



FINANCE
&
ADMINISTRATION
Procedural Manual

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I. GENERAL

- A. **FUNCTION.** The Luna Community College's Finance & Administration office is a main functional entity of the institution. It is under the direction of the Vice President of Finance & Administration, the President and ultimately the Board of Directors. The Finance & Administration Office is accountable for maintaining fiscal accountability of the financial operations for all of its accounts and to provide information to:

1. Assist management in effectively allocating and utilizing its resources.
2. Assist others in understanding the financial operations of the college.

LCC is a service-oriented institution in which resources are consumed; therefore, the accounting and reporting process must address itself to accounting for resources received and used, rather than to the determination of net income.

- B. **LOCATION/DIVISIONS.** The Finance & Administration Office is located in the Administration Building on the East side of LCC's main campus and is comprised of the following:

- | | |
|---------------------------|--------------------------------------|
| 1. Budgeting | Other: Financial Aid |
| 2. Procurement | Institutional Research/Grant Writing |
| 3. Accounts Payable | |
| 4. Accounts Receivable | |
| 5. Cashiering | |
| 6. Special Projects | |
| 7. Fixed Asset Inventory | |
| 8. Shipping and Receiving | |
| 9. Risk Management | |

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- C. **FUND ACCOUNTING.** In order to ensure observance of limitations and restrictions placed on the use of the resources available to LCC, and to satisfy the requirement to account properly for the diversity of resources and their use, the principles and practices of "*fund accounting*" are employed by LCC. Fund accounting is the manner of organizing and managing the accounting by which resources for various purposes are classified for financial accounting and reporting purposes in accordance with activities or objectives as specified by donors, regulations, restrictions, or limitations imposed by sources outside of the institution, or with directions issued by the Board of Directors. LCC prepares its financial statements use the *accrual basis* of accounting.

- D. **FUND GROUP AND FUNDS.** A fund is an accounting entity with a self-balancing set of accounts consisting of assets, liabilities and a fund balance. Separate accounts are maintained for each fund to insure observance of limitations and restrictions placed on the use of resources. For reporting purposes, however, funds of similar characteristics are combined into fund groups. The fund groups and funds within LCC's fund accounting system are

1. **Current Funds Group.** The Current Funds group has two basic subgroups unrestricted and restricted. Unrestricted current funds include all funds received for which no stipulation has been made by the donor or other external agency as to the purposes for which they should be expended. Restricted current funds are those available for financing operations but which are limited by donors and other external agencies to specific purposes, programs, departments or schools.
 - a. **Instruction and General Fund-** This category includes expenditures for all activities that are part of LCC general operation and includes the following subcategories: Instruction, Academic Support, Student Services, Institutional Support and Maintenance and Operation of Plant.

- b. Internal Service Funds – This category includes expenditures for activities which provide services mainly to internal institutional departments for a specific charge which should cover the actual cost of providing the service plus an allowance for renewals and replacements. Included in this category are the Computer Center and the Copying Center.
 - c. Public Service Funds – This category includes funds expended for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Included in this category are the following subcategories: the Early Childhood Development Center, the Small Business Development Center, and the Area Health Education Center.
 - d. Student Aid Funds – This category includes expenditures for scholarships, fellowships, and grants from restricted or unrestricted current funds in the form of grants to students, resulting either from selection by the institution or from an entitlement program. Included, but not limited, in this category are the following subcategories: Pell Grant Program, Supplemental Educational Opportunity Grant Program, Federal College Work Study Program, State Supplemental Incentive Grant Program, State College Works Study Program, Minority Honors Program, Joint Training Partnership Act Program, Endowment Merit Scholarship; Alliance for Minority Participants Scholarship/Stipend, Presidential Scholarship Program, Legislative Child Care Program and Institutional Scholarship Program.
 - e. Auxiliary Enterprise Funds – An Auxiliary Enterprise is an entity that exists to furnish goods or services to students, faculty, or staff and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Included in this category are the following subcategories: Bookstore, Cafeteria and Building Trades Revolving Fund.
 - f. Athletics Funds – This category includes expenditures necessary to have the athletics program and is reported by sport and summarized in the athletics program total.
2. PLANT FUNDS GROUP – The Plant Funds group is used to account for (1) Unexpended Plant Funds to be used for the acquisition of long-lived assets for institutional purposes, (2) funds set aside for the renewal and replacement of institutional properties, and (3) the cost (or fair value at time of donation) of long-lived assets and the sources from which the cost is funded, including associated liabilities. Three self-balancing subgroups are provided for the Plant Funds group. Unexpended Plant Funds, Funds for Renewals and Replacements, and Investment in Plant.
3. AGENCY FUNDS – Agency accounts are those funds held by the Institute as custodian or fiscal agent for a third party. Examples of such funds are deposits made by student organizations and clubs. The funds may be used by the organization or club at any time through the requisition process. School organizations and clubs are required to deposit all appertaining revenues into their respective agency accounts at LCC and follow state guidelines for the purchasing process in order that LCC may produce audit records of income and expenses at year end. No LCC student organization or club may establish a separate checking account.
- E. **CHECKING ACCOUNTS.** LCC maintains checking accounts in separate local financial institutions. They are utilized for the above-mentioned funds, one is utilized as a payroll clearing account, and another is used as clearing account at the Springer & Santa Rosa Satellites and another for current funds and Plant funds. Funds are transferred as required from these accounts into the payroll account to cover payroll checks processed and funds are transferred from the Springer & Santa Rosa Satellite account at least monthly to the appropriate main campus accounts.

- F. **REGULATIONS.** Luna Community College must abide by the laws of the State of New Mexico, by the rules and regulations set forth by the New Mexico Higher Education Department, by the laws, rules and regulations set forth by the Federal government as applicable, and by the policies established by the LCC Board of Trustees.
- G. **GUIDELINES.** Luna Community College complies with the guidelines set forth in the National Association of College and University Business Officers, “College and University Business Administration, Administrative Services” manual.

II. BUDGETING

A. **FISCAL YEAR.** Luna Community College prepares its annual operating-budget each fiscal year for one fiscal year. The fiscal year accounting cycle begins July 1st and ends June 30th of every year.

