these accounts.

All transactions for these accounts shall be done under the supervision of the Supervising Accounting Technician. The CFA reviews and approves any reports due from this activity.

The responsible Accounting Technician will submit a detailed description of the reports and processes for this activity to be included in this manual prior to the scheduled manual review date.

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SECTION II:

All of the forms/reports contained within this section having a signature line will be signed by the preparer of the form/report. After completing and signing the form, the preparer will deliver the form to the CFA, or, in the absence of the CFA to the CFA's designee for review and signature. The CFA or designee shall review the form and any related documentation to ensure that appropriate checks and balances have been conducted prior to signing the form or report.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

REVOLVING FUND USAGE

The CFA is the custodian for the College's Revolving Cash Fund and is responsible for adherence to applicable rules and regulations regarding disbursements from the fund.

Maximum expenditure from the College Revolving Fund is limited to a maximum expenditure of \$250, including taxes, for any one transaction for small quantities of urgently needed supplies or materials.

The CFA is to review all disbursement requests from the fund to ensure that the Board Rule covering Revolving Fund usage are complied with.

At no time is the Revolving Fund to be used to circumvent the LACCD procurement policies and procedures. As such, it is incumbent upon the CFA to ensure compliance.

Control of Revolving Fund Checks:

Blank checks for use with the Revolving Fund must be controlled. The CFA will maintain custody of the blank checks in a secure location within the Business Office and maintain a log of all blank checks in a separate secure location within the Business Office. A sample of this log is included.

The CFA will issue blank checks to the employee responsible for issuing checks as needed. The responsible employee is to sign for each blank check. At the end of the business day, the employee is to return any unissued checks to the CFA and the log sheet is to be updated as follows:

- Unissued checks are to be logged back in
- Issued checks are to be logged on the sheet with the name of the recipient and the amount the check was issued for

**LAVC BUSINESS OFFICE
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REVOLVING CASH FUND USAGE

PURPOSE

1. The Revolving Cash Fund, authorized by the Board of Trustees under the provisions of the Education Code Section 85410, is used to reimburse District employees who have made cash purchases for the District or to make certain prepaid purchases as allowed by the Revolving Cash Fund rules and regulations established by the Board and the Chief Fiscal Officer of the District.
2. Individual college procedures may limit the application and amount of the Fund transaction. The college may have a petty cash fund for specific departmental use within the Revolving Cash Fund.
3. Expenditures are direct charges against the appropriate departmental supply budget. College policy may determine different conditions and levels of:
 - a. Item purchase limitations
 - b. Expenditure amount for each category
 - c. Authorization requirement for a cash advance
4. The Board of Trustees rules for the Revolving Cash Fund include the following summarized conditions:
 - a. The College Fiscal Administrator shall be (1) custodian for the Fund, and (2) responsible for adherence to applicable rules and regulations regarding disbursements from the Fund at the colleges. Accounting performs these functions at the Administrative Offices.
 - b. All disbursements shall be approved by the college president or a Vice President/Business-level administrator designated by the president. At the Administrative Offices a division head must approve all requests.
 - c. Disbursement from college revolving funds shall be limited to a maximum expenditure of \$250, including taxes, for any one transaction for small quantities of urgently needed supplies or materials. Multiple common transactions are not authorized.
 - d. The Fund may not be used for salary payments, equipment replacement, or capital outlay expenditures.
 - e. The Fund may be used for certain personal services by independent contractors required in the instructional program.
5. The Revolving Cash Fund regulations and procedures define the restrictions and obligations in the usage and administration of the Fund:
 - a. Restriction

The Revolving Cash Fund may not be used to pay for credit purchases made in the name of the College or District. No employee has the authority to commit the credit of the College or District in this manner.
 - b. Unauthorized Expenditures
 - (1) Freight bills. Exception: Freight charges relating to equipment repairs. (District purchasing procedures routinely provide that freight charges are to be prepaid by the vendor for items shipped FOB destination.)
 - (2) Memberships, mileage, convention or travel expense, hospitality expenses, awards of any kind, or insurance premiums of any type.
 - (3) Equipment items. (Use the purchase requisition procedure for these items.)
 - (4) Film rental in excess of \$10. (Use Authority to Pay procedure.)
 - (5) Subscriptions, unless payment is required in advance.
 - (6) Postage, unless an emergency. (Contact Accounting, Accounts Payable Supervisor, for postage procedure.)

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- (7) Meals or similar food purchases must have prior written approval from the Vice President, Administration/Business Manager or Director at the Administrative Offices. (Purchase of instructional laboratory perishable supplies is accomplished through the Perishable Goods procedure.)

c. Limited Authority to Purchase

- (1) Purchase order items for less than \$10. (Purchasing procedure precludes issuance of a Purchase Order for items under \$10.)
- (2) Minor purchases, not to exceed \$250, of incidental supplies that are not available through the college central supply accounts. (Use internal college or Administrative Offices stockroom requisition procedure.)
- (3) Minor purchases, not to exceed \$250, of incidental electrical devices must be inspected and evidence of such inspection shall appear on the revolving fund reimbursement request.

d. Purchase Documentation Requirements

- (1) Purchase authorization document with signature approval from the college president or authorized administrator designating authority to make a purchase for the college/office in any of the three methods:
 - a. Prepayment to the vendor
 - b. Cash advance to the employee
 - c. Reimbursement to the employee
- (2) Paid invoices showing details of the purchase, including specific item description, quantity, price per item, total per invoice, and the vendor. Invoices are not receipts unless appropriate receipted by the issuing vendor. Shipping or packing slips are not acceptable unless price, extension, and total appear as entered by the vendor. Two copies must be provided, one of which must be the document issued by the vendor.
- (3) Cash register receipts, if involved, must be supported by an itemized list of the items included in the purchase. Persons submitting cash register receipts with the attached itemized list must certify on the list that the purchases were made for the college/office use using the following Certification statement:

"I hereby certify that the item(s) listed is/are for the use of the _____
department/office of the Los Angeles Community College District. _____"

(Printed Name)

Signature

- (4) Specific documentation is required for the following types of purchases:
 - a. Postage requires a postmaster receipt for the purchase.
 - b. Books, pamphlets, etc., which are prepaid, must have supporting price information from the vendor, such as advertisement, formal order form, or a photocopy from the publisher's price list.
 - c. Meals or similar food purchases require prior written approval from the Vice President, Administration/Business Manager or Director at the Administrative Offices.
 - d. Authorized personal services (e.g., art models, musicians, and athletic scouts) must include the following information: date(s) of service, amount (rate per unit), units of service, name, address, social security number, and a signature for receipt purposes or an indication that a service was

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performed for which payment is being made (as an independent contractor).

RESOURCES:

1. Documents
 - a. College purchase authorization document
 - b. vendor paid invoice, cash receipt, or cash register receipt
 - c. Certification cover sheet with cash register receipt
 - d. Specific documentation for purchases of books, etc.

2. Offices
 - a. Requesting department (College)
 - b. College president or authorized administrator
 - c. College Fiscal Administrator
 - d. Business Services, Accounting (District)

PROCEDURES:

1. An employee must obtain and prepare an individual college/office purchase authorization form to make a purchase allowed under the Revolving Cash Fund rules and regulations.

2. Administrative authorization and signature approval by the college president or the authorized administrator is required. Departmental approval must be required. Signature approval attests to the validity of the Revolving Fund claim and may be required before or after the purchase, or both, depending upon the internal college/office procedure.

3. The individual college authorization document for the prepayment or reimbursement of a purchase from the Revolving Cash Fund may be a multi-purpose form and serve the following functions:
 - a. Purchase authorization
 - b. Prepayment/reimbursement authorization
 - c. Advance cash document
 - d. Receiving document
 - e. Reconciliation document and Accounting document
 - f. Combination of the above

4. The form to be used shall be designated by the college Vice President, Administration/Business Manager or the administrator assigned such duties and may be used to record all or a portion of the following information:
 - a. Check payee, District employee, or vendor
 - b. Individual/department requesting or authorized to make the purchase
 - c. Item description, quantity, and price
 - d. Invoice total and taxable status
 - e. Purchase authorization and signature approval and date
 - f. Administrative authorization and signature approval for prepayment/ reimbursement or cash advance
 - g. Account code to be charged
 - h. Revolving Cash Fund check number and date
 - i. Reconciliation of the cash advance, with cash returned to the Fund or additional cash to the District employee
 - j. Fund and signature approval by the college Fiscal Administrator

5. Prepayment items require the detailed purchase documentation (as established in the Revolving Cash Fund rules and regulations), which must be submitted to the College Fiscal Administrator, or Accounting at the Administrative Offices, before a Revolving Fund check can be processed.

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6. Cash advance is at the discretion of the College Fiscal Administrator, or Accounting at the Administrative Offices, and the funds must be signature accepted by the payee. Repayment within three days through submission of valid vendor invoices or cash is required. Excess cash advances must be reimbursed to the College Fiscal Administrator, or Accounting at the Administrative Offices, for return to the Revolving Fund.
7. Any disallowed expenditure must be reimbursed to the Revolving Cash Fund.
8. The authorization form, properly signed and approved, and the paid invoice, cash receipt or cash register receipt with certification statement and purchase summary must be submitted within 24 hours, or at the time of reimbursement, to the College Fiscal Administrator or Accounting.
9. Revolving Fund checks will be given to the individual requesting reimbursement or advance payment for proper transmittal or other disposition, and the requestor is responsible for receipt of the item. Will Call or COD are valid transactions.

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**BUSINESS SERVICES BULLETIN
LOS ANGELES COMMUNITY COLLEGES**

Date: April 6, 1982
To: College Fiscal Administrators
Fiscal Year: 1981-82
From: Thomas M. Fallo
Control No: 81A-04
Contact: Jeanette Gordon, ext. 322

CASH COLLECTIONS

1. All cash, checks, and credit card slips shall be received in the Business Office except for Bookstore receipts, Cafeteria receipts, and other receipts authorized by the college fiscal administrator to be collected at other campus locations. Examples are library fines and community services' income.
2. A receipt must be issued at the point of initial collection for all cash received.
 - a. Cash registers should be used where available for all over the counter collections. The cash register must be easily visible to the customer. All collections must be keyed into the register and each customer is to be provided with a register receipt.
 - b. If a cash register is not available, pre-numbered cash receipt forms should be used. The date received, customer's name, description of receipt, amount received, account(s) credited and whether the receipt was cash, check, or credit card should be recorded on the cash receipt form. One copy must be given to the customer and the second copy maintained in a file. Photocopies of checks over \$500 should be made and filed with the cash receipt form along with any other relevant supporting documentation. If photocopying is not feasible, then the payee's bank, account number, and check number should also be recorded. The file must account for the entire sequence of form numbers and should be maintained in the Business Office.
 - c. For community services' income and other miscellaneous receipts (library fines, etc.) a cash receipt form need not be completed. For community service fees received for the use of facilities such as tennis courts or swimming pools, a pre-numbered ticket may be issued or a list prepared each day. For community service classes the amount received from each student should be listed. These amounts can be recorded on attendance sheets.
 - d. For collections received in the mail, a schedule should be prepared. The schedule should record the date received, payee, purpose, amount and account(s) to be credited. If the check is over \$500, it should be photocopied, or the payee's bank, account number, and check number should be recorded on the schedule. All remittances made in the mail should be received directly by the Business Office.
3. Collections made outside the Business Office must be deposited daily with the business office in accordance with Fiscal Services Bulletin 79A-001 dated 3/21/80.
 - a. At the end of each day or when a cashier's shift is over, cash register readings should be recorded and the collections in each register counted. It is the responsibility of each cashier to be able to account for the money collected for the period or time he/she has worked on the register. Therefore, cash register readings should be recorded and the collections counted by each cashier after his/her shift is over. Any material (\$5.00 or more) shortages or overages should be reconciled. The new cashier taking over the register would then start with a new drawer with a predetermined amount of money in it.

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The total collections will then be sent to the Business Office along with a transmittal indicating the amount of collections counted and remitted.

- b. For other collections such as community service fees, library fines, etc., a transmittal should be prepared indicating the amount of collections counted and remitted. For community service classes, a copy of the attendance sheet indicating the students who have paid may be submitted. For fees received for the use of facilities (swimming pool, tennis court, etc.) where pre-numbered tickets are issued, the number of tickets issued in that day and the last ticket number issued should be indicated.
4. During periods of heavy volume, cash collected outside the Business Office should be deposited with the Business Office several times a day.
 - a. Excess cash should be removed from the cash register periodically. The cashier should count and give the manager the largest bills not needed to provide change to a customer. The manager would then give the cashier a receipt recording the date, time, register, cashier, and amount received. This receipt would be placed in the cash register drawer. At the end of each day or when a cashier's shift is over, the procedures outlined in Section 3a should be followed.
 - b. During these times the Business Office should make several deposits taking advantage of two armored car pick-ups.
5. The Business Office should deposit all cash collections daily and intact.
 - a. All money received directly by the Business Office should be counted and batched each day and prepared for deposit.
 - b. Money collected outside the Business Office should be recounted by the Business Office in the presence of the person making the deposit. A receipt should be issued upon completion of the count. If there is a discrepancy between the amount counted and the transmittal, the department remitting the money should be contacted. This money should be batched and prepared for deposit.
 - c. All checks received indirectly or directly by the Business Office should be stamped "For Deposit Only" to the L.A. Community College account.
 - d. The Business Office should use daily armored car pick-ups. Funds held overnight on campus shall be minimized through frequent bank deposits.

Security of Cash Funds

- 1) Safes should remain secure at all times
- 2) The number of people knowing the combination will be left to the discretion of the CFA. The insurance company has recommended that no more than two people should know the combination to any safe. One should be an administrator (CFA, Bookstore Manager or Cafeteria Manager) and the second a subordinate in good standing.
- 3) The combination to the safe should be changed annually or when a change in key personnel occurs, whichever is sooner.
- 4) Access to the area where the sale is kept will be left to the discretion of the CFA. Keys will be issued to employees authorized by the CFA and campus administration.
- 5) All cash should be deposited at the bank daily except for a reasonable amount needed for current operations (change fund).

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ON-LINE MISCELLANEOUS COLLECTION POLICIES AND PROCEDURES

Regardless of method of payment, DO NOT RING THE TRANSACTION ON THE CASH REGISTER. All payments by students for registration fees are to be entered on the DEC system which will generate a fee receipt.

A. CASH PAYMENT POLICIES:

1. Only US currencies that do not exceed \$100.00 are acceptable cash payment for registration fees
2. Cash receipts must not be used for cash refunds

B. CASH PAYMENT PROCEDURES

1. Enter the student ID or Social Security number on computer screen S063 and determine the total fees due.
2. Confirm the total amount due with the student.
3. After confirmation, complete a Business Office Payment Form which shows the student's name and Social Security Number, pay code and amount, fees paid, date and cashier's initials. (See attached form A). These must be filed in the sequence they are processed and used as references for finding discrepancies between the amount received and amount of fees processed.
4. Receive the cash payment from the students. \$100 notes or other suspicious dollar notes must be checked with a counterfeit detector pen. A yellow or light mark indicates that the note is authentic while a dark mark indicates that the note is suspicious or counterfeit.

Any suspicious note currencies must be double-checked with the money room counterfeit detector machine. If the currency fails the test, call the campus sheriff for further action.

5. Key in the payment code on screen S063 and print a registration fee receipt.
6. Give to the student the registration fee receipt change back and/or parking sticker, if any.

C. CHECK PAYMENT POLICIES:

1. Two party checks are not to be accepted unless authorized by a supervisor.
2. Cash out must not be allowed. If check amount exceeds the total fees paid, the excess payment shall be credited to over payment account.

D. WALK-IN CHECK PAYMENT PROCEDURES:

1. Perform B-1, B-2 & B-3.
2. Receive the check payment from the student. Look for signature and check the correctness of date and amount. Write the student's ID Number on the check.
3. Once verified for accuracy, stamp the check "For Deposit Only to Los Angeles Community Colleges District Los Angeles Valley College Br. #22."
4. Perform B-5 & B-6.
5. Give the student the registration fee receipt and parking sticker, if any.

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E. MAIL-IN CHECK PAYMENT PROCEDURES:

1. Perform B-1.
2. Check for signature and the correctness of date and amount.
3. Perform D-3.
4. Perform B-5 and B-6.
5. Mail the registration fee receipt and parking sticker, if any to the student's home address.

F. CREDIT CARD PAYMENT POLICIES:

1. Cash out is not allowed. Amount charged shall be for total fees only.
2. Credit card must be currently valid and not expired.
3. Only VISA, Master Card and Discover cards are acceptable for payment of registration fees. American Express cards are not an acceptable form of payment.

G. WALK-IN CREDIT CARD PAYMENT PROCEDURES

1. Perform B-1, B-2, and B-3.
2. Receive the credit card from the student and slide through the credit card terminal reader slot and process the transaction.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

Board of Trustees
Los Angeles Community College District
Date: May 23, 2001

AMEND BOARD RULE 7690

Amend Board Rule 7690 as follows:

Chapter VII

Article VI Budget and Finance

7690. **REVOLVING CASH FUND.** ~~In accordance with the provisions of Section 85401 through Section 85405 of Education Code, a~~ **A Revolving Cash Fund, in the sum of three thousand dollars (\$3,000) twelve thousand five hundred dollars (\$12,500) for each college and the District Office, is hereby authorized. for the use of the Chief Fiscal Officer, to be expended by such officer shall use these funds for services for or material, the securing or purchasing of which is a legal charge against the District, is hereby authorized.**

Adopted	03-20-74
Amended	09-23-81

Background: The proposed change increases the maximum limit of the District's Revolving Cash Fund to allow College Presidents more flexibility in responding to urgent campus needs. The new limit proposed in this revision takes into account cost of living increases since the rule was last amended in 1981, and generally parallels the limit that would have been prescribed by Education Code Sections 85401 through 85405, which have been repealed.

