

MID-PLAINS COMMUNITY COLLEGE
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Amended: March 2001; January 2006; May 2009; June 2009; July 2009; April 2010;
May 2010; March 2012; February 2014; August 2017; July 2018

BUSINESS OPERATIONS

The business operations of the Mid-Plains Community College (MPCC) shall be conducted in accordance with the provisions of this policy manual, MPCC business procedures, Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

Amended: March 2001; March 2012

BUSINESS OPERATIONS

Fiscal Year

The fiscal year of Mid-Plains Community College (MPCC) shall begin on the first day of July and end on the thirtieth day of June each year.

The budgetary process is:

1. In December, the Board of Governors provides overall budget parameters to the President.
2. In January, the first preliminary budget is provided to the Board of Governors.
3. April through August, the preliminary budget is updated to reflect Board of Governor's decisions on financial matters, including tuition, fees, employee salary/wages and benefits, and room and board.
4. In September, the President submits to the Board of Governors a final budget for Board approval.

On a quarterly basis, the actual revenue and expenditure amounts compared to the budgeted amounts and projected year-end budgeted amounts are presented to the Board of Governors.

Amended: March 2001, May 2012

BUSINESS OPERATIONS

Tuition and Fees

A schedule of tuition and fees for all credit courses shall be recommended annually, (generally in February), or at other times as may be deemed necessary, to the Board of Governors by the College President. Before implementation, the schedule of rates for tuition and fees must be formally approved by the Board of Governors.

Any non-credit courses, continuing education seminars or educational activities sponsored by the College that requires the use of College personnel shall be assessed fees. Such fees shall reimburse the College for its incurred expenses.

The schedule of tuition and fees shall include separate rates for (1) Nebraska resident students, (2) resident students of Colorado, Kansas, South Dakota, and Wyoming, and (3) all other non-resident students.

For purposes of this policy, senior citizens shall be those persons sixty-two (62) years of age or older. The senior citizen tuition rate shall be thirty-five percent (35%) of the regular resident or non-resident tuition rate, rounded to the nearest whole dollar. This separate rate shall not apply to non-credit courses. When credit class enrollment is limited, regular full paying tuition students shall have priority for enrollment.

The Board of Governors reserves the right to change tuition, fees and other charges without prior notice.

Amended: June 2003; June 2009, May 2012, August 2017, July 2018

Legal Reference: Nebraska Revised Statutes 85-1511(18) (See Appendix)

BUSINESS OPERATIONS**Refund of Tuition and Fees**

A schedule of tuition and fees refunds for students who discontinue courses shall be proposed by the President at least annually, (generally in February), and shall be subject to approval by the Board of Governors.

Adopted: June 1997

Amended: March 2001; January 2004; April 2010, May 2012

Legal Reference: Nebraska Revised Statute Article 15, Section 85-1511, (18) (See Appendix)

BUSINESS OPERATIONS
Refund of Housing Rent

A schedule of housing rent refunds for students who do not complete their housing contracts shall be proposed by the President at least annually, (generally in February) and shall be subject to approval by the Board of Governors.

Adopted: March 1995

Amended: March 2001; June 2004, April 2010, May 2012

Legal Reference: Nebraska Revised Statute 85-1511 (See Appendix)

BUSINESS OPERATIONS
Purchases by Competitive Bids

The President or designee shall be responsible for establishing purchasing procedures to insure fair and equitable competitive bidding for services, materials, supplies or equipment except as defined in policies 3340 and 1600. Where purchase of an item or service has been conceptually approved by the Board of Governors either expressly or by inclusion in the budget the Board of Governors has adopted for the College, the President is authorized to approve such purchases and/or to solicit quotations and/or bids. For purposes of this policy, purchases means total purchase, not individual item. It is the desire of the Board of Governors to do business within the 18-county area when possible. Such action by the President shall be in accordance with the requirements of state and federal laws and applicable Mid-Plains Community College (MPCC) Board policies.