B. **FUNDING.** LCC primary source of Instruction and general funding is derived from State appropriations with additional funding derived from local and federal sources. These sources are:

1. local levy from participating school districts;
2. registration, laboratory and tuition fees;
3. interest income;
4. private gifts, grants and contracts
5. other miscellaneous sources

C. **DEPARTMENTAL BUDGET PROCESS.** Luna Community College utilizes a departmental budget preparation process. This process requires each department to submit annually to the Finance & Administration Office an individual departmental budget via Budget Adjustment Request (BAR) form. These budgets should be realistic and should consider the following: 2

1. historical data
2. anticipated needs
3. projected increases or decreases in enrollment
4. inflationary factors

Inasmuch as these departmental budgets shall be considered in the development of the unrestricted instruction and general budget, the overall budget is often influenced by other expressed needs or constraints that may either be internal or external or both, and are dependent upon the resources available.

D. **PROPOSED BUDGET PROCESS.** Annually by May 1, the College must submit a formal budget proposal (needs assessment budget) to the Higher Education Department. The budget must include the projected amounts for the present fiscal year, the proposed amounts for the following fiscal year and may also include the actual revenue and expenditure amounts for the previous fiscal year. The proposed budget is approved by HED then forwarded to the Legislative Finance Committee and to the Executive (Governor's Office) for further scrutiny. The LFC and Executive committee then present their recommendations to the Legislature for appropriation consideration. 3

E. **NOTIFICATION.** Upon approval notification, from LFC/DFA or NMHED, the school can enter the approved budget into the accounting management system, (CARS) Jenzabar.

F. **DEPARTMENT BUDGETS.** Resources from the State, as well as from other sources, continue to become more restrictive and it is necessary to exercise prudence in the development of budgets and in utilization of the school's resources. Department Directors monitor their budget via the school's automated system, Jenzabar and should maintain balances, project their needs realistically, and not permit their departments to exceed their budget.

III. PURCHASING

- A. **PROCUREMENT CODE.** Purchasing for Luna Community College is done in accordance with the New Mexico Procurement Code – Section 13-1-1 to 13-1-199, NMSA 1978, as amended. The dollar limitations are set forth by the Procurement Code and shall not be exceeded (see “Procurement Code”).
1. “Procurement” means purchasing, renting, leasing, lease purchasing, or otherwise acquiring items of tangible personal property, but not limited to preparation of specification, solicitation of sources, qualification of sources, preparation and award of contracts, and contract administration.
2. “Tangible Personal Property” means property other than real property having a physical existence including, but not limited to, supplies, equipment, material, and printed material.
- B. **PURCHASING OFFICE.** In order to ensure compliance with all Federal and State laws and the New Mexico Procurement Code, all purchases of supplies, materials, equipment, and contractual services for the College will be made through the LCC Purchasing Office and in accordance with these procedures. All funds received by LCC, regardless of their source, are to be expended under the procedures set forth herein.

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The Purchasing Office has the sole authority for issuing purchase orders for supplies, materials, equipment and contractual services. No individual may make any purchases for the College directly by letter, telephone, Fax or other means without proper approval and a purchase order. A purchase may be made when an individual has a fully executed purchase order on hand. According to New Mexico State Law and Institutional policy, purchases made without proper approval of the Purchasing Agent may become a personal obligation of the person originating the procurement. See Procurement Violation Form.

- C. **PURCHASING OFFICE FUNCTIONS.** The function of the Purchasing Office is to:
1. develop necessary records to determine the College’s requirements for supplies, services, and equipment;
 2. provide individual departments with current information on new products and services, alternative materials, and, where applicable costs;
 3. prepare, in cooperation with the departments, quality and quantity specifications for the procurement of merchandise and services;
 4. encourage competition among vendors through negotiation, competitive bidding, and contract buying;
 5. insure that purchase orders contain all necessary product descriptions, quantities, and estimated prices and that all contracts contain descriptions; conditions such as guarantees, warranties, government regulations, shipping instructions, FOB points, liquidated damages or performance bonuses; and credit terms and discounts allowed;
 6. maintain adequate records and files of requisitions, purchase orders, vendor catalogs of product information and prices, and other related files;
 7. advise and assist satellite purchasing areas in functioning through the purchasing department for consistency and budgetary control;
 8. explore and use possible advantages of inter-institutional consortia and other cooperative purchasing programs

D. PURCHASE REQUESTS

1. The Chief Financial Officer of LCC, or designee, shall retain the right in accordance with applicable Federal and State Laws and Board of Director’s policies to disapprove any procurement request which may be deemed unlawful, prohibited, unnecessary, or in any way detrimental to LCC’s operations.
2. Solicitation by sales persons is discouraged. Sales persons should be advised that they are to report to the Purchasing Office to present any catalogs, price listing, etc. All LCC employees requesting procurement must abide by the procedures set forth herein.