Recommended by: Mary E. Lee, Vice Chancellor

Approved by: Mark Drummond, Chancellor

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SECTION III: FORMS

NOTE: WHILE THE FORMS IN THIS SECTION HAVE A SPECIFIC POSITION ASSIGNED WITH RESPONSIBILITY FOR COMPLETING A FORM, IT IS INCUMBENT ON THE OFFICE SUPERVISOR OR CFA TO ENSURE COMPLETION OF THE FORM AND THEREFORE SOMEONE OTHER THAN THE SPECIFIED PREPARER MAY HAVE TO COMPLETE THE FORM.

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STUDENT FEE PAYMENT CARD

STUDENT FEE PAYMENT CARD

NAME: _____ STUDENT ID #: 88- _____

~ BUSINESS OFFICE USE ONLY ~

DATE: _____

Payment received:

Payment for:

Cash _____

Enrollment _____ NR Tuition _____ Health Fee _____

Check _____

Audit Fee _____ Parking _____ SEVIS Fee _____

Credit _____

ASU Fee _____ Overpayment _____ Student Rep Fee _____

Other _____

IMED _____

By: _____
Business Office Staff

Semester _____ Year _____

This form is used:

- Enter the student's name on the Name line and Student ID Number on the Student ID # line.
- When the student pays fees: Insert the appropriate amount next to the reason for payment, i.e., Enrollment.
- Payment Received: Next to Cash insert how much tendered in cash; next to Check how much tendered by check; and so on.
- In the "By" line, the receiver of the funds enters initials, or signs.
- Semester is the semester for which the funds are for; Year is for the year of that semester.
- The cashier, or person receiving funds enters the transaction in the DEC S063 system.
- Fee receipt is generated and given to the student.
- This form is retained by the Business Office for three (3) Months.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

INVOICE TRACKING SHEET INSTRUCTIONS

Timely payment of invoices from vendors is a business practice the College requires. To avoid late payments and the potential penalties to the College associated with late payments, all invoices from vendors are to be logged on the Invoice Tracking Sheet.

Upon receiving an invoice, the person responsible for Accounts Payable is to:

Enter the date the invoice is received, along with the name of the vendor, the vendor's invoice number, the Purchase Order number, and the invoice amount.

After posting the invoice in SAP, enter the SAP Document number, Amount Paid, and Date Paid on the sheet.

The day following the posting of the invoice in SAP, the Check number should be available in SAP. Enter that check number on the sheet.

This process will be performed for each invoice received.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

SAMPLE LETTER TO STUDENT

(USE COLLEGE LETTERHEAD)

Date:

Name and Address of person having tendered check:

Your check in the amount of **(enter dollar amount)** has been returned to the Business Office by your bank. Writing checks without sufficient funds in the account is a violation of California Penal Code.

All grades, transcripts, and records will be withheld until payment is received. Please send money order or cashier's check for the above amount plus **(insert amount charged by bank for returned check)** returned check fee charged by your bank to the Los Angeles Valley College Business Office at the above address within 10 days of this letter.

Please be aware that this matter will not simply go away but will be pursued by all legal means available including, but not limited to filing a Bad Check Complaint with the Los Angeles District Attorney's Office.

To reiterate, we expect payment of **(total dollar amount including bank fee)** by **(date 10 days out)**.

Sincerely,

(Name), (Title)
Business Office
Los Angeles Valley College
5800 Fulton Avenue
Valley Glen, CA 91401

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

SAMPLE LETTER TO EMPLOYEE

(USE COLLEGE LETTERHEAD)

Date:

Name and Address of person having tendered check:

Your check in the amount of **(enter dollar amount)** has been returned to the Business Office by your bank. Writing checks without sufficient funds in the account is a violation of California Penal Code.

Please send money order or cashier's check for the above amount plus **(insert amount charged by bank for returned check)** returned check fee charged by your bank to the Los Angeles Valley College Business Office at the above address within 10 days of this letter.

Please be aware that this matter will not simply go away but will be pursued by all legal means available including, but not limited to filing a Bad Check Complaint with the Los Angeles District Attorney's Office.

To reiterate, we expect payment of **(total dollar amount including bank fee)** by **(date 10 days out)**.

Sincerely,

(Name), (Title)
Business Office
Los Angeles Valley College
5800 Fulton Avenue
Valley Glen, CA 91401

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

ON-LINE REGISTRATION CASH COUNT SHEETS INSTRUCTIONS

The On-Line Registration Cash Count sheet is to be initiated by the money room cashier and forwarded to the person responsible for reconciliation of the online collections.

STEP 1:

As the clerk counts individual registers from the online student fees, the information will be logged on the form.

Cashier line: Enter the name of the cashier responsible for the register or the bag number.

Cash line: Count the currency, bills and coins in the bag and enter the total on this line.

Checks line: Using a calculator with a printable tape, total the dollar amount of the checks. Enter this total on this line. Keep the printed calculator tape with the checks.

Credit Cards line: Total and verify the credit card slips then enter that total on this line.

Actual line: Sum of the three lines, Cash, Checks, and Credit Cards goes on this line.

STEP 2:

Follow the above process for each of the registers.

STEP 3:

When the form is completed for all the cashiers for the day, forward the sheet to the person responsible for the reconciliation of the online collections.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

ONLINE REGISTRATION CASH COUNT

Online Registration Cashcount																													
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**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

GENERAL FUND INSTRUCTIONS

The General Fund Cash and Checks form is to be completed as follows:

At the end of the business day the cash register is closed by getting a "Z" tape from that register. There is only one register used for off-line collections.

All of the money and the receipts for that register go to the Money Room.

The money is hand delivered to the Money Room by one of the Regular Employees, not an unclassified employee.

After money is deposited into the bank, the Money Room Cashier sends the receipts and deposit slips to the Business Office.

These are hand delivered by one of the Money Room cashiers.

The form is then prepared by the Business Office from the information on the "Z" tape and the receipt. Assigned to the Senior Accounting Technician

This report is due on a weekly basis, though the transactions occur daily.

This report is prepared or updated on a daily basis by the Senior Accounting Technician and forwarded to District Accounting office on a weekly basis. Transmission is done electronically on the Monday or first day of Business for the preceding week.

LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL

GENERAL FUND FORM

Miscellaneous Off-line Collections Journal Voucher															
SAP GL Account Document Header Data															
Click the hyperlink below for the instructions to this form: General_Fund_Instructions.doc AR_Online_Receipts_Cleaning_Cash_Checks_Instructions.doc															
Doc. date															
Posting date															
Reference CR 1807 V															
Short text V CC GF															
Doc. type SA															
SAP GL Account Document Line Item Data															
GL Account Description	Mon	Tues	Wed	Thur	Fri	Sat	Sun	Grand Total	G/L Account	Debit Amount	Credit Amount	WBS Element or Fund	Bus. Area	Assignment Number	Text
Library Fines								0.00	887820		0.00	V0000A	V000		
Non-Resident Application Processing Fees								0.00	887830		0.00	V0000A	V000		
Parking Fees								0.00	887840		0.00	V0000A	V000		MISC OFF-LINE
Community Services - Class Fees								0.00	887843		0.00	10010-V0000	V000		MISC OFF-LINE
Community Services - Checks-Nova								0.00	887843		0.00	10010-V0000	V000		MISC OFF-LINE
Student Records & Transcripts								0.00	887900		0.00	V0000A	V000		MISC OFF-LINE
Rentals - College Sites								0.00	888200		0.00	V6260A	V000		
Parking Citations								0.00	889040		0.00	V0000A	V000		
Rentals - College Sites								0.00	888200		0.00	V0000A	V000		
Other Local Income - Non-taxable								0.00	889800		0.00	V0000A	V000		MISC OFF-LINE
Other expenses								0.00	589000		0.00	10767-V6010	V000		
H1 Replacement								0.00	589000		0.00	D0264B	V000		MISC OFF-LINE
Tap Collection								0.00	887835		0.00	V0000A	V000		
Community Services - Administration								0.00	887856		0.00				
Extension Program								0.00	887857		0.00	10123-V0000	V000		MISC OFF-LINE
Library Lost Books								0.00	422100		0.00	V5850A	V000		MISC OFF-LINE
Salvageable Recyclable Income								0.00	884930		0.00	V0000A	V000		MISC OFF-LINE
Woodbury Title V								0.00	818000		0.00	10775-V0000	V000		MISC OFF-LINE
Returned Check Fee								0.00	889950		0.00	V0000A	V000		MISC OFF-LINE
A/R Returned Checks prior								0.00	970103		0.00		V000		MISC OFF-LINE
A/P - Suspense								0.00	951100		0.00		V000		MISC OFF-LINE
Change Fund								0.00	913110		0.00				
Due from A.S.O.								0.00	916006		0.00				
A/P - Sales Tax								0.00	951002		0.00				
Due to A.S.O.								0.00	951009		0.00		V000		MISC OFF-LINE
(Overage) and Shortage								0.00	589100		0.00	V2130A	V000		MISC OFF-LINE
C.N.B. - Misc. (Clearing)								0.00	913302		0.00		V000		MISC OFF-LINE
Sub total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	JV Total	0.00	0.00				
Other Items:															
/R - Empl. & Misc. Ret. Checks & Fees								0.00							Nick Tekie
A/R - Student Returned Checks & Fees								0.00							CFA
Distribute to:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							BERNADETTE D. TRINIDAD
General Fund - Cash & Checks Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							JV Entered / Posted in SAP by:
SAP Document number:															

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

FINANCIAL AID FORM INSTRUCTIONS

Financial Aid Cash and Checks Form completed as follows:

When students get overpaid for Financial Aid, they come in to the Business Office and make a payment.

Students are notified via letter from Financial Aid.

The student normally has the letter from Financial Aid instructing them to report to the Business Office.

Business Office issues a copy of the receipt to a student and prepares this form based on the receipts.

When a student comes in to make a payment, a receipt is issued to the student and then the form is prepared based on the receipts.

- Additional students are added to the form during the week in question.
- . The report is due on a weekly basis.
- . Entries for this report are made on a daily basis.
- . The report is prepared by the Senior Accounting Technician.
- . The report is due to the district accounting office by the end of the next business week.
- . Prior to transmittal to the Accounting Department, the form is signed by the originator and reviewed by the CFA.
- . The report is maintained on the C drive of the originator and a printed/signed copy is kept on file in the office.

This report is prepared as needs dictate.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

FINANCIAL AID FORM

Miscellaneous Off-line Collections Journal Voucher

Click the hyperlink below for the instructions to this form:
[Financial Aid_Instructions.doc](#)

SAP GL Account Document Header Data

Doc. date:
 Posting date:
 Reference: **CR 1807 V**
 Short text: **V CC GF**
 Doc. type: **SA**

College: **VALLEY**

**Business Office Activity
Financial Aid - Cash & Checks**

SAP GL Account Document Line Item Data

G/L Account Description	Daily Totals							Grand Total
	Mon	Tues	Wed	Thur	Fri	Sat	Sun	
Student Grants								0.00
Student Grants								0.00
Student Grants - Cj/Works-Child Care								0.00
Student Loans Receivable - D.O.E.								0.00
Nursing Loans Receivable - D.H.H.S.								0.00
Direct Loans - Subsidized - D.O.E.								0.00
Direct Loans - Unsubsidized - D.O.E.								0.00
Student Grants								0.00
Student Grants								0.00
Student Grants								0.00
Student Grants								0.00
Student Grants								0.00
City Natl Bank - Misc. (Clearing)								0.00

G/L Account	Debit Amount	Credit Amount	Cost Center or WBS Element	Fund	Bus. Area	Assignment Number	Text
752000		0.00	20469-V7001	20469	V000		
752000		0.00	20470-V7001	20470	V000		
752100		0.00					
918100		0.00					
918120		0.00					
918140		0.00	20481	20481	V000		
918141		0.00					
752000		0.00	20465-V7001	20465	V000		
752000		0.00	20467-V7001	20467	V000		
752000		0.00	20468-V7001	20468	V000		
752000		0.00	20493-V7001	20493	V000		
752000		0.00	20495-V7001	20495	V000		
		0.00					
		0.00					
		0.00					
		0.00					
913302	0.00						

Financial Aid - Cash & Checks Total 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

JV Prepared by: Nick Teklie
 JV Approved by: CFA
 Distribute to: BERNADETTE D. TRINIDAD
 JV Entered / Posted in SAP by:
 SAP Document number:

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

FINANCIAL AID OVERPAYMENT FORM INSTRUCTIONS

Financial Aid gives a letter to the student.

The student will arrive at the Business Office with a letter from Financial Aid to process the transaction.

Student brings the letter to the Business Office to make a payment.

The payment by the student has to be in full.

Business Office issues a copy of the receipt (to the student) and retains the letter, with the original receipt and prepares this form.

The Senior Accounting Technician prepares the report on the following business day.

The form is retained by the Business Office for 3 years.

Report is due on a weekly basis.

The form is forwarded to the District Office Accounting via electronic transmission.

Hard copy filed in Business Office and the transmitted copy is maintained on the C drive.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

PAID RETURNED CHECKS INSTRUCTIONS

Paid Returned Checks List

This form is used when a student has had a check "bounce".

The student makes a payment for returned check and we issue a copy of the receipts.

When a student makes a payment on a returned check, a receipt for the payment is given to the student.

Payment must be in full, no partial payments allowed.

This form is completed from the original Business Office Receipt.

When a student makes payment on a returned check, the cashier issues the student a Business Office receipt and a cash register receipt with the actual check that was returned by the bank.

The Business Office receipt contains the following information:

Student Name; Student ID number; Date paid; Related Document number; Amount Paid.

The form is completed from the information on the receipt.

Form is due on a weekly basis.

The Senior Accounting Technician completes the form. The form is then forwarded to the CFA for review.

This hard copy of the form is maintained on file in the Business Office for the prescribed period of time.

An electronic version of the form is transmitted to the District Accounting Office with a copy maintained on the C drive.

This form is completed as transactions occur.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

COMMUNITY SERVICES CREDIT CARD REPORT INSTRUCTIONS

Community Services brings their credit card report daily.

Business Office prepares this form based on their report.

Information provided by Community Services is entered on the report.

The report is completed by the Senior Accounting Technician; reviewed by the CFA.

The report is then transmitted electronically to the District Accounting office.

The hard copy is filed in the Business Office.

It is due weekly.

The report is completed by the end of the following week.

Community Services makes collections on a daily basis.

LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL

COMMUNITY SERVICES CREDIT CARD FORM

Miscellaneous Off-line Collections Journal Voucher

Click the hyperlink below for the instructions to this form:
[Credit Card Community Services Instructions.doc](#)

Doc. date:

Posting date:

Reference: **CR 1807 V**

Short text: **V CC GF**

Doc. type: **SA**

SAP GL Account Document Header Data

SAP GL Account Document Line Item Data

G/L Account Description	Daily Totals							Grand Total	G/L Account	Debit Amount	Credit Amount	Cost Center or WBS Element	Fund	Bus. Area	Assignment Number	Text
	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY									
Receipts:																
Community Services - Civic Center Fees							0.00	887841		0.00						
Community Services - Recreation Fees							0.00	887842		0.00						
Community Services - Class Fees							0.00	887843		0.00	10010-V0000	10010	V000			
Community Services - Non Credit							0.00	887844		0.00						
Community Services - Computer Classes							0.00	887845		0.00						
Community Services - Video Production							0.00	887846		0.00						
Community Services - Cultural Events							0.00	887848		0.00						
Community Services - Theatre Arts Academy							0.00	887849		0.00						
Community Services - Special Events							0.00	887850		0.00						
Community Services - Swap Meet							0.00	887851		0.00						
Community Services - Program Development							0.00	887853		0.00						
Community Services - Satellite Operations							0.00	887854		0.00						
Community Services - Food Handlers							0.00	887855		0.00						
Community Services - Administration							0.00	887856		0.00						
Extension Program							0.00	887857		0.00	10123-V0000	10123	V000			
Total Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
Refunds:																
Comm. Serv. - Refunds							0.00	887859		0.00						
Total Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
C.N.B. - Credit Card - Misc. (Clearing)								913323		0.00						
Credit Card - Comm. Serv. Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	JV Total	\$ 0.00	\$ 0.00						
JV Prepared by: Nick Tekle																
JV Approved by: CFA																
Distribute to: BERNADETTE D. TRINIDAD																
JV Entered / Posted in SAP by:																
SAP Document number:																

Business Office Activity
Credit Card - Community Services

SAVED BUSINESS OFFICE POLICIES AND PROCEDURES MANUAL REV MAY 2011

PUBLICATION DATE: 5/2/2011

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

CHILD DEVELOPMENT CASH AND CHECKS REPORT INSTRUCTIONS

We do not have child development collection.

This is a district form, but it is not required of the campuses to use the form. LAVC Business Office does not use the form; however it appears in this manual in the event that the college decides to use it.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

JOURNALISM CASH AND CHECKS REPORT INSTRUCTIONS

We do not have Journalism Account activity.

This is an optional district form which LAVC has decided not to use.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

CREDIT CARD – GENERAL FUND REPORT

LAVC does not have off-line credit card collection.

This is a district form provided to colleges using off-line credit card collections; however LAVC does not have off-line credit card collections.

LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL

CREDIT CARD – GENERAL FUND FORM

Miscellaneous Off-line Collections Journal Voucher

Click the hyperlink below for the instructions to this form:

[Credit Card General Fund Instructions.doc](#)
[RR On-line Receipts Clearing Credit Card Instructions.doc](#)

SAP GL Account Document Header Data

Doc. date:
Posting date:
Reference: **CR 1807 V**
Short text: **V CC GF**
Doc. type: **SA**

Business Office Activity
Credit Card - General Fund

SAP GL Account Document Line Item Data

G/L Account Description	Daily Totals							Grand Total	G/L Account	Debit Amount	Credit Amount	Cost Center or WBS Element	Fund	Bus. Area	Assignment Number	Text	
	Mon	Tues	Wed	Thur	Fri	Sat	Sun										
Library Fines							0.00	887820		0.00							
Non-Resident Application Processing Fees							0.00	887830		0.00							
Parking Fees							0.00	887840		0.00							
Student Records & Transcripts							0.00	887900		0.00							
Rentals - College Sites							0.00	888200		0.00							
Parking Citations							0.00	889040		0.00							
Other Health Service Fees							0.00	889050		0.00							
Other Local Income - Non-taxable							0.00	889800		0.00							
Verification Fee							0.00	889880		0.00							
Returned Check Fee							0.00	889950		0.00							
A/P - Suspense (Overage) and Shortage							0.00	951100		0.00							
C.N.B. - Credit Card - Misc. (Clearing)							0.00	589100		0.00							
Sub total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	JV Total \$	0.00	0.00							
Other Items:								JV Prepared by:									
/R - Empl. & Misc. Ret. Checks & Fees							0.00	JV Approved by:									
P/R - Student Returned Checks & Fees							0.00	Distribute to:									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00									BERNADETTE D. TRINIDAD	
Credit Card - General Fund Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	JV Entered / Posted in SAP by:									
								SAP Document number:									

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

CREDIT CARD – FINANCIAL AID REPORT INSTRUCTIONS

LAVC does not have off-line credit card collection.

This is an optional district form used when making off-line credit card collections for Financial Aid; however LAVC does not have any off-line credit card collections for Financial Aid.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

CREDIT CARD – CHILD DEVELOPMENT REPORT INSTRUCTIONS

LAVC does not have off-line credit card collection.

This is an optional district form used when making off-line credit card collections for Child Development; however LAVC does not have any off-line credit card collections for Child Development.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

VENDING MACHINE COMMISSION WEEKLY REPORT INSTRUCTIONS

Vending machine commission checks are deposited as received.

The Money Room cashiers deposit the checks into the bank.

Deposit slips are forwarded to the Business Office.

The money room cashiers prepare the Business Office Commission Report and forward it with the deposit slips to the Senior Accounting Technician in the Business Office.

The form is reviewed by the CFA.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

BOOKSTORE OFF-LINE COLLECTION REPORT INSTRUCTIONS

The Money Room cashiers prepare deposit slips and forward them to the Business Office with the register total reports.

The register total reports consist of several sections and one of them is: Department/Class total Reports.

The Business Office prepares the Bookstore Off-Line Collection Report from the Department/Class Total Report sections.

This report is prepared by the Senior Accounting Technician.

Report is due weekly, while the transactions occur daily.

The report is reviewed by the CFA. The hard copy is filed in the Business Office.

The electronic version of the report is transmitted to the District Accounting Office with the original stored on the X drive.

LAVC BUSINESS OFFICE POLICIES AND PROCEDURES MANUAL

BOOKSTORE OFF-LINE COLLECTION REPORT FORM

Click the hyperlink below for the instructions to this form:								Bookstore Off-Line Collections Journal Voucher								SAP GL Account Document Header Data							
																Doc. date: <input style="width: 50px;" type="text"/>							
																Posting date: <input style="width: 50px;" type="text"/>							
College: LOS ANGELES VALLEY COLLEGE																Reference: V - BK MMDDYY							
																Short text: Bookstore Collections							
																Doc. type: SA							
Bookstore Activity TOTAL																							
SAP GL Account Document Line Item Data																							
Daily Totals																							
GL Account Description	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total	GL Account	Debit Amount	Credit Amount	Cost Center or WBS Element	Fund	Bus. Area	Assignment Number	Text								
SALES																							
New Textbooks Sales							0.00	884902		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Used Textbooks Sales							0.00	884903		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Trade Books Sales							0.00	884904		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Class Materials Sales							0.00	884905		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Class Supplies Sales							0.00	884906		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Sundries Sales							0.00	884907		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Special Orders Sales							0.00	884908		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Printing - Press Sales							0.00	884909		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Confections Sales							0.00	884910		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Syllabi Sales							0.00	884911		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Stationery Sales							0.00	884912		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Safety Equipment Sales							0.00	884917		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Caps and Gowns Sales							0.00	884918		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Greeting Cards Sales							0.00	884919		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Soft Goods Sales							0.00	884920		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Software Sales							0.00	884921		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Beverage Items Sales							0.00	884922		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Technical Item Sales							0.00	884923		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Magazine Items Sales							0.00	884924		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Automotive Sales							0.00	884925		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Electronics Sales							0.00	884928		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Software Sales							0.00	884929		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Catalogue Sales							0.00	884932		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Hardware Sales							0.00	884934		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Consignment Sales							0.00	884936		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Candy Sales							0.00	884933		0.00	V0000A	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Class Supplies Expense							0.00	463000		0.00	V1990B	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
New Textbooks Expense							0.00	461000		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Stationary Expense							0.00	468020		0.00		80009	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Magazine Items Expense							0.00	468140		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Freight - In Expense							0.00	469000		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Freight - Out Expense							0.00	469050		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Mail Serv Expense							0.00	552200		0.00	V1990B	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Overage and (Shortage)							0.00	589100	0.00	0.00	V1990B	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Sales Tax Payable							0.00	951002		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Used Books(buyback)							0.00	461100		0.00	V1990B	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
REFUNDS																							
Other Sales							0.00	884900	0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.									
New Textbooks Sales							0.00	884902	0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.									
Used Textbooks Sales							0.00	884903	0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.									
Trade Books Sales							0.00	884904	0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.									
Class Materials Sales							0.00	884905	0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.									
Class Supplies Sales							0.00	884906	0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.									
COMMISSIONS:																							
Commission - General							0.00	884990		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Commission - Jewelry							0.00	884991		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Commission - Magazines							0.00	884992		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
							0.00			0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
MATERIAL FEE REVENUE:																							
General Biology I							0.00	884800		0.00	80008-V0401	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Genl Microbiology							0.00	884800		0.00	80008-V0403	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
General Biology II							0.00	884800		0.00	80008-V0405	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Comm. Service							0.00	884800		0.00	80008-V6860	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Ceramics							0.00	884800		0.00	80008-V1002	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Math							0.00	884800		0.00	80008-V7100	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Art							0.00	884800		0.00	80008-V1002	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Master Swim Prog							0.00	884800		0.00	80008-V9029	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Traffic Safety							0.00	884800		0.00	80008-V9081	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Monarch Day Camp							0.00	884800		0.00	80008-V9453	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Mexican Food							0.00	884800		0.00	80008-V9703	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Nursing							0.00	884800		0.00	80008-V9881	80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
PREPAID SALES:																							
Deferred Income - Bookstore							0.00	954070	0.00	0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
							0.00		0.00	0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
CHANGE FUND:																							
Change Fund							0.00	913110		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
PAYMENT RECEIVED FOR ACCOUNTS RECEIVABLE:																							
E.O.P.S. Coll. Prior to 6/30/02							0.00	916330		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
ASO Coll. Prior to 6/30/02							0.00	916330		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Returned Check Fees Prior to 6/30/02							0.00	889950		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
A/R St.Returned Checks Prior to 6/30/02							0.00	970103		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
A/R Invoice Collected Prior to 6/30/02							0.00	916330		0.00		80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
							0.00																
Accounts Receivable Set	0.00	0.00	0.00	0.00	0.00	0.00	0.00	916088	0.00			80008	V000		Bks.Coll.Rep.								
Accounts Receivable Coll	0.00	0.00	0.00	0.00	0.00	0.00	0.00	916088		0.00		80008	V000		Bks.Coll.Rep.								
C.N.B. - Bookstore (Clearing)							0.00	913325	0.00			80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
C.N.B. - Credit Card - Bookstore (Clearing)							0.00	913327	0.00			80008	V000	V -BK MMDDYY	Bks.Coll.Rep.								
Total Cash, Checks, & Credit Car	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00													
RECONCILING ITEMS:																							
A/R - E.O.P.S. Collections After 6/30/02							0.00																
A/R - ASO Collection After 6/30/02							0.00																
A/R Invoice Collected After 6/30/02							0.00																
INV# 57537							0.00																
Total A/R Collections	0.00	0.00	0.00	0.00	0.00	0.00	0.00																
Returned Check Fees After 6/30/02							0.00																
A/R St.Returned Checks After 6/30/02							0.00																
Total A/R Stud.Ret.Chek	0.00	0.00	0.00	0.00	0.00	0.00	0.00																
ACCOUNTS RECEIVABLE SET UP:																							
EOPS							0.00																
ASO							0.00																
Others Accounts Receivable Invoices							0.00																
bookloan, wa, stre, VET							0.00																
							0.00																
Total A/R Set Up	0.00	0.00	0.00	0.00	0.00	0.00	0.00																
Total Collections	0.00	0.00	0.00	0.00	0.00	0.00	0.00																

JV Prepared by: Nick Tekie

JV Approved by: CFA

Distribute to: Mira Kopykova

JV Entered / Posted in SAP by:

SAP Document number:

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

BOOKSTORE COLLECTIONS DEPOSIT SCHEDULE REPORT INSTRUCTIONS

The Cash and checks section of the report is filled from the deposit slip for the Bookstore.

The Senior Accounting Technician completes this form.

The Credit Card section of the report is prepared from the Register Total Reports (Detail) printout.

The completed report form is reviewed by the CFA.

This report is due weekly.

The report is due by the end of the following business week.

After the report is completed and signed by the preparer and the CFA it is transmitted electronically to the District Accounting office.

The hard copy is filed in the Business Office and the original is stored on the X drive.

The transaction occurs daily.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

BOOKSTORE RETURNED CHECKS COLLECTED LIST OF STUDENTS

The information for this form is gathered from the Miscellaneous or Bookstore receipt.

The Senior Accounting Technician prepares the report and is then reviewed by the CFA.

The report is forwarded to the District Accounting Office.

Follow up on Returned Checks is conducted by the Senior Accounting Technician, who also maintains the files on these reports.

Report is due weekly.

By the end of the following business week

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

BOOKSTORE PREPAID REPORT INSTRUCTIONS

This report is completed from the Register Totals Report (Detail) A/A Reconciliation Section.

The report is prepared by the Senior Accounting Technician and is then reviewed by the CFA.

The report is then forwarded to the District Accounting Office.

Report is due weekly.

Due by the end of the following business week

This report is completed as transactions occur.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

BOOKSTORE PREPAID FORM

Prepaid Sale

		WEEK ENDING:						
	semester	MON	TUE	WED	THRU	FRI	SAT	<i>TOTAL</i>
EOPS								\$0.00
JOB Training								\$0.00
JTPA-CITY								\$0.00
Career ladder								\$0.00
Bookloan								\$0.00
Scholarship								\$0.00
WIA								\$0.00
CARE								\$0.00
ILP								\$0.00
CPN								\$0.00
Gift Certificate								\$0.00
MCP								\$0.00
ST RE USED								\$0.00
ST RE PREPAID								\$0.00
cal works								\$0.00
TRUST								\$0.00
Freshman								\$0.00
Title V LAVC								\$0.00
VETERANS								\$0.00
HORIZON								\$0.00
EXTENSION								\$0.00
DCFS								\$0.00
CEDAR								\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

CPN=====CAREER PATHWAY TO NURSING

DCFS=====DEPT. CHILDREN/FAMILY SVC

CEDAR=====NURSING

ILP=== INDEPENDENT LIVING PROGRAM

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

MATERIAL FEES COLLECTION FORM INSTRUCTIONS

This form is completed from the Business Office Receipt by the Senior Accounting Technician, reviewed by the CFA.

The report is then forwarded to the District Accounting Office with the hard copy filed in the Business Office.

Report is due weekly.

The form is due by the end of the following week.

This form is completed as transactions occur.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

MATERIAL FEES COLLECTION FORM

**COMMUNITY SERVICES
MATERIAL FEES COLLECTION RECEIPTS**

WEEK ENDING:

		8008-V1702	80008-V1002	80008-V9453	80008-V0403	
DATE	RECEIPT NO.	470100	884800	884800	884800	TOTALS
						\$0.00
						\$0.00
TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>GRAND TOTAL</i>						<i>\$0.00</i>

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

ACCOUNTS RECEIVABLE COLLECTION REPORT INSTRUCTIONS

This report is completed from the Bookstore receipts and backups.

The Senior Accounting Technician prepares the report and then reviewed by the CFA.

The report is then forwarded to the District Accounting Office.

Report is due weekly.

Due by the end of the following week

This report is completed as transactions occur.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

ACCOUNTS RECEIVABLE COLLECTION FORM

A/R COLLECTION								
			WEEK ENDING:					
	semester	MON	TUE	WED	THRU	FRI	SAT	<i>TOTAL</i>
EOPS								\$0.00
JOB Training								\$0.00
JTPA-CITY								\$0.00
Career ladder								\$0.00
Bookloan								\$0.00
Scholarship								\$0.00
WIA								\$0.00
CARE								\$0.00
CPN								\$0.00
MCP								\$0.00
ST RE								\$0.00
cal works								\$0.00
TRUST								\$0.00
Freshman								\$0.00
Title V LAVC								\$0.00
VETERANS								\$0.00
HORIZON								\$0.00
EXTENSION								\$0.00
DCFS								\$0.00
CERAR								\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CPN=====CAREER PATHWAY TO NURSING								
DCFS=====DEPT. CHILDREN/FAMILY SVC								
CEDAR=====NURSING								

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

ACCOUNTS RECEIVABLE SETUP FORM INSTRUCTIONS

This form is completed from Register Totals Report (Detail) A/A Reconciliation Report Section.

This form is completed from the Bookstore receipts and backups.

The Senior Accounting Technician prepares the form and is then reviewed by the CFA.

The form is then forwarded to the district Accounting Office.

Report is due weekly.

Due by the end of the following business week

Most of these transactions occur during the first four weeks of the semester.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

ACCOUNTS RECEIVABLE SETUP FORM

A/R SETUP

	semester	WEEK ENDING:						TOTAL
		MON	TUE	WED	THRU	FRI	SAT	
EOPS								\$0.00
JOB Training								\$0.00
JTPA-CITY								\$0.00
Career ladder								\$0.00
Bookloan								\$0.00
Scholarship								\$0.00
WIA								\$0.00
CARE								\$0.00
CPN								\$0.00
Summer Youth prg.								\$0.00
ST RE								\$0.00
GIFTS								\$0.00
cal works								\$0.00
JDIF Cal Wks								\$0.00
EL CIVICS CAL WKS								\$0.00
Kings								\$0.00
TRUST								\$0.00
ILP								\$0.00
Freshman								\$0.00
Title V LAVC								\$0.00
VETERANS								\$0.00
HORIZON								\$0.00
EXTENSION								\$0.00
DCFS								\$0.00
CERAR								\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

CPN=====CAREER PATHWAY TO NURSING
DCFS=====DEPT. CHILDREN/FAMILY SVC
CEDAR=====NURSING
ILP=====INDEPENDENT LIVING PROGRAM

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

OTHER ACCOUNTS RECEIVABLE SETUP FORM INSTRUCTIONS

This form is completed from the Register Totals Report (Detail) A/R Reconciliation Report Section.

The Senior Accounting Technician prepares the form and then reviewed by the CFA.

The form is then forwarded to the District Accounting Office.

Report is due weekly.

Due by the end of the following business week

This transaction occurs year round but mainly when classes start for the semester.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

MISCELLANEOUS COLLECTION DEPOSIT SCHEDULE REPORT INSTRUCTIONS

The cash and checks part is completed from the deposit slips and the credit card section from the credit card report at the end of the day.

The report is prepared by the Senior Accounting Technician then reviewed by the CFA.

The completed report is then forwarded to the District Accounting Office.

Report is due weekly.

Due by the end of the following business week

This transaction happens every day.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

MISCELLANEOUS COLLECTION DEPOSIT SCHEDULE FORM

Miscellaneous Collections Deposit Schedule

College	LAVC							
Collection and Deposit Dates								
On-line Collection Date								Grand
On-line Deposit Day	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	Total
Cash - On line								0.00
Checks - On line								0.00
Total On-line Cash & Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collection and Deposit Dates								
Off-line Collection Date								Grand
Off-line Deposit Day	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	Total
Cash - Off line								0.00
								0.00
Checks - Off line								0.00
								0.00
ECS Deposits								0.00
Total Off-line Cash & Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collection and Deposit Dates								
Collection Date								Grand
Deposit Day	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	Total
Credit Cards:								
Visa / Master Card - On line								0.00
Visa / Master Card - On line - Refunds								0.00
Discover Card - On line								0.00
Discover Card - On line - Refunds								0.00
American Express Card - On line								0.00
American Express - On line - Refunds								0.00
Communit Services - Visa / Master Card - On line								0.00
Community Service - Discover Card - On line								0.00
Community Sevices - American Express Card - On line								0.00
Visa / Master Card - Extension Program								0.00
Visa / Master Card - Extension Program - Refunds								0.00
Discover Card - Extension Program								0.00
Discover Card - Off line - Extension Program								0.00
American Express Card - Extension Program								0.00
American Express Card - Off line - Extension Program								0.00
Visa / Master Card - Community Services								0.00
Visa / Master Card - Comm. Serv. - Refunds								0.00
Discover Card - Community Services								0.00
Discover Card - Comm. Serv. - Refunds								0.00
American Express Card - Community Services								0.00
American Express Card - Comm. Serv. - Refunds								0.00
Total Credit Cards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deposit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepared by:	Nick Tekie							
Approved by:	CFA							

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

GENERAL FUND CASH AND CHECKS REPORT INSTRUCTIONS

On-Line Adjustments Cash and Checks Report

This report is based on DEC S013 ASO, non-ASO cash and check payments.