The President may exercise such authority only in accordance with the following provisions:

1. If the cost of purchase is \$5,000 or less, the purchase shall be made by unrestricted, open-market purchase. The President shall be authorized to approve such purchase orders up to but not in excess of \$5,000.
2. If the estimated cost of purchase exceeds \$5,000, but is less than \$10,000, the purchase shall be made by a competitive, informal bidding process, in which quotations and/or bids are solicited from at least three (3) independent vendors, or as many independent vendors as are reasonably and practically available if less than three (3).
3. If the estimated cost of the purchase is \$10,000 or more, the purchase shall be made by a competitive, formal bid process, in which bids are to be solicited from at least three (3) independent vendors, or as many independent vendors as are reasonably and practically available if less than three (3).
4. If the estimated cost of the purchase is \$25,000 or more, excluding single or sole source items, an invitation to bid shall be published at least once in a legal newspaper circulated in the College's eighteen-county area.
5. Absent compliance with the requirements set forth in subparagraphs (2), (3), and (4) above, no such purchases shall be entered into until approval is granted by the Board of Governors, except as otherwise allowed by subparagraph (9) below.
6. The President is not authorized to approve any purchase, purchase order or contract involving an expenditure by the College in an amount in excess of \$50,000 except as may be allowed by subparagraph (9) below. In all other cases, no purchase order shall be issued or purchase made, and no contract binding the College respecting a purchase shall be entered into for an amount in excess of \$50,000 unless the purchase, purchase order or contract has first been expressly approved by the Board of Governors.

7. The President shall submit a report monthly to the Board of Governors of all President-approved purchases costing from \$25,000 to \$50,000 and of all sole source items costing more than \$5,000. The purchase of fixed services, such as utilities and maintenance services shall be exempt from this report.
8. The Board of Governors shall not be required to accept the lowest bid if the Board of Governors does not believe it is in the best interests of the College to accept that bid. Further clarification with regard to any bid may be requested by the President.
9. In an emergency situation, the President may, with the approval of the Chair of the Board of Governors, depart from the otherwise applicable requirements of the Board Policy 3310. If the Chair of the Board of Governors is not reasonably available, the Vice-Chair of the Board of Governors may give such approval. The President shall report any such departure from Policy 3310 to the full Board of Governors at the earliest opportunity.
10. The President is authorized to approve a purchase on behalf of the College that is not budgeted in an amount not to exceed \$10,000. Such purchase shall be included in the consent agenda for ratification at the next meeting of the Board of Governors.

Adopted: February 2004

Amended: January 2006, May 2012, August 2017, July 2018

Legal Reference: Nebraska Revised Statutes 85-1511 (1), (4), (5), (12), (15) (See Appendix)

BUSINESS OPERATIONS

Contract Purchases

The President or designee is authorized to enter into purchase contracts and execute and deliver an instrument in the name of, or on behalf of Mid-Plains Community College within established policy limits unless the document is required to be executed by the Chair of the Board of Governors.

Amended: March 2001, May 2012

BUSINESS OPERATIONS

Purchasing Procedures

Requisitions and Purchasing. All purchasing of materials, supplies and services will be done pursuant to procedures developed by the Business Office.

Amended: March 2001; May 2010

BUSINESS OPERATIONS

Architectural/Engineering Services

From time to time, the President shall make a recommendation to the Board to retain an architectural firm to provide services to Mid-Plains Community College (MPCC) on any construction project, which, by local building codes, requires the services of a licensed architect, and is estimated to cost less than \$2,000,000. Prior to recommending an architectural firm, the President or designee shall issue a "Request for Qualifications" (RFQ) for Nebraska licensed architectural firms. Two members of the Board of Governors will sit in on the interviews as part of the architectural review process. The President will make a recommendation to the Board of Governors based on those interviews. The architectural review process may include consideration of the location of the firm. For each project that is estimated to exceed \$2,000,000, the President or designee shall issue a separate RFQ seeking Nebraska licensed architectural/engineering firms and shall follow the process as outlined above.