3. All employees of the College are required to determine what the needs of his or her area of responsibility are. Supplies, equipment, or services should be requested for a projected period of time, preferably for no less than one semester. Emergency Requests must be justified before approval will be granted. Emergency requests must be of an emergency nature and not for items or services that were “forgotten” at the time of regular requisition submittal.
4. An electronic requisition for purchase (RP) must be completed for all merchandise or services requested. The RP should define the essentials as to quantity, unit, name, model number, quality, unit price, total price, freight charges and for what purpose the item or service will be used for. A requisition is not a purchase order. A purchase order is a contract to purchase goods or acquire services and only designated personnel are authorized to sign contracts. Merchandise or services shall not be ordered without an approved printed purchase order. Individuals ordering merchandise or services without an approved purchase order will accept responsibility for liabilities resulting from the order. See Procurement Violation Form.
5. Purchase requests anticipated to cost (inclusive of freight charges, postage and handling) less than \$3,000 may be made at best obtainable price, written quotes not required.
6. Purchase requests between \$3,000 and \$49,999 must be made only after not less than three written quotations have been obtained in writing directly from the vendor.
7. Purchase requests anticipated to exceed \$49,999 shall be made only after formal sealed invitation for bids (IFB) or formal request for proposals (RFP) have been received. The Purchasing Office will insure that proper procedures are followed in obtaining bids and must be present at all bid openings.
8. Purchase requests may be made utilizing State Purchasing, Government Purchasing contracts or other Cooperative Agreements. Requests of this nature are exempt for sections III.D.5 through 7 above. The contract number must be documented on the space provided for on the requisition form.
9. Purchase requests for purchased services not exceeding \$49,999 shall include a Purchased Services Contract signed and approved by the Luna Community College President. A W-9, Campaign Disclosure Form and Conflict of Interest must accompany the Contract. The selection shall be made to offeror whose offer is most advantageous to LCC taking into consideration the needs in the request.
10. Completed RPs shall be approved by the Department Director. The Department Director shall approve requisitions only after he or she has verified that the RP is complete, that the items specified are necessary and that sufficient funds are available to cover the procurement.
11. Upon approval, The Department Director will submit the RP to the Chief Financial Officer for review and approval. Requisitions received and approved by Wednesday noon shall be forwarded to the Purchasing Director for processing.
12. The Purchasing Office will review all requisitions for compliance with New Mexico Procurement Code and with these procedures, approve or disapprove the request, and process purchase orders for approved requisitions. Disapproved requisitions will be returned to the Department Director with an explanation for the disapproval.
13. Professional or Technical Service Agreements must be entered into prior to initiating any type of professional or technical services. The agreements shall specify the date(s) of service, description of service, name and signature of individual providing the service, mailing address, and the New Mexico Gross Receipts Tax Identification number or social security number of the individual providing the service. See Sample Professional Service Agreement/Contract.

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E. PURCHASE ORDERS, RECEIPT OF GOODS AND PAYMENT

1. Purchase orders will be processed once a week. The vendor, department, and receiving copies of the Purchase Order will be sent to each department as the authorization to purchase. The vendor copy is mailed to vendor, the department copy is for departmental record keeping and the receiving copy is sent to Accounts Payable. The warehouse copy will be sent to Shipping and Receiving.
2. The Shipping/Receiving Department should receive all merchandise, notify the originator of their arrival, inventory all equipment, and deliver the items to the originator and/or store the items at the warehouse until needed. The Department shall return the receiving copy of the purchase order to the Accounts Payable Section, verifying receipt of merchandise. Students are not authorized to receive merchandise nor verify receipt of goods.

3. Invoices must be sent to Accounts Payable immediately upon receipt. Accounts Payable will verify the invoice against the purchase order, input invoice amounts into the accounting system, process payment, and forward checks to the Fiscal Office Supervisor and President for payment approval.
4. Accounts Payable will process payments on a weekly schedule, as invoices arrive, in order to benefit from discounts and satisfy the terms of the invoice.

F. SUPPLIES AND EQUIPMENT CRITERIA

1. The purpose of this section is to provide some guidelines in distinguishing between supplies and equipment. These guidelines consist of criteria for classifying an item as a supply and criteria for classifying an item as equipment.
2. Criteria for Supply Items. A supply item is any article or material which meets any one or more of the following conditions:
 - a. It is consumed in use.
 - b. It loses its original shape or appearance with use
 - c. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit than to repair it.
 - d. It is an inexpensive item having the characteristics of equipment whose small unit cost makes it inadvisable to capitalize the item.
 - e. It loses its identity through incorporation into a different or more complex unit or substance. NOTE: If the item is an enhancement to the unit, even though the item is incorporated into the unit, it is considered an equipment item.
3. Criteria for Equipment Items. An equipment item is a moveable or a fixed unit, furniture or furnishing, an instrument, a machine, an apparatus, or a set of articles meeting all of the following conditions:
 - a. It retains its original shape and appearance with use.
 - b. It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new item.
 - c. It represents an investment of money, which makes it feasible and advisable to capitalize the item.
 - d. It does not lose its identity through incorporation into a different or more complex unit or substance; except as previously noted.
 - e. It has a value of \$1,000 or more and will be capitalized, tagged and carried on the school equipment inventory listing.

IV. ACCOUNTS PAYABLE

- A. **RESPONSIBILITIES.** The Accounts Payable section is responsible for:
1. verifying invoices against purchase orders;
 2. posting of invoices and credit memos to appropriate purchase orders;
 3. verifying expenditure account code classifications;
 4. liquidating purchase orders;
 5. processing of payments;
 6. maintaining all required procurement documentation
- B. **EFFICIENCY.** In order to provide a more efficient accounting system and process payments on a timely basis, it is essential that section III of these procedures be strictly adhered to.
- C. **RECORD KEEPING.** The Accounts Payable Section shall maintain accurate records of all purchases and disbursements. Duplicate copies of issued checks will be filed numerically in monthly packets and will contain the following documentation attached to each:
1. Accounting copy of purchase order;
 2. Approved requisition;
 3. Original invoice(s) marked paid;
 4. Verified receiving copy of purchase order;
 5. When applicable, documentation of quotations or bid documentation;
 6. When applicable, Professional or Technical Services Agreements.
- D. **GENERAL LEDGER.** The automated accounting system records all entries made to the General Ledger. General ledgers are maintained for all departments of the College. Departmental Directors are encouraged to contact the Accounts Payable Section or the Fiscal Manager to review the general ledgers and to verify balance's available for their respective departments periodically.
- E. **REPORTING.** Monthly Reports are prepared for Finance Committee. Annual Report of Actuals is prepared by Finance & Administration, approved by the Board of Trustees and submitted to NM Higher Education Department.

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V. ACCOUNTS RECEIVABLE

A. RESPONSIBILITIES. The Accounts Receivable section is responsible for:

1. preparing billings for amounts due LCC for services rendered and/or for items sold;
2. processing billings through LCC’s fund accounting system;
3. mailing billings to customers
4. liquidating bills paid
5. maintaining all required documentation on all billings;
6. preparing quarterly accounts receivable reports for verification of accuracy.

B. BILLINGS. In order to provide a more efficient accounting system, the Accounts Receivable section is responsible for providing accurate financial statements and ensuring that all amounts due LCC are collected. It is essential that proper accounts receivable records be maintained and that all billings must be processed through the Accounts Receivable section.