This report is prepared by the Senior Accounting Technician and then reviewed by the CFA.

The report is then transmitted electronically, via email to the District Accounting Office.

The hard copy is filed in the Business Office.

Post adjustment items for tuition, enrollment, health...

Reconcile all findings to the discrepancies, if there are any.

Record Over/Short in order to complete this report.

Head of Business Office signs this report after being signed by the creator.

E-file to District Accounting Department

Hard copies are kept on file in the Business Office.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

GENERAL FUND CASH & CHECKS FORM

SAP GL Account Document Header Data															
Doc. date															
Posting date															
Reference															
Short text	V-CC-weekending														
Doc. type	SA														
SAP GL Account Document Line Item Data															
G/L Account Description	Mon	Tues	Wed	Thur	Fri	Sat	Grand Total	G/L Account	Debit Amount	Credit Amount	Cost Center or WBS Element	Fund	Bus. Area	Assignment Number	Text
Non-Resident Tuition FI							0.00	887200		0.00	V0000A	10100	V000		MISC ON-LINE
Non-Resident Tuition							0.00	887210		0.00	V0000A	10100	V000		MISC ON-LINE
Enrollment Fees							0.00	887400		0.00	V0000A	10100	V000		MISC ON-LINE
Degree Differential Fees							0.00	887420		0.00	V0000A	10100	V000		MISC ON-LINE
Class Audit Fees							0.00	887500		0.00	V0000A	10100	V000		MISC ON-LINE
Non-Resident Capital Outlay Fees							0.00	887520		0.00	V0000A	10119	V000		MISC ON-LINE
Health Services Fees							0.00	887600		0.00	10135-V0000	10135	V000		MISC ON-LINE
Drop Fees							0.00	887800		0.00	V0000A	10100	V000		MISC ON-LINE
Parking Fees							0.00	887840		0.00	V0000A	10145	V000		MISC ON-LINE
Overpayment of Registration Fees							0.00	889820		0.00	V0000A	10100	V000		MISC ON-LINE
ASO - Student Representation Fee							0.00	951009		0.00	V0000A	10100	V000		MISC ON-LINE
ASO - Membership Fee							0.00	951009		0.00	V0000A	10100	V000		MISC ON-LINE
Enrollment Fees - ITV							0.00	887410		0.00	V0000A	10100	V000		MISC ON-LINE
Class Audit Fees - ITV							0.00	887510		0.00	V0000A	10100	V000		MISC ON-LINE
Health Services Fees - ITV							0.00	887610		0.00	V0000A	10100	V000		MISC ON-LINE
Drop Fees - ITV							0.00	887810		0.00	V0000A	10100	V000		MISC ON-LINE
Cash Refund Adjustment							0.00	913110		0.00		10100	V000		MISC ON-LINE
Due to A.S.O. (Overage) and Shortage C.N.B. - Misc. (Clearing)							0.00	951009		0.00		10100	V000		MISC ON-LINE
							0.00	589100		0.00	V2130A	10100	V000		MISC ON-LINE
							0.00	913302	0.00			10100	V000		MISC ON-LINE
Sub total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	JV Total \$	0.00	\$ 0.00					
Other Items:								JV Prepared by:		FAN KUNG					
Daily On-line Collections							0.00	JV Approved by:		CFA					
							0.00	Distribute to:		BERNADETTE D. TRINIDAD					
							0.00	JV Entered / Posted in SAP by:							
Total On-line Cash & Check Deposit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	SAP Document number:							

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

GENERAL FUND CREDIT CARD REPORT INSTRUCTIONS

This report is based on DEC S013 ASO, non-ASO cash and check payments.

This report is prepared by the Senior Accounting Technician and then reviewed by the CFA.

The completed report is transmitted electronically to the District Accounting Office with the hard copy filed in the Business Office.

Post adjustment items for tuition, enrollment, health...

Reconcile all findings to the discrepancies, if there are any.

Record Over/Short in order to complete this report.

Head of Business Office signs this report after being signed by the creator.

E-file to District Accounting Department

Hard copies are kept on file in the Business Office.

LAVC BUSINESS OFFICE POLICIES AND PROCEDURES MANUAL

GENERAL FUND CREDIT CARD FORM

Miscellaneous On-line Adjustments Journal Voucher																
SAP G/L Account Document Header Data																
Click the hyperlink below for the instructions to this form: General Fund Credit Card Instructions.doc																
VALLEY COLLEGE																
Business Office Activity On-line Adjustments General Fund - Credit Card																
G/L Account Description	Sun	Mon	Tues	Wed	Thur	Fri	Sat	Grand Total	G/L Account	Debit Amount	Credit Amount	Cost Center or WBS Element	Fund	Bus. Area	Assignment Number	Text
Non-Resident Tuition FI								0.00	887200		0.00	V0000A	10100	V000		MISC ON-LINE
Non-Resident Tuition								0.00	887210		0.00	V0000A	10100	V000		MISC ON-LINE
Enrollment Fees								0.00	887400		0.00	V0000A	10100	V000		MISC ON-LINE
Degree Differential Fees								0.00	887420		0.00	V0000A	10100	V000		MISC ON-LINE
Class Audit Fees								0.00	887500		0.00	V0000A	10100	V000		MISC ON-LINE
Non-Resident Capital Outlay Fees								0.00	887520		0.00	V0000A	10119	V000		MISC ON-LINE
Health Services Fees								0.00	887600		0.00	10135-V0000	10135	V000		MISC ON-LINE
Drop Fees								0.00	887800		0.00	V0000A	10100	V000		MISC ON-LINE
Parking Fees								0.00	887840		0.00	V0000A	10145	V000		MISC ON-LINE
Overpayment of Registration Fees								0.00	889820		0.00	V0000A	10100	V000		MISC ON-LINE
ASO - Student Representation Fee								0.00	951009		0.00		10100	V000		MISC ON-LINE
ASO - Membership Fee								0.00	951009		0.00		10100	V000		MISC ON-LINE
Enrollment Fees - ITV								0.00			0.00					
Class Audit Fees - ITV								0.00	887410		0.00	V0000A	10100	V000		MISC ON-LINE
Health Services Fees - ITV								0.00	887510		0.00	V0000A	10100	V000		MISC ON-LINE
Drop Fees - ITV								0.00	887610		0.00	V0000A	10100	V000		MISC ON-LINE
Due to A.S.O.								0.00	887810		0.00	V0000A	10100	V000		MISC ON-LINE
Due to A.S.O. (Credits)								0.00	951009		0.00		10100	V000		MISC ON-LINE
(Overage) and Shortage								0.00	951009		0.00		10100	V000		MISC ON-LINE
C.N.B. - Credit Card - Misc. (Clearing)								0.00	589100		0.00	V2130A	10100	V000		MISC ON-LINE
Sub total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	JV Total	\$	0.00	\$	0.00			
Other Items:																
Daily On-line Credit Card Collections								0.00								
Daily On-line Credit Card Refunds								0.00								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
Total On-line Credit Card Deposit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

DETAILS OF ON-LINE ADJUSTMENTS FORM INSTRUCTIONS

Entered wrong/reapplied transaction for adjustment

Entered Wrong: Student may change mind and decide not to pay after the transaction was entered on the DEC

Reapplied: Student wants to apply the refund to an amount due in another semester.

Use DEC S064 DR Refund then S066x for adjustment.

Describe the reason for the adjustment.

Cash/Check/Credit adjustments: Include Date, Student ID, Name, Semester, Year and Amount.

List all adjustments by Date, Cash, Check, and Credit Card.

This adjustment will be a part of the report.

This form is prepared by the Senior Accounting Technician then reviewed by the CFA.

Completion of the form is due by the end of the following business week.

Transmitted via email to the District Accounting Office

The hard copy is filed in the Business Office.

LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL

DETAILS OF ON-LINE ADJUSTMENTS FORM

LOS ANGELES VALLEY COLLEGE

WEEK ENDING

DETAILS OF ON LINE ADJUSTMENTS:

CASH & CHECKS:

DATE	SS# (STD ID)	NAMES	SY:	AMOUNT	DETAILS
------	--------------	-------	-----	--------	---------

CREDIT CARDS:

DATE	SS# (STD ID)	NAMES	SY:	AMOUNT	DETAILS
------	--------------	-------	-----	--------	---------

PREPARED BY: FAN KUNG
DATE: _____

APPROVED BY: _____ CFA
DATE: _____

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

SECTION IV: SAP GO LIVE BULLETINS

LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL

LOS ANGELES COMMUNITY
COLLEGES
Changing
The Way We Work



SAP Go-Live Bulletin

ACCOUNTS PAYABLE #1

June 26, 2002

TO: Presidents, Vice Presidents, College Financial Supervisors, Enterprise Managers, Bookstore Managers, Cafeteria Managers, Facilities Managers, Financial Aid Managers, Community Services Managers, Senior Staff, District Office Managers

FROM: Jeanette Gordon, Controller
Operations Division

SUBJECT: ACCOUNTS PAYABLE PROCESSING IN SAP EFFECTIVE JULY 1, 2002

The purpose of this communication is to define and establish District procedures for processing accounts payable and vendor invoices in the new SAP System. A special training session covering this and other topics will be presented to College Accounts Payable personnel on July 11, 2002 at City College from 8:30 a.m. to 4:30 p.m.

The District will convert all financial systems to SAP on Monday, July 1, 2002 beginning with fiscal year 2002-03. The legacy (DEC) system will be available for completing the 2001-02 fiscal year only. Purchasing documents for 2002-03 that were encumbered in DEC before June 30, 2002 will be carried forward to SAP funds commitment encumbrances on July 1, 2002.

District Accounts Payable will make payment for goods and services received by June 30 through July 8, 2002. Purchasing documents in DEC that are not paid as of July 8 will be carried forward on July 9 as SAP funds commitment encumbrances (open orders). Invoices received by Accounts Payable after July 8 for goods and services received by June 30 will be set up as payables and charged to the 2001-02 college budget.

After July 8, 2002, invoices can be processed only through SAP using either invoice verification against purchase orders or direct payment as allowed within District policy.

1. College Accounts Payable Processing

- a. Invoice Verification: Colleges will access the MIRO, Enter Invoice (see Attachment 1), to enter invoice verification against the following:
 - 1. Purchase orders for goods (catalog items, non-catalog items, equipment).
 - 2. Purchase order contracts for services (contracted services, leases, personal services, and maintenance services not related to facilities).
 - 3. Blanket orders for utilities, postage, gasoline credit card payments, and open supply orders.
- b. CAL-Card Program: Colleges will access the FB60, Enter Vendor Invoice (see Attachment 2), to enter direct payment for the District sponsored CAL- Card procurement card program.
- c. Colleges will be responsible for records retention and maintenance for all invoices entered into SAP at their location.

2. College Document Processing for Direct Invoicing

- a. For invoices not covered by SAP purchase orders listed above, District Accounts Payable will process direct invoices. The Colleges will perform the three-way paper document match and forward the approved invoicing package to District Accounts Payable for processing (see Attachment 3 for the list of documents to be processed as direct invoices). The invoice package should include the order form used, the packing slip and the vendor invoice which has been signed and approved for payment by the Vice President of Administrative Services or designee. In addition, the G/L account and cost center or WBS and fund shall be noted on the invoice.
- b. For invoices for encumbrances (open orders) carried over from DEC to SAP, the Colleges will perform the same three-way paper document match and forward the approved package to District Accounts Payable for direct invoicing.

3. District Accounts Payable Processing

- a. District Accounts Payable will perform invoice verification for any purchase orders issued for the District Office, Plant Facilities Public Works and Maintenance Work Orders and Board approved contracts. Invoices for College Plant Facilities Public Works and Maintenance Work Order purchase orders are to be signed and approved for payment by the Vice President of Administrative Services and College Facilities Manager and forwarded to District Accounts Payable for invoice verification.
- b. For all invoices entered by District Accounts Payable, the District will be responsible for records retention and maintenance.
- c. District Accounts Payable will approve payments and print and distribute warrants for all invoices processed at the Colleges and the District.

4. Resources

A website has been developed for users to refer for SAP system inquiries and support. This website, sap.laccd.edu, provides assistance for the following areas:

- a. Account Cross Reference. Users can access this reference, enter a legacy account and obtain the cross-referenced account in the SAP system. Or, enter an account in SAP and obtain the legacy account.
- b. FAQ. Frequently Asked Questions. General questions about SAP can be answered in this reference.
- c. Forms. For conference attendance, expense claims, mileage and travel advances, no change has been made to the existing District forms.
- d. Purchasing. Access to this reference is user specific. Information is available here on invoice verification and vendor maintenance.
- e. Financials. Access to this reference is user specific. Information is available here on processing payments for direct invoices.
- f. Reporting. Access to this reference is user specific. Security determines access to this reference for requesting reports and account references in SAP.
- g. Training. This reference contains the training materials for classes in the use of the SAP system that have and are being scheduled at colleges and District Offices.

It is strongly recommended that you create a shortcut icon (or add to Favorites on Intranet) to your desktop for this website to assist you in expediting processing of invoices and payments to vendors under SAP.

In addition to the website, SAP has set up a support hotline beginning July 2, 2002. The purpose of this hotline is to assist users in navigating through the menus and screens. The SAP Help Desk number is 213-891-2117 or by e-mail at SAP Help in the e-mail directory:

SAP Technical Support -- use the Help Desk number.

Accounts Payable specific questions -- use the following Accounts Payable contact support:

Antonio Williams, (213) 891-2269, Manager. Jean Lim, (213) 891-2234, Senior Accountant.

Technical support for other financial areas is available on the SAP Help Desk directory.

This memo should be distributed to all College and District Office employees who have any responsibility for placing confirming orders or for receiving, processing or approving invoices.

JG:AW:rlb

Attachments (3)

Cc: Chancellor
Peter Landsberger
Rob Alworth Edgar Coronel SAP Consultants
SAP Project Team Members
Controller's Staff

ATTACHMENT 1 – INVOICE VERIFICATION

Prior to entering invoice verification, the SAP purchase order number needs to be obtained and goods receipt (except for services) must have occurred. The query form, ME2L, Purchasing Documents per Vendor, can be used to determine both PO number and verify goods receipt.

To determine the vendor number prior to entering the ME2L query, use transaction MK03, Display Vendor, or the vendor query available on the website at sap.laccd.edu.

SAP Transaction Code MIRO, Enter Invoice

SAP Field	Value	Comment
Within Basic Data Tab		
Invoice Date	Date of vendor's invoice.	Determines when warrant will be issued based on payment
Posting Date	Defaults current date.	Change to next month if last batch of checks has been posted for
Reference	Enter vendor invoice number.	System checks for duplicate payments.
Amount	Enter total amount due on vendor invoice.	
Calculate Tax	Check to calculate tax.	
<u>Within Payment Tab</u>		
Pmnt meth	Payment method.	O for B warrants (regular A/P checks). Z for bookstore checks. C for
House Bank	Bank on which checks will be drawn.	BOAM (Bank of America) if payment method is O; CTYNB if
<u>Within Detail Tab</u>		
Within Vendor Inset	Compare vendor address to invoice	If address is not the same, display vendor.
<u>Alternate payee</u>	Screen forward to identify alternate payee.	Use control C to copy alternate payee number.
Inv. party	Enter alternate payee.	Use control V to paste.
	Compare vendor address to invoice address.	If not the same, use second session to search vendor records using
<u>Within PO Reference Tab</u>		
Purchase Order/Scheduling Agreement	Enter SAP PO from vendor invoice	

Purchase Order Line Items

Purchase order line items are copied into invoice. Quantities and amount ordered are displayed for those items which have been received and which have not been completely invoiced.

If quantities and amount ordered do not display, query ME2L to determine status of order. Do not process invoice verification against purchase orders unless the item(s) has been received.

Enter any differences in quantity or amount ordered.

California State Sales and Use Tax

LACCD is not exempt California State Sales Tax. Since many vendors outside of Los Angeles County do not collect the full 8.25% sales tax, the District must accrue any amount not collected by the vendor and remit it directly to the State Board of Equalization. The exceptions are purchases which are not taxable, e.g., shipping by common carrier, subscriptions and personal services, and purchases made for resale by the Bookstores or cafeterias. To accurately record California State Sales and Use Tax, the following tax codes have been set up in SAP:

11 – A/P Sales Tax, taxable, distributed to line items. This is the default tax code for purchase orders. It is applicable to purchases which are taxable and for which the vendor collects 8.25% California State Sales tax.

<u>Within PO Reference</u> <u>Tab</u>		
Tax Code	11 should default in from purchase order. If not, enter	
Jurisdict. Code	CA0000000, designating California, should default in. If not, enter	

Simulate and verify entries. Debits should equal credits and header balance indicator should show green light that means invoice is ready to post. Post document and note document number assigned in message line at bottom of screen. Note also any blocking message.