Adopted: May 2012

Amended: August 2017

BUSINESS OPERATIONS

Annual Audit

The Mid-Plains Community College shall engage the services of a certified public accountant to conduct an annual audit of all accounts.

Amended: March 2001, May 2012

BUSINESS OPERATIONS

Banking Procedures

The President and the Vice President of Administrative Services shall be authorized to establish necessary insured bank accounts for the college. Accounts are to be established only at financial institutions that have a branch location within the eighteen counties of the service area of the Mid-Plains Community College (MPCC).

The President and the Vice President of Administrative Services are authorized to purchase investments or to use savings accounts for the determined cash available that is not necessary to meet current cash flow requirements. The College President and Vice President of Administrative Services are authorized to negotiate rates with the Area financial institutions.

The President and the Vice President of Administrative Services are authorized to establish petty cash funds within MPCC and to establish and implement cash processing procedures for all revenue.

Amended: March 2001; April 2010; May 2012; February 2014; August 2017; July 2018

BUSINESS OPERATIONS

Necessary Cash Reserves

The cash reserve budgeted each fiscal year shall be reviewed and approved by the Board of Governors at the time the annual budget is adopted by the Board of Governors. The annual budget submitted by the President to the Board of Governors shall provide for a cash reserve in the unrestricted general fund equal to an amount no less than 15% nor greater than 35% of the unrestricted general fund expenditure budget plus mandatory transfers. The President may submit to the Board of Governors with the annual budget an option for consideration by the Board of Governors of a cash reserve in the unrestricted general fund outside such percentage range.

Mid-Plains Community College shall have, at the end of each fiscal year, an unencumbered cash reserve in the unrestricted general fund equal to an amount no less than 15% nor greater than 35% of the unrestricted general fund expenditure budget plus mandatory transfers. If such unrestricted general fund budget balance is outside such percentage range, the President shall inform the Board of Governors who may adopt a corrective plan for the ensuing budget year.

Adopted: March 2001

Amended: May 2009

Legal Reference: Nebraska Revised Statute 13-504(1)(b) (See Appendix)

BUSINESS OPERATIONS
Mid-Plains Community College Property

The President, or designee, shall be responsible for the establishment of procedures for inventory, security, and disposal of property, and for the use and maintenance of vehicles. Any sale of property shall be made pursuant to Nebraska law.

Any purchase, sale, conveyance, or lease of real property shall only be effective when authorized by an affirmative vote of at least two-thirds of all the members of the Board.

Adopted: March 2001; March 2012

BUSINESS OPERATIONS

Grants, Gifts and Donations

The President shall notify the Board of Governors when the receipt of gifts and donations exceeds \$10,000, or has a long-term financial impact on Mid-Plains Community College (MPCC). The President shall not accept any such gift that causes harm to the reputation of MPCC, or may not align with MPCC policies.

The President shall seek Board of Governors approval to apply for all grants in which MPCC's annual financial commitment exceeds \$10,000. In an emergency situation the President may, with the approval of the Chair of the Board of Governors, apply for any such grant. If the Chair of the Board of Governors is not reasonably available, the Vice-Chair of the Board of Governors may give approval. The President shall report any such application to the full Board of Governors at the earliest opportunity.

Gifts and donations received by MPCC shall be transferred to either the North Platte Community College Foundation or the McCook College Foundation, as appropriate.

Adopted: December 1995

Amended: March 2001; June 2009; May 2012; February 2014

BUSINESS OPERATIONS**External Income/Gifts**

No employee of Mid-Plains Community College (MPCC) may be employed by or receive a stipend from another entity during times he/she is employed by MPCC, and no employee may use professional leave to engage in activities for which he/she is being paid, receives, or could potentially receive, income, provided however, nothing in this policy shall limit rights under a collective bargaining unit approved by the Board of Governors, and work outside expected working hours or while on vacation is excluded.

No MPCC employee or Board of Governors member may accept a gift, gratuity, etc., which might be construed as an attempt to sway opinion, show favoritism, or influence voting on issues affecting MPCC.

Adopted: March 2001

Amended: March 2012