1. All claims for reimbursement, billings, and other collections shall be processed through the Fiscal Office’s Accounts Receivable Section. The Fiscal Office will maintain an accounts receivable accounting system, record all claims and billings processed and assure that accounts receivable accounts are credited when payment is received.

C. RECORD KEEPING. The Accounts Receivable section shall maintain accurate records of all billings and their corollary documentation, as well as copies of receipts when payments are received.

D. AGING OF ACCOUNTS RECEIVABLES. Accounts receivable balances shall be aged and allowance for bad debts recorded as follows:

Days	Collectable	Allowance
0 to 180	100%	0%
Over 180	0%	100%

E. DELINQUENT ACCOUNTS. Subject to collection efforts.

F. PAYMENT ARRANGEMENTS. The school offers a payment plan via the promissory note which outlines the procedure.

VI. CASH RECEIPTS

A. **STATE LAW.** State Law mandates that LCC's cash resources be deposited within a twenty-four (24) hour period from receipt. In addition, LCC must strive to earn additional revenues from its interest bearing accounts. Thus, LCC will reduce the time that funds are in transit by:

1. minimizing the time that checks are held by the institution for processing;
2. discouraging the use of a check as an accounting device (e.g.; implementing Automated Funds Transfer whenever possible);
3. insisting on daily deposits from cash operations
4. reducing the time that cash remains in the Fiscal Office by providing for more frequent deposits

B. **RECEIPTS.** All sources of revenue must be received by the Fiscal Office and deposited into the proper accounts daily. Receipts shall be issued for all monetary resources received by the school and properly accounted for.

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1. Receipts are automatically numbered and issued by the systems cash receipt function. Receipt is issued to remitter.
2. Receipts shall specify the: date, remitter's name, numeric dollar amount received, payment type, chart of accounts code(s) and/or accounts receivable billing number, and the amounts for each code; and, journal number.

VII. MILEAGE AND PER DIEM PROCEDURES

- A. **NM MILEAGE AND PER DIEM ACT.** Every salaried public officer or employee who is traveling within the State, but away from his designated post of duty, on official business shall receive reimbursement pursuant to the New Mexico Mileage and Per Diem Act and as approve by the Luna Community College Board of Directors.
- B. **TRAVEL REQUEST FORM.** All travel request forms must be properly completed (instructions are available on the reverse side of the travel request form) and submitted to the Finance & Administration Office with all prior trip approval signatures from the Department Director and, when applicable, the President or his designee, no less than seven (7) working days prior to the trip. The Finance & Administration Office will review request as per the Travel Policy, certify budget and cash availability and will submit the request to the Purchasing Office for final review and issuance of purchase order. 11
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- C. **DISAPPROVED REQUESTS.** Disapproved travel requests will be returned to the originator and an email will be sent prior to scheduled trip.
- D. **POST-TRAVEL.** Refer to the Travel Policy for more instructions. Upon returning from trip, the employee must submit the Travel Authorization Form to the Finance & Administration Office and submit any changes to the originally approved travel request with all necessary detailed receipts and certify the travel request for payment submittal.
- E. **TRAVEL REIMBURSEMENT PAYMENTS.** See LCC's Travel Policy.

VIII. FIXED ASSET INVENTORY

- A. PURPOSE.** Investment in property, plant, and equipment comprises a substantial portion of the total assets of LCC. It is therefore important to properly record and account for acquisitions, transfers, additions, and deletions of all of the College's fixed assets. Purchasing department will maintain an inventory listing and inventory control of all fixed assets acquired by the College for the purpose of:
1. safeguarding of its assets;
 2. documenting for insurance purposes in the event of fire or other loss;
 3. maximizing the utilization of its fixed assets, especially moveable equipment;
 4. more effectively planning, through the availability of historical data;
 5. providing reliable balance sheet amounts;
 6. establishing control and disposal of surplus equipment, supplies, salvage, and scrap as determined by the College's practice.
- B. PHYSICAL INVENTORY.** The Shipping & Receiving Department will randomly conduct physical inventories for internal audit purposes. It is, however, the responsibility of each employee to update their inventory listings for additions and deletions and to notify the Purchasing and/or Shipping & Receiving Department of any changes. In addition, Shipping & Receiving Department will conduct a physical inventory of all areas appertaining to an employee who is terminating employment with Luna Community College.
- C. NEW EQUIPMENT.** All new equipment will be tagged and inventoried by the Shipping and Receiving Department prior to being delivered to the respective departments or locations.
- D. CAPITALIZATION.** For financial statement purposes, assets having a value of five thousand dollars (\$5000.00) and over shall be capitalized (recorded on the financial statements). All other equipment valued under five thousand dollars (\$5000.00) will be classified as minor equipment.
- E. EQUIPMENT TRANSFERS.** All transfers of equipment and/or furniture must be accompanied by the Inventory Adjustment form. 13
- F. INTER-INSTITUTE EQUIPMENT LOANS.** It is highly discouraged to loan out any of the College's furniture and equipment. All furniture and equipment loans must be approved by the President or by the Chief Financial Officer. Shipping & Receiving Department will provide the proper forms that are required for such loans.
- G. USEFUL LIFE AND DEPRECIATION.** GASB 34/35 requires depreciation of capital assets and that depreciation be reported in the financial statements. GASB 34, Paragraph 22 states that "depreciation expense should be measured by allocating the net cost of depreciable assets over their estimated useful lives in a systematic and rational manner." Paragraph 161 adds that "Governments may use any established depreciation method."
The capital asset classifications listed below are all depreciated using the straight-line, full month convention.