10 – A/P Sales Tax, exempt. This tax code is to be used for non-taxable items, e.g., shipping by common carrier, periodicals, subscriptions, services, etc., and items purchased by the Bookstores and cafeterias for resale. If the purchase is non-taxable, the entries are as follows:

<u>Within PO Reference</u> <u>Tab</u>		
Tax Code	Enter 10. If 11 defaults in from purchase order, change to 10.	
Jurisdict. Code	CA0000000, designating California, should default in. If not, enter	

SIMULATE AND VERIFY ENTRIES. DEBITS SHOULD EQUAL CREDITS AND HEADER BALANCE INDICATOR SHOULD SHOW GREEN LIGHT THAT MEANS INVOICE IS READY TO POST. IF 11 DEFAULTED IN FROM PURCHASE ORDER, THE ENTRIES SHOULD INCLUDE A CREDIT TO THE G/L ACCOUNT FOR THE ORIGINAL AMOUNT OF THE SALES TAX CALCULATED. POST DOCUMENT AND NOTE DOCUMENT NUMBER ASSIGNED IN MESSAGE LINE AT BOTTOM OF SCREEN. NOTE ALSO ANY BLOCKING MESSAGE.

U1 – A/P Use Tax, taxable, self assessed. This tax code is applicable to purchases which are taxable but for which the vendor, generally out-of-state, collects only a portion or no California State Sales tax. Using this tax code allows an entry to accrue some or all of the 8.25% California State Use tax payable directly to the State Board of Equalization.

If the vendor collects no sales tax, the entries are as follows:

<u>Within PO Reference Tab</u>		
Tax Code	Enter U1. If I1 defaults in from purchase order, change to U1.	
Jurisdct. Code	CA0000000, designating California, should default in. If not, enter	

Simulate and verify entries. The system will have generated an entry to credit the liability 951001, Use Tax Payable, for the full amount of the 8.25% sales tax. Debits should equal credits and header balance should show green light that means invoice is ready to post. Post document and note document number assigned in message line at bottom of screen. Note also any blocking message.

If the vendor collects partial sales tax, the entries are as follows:

<u>Within PO Reference Tab</u>		
Tax Code	Enter U1. If I1 defaults in from purchase order, change to U1.	
Jurisdct. Code	CA0000000, designating California, should default in. If not, enter	
<u>Within G/L Account Tab</u>		
G/L Account	Enter 951001	
D/C	Debit defaults.	
Amount in doc. curr.	Enter the amount of the sales tax the vendor has included on the invoice.	

Simulate and verify entries. The system will have generated an entry to credit the liability 951001, Use Tax Payable, for the full amount of the 8.25% sales tax. The amount that will be paid to the State Board of Equalization is the net of the debit and credit to 951001, which is equal to the amount the vendor is not collecting. Overall, debits should equal credits and header balance indicator should show green light that means invoice is ready to post. Post document and note document number assigned in message line at bottom of screen. Note also any blocking message.

Adding an Item

IF THE VENDOR HAS INCLUDED AN ITEM ON THE INVOICE, WHICH WAS NOT ON THE ORIGINAL PURCHASE ORDER, IT MAY BE ADDED TO THE SAP INVOICE IF THE OVERALL INCREASE IN THE INVOICE FALLS WITHIN THE SYSTEM TOLERANCE OF THE LESSER OF 10% OF THE PURCHASE ORDER OR A MAXIMUM OF \$500. TO ADD AN ITEM, THE ENTRIES ARE AS FOLLOWS:

<u>Within G/L Account Tab</u>		
G/L Account	Enter the G/L account as it appears	
D/C	Debit defaults.	
Amount in doc. Curr.	Enter the extended price of the item as shown on the vendor	
Cost Center	Enter the cost center as it appears within the PO Reference Tab	Or enter the WBS and fund as they appear within the PO Reference
Tax Code	Enter I1, I0 or U1 as appropriate.	
Jurisdict. Code	CA0000000, designating California, should default in. If not, enter	

If the vendor is collecting partial sales tax on the additional item, the following entries must be made:

G/L Account	Enter 951001	
D/C	Debit defaults.	
Amount in doc. curr.	Enter the amount of the sales tax the vendor has included for the item being added on the invoice.	

Simulate and verify entries, double checking amount of payable to vendor and applicable use tax entries. Debits should equal credits and header balance indicator should show green light that means invoice is ready to post. Post document and note document number assigned in message line at bottom of screen. Note also any blocking message.

Changing/Canceling an Invoice

In the event that a mistake is discovered after an invoice has been posted and before the invoice has been paid, the invoice must be cancelled and enter a new invoice entered.

Prior to canceling an invoice, the SAP invoice number needs to be obtained and it must be verified that the invoice has not been paid. The query form, FBL1N, Vendor Line Item Display, can be used both to determine the SAP invoice number and verify the invoice is still open (not paid).

To determine the vendor number prior to entering the FBL1N query, use transaction FK03, Display Vendor, or the vendor query available on the website at sap.laccd.edu.

SAP Transaction Code FBL1N, Vendor Line Item Display

SAP Field	Value	Comment
Within Vendor selection		
Vendor account	Enter vendor number.	

Within Line item Selection		
Status	Select All items.	Open items defaults.
Type	Select Normal items, Special G/L transactions, Noted items and Parked Items.	Customer items is applicable only to Accounts Receivable

Execute query. Use reference number (vendor invoice number), amount, and document date (date of vendor's invoice) to identify SAP invoice number.

SAP Transaction Code MR8M, Cancel Invoice Document

SAP Field	Value	Comment
Invoice doc. number	Enter SAP invoice number	
Reversal Reason	Enter 01 for reverse in current period.	Enter 02 for reversal in closed period.
Posting date	Enter posting date of original document if in open period, otherwise use current date	Always Display Document before posting the reversal to be sure the correct document will be cancelled. Note the

ATTACHMENT 2 – CAL-CARD PROGRAM DIRECT INVOICE

The direct invoice process, FB60, will be used by the Colleges to process CAL-Card invoices. The direct invoices for CAL-Card charges will be entered from the R060, I.M.P.A.C. Financial Summary, sent to the College billing office and signed and approved for payment by the College agency program coordinator. When entry is complete, the College Accounts Payable will park the direct invoice and fax a copy of the approved R060, with the SAP invoice number noted, to District Accounts Payable at (213) 891-2215. A Notice of Invoice Adjustment (NIA) is to be completed and faxed with the R060 whenever the direct invoice amount does not equal the amount due on the R060. Upon receipt of the approved R060 and NIA, if applicable, District Accounts Payable will post the direct invoice and include it in the next payment run.

A separate invoice must be processed for bookstore charges and for cafeteria charges since both of these funds are drawn against separate checking accounts.

SAP Transaction Code FB60, Enter Vendor Invoice

SAP Field	Value	Comment
Within Basic Data Tab		
Vendor	SAP vendor number.	Vendor is IMPAC Government Services.
Invoice Date	Date of vendor's invoice.	Invoice date is date of R060. Invoice
Posting Date	Defaults current date.	Change to next month if last batch of checks has been posted for
Reference	Enter vendor invoice number. Enter 16-digit invoice number from R060 without spaces or dashes.	Format is 40551088XXXX MMDD where XXXX is the College level 4 identifier and MMDD is the month and day of the R060. System checks for
Amount	Enter total amount due on R060.	If full amount of R060 invoice is not being paid, an NIA must be submitted to District Accounts Payable.
Calculate Tax	Check to calculate tax.	
<u>Within Payment Tab</u>		
Pmnt meth	Payment method.	O for B warrants (regular A/P checks). Z for bookstore checks. C for
House Bank	Bank on which checks will be drawn.	BOAM (Bank of America) if payment method is O; CTYNB if

A single G/L line item entry is to be done for each card issued to a cardholder. If purchases made on a single card are charged to different G/L accounts and cost centers (or fund and WBS), a single G/L line entry is to be done for each purchase.

Since the charges as shown on the R060 are assumed to have been taxed at the full 8.25% California State Sales Tax, the line item invoice entries are to be entered as non-taxable.

<u>Within G/L Account Tab</u>		
G/L Account	Enter the G/L account from the R060.	Changes to default account should
D/C	Debit defaults.	
Amount in doc. Curr.	Enter the amount charged to the card or the amount to be charged to the specific G/L account and cost center (or WBS and	
Cost Center	Enter the cost center (or WBS and fund) from R060.	Changes to default cost center (or WBS and fund) should be noted on the R060.
Tax Code	Enter IO, A/P Sales Tax, exempt.	
Jurisdiction Code	CA0000000, designating California, should default in. If not, enter	
Text	Enter the name of the cardholder, the last 8-digits of the card and the month and day of the R060 statement for	Text field is free form and may be scrolled through. Text field may also be widened to display complete entry.

SIMULATE AND VERIFY ENTRIES. DEBITS SHOULD EQUAL CREDITS AND HEADER BALANCE INDICATOR SHOULD SHOW GREEN LIGHT THAT MEANS INVOICE IS READY TO POST. POST DOCUMENT AND NOTE DOCUMENT NUMBER ASSIGNED IN MESSAGE LINE AT BOTTOM OF SCREEN. NOTE ALSO ANY BLOCKING MESSAGE.

Changing/Canceling an Invoice

In the event that a mistake is discovered after an invoice has been posted and before the invoice has been paid, the invoice must be cancelled and enter a new invoice entered.

Prior to canceling an invoice, the SAP invoice number needs to be obtained and it must be verified that the invoice has not been paid. The query form, FBL1N, Vendor Line Item Display, can be used both to determine the SAP invoice number and verify the invoice is still open (not paid).

SAP Transaction Code FBL1N, Vendor Line Item Display

SAP Field	Value	Comment
Within Vendor selection		
Vendor account	Enter vendor number.	Vendor is IMPAC Government Services.
Within Line item Selection		
Status	Select All items.	Defaults to Open items.

Type	Select Normal items, Special G/L transactions, Noted items and Parked Items.	Customer items is applicable only to Accounts Receivable transactions.
------	--	--

Execute query. Use reference number (vendor invoice number), amount, and document date (date of vendor's invoice) to identify SAP invoice number.

SAP Transaction Code FB08, Reverse Document

SAP Field	Value	Comment
Document no.	Enter SAP invoice number.	
Company Code	Enter 1 for LACCD.	
Fiscal Year	Enter fiscal year.	
Reversal Reason	Enter 01 for reverse in current period.	Enter 02 for reversal in closed period.
Posting date	Enter posting date of original document if in open period, otherwise use current date	Always Display Document before posting the reversal to be sure the correct document will be cancelled. Post and note the

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ATTACHMENT 3

**Los Angeles Community College District
Accounts Payable Document Processing in SAP***

Document Type	Legacy Document Code	Authorization Required on Invoice
Direct Pay		
Authorization to pay Library	B	Vice President of Administration/Designee
Authorization to pay - Board	AA	Board Approval
Bookstore Cost of Goods Sold PO	P	Bookstore and College Financial Supervisor
Cafeteria Purchase Order	H	Cafeteria and College Financial Supervisor
LACCD Mileage Expense	ML	Vice President of Administration/Designee
Revolving Fund Reimbursement	F	College President/Designee
Tuition Reimbursements	AA	District Office Human Resources
Rideshare Reimbursement	AA	Vice President of Administration/Designee
Travel Advance	T	Vice President of Administration/Designee
Conference or Activity Attendance	T or AA	Vice President of Administration/Designee
Blanket Orders		
Utility Bills	AA or WA	Vice President of Administration/Designee
Postage Meter Memo	AA	Vice President of Administration/Designee
Gas Credit Card Payment	AA	Vice President of Administration/Designee
Open supply orders		Vice President of Administration/Designee

*Documents not listed above should be processed through SAP. procurement and invoice verification
Refer to procurement bulletins for specific processing guidelines.

LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL

LOS ANGELES COMMUNITY
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SAP Go-Live Bulletin

ACCOUNTS PAYABLE #2

June 28, 2002

TO: Presidents, Vice Presidents, College Financial Supervisors, Enterprise Managers, Bookstore Managers, Cafeteria Managers, Facilities Managers, Financial Aid Managers, Community Services Managers, Senior Staff, District Office Managers

FROM: Jeanette Gordon, Controller
Operations Division

SUBJECT: REVOLVING CASH FUND PROCESSING IN SAP, EFFECTIVE JULY 1, 2002

The purpose of this communication is to define and establish District procedures for processing reimbursements to the College revolving cash fund. A special training session covering this and other topics will be presented to College Accounts Payable personnel on July 11, 2002 at City College from 8:30 a.m. to 4:30 p.m.

The District will convert all financial systems to SAP on Monday, July 1, 2002 beginning with fiscal year 2002-03. The legacy (DEC) system screens and reports (F352, Expense Update and F1320-001, Batch Balance Report) will not be available for completing the 2002-03 fiscal year transactions. Revolving cash disbursements and replenishment are to be entered in SAP beginning Monday, July 1, 2002.

1. College Revolving Cash Fund Processes

a. Reimbursements to Employees

Colleges may continue to use existing forms for reimbursement requests made by employees. As reimbursements are made, they are to be recorded in a summary spreadsheet that includes date of reimbursement, name of employee, purpose, amount, G/L account, cost center or WBS, fund and revolving cash account check number (not required if reimbursement is made from petty cash). Colleges are encouraged to use the Revolving Cash Fund Expenditure Summary form (Attachment 1) which is available on the SAP

website under Forms. However, existing spreadsheets or other summary forms may continue to be used provided they include the required information.

b. Reimbursements to the Revolving Fund

1. Reimbursements to the revolving fund should be processed monthly, at a minimum, or whenever reimbursements reach \$5,000. The detailed summary of employee reimbursements is used to enter the SAP journal voucher (See Attachment 2, Revolving Cash Fund Expenditures) to post the expenditures. This replaces the entry in the DEC Expense Update screen. The expenditures are to be subtotaled on the spreadsheet by cost center or WBS, fund and G/L account so that a single line item entry can be made for each cost center or WBS, fund and G/L charged. The offset G/L account to be credited is the College Revolving account, 9130XX, where XX are the specific digits for the College.
2. A direct invoice (See Attachment 3, Revolving Cash Fund Reimbursement) is to be entered for each journal voucher posted to record the revolving fund expenses. The vendor payable for the direct invoice is the College revolving cash fund custodian. The account to be debited is the offset account, revolving (clearing) account, 913099. When the entry is complete, the College will park the invoice and fax a copy of the detailed spreadsheet with the SAP journal voucher document number noted on it to District Accounts Payable at (213) 891-2215.
3. Upon receipt of the copy of the detailed spreadsheet with the journal voucher and invoice numbers noted on it, District Accounts Payable will post the invoice and include it in the next payment run. The check will be sent to the College for deposit to the College's revolving cash fund bank account. The College will record the deposit of the reimbursement check via SAP journal voucher.
4. Colleges will be responsible for records retention and maintenance for all revolving cash fund documents, including original receipts and approved reimbursement requests.

2. Resources

A website has been developed for users to refer for SAP system inquiries and support. This website, sap.laccd.edu, provides assistance for the following areas:

- a. Account Cross Reference. Users can access this reference, enter a legacy account and obtain the cross-referenced account in the SAP system. Or, enter an account in SAP and obtain the legacy account.
- b. FAQ. Frequently Asked Questions. General questions about SAP can be answered in this reference.
- c. Forms. Colleges may continue to use existing forms for reimbursement requests made by employees. For reimbursement of the College revolving cash fund, a summary of individual reimbursements must be submitted to District Accounts Payable with the SAP invoice. Colleges are encouraged to use the Revolving Cash Fund Expenditure Summary form (Attachment 1) which is available on the SAP website under Forms. However, existing spreadsheets or other summary forms may continue to be used provided they include the required information.
- d. Financials. Access to this reference is user specific. Information is available here on processing payments for direct invoices.
- e. Reporting. Access to this reference is user specific. Security determines access to this reference for requesting reports and account references in SAP.
- f. Training. This reference contains the training materials for classes in the use of the SAP system that have and are being scheduled at colleges and District Offices.

It is strongly recommended that you create a shortcut icon (or add to Favorites on Intranet) to your desktop for this website to assist you in expediting processing of invoices and payments to vendors under SAP.

In addition to the website, SAP has set up a support hotline beginning July 2, 2002. The purpose of this hotline is to assist users in navigating through the menus and screens. The SAP Help Desk number is 213-891-2117 or by e-mail at SAP Help in the e-mail directory:

SAP Technical Support -- use the Help Desk number.

Revolving Cash Fund specific questions -- use the following Accounts Payable contact support:

Antonio Williams, (213) 891-2269,
Manager. Jean Lim, (213) 891-2234,
Senior Accountant.

Technical support for other financial areas is available on the SAP Help Desk directory.

This memo should be distributed to all College and District Office employees who have any responsibility for processing revolving cash fund reimbursements to employees.

JG:AW:rlb

Attachments (3)

Cc: Chancellor
Peter Landsberger
Rob Alworth
Edgar Coronel
SAP
Consultants
SAP Project Team Members
Controller's Staff

ATTACHMENT 2

Revolving Cash Fund Expenditures

Colleges may continue to use existing forms for reimbursement requests made by employees. As reimbursements are made, they are to be recorded in a summary spreadsheet that includes date of reimbursement, name of employee, purpose, amount, G/L account, cost center or WBS, fund, and revolving cash account check number (not required if reimbursement is made from petty cash). Colleges are encouraged to use the Revolving Cash Fund Expenditure Summary form (see Attachment 1) which is available on the SAP website under Forms. However, existing spreadsheets or other summary forms may continue to be used provided they include the required information.

Revolving cash fund expenditures are entered in SAP using a journal voucher, transaction code FB50, Enter G/L Account. At least once monthly or whenever reimbursements reach \$5,000, expenditures should be summarized and entered in SAP. A direct invoice, transaction code FB60, Enter Vendor Invoice (see Attachment 3), is to be processed for each journal posted to record revolving cash fund expenditures.

