



Board of Governors Policy Manual

Board Policy Business Operations

3000	Business Operations
3100	Fiscal Year
3210	Tuition and Fees
3230	Refund of Tuition and Fees
3231	Refund of Housing Rent
3310	Purchases by Competitive Bids
3320	Contract Purchases
3330	Purchasing Procedures
3340	Architectural/Engineering Services
3420	Annual Audit
3430	Banking Procedures
3445	Necessary Cash Reserves
3450	Mid-Plains Community College Property
3601	Grants, Gifts and Donations
3602	External Income/Gifts

Reviewed: September 2023



Board of Governors Policy Manual

Policy 3000

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 2012



Board of Governors Policy Manual

Policy 3100

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 housing and food.
4. In September, the President submits to the Board of Governors a final budget for Board approval.
5. In July, January and April, the estimated actual revenue and expenditure amounts compared to the budgeted revenue and expenditure amounts are presented to the Board of Governors.

Amended: December 2019, September 2023



Board of Governors Policy Manual

Policy 3210

Business Operations

Tuition and Fees

A schedule of tuition and fees for all credit courses shall be recommended annually, (generally in October or November), 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: August 2017, July 2018, September 2023

Legal Reference: Nebraska Revised Statute [85-1511](#)



Board of Governors Policy Manual

Policy 3230

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: May 2012
Legal Reference: Nebraska Revised Statute [85-1511](#)



Board of Governors Policy Manual

Policy 3231

Business Operations
Refund of Housing Charges

Any changes in housing charge refunds for students who do not complete their housing contracts shall be proposed by the President and shall be subject to approval by the Board of Governors.

Adopted: March 1995

Amended: September 2023

Legal Reference: Nebraska Revised Statute [85-1511](#)



Board of Governors Policy Manual

Policy 3310

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 the legal newspaper circulated in the College's eighteen-county area and/or the most closely associated newspaper to that project.
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.



Board of Governors Policy Manual

Policy 3310

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. For any purchases under \$50,000, the President, in consultation with the Chair of the Board of Governors, shall not be required to accept the lowest bid if the President does not believe it is in the best interests of the College to accept that bid.
8. 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.
9. 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.
10. 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.
11. The President is authorized to approve a purchase on behalf of the College that is not budgeted in an amount not to exceed \$25,000. Such purchase shall be included in the consent agenda for ratification at the next meeting of the Board of Governors.

Adopted: February 2004

Amended: August 2017, July 2018, December 2019, September 2023

Legal Reference: Nebraska Revised Statute [85-1511](#)



Board of Governors Policy Manual

Policy 3320

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: May 2012

Business Operations



Board of Governors Policy Manual

Policy 3330

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: May 2010

Business Operations



Board of Governors Policy Manual

Policy 3340

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. 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.

Adopted: May 2012

Amended: August 2017, September 2023

Business Operations



Board of Governors Policy Manual

Policy 3420

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: May 2012



Board of Governors Policy Manual

Policy 3430

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 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: February 2014; August 2017; July 2018; September 2023

Business Operations



Board of Governors Policy Manual

Policy 3445

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 allowed by state statute. 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 allowed by state statute. 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: September 2023

Legal Reference: Nebraska Revised Statute [13-504](#)



Board of Governors Policy Manual

Policy 3450

Business Operations

Mid-Plains Community College Property

The President, or designee, shall be responsible for the establishment of procedures for inventory, record keeping, security, disposal of property, and for the use and maintenance of vehicles.

The College will retain records as provided by Nebraska statutes and the Records Retention and Disposition Schedule submitted by the College to the Nebraska State Records Administrator.

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

Amended: December 2020



Board of Governors Policy Manual

Policy 3601

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 \$25,000. 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: February 2014, September 2023



Board of Governors Policy Manual

Policy 3602

Business Operations

External Income/Gifts

Employees of Mid-Plains Community College (MPCC) may not be employed by or receive a stipend from another entity during MPCC working hours. No employee may use professional leave to engage in activities for which he/she is being paid, receives, or could potentially receive, income from another entity. Employees who are working for another entity outside of expected working hours or while on vacation are excluded from this policy.

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.

Nothing in this policy shall limit rights under a collective bargaining unit approved by the Board of Governors.

Adopted: March 2001

Amended: September 2023