Capital Assets-Estimated Useful Lives:

1. *Land* - These assets will not be depreciated because Land is an inexhaustible asset.
2. *Buildings* – 30 year useful life.
3. *Building Improvement/Infrastructure* – 20 year useful life, Straight-Line Method, full year convention.
4. *Auto*-5 year useful life
5. *Equipment and Furniture* – 5 or 12 year useful life
 - a. 5 year useful life, all furniture and equipment (exception heavy duty equipment)
 - b. 12 year useful life, heavy duty equipment

IX. INSTITUTIONAL INSURANCES

A. **COVERAGES.** Finance & Administration has been designated to handle and report all claims for the following insurance coverage's:

1. Comprehensive General Liability
2. Comprehensive Automobile Liability, Physical Damage Auto Fleet.
3. All Risk Equipment Floater
4. Blanket all Risk Replacement Cost Coverage on all Buildings and contents.
5. Boiler and Machinery Liability
6. Workmen's Compensation – Administered by Human Resources Department

B. **CONTACTS.** In event of a claim, the following is a list of contacts.

**Insurance Risk Consulting, Poms & Associates Insurance Brokers, Inc. 800-578-8802
5700 Canoga Avenue, Suite 400, Woodland Hills, CA 91367**

Jackee Munoz: Workers Compensation, Property & Liability, Charter Schools, Student Accident, General
Cathy Anderson: Student Accident, Risk Transfer (Lease agreements, contracts) and other General
Janeane Walter: Certificate of Insurance, Tenant User Liability, Notary Bonds, Bus Inspections, etc.

**Risk Management/Civil Rights Services, Poms & Associates, Albuquerque NM, 800-898-6236
321 Osuna Road NE, Suite C-1, Albuquerque NM 87107**

Julie Garcia – Employment Practices & Liability, HR Policies & Procedures review, EEO Response
Ted Maestas – Regulatory Compliance Audits, Facility Audits, Safety Training
Delores Worley – Regulatory Compliance Audits, Ergonomic Training, Job Hazard Analysis
Nick Montano – Security Audits, Gang ID and Prevention, Civil Rights, Crisis and Threat Training

**Third Party Claims Administrators, CCMSI Property, Liability & Workers Compensation,
800-635-0679**

Rich Cangioli – CCMSI
Randy Trujillo, SAMBA, Driving Record Information Retrieval
Eric Swartz – Myers Stevens, Student Accident Plans
Frank Coppler, Esq – NMPSIA Board Attorney

NMPSIA – Executive Director, 800-548-3724

Sammy Quintana, 410 Old Taos Highway, Santa Fe NM 87501, 800-548-3724

Forms – Risk Management (Available on NMSPIA Website or LCC Finance & Administration site)

General Product Liability

Loss Report Property

Student Incident Report

Vehicle Accident Report

Windshield Only Report

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X. AGENCY FUNDS PROCEDURES

- A. **FUND RAISING.** All fund raising activities must be approved by the Student Activities Director with the exception of project requests. See Student Club Handbook for detail instructions.
- B. **PROJECT FUND RAISING.** All project fundraising (e.g., repairs to equipment, repairs to vehicles, typing services, sale of items made or created by students and/or instructors during institutional hours and/or with institutional equipment, etc.) must be approved via the Project Request Form. 15
- C. **RECEIPT OF MONEY.** All money must be deposited at the Fiscal office within 24 hours of receipt.
- D. **REQUISITION/DISBURSEMENT VERIFICATION.** Activity Fund requisitions must be accompanied by club minutes with all required signatures.
- E. **DISBURSEMENTS.** Disbursements are processed through the normal purchasing and processing system.
- F. **ACCOUNTING.** Activity Fund Accounts are maintained for each designated account. Receipts and disbursements will be posted accordingly to the designated accounts and reconciled to the bank statement monthly.
- G. **STUDENT CLUB POLICY & PROCEDURES.** For details, refer to Student Club Handbook. 16

XI. SPONSORED PROGRAMS AND SPECIAL PROJECTS

- A. **REQUIREMENTS.** Sponsored programs and special projects are financed by external funds and may support the instructional, research, or public service function of LCC. External support may be significant, even critical to the achievement of LCC's mission and objectives. Acceptance of funds for these programs and/or projects is accompanied by a requirement for strict accountability, and involvement imposes demands on facilities and staff that must be assumed. In addition, the College assumes full legal responsibility for these programs and projects and for fulfilling sponsor requirements. Contracts, grants, cooperative agreements, joint powers agreements, memorandums of understanding, etc., entered into or accepted by LCC, state in detail their requirements of the sponsor and of the Institute. LCC is responsible and held accountable for compliance, before, during and following completion of the program or project.
- B. **SPECIAL PROJECTS SECTION.** Accounting and fiscal reporting responsibilities for sponsored programs and special projects shall be performed by the Fiscal Office, Special Projects Section. The responsibilities of this department include:
1. Obtaining prompt and accurate project cost statements;
 2. Reviewing compliances and obligations and assuring that these are adhered to for each program or project.
 3. Developing and implementing procedures to be followed with regard to:
 - a. institutional contract number assignments;
 - b. accurate accountability and reporting of expenditures;
 - c. efficient mechanisms for requesting funds;
 - d. coordination of project responsibilities

XII. AUDITS

- A. **ANNUAL AUDIT REQUIREMENT.** An annual audit shall be conducted as per Section 12-6-3, NMSA, 1978 compilation. Section 12-6-3 states: “The financial affairs of every agency shall be thoroughly examined and audited each year by the state auditor, personnel of his office designated by him or by independent auditors approved by him. The audits shall be conducted in accordance with generally accepted auditing standards.”
- B. **STATE AUDITOR AUTHORIZATION.** Upon authorization from the Office of the State Auditor to allow LCC to have the audit conducted by an independent public accountant, requests for proposals for conducting LCC’s annual audit shall be prepared and forwarded to qualified independent public accountants. These requests for proposals are normally sent out during the months of April or May of the fiscal year for which the audit must be conducted; however, if a multi-term request for proposal has previously been accepted, requests for proposals may be requested every three years. 17
- C. **AUDIT RFP.** The request for proposal shall include:
1. the scope of work;
 2. the term of the contract;
 3. the evaluation criteria;
 4. the selection process
 5. the proposal acceptance or rejection statement
- D. **INTERNAL AUDIT COMMITTEE REVIEW & RECOMMENDATION.** LCC’s internal Audit Committee shall review all proposals received and present a recommendations, based on the evaluation criteria, to the President. It is the policy of the Institute to assure that quality audits be the goal, not the lowest price bid for the audit.
- E. **STATE AUDITOR APPROVAL.** The President’s recommendation is then presented to the Board of Directors and if approved, forwarded to the Office of the State Auditor for final approval.
- F. **AUDITOR’S GUIDELINES.** The auditor awarded the contract shall conduct a fiscal and compliance audit of the combined financial statements and the combining, individual fund, and account group financial statements of the Institute for the fiscal year specified.
- G. **AUDITOR’S REQUIREMENTS.** The audit shall be conducted in accordance with generally accepted auditing standards, the provisions of OMB Circular A-128 and the State Auditor’s Rules and Regulations.