SAP Journal Voucher: Transaction Code FB50, Enter G/L Account Document

SAP Field	Value	Comment
Within Basic Data Tab		
Document Date	Use current date.	
Posting Date	Defaults current date.	
Reference	Enter the internal control number for the reimbursement.	Internally assigned invoice number should be based on Loc-FY-Request No. for that FY, e.g.,
Short text	General description of journal voucher.	Enter "Revolving cash fund exp"
<u>Within Item Data</u>		
G/L Account	Enter G/L account from detailed summary	One line item entry is needed for each subtotal of expenditures by G/L account within cost center or
D/C	Enter debit for expenditures	
Amount in doc. curr.	Enter the subtotal within G/L account, cost center or WBS, and fund from detailed summary of expenditures	
Cost Center	Enter cost center	Or WBS
Fund	Enter fund	For cost centers ending in A, fund 10100 defaults and no entry is required.

G/L Account	Enter the College Revolving account, 9130XX, where XX are the specific digits for the	
D/C	Enter credit.	
Amount in doc. curr.	Enter the total reimbursement expenditures.	
Fund	Enter fund 10100	
Business Area	Enter business area.	Business area is plant (location) with 3

Simulate and verify entries. Debits should equal credits and header balance indicator should show green light that means the document is ready to post. Post document and note document number assigned on the detailed summary of expenditures. For each journal voucher, complete a direct invoice (see Attachment 3) to process the reimbursement to the revolving cash fund.

Colleges may elect to record in the SAP journal revolving fund expenditures by individual line item for checks issued and subtotaled by G/L account, cost center or WBS and fund for petty cash reimbursements. In this case, the revolving account check number should be entered in the assignment field and the payee (employee name) should be entered in the text field.

ATTACHMENT 3

Revolving Cash Fund Reimbursement

At least once a month, or whenever reimbursements to employees reach \$5,000, reimbursement of the revolving cash fund should be processed using a direct invoice, transaction code FB60, Enter Vendor Invoice. Prior to processing the direct invoice, revolving cash fund expenditures are to be recorded in a summary spreadsheet that includes date of reimbursement, name of employee, purpose, amount, G/L account, cost center or WBS, fund and revolving cash account check number (not required if reimbursement is made from petty cash). Colleges are encouraged to use the Revolving Cash Fund Expenditure Summary form (see Attachment 1) which is available on the SAP website under Forms. However, existing spreadsheets or other summary forms may continue to be used provided they include the required information. The reimbursement expenditures are to be subtotaled by G/L account, cost center or WBS, and fund and entered in SAP using a journal voucher, transaction code FB50, Enter G/L Account (see Attachment 2).

On the direct invoice, a single G/L line item entry is made to the Revolving (clearing) account for the total amount of the reimbursement. Upon completion of the invoice entry, the College Accounts Payable parks the direct invoice and faxes a copy of the spreadsheet, with the SAP journal voucher and invoice numbers noted, to District Accounts Payable at (213) 891-2215. The spreadsheet, itemizing the reimbursements, must be signed and approved for payment by the Vice President of Administration or designee.

SAP Transaction Code FB60, Enter Vendor Invoice

SAP Field	Value/Comment	Revolving Fund Reimbursement
Within Basic Data Tab		
Vendor	SAP vendor number.	Vendor is the College revolving cash custodian. Use the APAY vendor for the revolving cash custodian, not
Invoice Date	Enter current date.	
Posting Date	Defaults current date. Change to next month if last batch of checks has been posted for the current month.	
Reference	Enter the internal control number for the reimbursement.	Internally assigned invoice number should be based on Loc-FY-Request No. for that FY, e.g., REVFD D03-1 = District Office 2002-03 Reimb No 1. Must match reference number in SAP journal voucher and reimbursement number on the detailed summary
Amount	Enter the total amount of reimbursement to revolving cash fund.	Must match total amount from detailed summary of reimbursements and the credit to the College Revolving

Calculate Tax	Leave blank.	If checked, use space bar to remove check.
<u>Within Item Data</u>		
G/L Account	Enter revolving (clearing) account, 913099.	
D/C	Defaults debit.	
Amount in doc. curr.	Enter the total amount of reimbursement to revolving	
Fund	Enter fund 10100.	
Business Area	Enter business area.	Business area is plant (location) with 3

Simulate and verify entries. Debits should equal credits and header balance indicator should show green light that means the document is ready to park. Park document and note document number assigned on the detailed summary of expenditures. A copy of the detailed spreadsheet with the SAP journal voucher and invoice document numbers noted on it is to be faxed to District Accounts Payable at (213) 891-2215.

Upon receipt of the copies of the detailed spreadsheet with the journal voucher and invoice numbers noted on it, District Accounts Payable will post the invoice and include it in the next payment run. The warrant to reimburse the revolving cash fund will be sent to the College for deposit to the College's revolving cash fund bank account. The College will record the deposit of the reimbursement check via SAP journal voucher, transaction code FB50, Enter G/L Account.

SAP Journal Voucher: Transaction Code FB50, Enter G/L Account Document

SAP Field	Value	Comment
<u>Within Basic Data Tab</u>		
Document Date	Use date of deposit.	
Posting Date	Defaults current date.	
Reference	Enter the internal control number for the reimbursement.	Internally assigned invoice number should be based on Loc-FY-Request No. for that FY, e.g., REVFD
Short text	General description of journal voucher.	Enter "Revolving fund reimb"
<u>Within Item Data</u>		
G/L Account	Enter the College Revolving account, 9130XX, where XX are	One line item entry is needed for each subtotal of reimbursement by
D/C	Enter debit.	
Amount in doc. curr.	Enter the subtotal by fund from	

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	detailed summary of	
Assignment No.	Enter the number of the District warrant being deposited to the revolving cash fund bank	
G/L Account	Enter revolving (clearing) account,	
D/C	Enter credit.	
Amount in doc. curr.	Enter the total amount of the reimbursement check.	
Fund	Enter fund 10100	
Business Area	Enter business area.	Business area is plant (location) with 3 zeros.

Simulate and verify entries. Debits should equal credits and header balance indicator should show green light that means the document is ready to post. Post document and note document number assigned on the detailed summary of expenditures.

LOS ANGELES COMMUNITY
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SAP Go-Live Bulletin

ACCOUNTING #3 – RETURN-CHECK PAYMENT
PROCESSING

September 24, 2002

TO: Presidents, Vice Presidents, College Financial Supervisors, Enterprise Managers, Bookstore Managers, Cafeteria Managers, Facilities Managers, Financial Aid Managers, Community Services Managers, Senior Staff, District Office Managers

FROM: Jeanette Gordon, Controller
Operations Division

SUBJECT: STUDENT AND EMPLOYEE RETURNED-CHECK CUSTOMER PAYMENT PROCESSING

The purpose of this communication is to define and establish District procedures for processing Student and Employee returned-check payments in the new SAP System on the following customer accounts:

- EMRC (Employee Miscellaneous Returned Check)
- SRC (Student Returned Check) *
- SRCC (Student Returned Check – City) **
- SRCE (Student Returned Check – East) **
- SRCH (Student Returned Check – Harbor) **
- SRCM (Student Returned Check – Mission) **
- SRCP (Student Returned Check – Pierce) **
- SRCS (Student Returned Check – Southwest) **
- SRCT (Student Returned Check – Trade) **
- SRCV (Student Returned Check – Valley) **
- SRCW (Student Returned Check – West) **

* Returned checks posted as a receivable in SAP from 07/01/02 to 08/28/02.

** Returned checks posted as a receivable in SAP from 08/29/02 to the future.

Existing forms are to continue to be used for processing Returned Checks. A copy of the Bank Advice document and the original check will be forwarded to the colleges after processing at District Office. The copy of the Bank Advice will include the SAP document number generated by Accounts Payable to facilitate document tracking.

Business Office staff will process returned-check payments using SAP Transaction Codes FBL5N "Display/change line items" (see Attachment 1, Display Line Items) and F-28 "Incoming Payments" (see Attachment 2, Incoming Payment).
Resources

A website has been developed for users to refer for SAP system inquiries and support. This website, sap.laccd.edu, provides assistance and will soon include a training user manual entitled "AR_F-28_Post a Customer Incoming Payment.doc."

In addition to the website, SAP has set up a support hotline. The SAP Help Desk number is 213-891-2117 or by e-mail at SAP Help in the e-mail directory:

Accounting-specific questions -- use the following Accounting Office contact

support: Ivan To, (213) 891-2091, Manager.
Belinda Vallo, (213) 891-2060, Accounting

Technical support for other financial areas is available on the SAP Help Desk directory.



This memo should be distributed to all College and District Office employees who have any responsibility for processing travel, class-related student travel and mileage.

JG:IT:kc

Cc: Chancellor
Peter Landsberger
Rob Alworth
Edgar Coronel
SAP
Consultants
SAP Project Team Members
Controller's Staff

ATTACHMENT 1 – DISPLAY LINE ITEMS

Querying Returned Checks

To query the activity against a customer, use the Customer Line Item Display form, FBL5N. Enter search criteria (see below) and click the  (Execute) _____ button. Additional criteria can be entered to further narrow the search. Click the  (Dynamic selections) _____ button.

SAP Transaction Code FBL5N – CUSTOMER LINE ITEM DISPLAY

SAP Field	Value	Comment
Enter Search Criteria		
Customer account	Enter applicable campus Student Return check code or range of codes.	Each returned check is not being created as a separate customer account. Instead, all returned check activity is being posted into a single, one-time customer account.
Review Line Item Display		
Doc. no.	The document number assigned by SAP to reflect a posted document. The document reflects a debit to the applicable customer account and a credit to the one of the following general ledger cash accounts: <ul style="list-style-type: none"> • 913302 – City National Bank – Miscellaneous (Clearing) or • 913325 – City National Bank – Bookstore (Clearing) or • 913327 – City National Bank – Credit Card – Bookstore (Clearing). 	
Doc. date	The date on the face of the returned check.	
Pstg date	The date the document was posted in SAP.	
BA	The business area affected by the returned check.	
Fund	The fund effected by the returned check.	
Type	The document type used in the posting.	SA is a general ledger account document.
PK	The posting key used in the	

	posting. 01 is a customer invoice.	
DC amount	The amount of the returned check, excluding any future returned check processing fees that may be collected.	
Reference	The returned check number.	
Assignment	Student I.D., or if not on the face or back of the check, TBD will be entered reflecting To Be Determined.	This field can be changed at the user's discretion.
Text	The name on the face of the check.	Entered as Last Name, First Name.
Dunn lev.	The last dunning notice sent to the address on the face of the check.	1 reflects the first notice, 2 reflects the second.
Last dunn.	The date that the dunning notice was generated by the District Office from SAP.	Dunning notices are mailed from the District Office the day following the dunning generation.

Reviewing Individual Returned Check documents (from the Customer Line Item Display)

- Double-click on the document the customer payment will be applied against.
- Press [Enter].

NOTE: It is strongly recommended a second (additional) SAP session is used to enter the incoming payment information.

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ATTACHMENT 2 – INCOMING PAYMENT

Posting an incoming payment involves creating a debit to the general ledger cash account for the gross customer payment and creating a credit to the general ledger revenue account for any returned check processing fees.

SAP Transaction Code F-28 – INCOMING PAYMENT

SAP Field	Value	Comment
Enter Header Data		
Document date	The date the payment was made by the customer.	Each returned check is not being created as a separate customer account. Instead, all returned check activity is being posted into a single, one-time customer account.
Type	The document type used by SAP for the posting. Will always be DZ. Do not change.	
Company code	Will always be 1. Do not change.	
Posting date	If in a prior period, enter the End-of-the-Month date. If payment is received in the current period (month), then today's date would apply.	
Period	The month the posting will occur.	i.e., 1 = July, 2 = August, etc. In this instance, payment was received in August or period 2. Therefore, in this document, we will change the period from a 3 to a 2.
Document number	The number assigned by SAP. Do not make an entry.	
Reference	The manual or auxiliary receipt number given to the customer by the College Business Office upon customer payment.	
Doc.header text	Enter "SRC PAYMENT", without the quotes.	This stands for student returned check payment.
Clearing text	Copy and paste the data from the "Text" field on the posting in session 1.	
Enter Header Data - Bank Data		
Account	913302 – City National Bank – Miscellaneous (Clearing) or 913325 – City National Bank – Bookstore (Clearing) or	

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	913327 – City National Bank – Credit Card – Bookstore (Clearing).	
Business area	Your business area.	
Amount	The gross customer payment, including any returned check processing fees collected.	
Bank charges	Not applicable. Do not make an entry.	
Value date	Do not change.	
Profit center	Not applicable. Do not make an entry.	
Text	Copy and paste the data from the “Clearing text” field, above.	
Assignment	Copy and paste the data from the “Assignment” field on the posting in session 1.	
Enter Header Data - Open Item Selection		
Account	The customer account number where the original posting is session 1 resides.	i.e., SRC or SRCH for LA Harbor College.
Enter Header Data - Additional selections	Selecting a button will allow you to clear all postings related to an assignment, document number, etc.	It is highly advisable to select the Document number option. This will allow you to apply a customer payment to a single or multiple returned check document postings in SAP.
Enter Selection Criteria		
From	The single document number you are applying the customer payment to.	You can copy and paste the data from the “Doc. no.” field on the posting in session 1. If a customer’s payment applies to multiple returned checks (documents in SAP) then it will be necessary to enter each SAP document number in the “From” field.
Process open items	Select the [Process open items] button.	
Enter Process open item data		
Document	The document(s) which you will be applying the customer payment to.	
Cash discnt	Not applicable. Do not make an entry.	
CashD%	Not applicable. Do not make an entry.	
Amount entered	The gross customer payment, including any returned check	

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	processing fees.	
Difference postings	The amount of any returned check fees. Initially, a blank field.	
Not assigned	The difference between: The "Amount entered" less "Assigned" amounts.	
Difference postings	Populate with the amount in the "Not assigned" field.	
Go to Document Overview	Select the [Document Overview] button.	
Review Display Overview		
001	Line item one.	Your first entry in this process.
PK	Posting key.	40 = a debit entry.
BusA	Your business area.	
Acct	The general ledger account number with its description.	
Amount	The gross amount of the customer payment, including any returned check processing fees.	
Complete the Debit posting to the general ledger cash account.	Double click on line item 001.	
Correct G/L Account Item		
Fund	Populate with the applicable fund.	
PstKy	Enter a 50 for a posting key credit entry.	
Account	Enter 889950 for the general ledger revenue account.	
Add G/L Account Item		
Amount	The returned check processing fees collected. In this document the entry is 10.00.	
Funds center	Your business area + a zero + an A character.	
Commitment item	The Funds Management budget account. Do not change the entry.	
Fund	The applicable fund receiving the credit posting.	
Cost center	The same entry as reflected in the "Funds center" field, above.	
Assignment	Copy and paste the data from the "Assignment" field on the posting in session 1.	
Text	Copy and paste the data from the "Text" field on the posting in session 1.	
Enter Coding Block Data		
Business area	Enter your business area.	
Cost center	Your business area + a zero + an A character.	
Commitment item	The Funds Management budget account. Do not change the entry.	

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Funds center	Your business area + a zero + an A character.	
Fund	The applicable fund receiving the credit posting.	
Functional area	Your entry is 0000.	
Simulate Document	Select the menu path Document>>Simulate.	
Remove Open Item		
Difference postings	Remove the amount in the field.	
Simulate Document	Select the menu path Document>>Simulate.	
Review Display Overview		
001	Line item one.	
PK	Posting key.	40 = a debit entry.
BusA	Your business area.	
Acct	The general ledger account number with its description.	
Amount	The gross amount of the customer payment, including returned check processing fees.	
002	Line item two.	
PK	Posting key.	50 = a credit entry.
BusA	Your business area.	
Acct	The general ledger account number with its description.	
Amount	The amount of the returned check processing fees.	
003	Line item three.	
PK	Posting key.	15 = a customer payment.
BusA	Your business area.	
Acct	The customer account number with its name.	
Amount	The amount of the returned check(s).	
Complete the posting to the Customer account.	Double click on line item 001.	
Correct Customer Item		
Assignment	Enter the data from the "Assignment" field posted seen in session 1.	
Post the Document	Select the [Post] icon.	
	Record the document number.	

LOS ANGELES
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SAP Go-Live Bulletin

ACCOUNTS PAYABLE #6 – PROCESSING ATHLETIC
OFFICIALS WARRANTS

March 4, 2003

TO: Presidents, Vice Presidents, College Financial Supervisors, Enterprise Managers, Bookstore Managers, Cafeteria Managers, Facilities Managers, Financial Aid Managers, Community Services Managers, Senior Staff, District Office Managers

FROM: Jeanette Gordon, Controller
Operations Division

SUBJECT: PROCESSING ATHLETIC OFFICIALS WARRANTS

The purpose of this communication is to summarize the new steps for processing athletic official's warrants using the SAP system. The process has been designed to allow colleges complete control over the process with exception to printing the warrant, which will continue to be done at the district office, however the colleges will determine the date when the warrant should be printed, and the mailing location.

PROCESS OVERVIEW

The process to issue a warrant consists of three basic steps:

1. A contract must be created for each official for the semester or the school year from the schedule listing received by the Athletic Department. The schedule listing should include the following information: Date, time and location of the event; name, Social Security Number, address, and phone number for each official. (The contract takes the form of a Short Term Agreement (PO-STA) in the SAP system. The PO-STA is created in the system by the college person responsible for entering procurement documents. There should be one PO-STA issued for each official, with each line of the document representing each game. Note: A vendor number must exist prior to entering a document in SAP.