XIII. FINANCIAL ACCOUNTING AND REPORTING

A. **ACCRUAL BASIS OF ACCOUNTING.** LCC will maintain its accounts and prepare its reports on the accrual basis of accounting. Revenues shall be reported when earned and expenditures when materials or services are received. Expenses incurred at the balance sheet date should be accrued and expenses applicable to future periods should be deferred.

Encumbrances representing outstanding purchase orders and other commitments for materials or services not received as of the reporting date shall not be reported as expenditures nor be included in liabilities in the balance sheet. Designations or allocations of fund balances or disclosure in the notes to the financial statements must be made where such commitments are material in amount. Failure to disclose the distinction between true liabilities and encumbrances that are not true liabilities could result in the presentation of misleading information to state authorities, regulatory bodies and others.

B. **BASIC FINANCIAL STATEMENTS.** LCC will utilize three basic financial statements, the balance sheet, the statement of changes in fund balances, and the statement of current funds, revenues, expenditures and other changes.

1. Balance Sheet - The balance sheet is a statement of financial position or status of fund resources as of a given reporting date. 18
2. Statement of Changes in Fund Balances – The statement of changes in fund balances is essentially a statement of changes in financial position between reporting dates, and shall be presented for all fund groups except Agency Funds, which have no fund balances. 19
3. Statement of Current Funds Revenues, Expenditures and Other Changes. The Statement of Current Funds Revenues, Expenditures and Other Changes is unique to the current funds. It shows the details of current funds revenues by source, expenditures by function, and all other changes used to distinguish between unrestricted and restricted current funds revenues and expenditures. 20

C. **FINANCIAL STATEMENT DISCLOSURE.** To achieve the objectives of adequate disclosure, the basic financial statements should be accompanied by:

1. Explanatory notes on significant matters not adequately disclosed in the financial statements;
2. A commentary on the accounting policies adopted and followed by LCC, as well as the effect of any changes in accounting methods to the extent not disclosed in the financial statements.

D. **CHART OF ACCOUNTS.** The chart of accounts coding structure, for fiscal accounting, consists of four (4) separate classifications totaling fifteen (15) numeric characters combines with the capability of allowing for additional characters if the need arises. The automated fund accounting system presently being utilized are classified into the categories listed below:

1. The **Fund** category consists of three (3) numeric characters. They are grouped by the activities that are to be performed and by the objectives that these funds are to attain. The first digit represents the fund group in which this category will be classified (e.g., “1” indicates that this fund is within the current funds, “3” indicates that this fund is within plant funds, etc.) The second and third digits represent whether the fund is unrestricted or restricted and the objective that the fund will attain. The classifications are as follows:

100 UR Instruction & General	150 Restricted Instruction & General
101 UR Public Service	151 Restricted Public Service
102 UR Student Aid	152 Restricted Student Aid
103 UR Auxiliary Funds	153 Restricted Auxiliary Funds
104 UR Internal Service	154 Restricted Internal Service
105 Student Activities	
107 Athletics	
300 UR Unexpended Plant Funds	305 Restricted Unexpended Plant Fund
310 UR Renewals & Replacements	315 Restricted Renewals & Replacements
320 Investments in Plant	
700 Agency Funds	900 Payroll Account

2. The **General Ledger** category consists of four (4) numeric characters. The general ledger account codes indicate the types of activities being initiated within the accounting system.
 - a. The first digit signifies the financial statement classifications: “1” signifies Assets; “2” signify Liabilities; “3” signify Fund Balances; “4” signify Revenues “5” signify Internal Revenue; and “6” signify Expenditures.
 - b. The object code is unique within each class and identified as follow:
 - 0000-1999 Assets; 2000-2999 Liabilities; 3000-3999 Fund Balance; 4000-4999 Revenue; and 5000-5999 Internal Revenue. General Ledger account codes for Expenditures are subcategorized in detail as follows:
 - EXPENDITURE “6000” CLASSIFICATION
 - 6100-6199** Salaries
 - 6200-6299** Fringe
 - 6300-6399** Purchased Services
 - 6400-6499** Supplies & Materials
 - 6500-6599** Travel Expenses
 - 6600-6699** Equipment Expenses
 - 6700-6799 Transfers
 - 6800-6899 Indirect Cost Expenses
 - 6900-9999 Other Expenses

3. The **Function/Program** category consists of four (4) numeric characters. The program account codes define each unit or activity for which financial information is to be accumulated. LCC separates these by departments, programs, or specific projects. A detailed Function Table can be found on pages 23-25. 21

- a. The Function/Program codes classified as follows:
 - 1000-1999 Instruction
 - 2000-2999 General
 - 3000-3999 Internal Services
 - 4000-4999 Student Aid
 - 5000-5999 Public Service
 - 6000-6999 Auxiliary
 - 7000-7999 Athletics
 - 8000-8999 Plant Funds
 - 9000-9999 Agency Funds

4. The **Funding Source** category consists of four (4) numeric characters. The funding source codes are used to indicate, as the title implies, the funding source and the type of funding regardless of the fund, general ledger, program and location in which they are used.
 - a. The first digit denotes whether the type of funding is local, state, federal, or other funding sources. The second digit is presently not being utilized. The third and fourth digits denote the specific funding source (e.g., “1011” constitutes Local Tax Levy, “2001” constitutes State General Fund Appropriations, “3011 constitutes Federal Title V Grants, etc..

- b. See Funding Source Table on page 26 for a detail listing 22

Function Table

Instruction		Instruction		Instruction		Academic Support		Student Services	
1000-1999		1000-1999		1000-1999		2000-2099		2100-2199	
1010	Business Studies I	1081	Substance Abuse	1216	Office AdminSanta	2001	VP Academic	2101	Foundation
1011	Accounting Main	1082	Auto Mechanics	1220	Criminal Jusice SF	2010	Library	2102	Retention & Completion
1012	CIS	1083	Youth Build	1230	Heath Occup SRO	2011	Springer	2105	Dean
1013	Inactie	1084	Cabinet Making	1231	Nursing SRosa	2012	Santa Rosa	2110	ACCESS Center
1014	Office Admin Main	1085	Sustainable Res	1260	ECE SRosa	2013	Distance Learning	2112	JPTA
1015	Inactive	1086	Welding	1270	Technoogies SRO	2014	Library Mora	2120	Counseling Svcs
1016	Inactive	1087	Reclamation Train	1271	Electronics SRosa	2020	Acad Admin Spring	2121	Health Clinic
1017	Business & Pub A	1088	CDL	1280	Trades & Ind SRO	2030	Acad Prof Devel	2122	Support Serv
1019	Food Ser Mgmt	1089	Cosmetology	1286	Welding - SRosa	2035	Title III Program	2123	Gender Equity
1020	Criminal Justice	1090	General Educ	1290	Devel Studies SRO	2036	Title V Act 1	2130	Financial Aid Services
1021	Car Show	1091	General Educ Off	1291	Humanities SRosa	2037	Title V Act II	2131	Student School
1030	Health Occup Main	1092	Developmental Stu	1300	Instruction Mora	2038	Title V Act III	2132	Gen Student Aid
1031	Nursing	1093	Mass Media	1310	Business Studies I	2039	Title V Act IV	2140	Registrar
1032	Medical Lab Asst	1094	N/A	1370	Technologies Mor	2046	Title V 13-18	2141	Recruitment
1033	Dental Asst Main	1095	Adult Basic Ed	1380	Const Tech Mora	2047	Title V Act II	2151	Phi Theta Kappa
1034	Pharmacy Tech	1096	ABE Instruct Mate	1386	Welding Mora	2048	Title V Act III	2190	Summer Stud Adv
1035	Dental Hygiene	1097	Summer Session	1390	General Ed Mora	2049	Title V Act IV	2191	Stud Gov Leadership
1039	SNA	1100	Instruction Spr	1400	Instruction	2050	MSEIP	2192	Baseball
1040	Physical Therapy	1110	Business Stud Spr	1500	Inst W Mound			2193	Mariachi
1045	Equine Science	1113	Computer Info Spr	1600	Inst Pecos			2194	Softball
1050	Health & Fitness T	1115	Office Admin Spr	1650	Raton			2195	Athetics Booster
1051	NYSP	1120	Criminal Justice Sp	1700	Dist Learn ITV				
1055	Public Safety	1130	Health Occ Spr	1705	Perkins III				
1060	ECDC	1140	PhysTherapy Spr	1800	Com Cont Ed				
1065	Energy Program	1150	Occu Therapy Sp	1900	Summer Ses				
1070	STEM	1160	Early Child Spr	1901	Sum Sess Spr				
1071	PASS	1170	Technologies Spr	1902	Sum SeSRosa				
1072	STEMTransfer	1180	Trades Spr	1903	Summer Other				
1073	Infrastructure Seed	1182	Auto Mech Spr						
1074	State Energy Sect	1183	Carpentry Spr						
1075	Science & Ag	1184	Cabinet Mkg Spr						
1076	Future in Algae	1186	Welding Spr						
1077	BCS	1190	General Ed Spr						
1078	Tech Prep Progra	1200	Intruccion S Rosa						
1079	TTJP	1210	Bus Stud S Rosa						

Function Table (cont'd)

Public Service		Auxiliary		Athletics		Plant Funds		Plant Funds	
5000-5999		6000-6999		7000-7999		8000-8999		8000-8999	
5100	ECDC	6100	Bookstore	7092	Baseball	8001	Depreciation	8308	Spr Cool/Heating
5101	CCR&T	6197	Student Stip	7094	Softball	8100	Improvemnts to Infrastr	8500	Ren/Replac
5102	TANF	6200	Cafeteria			8104	Wellness Center Equip	8501	ADA
5103	Aim High	6300	Building Const			8105	LV King Stadium	8502	Aca Lib Acquis
5104	T/TA	6400	Cosmetology Clinic			8106	Business Occ	8510	Equipment
5105	Food Program	6500	Technology Projects			8107	Raton Equip	8511	ER&R Humanit
5106	Day Care					8110	Inst Prog Crt	8515	Furniture
5200	SBDC					8111	Earcly Childhood	8520	BR&R
5201	NM School to Work					8112	Health Center	8530	Roadways/Side
5203	Youth College					8113	Santa Rosa Proj	8540	Grounds R&R
5300	AHEC					8114	College Bus	8550	Infrastructure R&R
5301	AHEC Improving HI					8115	NMPSIA Project	8900	Investment in Plant
5302	Champions for Progress					8116	Auto Collision Lab		
5303	Heath Center Opp					8117	ECEC Playground Equip		
5304	Natl Coucil on Aging					8118	Satellite Const	Agency Funds	
5305	Chronic Desease Self Mgmt					8119	Vo Ed Complex	9000-9999	
5306	CDSMP II					8120	Admin Bldg	9084	Welding
5320	Health Explorers Camp					8121	Baseball Equip	9089	Cosmetology Club
5400	Other Public Service					8122	Field Construct	9600	Humanities
5442	RRF Responsible Retail					8123	Bldg Trades	9710	Campus Activities
5444	Prevention Program					8124	Community Use Audit	9730	Courtesy Club
5445	Noches De Familia					8125	King's Stadium	9731	Stu Scholarship
5446	TCA					8126	Santa Rosa Bldg Const	9732	Vending Proceeds
5481	Substance Abuse					8127	Santa Rosa Vehicl	9751	Phi Theta Kappa
						8128	Career VoTech Center	9792	Baseball
						8129	Santa Rosa Equip	9793	Mariachi
						8200	Mnor Capital Outlay	9794	Softball
						8210	Energy Conserv Meas	9795	Athletics Booster
						8301	Spr Forrester Renov	9800	Agency Stud Govt
						8302	Mora Bldg Construct	9821	Fiscal
						8303	Mora Land Purchase	9998	No acct
						8304	Cultural Center	9999	No acct
						8305	Nick Sal/Day Car Renov		
						8306	Softball Equip		
						8307	Vehicle Purchase		