2. Once the PO-STA has been released (approved), the College AP personnel will enter invoices (from the schedule listing) for each official, for each game, matching against each line of the PO-STA. The College AP person controls the date the warrant should be printed, the mailing location, as well as any information that should be included in the body of the warrant.
3. The District AP department will select the official's invoices as part of the regular payment run. The information entered in step two will determine the date printed and the mailing address (official's home address or college)

The following steps provide more detail instructions to the process. Once the colleges have received the schedule listing the officials for each event, the following steps need to be taken:

1. Vendor Search. Check SAP to determine if the officials are listed as vendors on the system. This can be done either via the web access (sap.laccd.edu) or by using the GUI directly.
 - a. MK03 (Display Vendor) – This is the transaction in the SAP GUI that should be used to search and see if an official has been assigned a vendor number (Refer to Attachment 1).
 - b. Vendor Maintenance – If some of the officials do not have existing vendor numbers on the SAP system, create a list of these officials, including College assignment and their social security numbers, and forward the list via email to ProcurementVendorMaintenance@email.laccd.edu. A 1099 vendor number will be set up for each official.
2. Purchase Order – Short Term Agreement (PO – STA). Once vendor numbers have been assigned, the colleges will be notified. Purchase Orders, Order Type STA (Short Term Agreement) can now be generated. A single Short Term Agreement should be done for each official either for the entire semester or for the entire year. Individual games the official will be working can be listed as single line items. Delivery dates for each game will be one week prior to the date of the game. (Refer to Attachment 2).
3. Invoice Verification. Once the PO – STA documents have been entered/posted in SAP and approved/released, a list of all the purchase order documents generated for the officials, along with the a copy of the original list of officials working should be given to the College Business Office. The person responsible for entering Accounts Payable documents (Invoices) will enter an invoice against each PO document (using transaction code MIRO) for all of the payments. Invoices will be entered using the (future) dates of when the official will be working. This will trigger SAP to generate the checks automatically according to the original official's schedule. Invoice dates will be five working days before the date of the game. Payment terms will be immediate (0001). The Payment Method Supplement (Pmnt meth sup.) indicator needs to be flagged in order for the check to be sent to your college for distribution. (Refer to Attachment 3).

4. **Payment/Board Ratification.** The first time an individual officiates under the agreement, he/she signs the agreement before the check is released to him/her. The signed agreement is then sent to regional purchasing for ratification by the Board.

Exceptions: In the case where an official/referee switches assignments, the following two steps must be followed:

1. Payment to the official who worked the game: Effectively the same process that has been described above applies, the only exception being that if the official already has another open PO-STA, a line can be added for the additional game. The rest of the process (enter invoice, issue warrant) remains the same.
2. Cancellation of warrant: The warrant to the official for the game that he/she did not work must be cancelled. Send the check with the cancellation reason (game cancelled, officiated by another official, etc.) to the Accounts Payable department, attention Jean Lim.

Resources

A website has been developed for users to refer for SAP system inquiries and support. This website address is sap.laccd.edu.

In addition to the website, SAP has set up a support hotline. The purpose of this hotline is to assist users in navigating through the menus and screens. The SAP Help Desk number is 213-891-2117 or by e-mail at SAP Help in the e-mail directory.

Accounts Payable specific questions -- use the following Accounts Payable contact support:

Marco Ortega, (213) 891-2343
Arvin Mundo, (213) 891-2352
AP Hot Line, (213) 891-2269

Procurement specific questions – use the following Procurement contact

support: Jim Watson, (213) 891-2421

This memo should be distributed to all College and District Office employees who have any responsibilities related to the above-mentioned procedures and/or documents.

JG:RB:kc

cc: Chancellor
Peter Landsberger
Tony Tortorice
SAP Project Team Members
Controller's Staff

ATTACHMENT #1 – DISPLAY VENDOR

Procurement Vendor information can be queried in the SAP system using transaction MK03 (Display Vendor). By using the drop-down match code icon and entering search criteria, vendor numbers can be retrieved. The Display Vendor screen provides additional information based on the vendor number.

SAP Transaction Code MK03, Display Vendor

SAP Field	Value	Comment
Open Search Screen		
Vendor	Leave the field blank. Click on the drop-down match code icon beside the field.	
Search Criteria		
Name	Enter the name of the vendor to be queried.	SAP allows the use of a wildcard (*) and the entry of partial names. To better search for a vendor, enter an asterisk (*), the first five letters of a vendor's name, followed by another asterisk (*), e.g.. *CHANC*.
Enter Icon	Click the enter icon on the toolbar or press [Enter] to start the query.	
Query Results		
Name 1	The whole name of the vendors matching the search criteria is listed.	Columns can be sorted in alphabetical order by using the mouse to click on the column header.
Vendor	The number assigned to the vendor. Double-click on the number to bring it back to the initial screen.	1099 Vendors begin with the number 5.
Display Information		
Enter Icon	Click the enter icon on the toolbar or press [Enter] to display data.	
Name	The full name of the vendor.	
Street Address	The primary address listed for the vendor.	
Communication	The contact phone numbers for the vendor are listed.	

ATTACHMENT #2 – CREATE PO – SHORT-TERM AGREEMENT FOR OFFICIALS

Procurement transaction ME21 (Create a Purchase Order) is used to create a Short-Term Agreement for an official refereeing a campus event. An agreement is created for each official either for the entire semester or for the entire year. Individual games the official will be working are listed as single line items (see screenshot example below). Individual line items for each game are used to allow invoicing for the correct dates.

SAP Transaction Code ME21, Create a Purchase Order

SAP Field	Value	Comment
Initial Screen		
Vendor	Enter the SAP number assigned to the official.	This will be a 1099 Vendors number and begin with the number 5.
Order type	Enter STA. STA stands for Short-Term Agreement.	
Purchase order date	Leave as today's date.	
Purchasing group	Field defaults based on your login data.	This code represents your area of purchasing
Item category	Leave blank. Blank represents a standard PO.	
Acct. Assignment cat.	Enter C. C stands for Cost Center	This code means the agreement is to be charged against a Cost Center.
Delivery date	Enter a date <u>one week BEFORE</u> the <u>first</u> date the referee will be officiating.	
Plant	Field defaults based on your login data.	This code represents your college.
Material group	Enter 2011. 2011 stands for Personal Service Agreement.	

The screenshot displays the SAP 'Create Purchase Order : Initial Screen' interface. The window title is 'Purchase order' and it includes a menu bar with 'Edit', 'Header', 'Item', 'Environment', 'System', and 'Help'. The main area contains several input fields:

- Vendor:** 5000109
- Order type:** STA
- Purchase order date:** 10/16/2002
- Organizational data:**
 - Purchasing group:** SP3
- Default data for items:**
 - Item category:** (blank)
 - Acct assignment cat.:** C
 - Delivery date:** 10/19/2002
 - Plant:** S
 - Material group:** 2011

At the bottom right of the window, there are buttons for 'SND (1) (300)', 'SDAW', and 'INS'.

SAP Field	Value	Comment
Header Data		
Validity start	Enter the <u>first</u> date the referee will be officiating.	
Validity end	Enter the <u>last</u> date of the semester or year the referee will be working.	
Payment terms	0001	

The screenshot shows the SAP 'Create Purchase Order : Header Data' interface. In the 'Terms of delivery and payment' section, the 'Payment terms' field is set to 'NT30'. An arrow points to this field with the text 'Enter "0001"'. Other fields include 'Company code' (1), 'Purchasing group' (SP3), 'Vendor' (5000109), 'CHUCK ALVAREZ', 'PO date' (10/16/2002), 'Validity start' (10/26/2002), and 'Validity end' (12/14/2002).

SAP Field	Value	Comment
Item Overview		
Material	Not required. Leave column blank.	
Short text	Enter a brief description of the event being officiated – include the sport name and the date of the event.	Each event to be officiated is listed on a separate line item. Example: Football Game vs. Long Beach City, 10/15
PO quantity	Enter 1.	
O... (Order Unit)	Enter EA. EA stands for Each.	
Deliv. Date	Enter a date <u>one week BEFORE</u> the <u>date of the event</u> .	Each line item should have a different delivery date.
Net price	Enter the amount to be paid to the official for the event.	

Purchase order Edit Header Item Environment System Help SAP

Create Purchase Order : Item Overview

Acct. assgts.

Purchase order: [] Order type: STA PO date: 10/16/2002
 Vendor: 5000109 CHUCK ALVAREZ Currency: USD

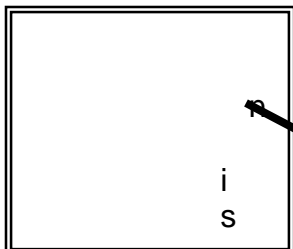
PO Items

Item	Material	Short text	PO quantity	Deliv. date	Net price	Matl group	Pint	D	F T...
1	C	Football Game vs. Long Beach, 10/26		10/19/2002	75.00	2011	S		
2	C	Football Game vs. East LA., 11/09		11/02/2002	75.00	2011	S		
3	C	Football Game vs. Bakersfield, 11/23		11/16/2002	75.00	2011	S		
4	C			10/19/2002		2011	S		
5	C			10/19/2002		2011	S		
6	C			10/19/2002		2011	S		
7	C			10/19/2002		2011	S		
8	C			10/19/2002		2011	S		
9	C			10/19/2002		2011	S		
10	C			10/19/2002		2011	S		
11	C			10/19/2002		2011	S		
12	C			10/19/2002		2011	S		
13	C			10/19/2002		2011	S		
14	C			10/19/2002		2011	S		
15	C			10/19/2002		2011	S		
16	C			10/19/2002		2011	S		
17	C			10/19/2002		2011	S		
18	C			10/19/2002		2011	S		

Item []

SND (1) (300) SDAW INS

SAP Field	Value	Comment
Account Assignment		
G/L account no.	Enter 562100.	562100 is for Contract – Personal Services.
Cost center	Enter the appropriate department's Cost Center code.	
Requester	Enter the name of the person requesting the official's warrants.	
Phone #	Enter the phone number of the person requesting the official's warrants.	



Account Assignment for Item 00001


G/L account no. 562100 Company code 1
 CO area 1
 Cost center S4470A
 Commitment item []
 Funds center [] Fund []
 Earmarked funds []
 Requestor D. Smith Phone # 323-241-5555

Change display Repeat acc. ass. on

SAP Field	Value	Comment
Item Information		Item information must be entered for EACH line item.
Tax code	Change to I0. I0 stands for Tax Exempt.	
GR	Uncheck the GR. GR is the indicator for "goods receipt required."	

The screenshot displays the SAP 'Change Purchase Order' interface for item 00004. Key fields include:

- Item:** 4500002959, 4
- Material:** [Blank]
- Short text:** Football Game vs. Bakersfield, 1pm
- Quantity and price:** Order quantity 1, Net order price 75.00 USD, Qty. conversion 1 EA.
- Deadline monitoring:** Delivery date 11/23/2002.
- GR/IR control:** Tax code I0, GR unchecked, IR checked.

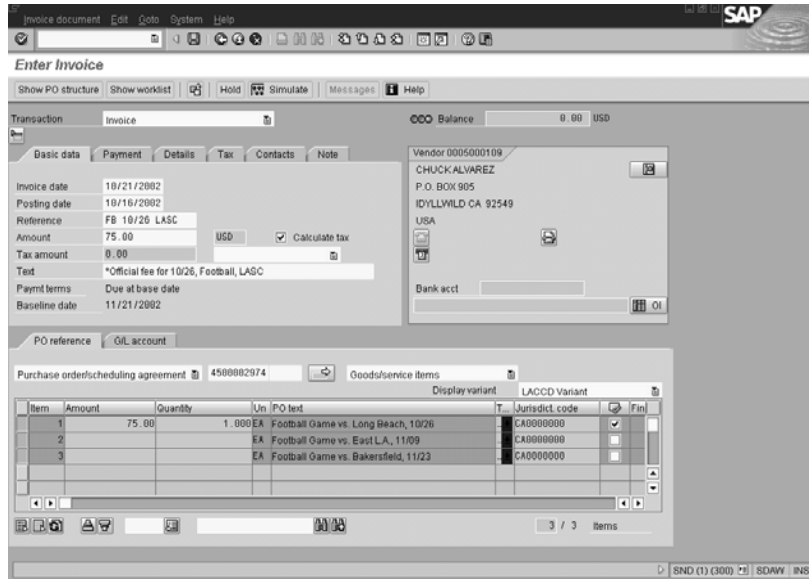
- When all the information is entered, post the document ().
- Record the Short Term Agreement number that appears on the status bar at the bottom of the screen.

ATTACHMENT #3 – INVOICE SHORT-TERM AGREEMENT FOR OFFICIALS

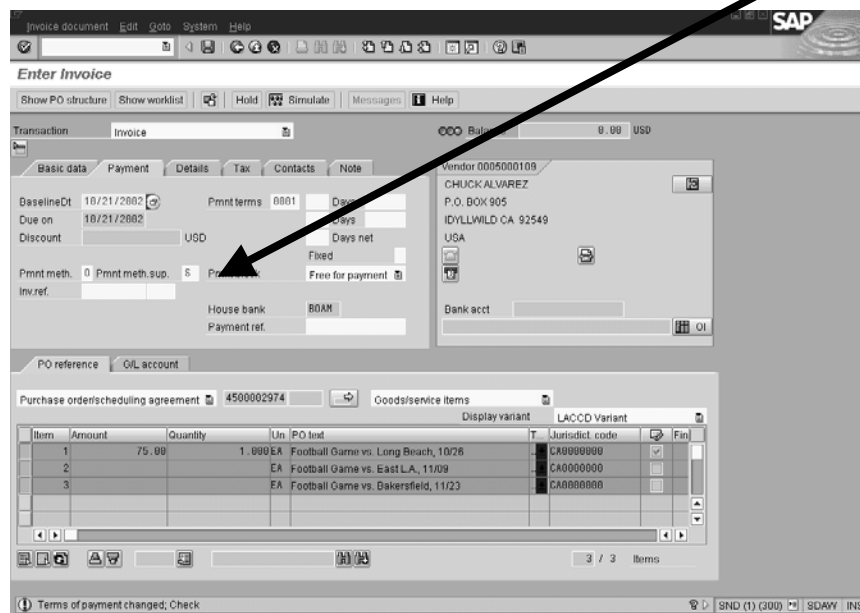
Procurement transaction MIRO (Enter Invoice) is used to generate warrants against a Short-Term Agreement for an official refereeing a campus event. A list of all the purchase order documents generated for the officials, along with a copy of the original list of officials working should be given to the College Business Office. The person responsible for entering Accounts Payable documents (Invoices) will enter an invoice against each PO document (using transaction code MIRO) for all of the payments. Invoices will be entered using the future invoice dates of when the official will be working. This will trigger SAP to generate the checks automatically according to the original official's schedule. The checks will be sent to the College for distribution.

SAP Transaction Code MIRO, Enter Invoice

SAP Field	Value	Comment
Basic Tab		
Invoice date	Enter a date <u>ten working days BEFORE</u> the date of the event to be officiated.	Individual invoice documents will have to be entered for each of the dates to be officiated.
Posting date	Leave as today's date.	
Reference	Enter a sport abbreviation, location, and the date of the event.	Example: LANC102202
Amount	Enter total amount due for the one event.	
Calculate tax	Check the indicator to calculate tax.	
Text	Enter an asterisk (*) and the following: Official fee for <date>, <sport>, <college>.	Using an asterisk causes the text to appear on the memo line of the check. Example: *Official fee for 10/15, Football, LASC.
PO Reference Tab		
Purchase order scheduling agreement	Enter the SAP PO number.	
Amount	Select the line item to be invoiced. Delete/zero all the other line item amounts not yet being officiated.	
Quantity	Select the line item to be invoiced. Delete/zero all the other line item quantities not yet being officiated.	
Final invoice	Select the checkbox Indicator for the single line item that matches the date of the event being officiated.	
T... (Tax Code)	Verify the tax code is set to Exempt (IO).	

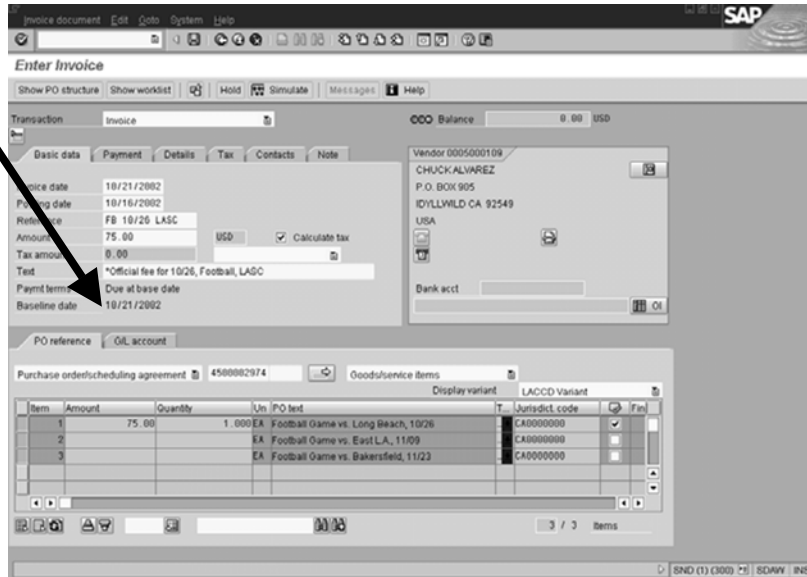



SAP Field	Value	Comment
Payment Tab		
Pmnt terms	Change the payment terms to 0001.	0001 = Pay Immediately
Pmnt meth	Select payment method O for Operating check.	
Pmnt meth sup.	Select your college.	IMPORTANT! This field must be set in order for the checks to be returned to the campus for distribution!
House bank	Select BOAM for Bank of America.	



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SAP Field	Value	Comment
Basic data		
Baseline date	Double-check date is five working days prior to the event.	



- When all the information is entered, simulate and verify the document. Debits should equal credits.
- Post the document ( Post).
- Record the Invoice number that appears on the status bar at the bottom of the screen.
- Note: Invoices will be blocked if the delivery date on the STA is later than the invoice date on MIRO (Invoice Verification). When this occurs, contact Accounts Payable at District Office to ensure the invoices are released for processing.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

SECTION V: LA DISTRICT ATTORNEY

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

RETURNED CHECK PROCEDURE

**TAKEN FROM THE LA DISTRICT ATTORNEY'S OFFICE
Bad Check Restitution Program**

Bad Check Pamphlet - English - Spanish

Bad Check Warning Stickers - English - Spanish

How To File - Cambodian - Chinese - English - Japanese - Korean - Spanish - Thai

Check Tips - English - Korean - Spanish

Bad Check Complaint Form - English

Hundreds of thousands of bad checks are passed in Los Angeles County every year. Merchants lose millions of dollars to bad check activity while consumers share in these losses through higher prices. Everyone bears the additional cost of law enforcement efforts and prosecution of bad check cases in Los Angeles County.

To combat this problem the District Attorney's Office has created a dynamic program to track down bad check writers and recover losses for their victims. A check writer who qualifies for the new Bad Check Restitution Program is temporarily "diverted" from criminal prosecution and given an opportunity to make good on the check.

Successful completion of the program requires attendance at an eight hour intervention class designed to address underlying behavioral issues that cause bad check activity. Cases on check writers who fail to fully repay their victims are reviewed for possible criminal filing. This diversion opportunity, coupled with the possibility of criminal prosecution, deters bad check writers from future offenses.

The Bad Check Restitution Program forms a partnership between the District Attorney's Office and local business communities while removing some of the burden bad checks place on local police. This innovative approach to the bad check problem provides new avenues to obtain restitution, to protect the public and to seek justice in these matters at no cost to bad check victims or Los Angeles County taxpayers.

CUTTING YOUR LOSSES

1. Document at least one attempt to collect from the check writer by sending a courtesy notice. Allow the check writer a minimum of 10 days to respond and remit payment in full.
2. Call the Bad Check Restitution Program at 800-842-0733 for a complaint form or download from website if you do not hear from the check writer or receive payment after attempting contact.
3. Fill out the complaint form. Attach the original check(s) and any supporting documentation such as return receipts or bank notices. Retain photocopies for your records. Mail the originals to the address below:

**Los Angeles County District Attorney
Bad Check Restitution Program
P.O. Box 86407
Los Angeles, CA 90086-0407
(postal address only)**

If you do not receive a restitution payment within 60 days, contact the District Attorney Bad Check Restitution Program.

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THE DISTRICT ATTORNEY BAD CHECK RESTITUTION PROGRAM WORKS BECAUSE...

Bad check complaints are easy to file. Follow-up action is prompt.

Upon recovery, full restitution is paid to the bad check victim. Restitution includes the face value of all bad checks plus applicable bank charges such as returned item fees.

No minimum filing restrictions based on check amount.

Bad check writers are required to attend an eight hour intervention class at their own expense.

No cost to the bad check victims, Los Angeles County or its taxpayers

ELIGIBILITY

Any person who receives a bad check is eligible to participate in the program if the following conditions are met:

- It was received in Los Angeles County, deposited in a bank in exchange for goods or services, and presumed good at the time of acceptance. There are no minimum restrictions based on dollar amount.
- A courtesy notice was sent to the check writer allowing 10 days to cover the check.
- It was submitted to the program within 120 days from the date on the check.
- Photo identification such as driver's license, military I.D., or state identification card was recorded at the time of the transaction.

INELIGIBLE BAD CHECKS

- It is post-dated.
- Both parties knew there were insufficient funds at the time of transaction.
- It is an out-of-state, two party, rent, government, or payroll check.
- The identity of the check writer is unknown.
- No amount, date, or signature on the check.
- If not processed through your bank.
- The check involves an extension of credit or payment on an account.

SAFEGUARDS AGAINST BAD CHECKS

- Does the check have a low number or no printed number? About 90% of bad checks are drawn on new accounts. If check numbers are lower than 125 or are handwritten, use extra caution.
- Is the date on the check accurate? A postdated check may be a defense under California law.
- Does the word amount match the number amount?
- Does the name of the payee appear to be changed?
- Is the check imprinted? Does the signature match?
- Always insist on identification. Write information on the front of the check. Bank stamps may cover up valuable information written on the back of checks. Write the initials of the check-receiver on the front of the check.

If a check is ineligible for the District Attorney Bad Check Program, you may consider small claims action or private collection efforts.

CHECK ACCEPTANCE TIPS

- A clearly posted check acceptance policy can help reduce your losses.
- Accept checks with today's date **ONLY**. Post-dated checks are not eligible for the District Attorney Bad Check Restitution Program.
- Trust your instincts! Ask questions or ask for another form of payment.

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

Bad Check Restitution Program
Los Angeles County District Attorney
P.O. Box 86407
Los Angeles, CA 90086-0407
Victim Hotline (800) 842-0733
Check Writer Hotline (800) 269-0206



BAD CHECK COMPLAINT FORM

LOS ANGELES COUNTY DISTRICT ATTORNEY STEVE COOLEY

03/07/11

Bad Check Program Address:
P.O. Box 86407
Los Angeles, CA 90086-0407

Bad Check Program Contact:
(800) 842-0733 - Victim Hotline
(800) 269-0206 - Check Writer Hotline

For more information: da.lacounty.gov/badcheck.htm

Step 1

Confirm Eligibility

- | | | | | | |
|---|-----|--------------------------|----|--------------------------|---------------|
| 1. Was check post-dated at the time of acceptance? | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> | Initial _____ |
| 2. Does this matter involve a two-party check? | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> | Initial _____ |
| 3. Was check received as a payment on an loan account? | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> | Initial _____ |
| 4. Were you asked to hold or delay depositing the check(s)? | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> | Initial _____ |
| 5. Does the check involve an extension of credit? | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> | Initial _____ |

* If any of the above are checked "Yes", the check is ineligible for the program. See the back page for an ineligible list.

Step 2

Victim Information

Victim/Merchant Name: _____

Contact Name: _____ Title: _____

Victim Contact Information: Email: _____
(Required)

Phone: (____) _____ Fax: (____) _____

- Email and/or fax are required for acknowledgement receipt of check and/or Program communication*

Address: _____ City: _____ State: _____ Zip Code: _____

If assessed a bank charge(s) for the attached bad check(s) please state the amount of the bank charge per check

\$ _____ (Per California Penal Code 1001.65 (c) you are eligible to be reimbursed up to \$15 per check for assessed bank charges.)

Step 3

Check Writer Information

Check Writer's Name: _____

Address: _____ Apt: _____

City: _____ State: _____ Zip Code: _____

Home Phone: (____) _____ Other Phone: (____) _____

Driver's License # / Other ID #: _____

State: _____ Date of Birth: _____ / ____ / ____

Other ID: (if applicable) _____

Written notice must be sent to recover the bad check(s) in question. If no attempt has been made, the check may not eligible for prosecution. (See courtesy notice on back)

Step 4

Check Information

Chk. No.	Date Passed	\$ Amount	Name of person accepting check <small>(if no longer employed please list manager)</small>	What was the Check for?	Can the check writer be identified?
_____	_____	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

Address where check was accepted (if different than Step 2): _____ (Required)

City: _____ State: _____ Zip Code: _____

Step 5

Victim Verification

Sign & date

- I will **not** accept direct payment from the check writer after filing this form with the Program. Please refer check writer to (800) 269-0206.
- I understand that the check writer has the option to dispute this claim in writing with the Bad Check Program.
- If this complaint form is not completely filled out it may prevent or delay this case from moving forward for prosecution review.
- I attest that I have sent notice to the check writer and after 10 days it remains unpaid.
- I have reviewed the filing instructions, I hereby affirm and attest under penalty of perjury, that all information provided on this complaint form is true to the best of my knowledge.

X _____
Signature of Person Filing (Required) **BAD CHECK COMPLAINT FORM** Print Name of Person Filing Date Filed

Additional complaint forms are available at: da.lacounty.gov/badcheck.htm

**LAVC BUSINESS OFFICE
POLICIES AND PROCEDURES MANUAL**

CENTRAL RECEIVING/SUPPLY OPERATION

The Central Receiving/Supply Operation reports to the Business Office under the direct supervision of the CFA.

Primary Functions:

Inventory Management:

- Affix inventory tags on newly-acquired equipment and maintain records of such equipment.
- Stores equipment, supplies, and goods in proper and efficient manner and maintains inventory records.
- Coordinate with appropriate district offices concerning inventory and conducts inventories of college assets as needs dictate.
- Arrange for disposal of surplus equipment.

Other Functions:

- Order, receive, inspect, store, issue, and ship supplies, goods, materials and equipment for the college as a whole.
- Arrange for inspection of electrical and mechanical equipment by technical experts as needed.
- Contacts purchasing staff, shippers, and/or vendors regarding errors in delivery, breakage, or damage of materials, deviations from specifications, timeliness of delivery, and other problems concerning the receipt and condition of goods.
- Prepare reports on inspections of equipment, materials, goods, and supplies.
- Accept and acknowledge delivery of goods.
- Deliver ordered items to the various offices and storage rooms on the campus.
- Maintain records of requisitions, purchase orders, release orders, and other related documents.
- Order supplies to replenish stock.

Personnel Positions:

- Stock Control Supervisor: Supervises the operation of Central Receiving/Supply.
- Stock Control Assistant: Reports to the Stock Control Supervisor.
- Unclassified positions: May utilize unclassified positions as needed when funding sources are available with approval of the CFA and the Vice President of Administrative Services.

SHARP®

ELECTRONIC CASH REGISTER

MODEL

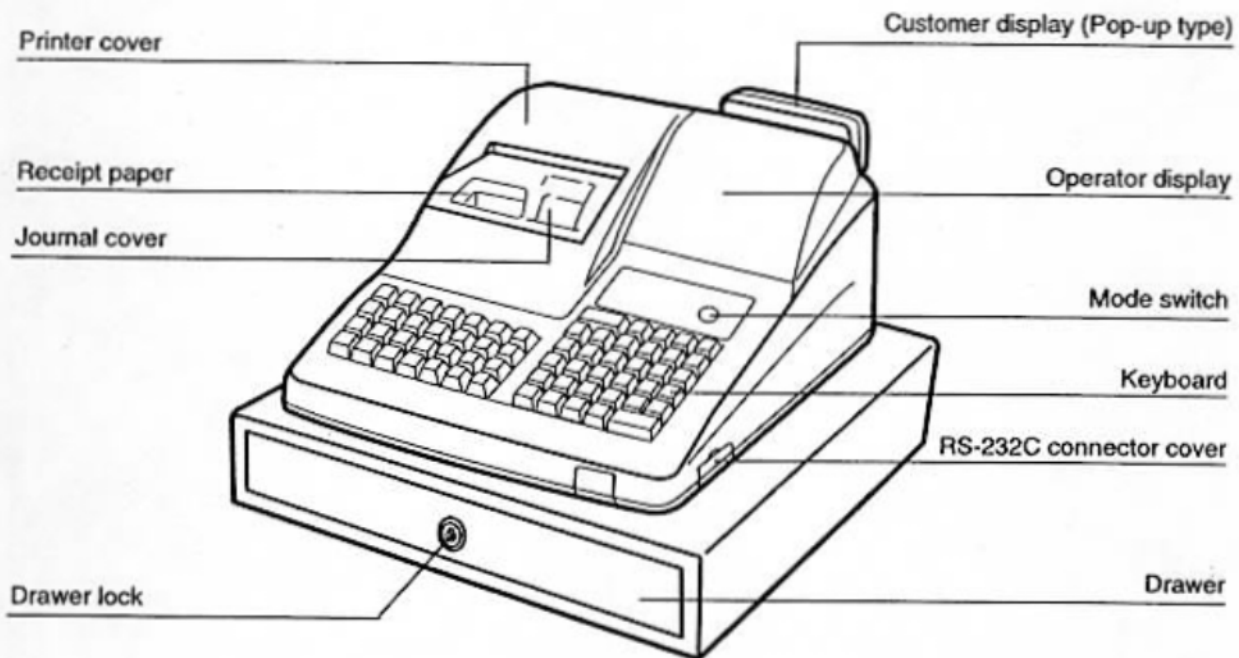
ER-A440

INSTRUCTION MANUAL

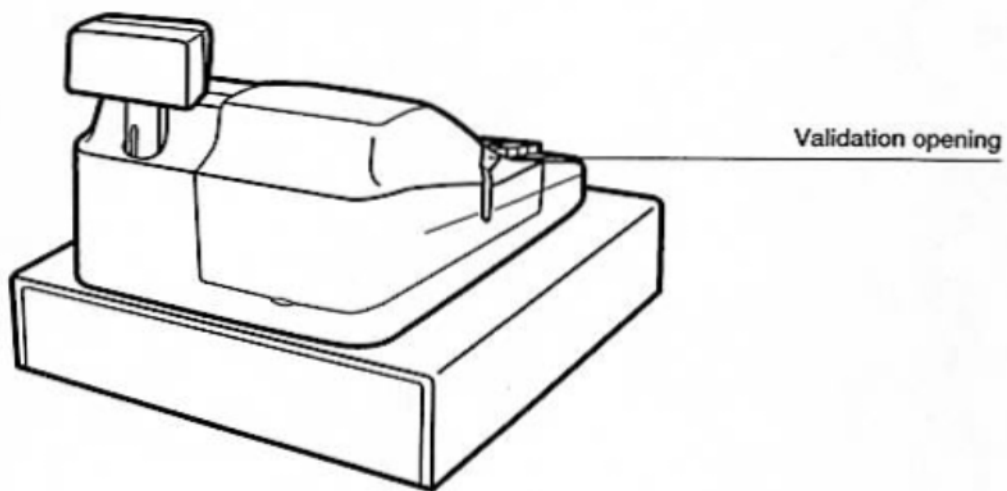


EXTERNAL VIEW

■ Front view



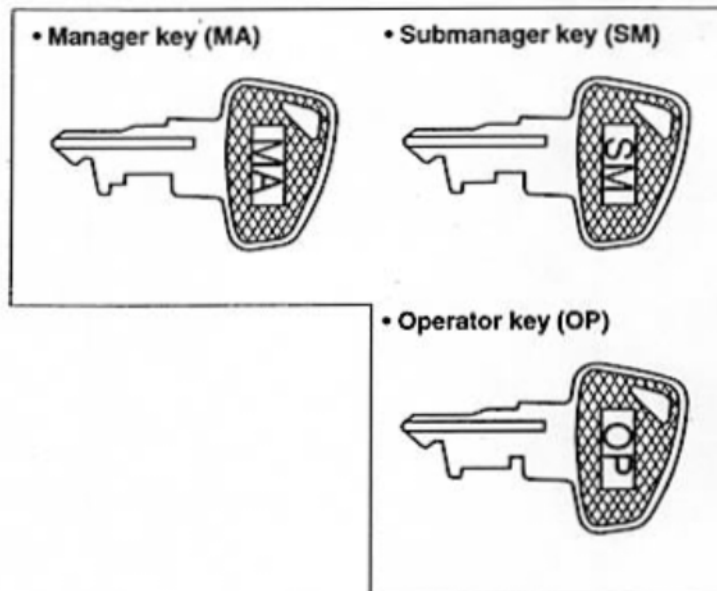
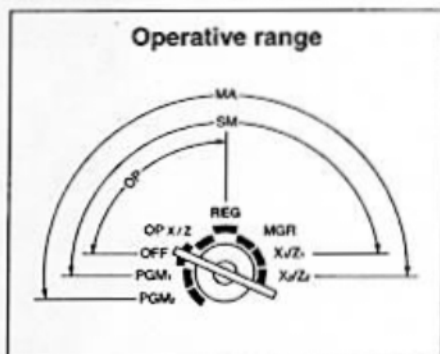
■ Rear view



KEYS AND SWITCHES

1 Mode switch and mode keys

The mode switch can be operated by inserting one of the three supplied mode keys - manager (MA), submanager (SM), and operator (OP) keys. These keys can be inserted or removed only when the switch is in the "REG" or "OFF" position.



The mode switch has these settings:

- OFF:** The OFF mode locks all register operations. No change occurs to register data.
- OP X/Z:** This setting allows cashiers to take X or Z reports for their sales information. It can also be used for displaying the time and printing the employee arrival and departure times. And it can be used to toggle receipt state "ON" and "OFF" by pressing the **OFF** key. (This setting may be used only when your register has been programmed for "OP X/Z mode available" in the PGM2 mode.)
- REG:** For entering sales
- PGM1:** To program those items that need to be changed often: e.g., unit prices of departments or PLUs, and percentages.
- PGM2:** To program all PGM1 programs and those items that do not require frequent changes: e.g., date, time, or a variety of register functions
- MGR:** For manager's and submanager's entries
The manager can use this mode to make entries that are not permitted to be made by cashiers - for example, after-transaction voiding and override entry.
- X1/Z1:** To take the X/Z report for various daily totals
- X2/Z2:** To take the X/Z report for various periodic (weekly or monthly) consolidation.