Function Table (cont'd)

Institutional Support		Phy Plant/Maint & Oper		Phy Plant/Maint & Oper		Internal Svc		Student Aid	
2200-2299		2300-2399		2400-2499		3000-3999		4000-4999	
2201	Exec Mngmt	2310	Facilty Maint	2410	Utilities	3100	Computer Service	4110	Pell Grant
2204	Board Services	2320	Grounds Maint	2450	Prop Insurance	3200	Copying Center	4111	Suppl Ed Opp Grant
2206	VP Finance & Ac	2330	Custodial Svcs			3500	Student Govt	4112	Fed College Work Study
2207	Inactive	2350	Motor Pool			3501	Campus Activitie	4113	Direct Subsidized Loan
2208	Inactive	2360	Phys Plant Santa Rosa					4114	Direct Unsub Loan
2209	Institutional Supp	2361	Phys Plant Springer					4120	Minority Honors Program
2210	Inactive	2362	Physical Plant Mora					4121	National Service Awards
2211	Human Resources							4130	JTPA CRT prog
2213	Public/Comm Relations							4140	Tribal Grant
2215	Planning & Develop							4141	Americorps
2220	Inactive							4142	USDA Culinary
2221	Fiscal Operations							4143	P-16 Prof Dev
2228	Purchasing							4144	P16 Expansion
2230	Inactive							4200	State Sup Incentiv e Grant
2231	Inactive							4312	State Colege WorkStudy
2234	Security Services							4313	Other State Aid
2235	Inactive							4314	Alliance/Minority Part
2236	Springer Institution Supp							4315	Legislative Child Care
2240	Inactive							4316	Legislative Endowment
2250	Planning & Research							4317	Lottery Scholarship
2255	Human Resources							4318	3% Roadrunner Scholarshi
2260	Special Projects							4319	NM Opportunity Schol
2265	Transportation							4320	3% Bridge Schol
2270	Inactive							4321	Academ Competitiveness
2271	Springer Admin							4322	College Affordability
2272	Santa Rosa Admin							4323	Education Trust Board
2273	Mora Admin							4324	SB165 Bridge
2274	Wagon Mound Admin							4510	Priv ate Scholarship
2275	Pecos Admin							4511	Viles Foundation Scholar
2280	Inactive							4512	Intel Scholarship
2290	Inactive							4513	Vietnam Veterans
								4710	Institutional Scholar
								4811	Nursing Loan
								4812	Allied Health Loan

Funding Source Table

0101	Tuition Charges	2600	State of New Mexico	3650	US Dept of Agriculture
0102	Delete	2631	NM Dept of Health	3660	US Small Bus Administration
0104	Delete	2632	UNM AHEC	3670	School to Work
0105	Cont/Community Ed	2640	CY&FD	3757	FED NM AMP
0106	Delete	2650	DFA-NM School to Work	3760	National Science Fund
0201	Student Fees	2652	Goals to Work	3770	US Dept of Energy
1000	Local Appropriations	2660	State Small Business Admin	3771	USDOE
1011	Local Levy Appropriation	2757	NM AMP	3780	JTPA-CRT
1015	East Las Vegas School	2758	NM Assoc of Comm College	3790	Americorps
1016	West Las Vegas School	2759	NM Coalition fr Literacy	3791	Tribal Grant
1017	Santa Rosa School	2770	CHE Leg. Child Care	3792	US Dept of Treasury
1018	Mora Independent School	2771	CHE Leg. Endowment Sch	3793	HACU Scholarship
1019	Springer Municipal School	2772	CHE Lottery Success Schol	5000	Forest Trust Fund
1020	NM Highlands Univ	2773	State College Workstudy	5002	Utah State University
1021	Maxwell Schools	2774	State Supl Inc Grant	5051	INTEL
1030	Other	2775	CHE 3% Schol Approp.	5505	La Jicarita Enterprise
1031	HUD	2776	CHE Gear Up	5506	Ctr-Occupational Develop
1032	NE Regional Hospital	2777	HED	5520	Los Alamos Nat'l Lab
2001	General Fund Approp.	2779	HED/Aliead Health	5631	NEREC
2005	Other State Approp.	2780	Nursing Loan	5632	McCune Foundation
2006	Legislative Funding	2881	GOB	5770	SFCC NMEAF
2007	Inactive	2882	GOB Inactive	5771	Agency Awards
2011	Springer	2883	STB IPC	5772	Horizon
2012	Santa Rosa	2884	Inactive	5773	Viles Foundation
2013	Inactive	2885	GOB 2005	5880	NMPSIA
2014	Inactive	2886	STB HB622	5882	Bank of Las Veas
2015	Inactive	2890	NM State Highway Dept	5883	Community First Bank
2020	CYFD	2900	CHE Capital Outlay Allocat	5884	Wells Fargo Bank
2021	Admin Remodel	2901	STB/King Stadium	5885	Walmart
2030	Inactive	2999	Retention & Completion	6000	Carryover Funds
2031	1st year	3011	Activity Funds	8000	Other Sources
2032	2nd Year	3012	Activity VICA	8100	Bookstore
2033	3rd Year	3053	CDSMP	8200	Cafeteria
2034	4th Year	3506	Equity Research NHBEP	8300	Revolving Fund
2035	Inactive	3510	Department of Labor	8500	Day Care
2506	CYFD	3520	US Dept of Education	8600	Small Bus Dev Ctr
2507	CYFD Inactive	3521	SDE Carl Perkins	8700	AHEC Program Inc
2510	NM Youth Conser Corp	3525	ARRA	8850	LVTI Energy Cons Meas
2511	NMYCC Inactive	3526	US Dept of Health	8851	LVTI Paving Co-op
2520	State Dept of Ed	3530	US Dept of ED	9000	Agency Accounts
2521	Inactive	3531	USDO Energy	9010	NMHU
2522	Inactive	3631	UNM AHEC		

FINANCE & ADMINISTRATION

