Bookstore Services

The Columbia Bookstore is located on the first floor of the Richards Center. It seeks to meet the needs of the Columbia Theological Seminary community with respect to textbooks and publications of significance in the Reformed tradition.

Books are priced at a discount except when publishers do not discount their publications to the bookstore. Mail orders and special orders usually do not receive discounts. The bookstore does not maintain special charge accounts for customers.

Books in saleable condition may be returned for credit within two weeks of purchase if accompanied with sales receipt.

Bookstore hours are as follows:

10:30 a.m. - 2:30 p.m.	Monday -- Friday	September --December; and February --May
10:00 a.m. - 2:00 p.m.	Monday -- Friday	January, July, and August
Closed	During chapel, student holidays and breaks	

<u>Budget Process</u>

The annual fiscal year budget process follows the following timeline and approval process.

December
Budget Committee outlines detailed budget schedule, establishes budgeting parameters, and develops budget worksheets. The Budget Committee consists of the President, Executive VP, VP for Business and Finance, VP for Development, VP for Student Services and VP for Life Long Learning.

December/January/February
The Budget committee quantifies projected income for upcoming fiscal year when yearend endowment values are available. Budget worksheets are sent to each department head. Department head will complete worksheet and return to VP Business for entry into the budget worksheet. FY needs are determined based on historical budgets vs. actual expenditures plus changes in program needs for the next year. Extraordinary requests/new requests are flagged separately. Each department head projects both expenses and income line items according to their assigned responsibilities as follows:

Academic:General	Dean of Faculty
Library	Librarian/Dean of Fac
Supervised Ministry	Prgm director for Sup Min/Dean of Fac
Development	VP of Development
Administrative	VP for Business/President
Maintenance	Supt Bldg Grounds/VP for Business
Auxiliary Enterprises	VP for Business
Student Services	Dean of Students
Life Long Learning	Dean of Life Long Learning
Student Aid	Director of Financial Aid/Dean of Students
Income	VP Business with consultation with

appropriate area director(s). Rate schedules are approved to the Board of Trustees in the fall meeting.

Personnel payroll and benefits are done separately from general expenses. Input for percentage raises is received from Vice Presidents. The available pool for personnel increases is determined after input of general expenses and income. Individual salaries are managed confidentially with the appropriate supervisor and applicable VP. Only the President, Exec VP and Treasurer have access to the detailed personnel budget.

March
All budget input is received and entered into the master budget. The Budget Committee will then begin review of income and expenses. Determination of areas to be reviewed is made and prioritized. Strategic Planning Priorities and operational plans reviewed for compatibility. The appropriate VP will undertake further review. Department directors and managers are consulted. Final budget pool for personnel adjustments is made.

The final proposed budget is a balanced budget.

The Executive Committee of the Board evaluates the final proposed budget and either sends it back to the Budget committee for additional work or recommends the approval process move forward with presentation to the Board of Trustees.

* Directors and Managers are informed of approval process status.

April
Final budget is presented to the Board of Trustees. VP for Business reviews detailed budget and process with the Business and Finance committee. Business and Finance committee presents budget to the Board of Trustees for approval. The Board of Trustees is the approving authority of the annual budget.

*Directors and Managers are informed of the approved budget. Personnel compensation changes will be informed separately upon approval by the President.

May/June
*Upon approval of compensation changes, final input to the departmental budget is made and final budgets distributed.

Budget Process Complete

Evaluation Process

After Final Approval of the Budget
Budget Committee reviews annual survey of department heads and makes changes.
Survey is initiated, returned and data summarized.

Fall board meeting
Board reviews and approves rate schedules
Business and Finance Committee review survey summary and evaluate annual process.

Fall
Assessment of previous years budget results vs. final yearend audited financial statement.
Accumulation of departmental goals and objectives from institutional planning.
Accumulation of data from Dept of Institutional Research

December
Budget Committee reviews survey and evaluation results to determine the overall effectiveness of the development process.
Data and assessment results are incorporated into the budget development process by the Budget Committee.

Budget Process begins.

Bulk Mailing

Columbia Theological Seminary has a 3rd class Bulk Mail Account (#40) available for mailings of 200 or more pieces. Bulk mailing offers a discounted rate for high-volume mailings, however the mailing does take longer for delivery (10-14 days) and must be sorted and packaged in a manner consistent with the post office sorting/delivery system. Columbia currently does not have the space or labor to efficiently process in-house bulk mailings, however we have established relationships with area mailing companies to expedite these services. Please see the Central Services Coordinator for contact and other specific bulk-mailing information.

Business Cards/Memo Pads, Ordering of

Personalized business cards and memo pads are available and provided by Columbia Theological Seminary to all faculty members upon request. With a supervisor's approval, staff members may order them as well. Please see the Central Services Coordinator for ordering information.

Campus Security

Columbia Theological Seminary has one of the most beautiful campuses of any seminary in the country. Though the campus is park-like, it is also an urban campus and, as with any urban area, there can be problems with the security of property and personal wellbeing. Personal security is the community's responsibility. Each member must play a part for the safety and security of all.

The Seminary contracts with Agnes Scott College to provide campus security. Its Department of Public Safety is a state-certified police force. An Agnes Scott security guard is on duty 24 hours a day. The Agnes Scott and Decatur police also make rounds each day.

A direct telephone line to the Agnes Scott College Department of Public Safety exists for the Seminary community members to call should a security emergency arise. That number is 404-471-6900. If for any reason the Agnes Scott number is inoperative, the Decatur police or fire department should be called at 911. Suspicious or harmful activities should be reported to the Agnes Scott College Department of Public Safety. Do not intervene directly.

The campus security guard is equipped with a vehicle and is available to provide motorist assistance to members of the community experiencing difficulties such as being locked out of a vehicle or needing a battery charged.

The Seminary abides by the provisions of the Crime Awareness and Campus Security Act of 1990.

Questions or suggestions about campus security should be directed to the Vice President for Business and Finance.

Routine security precautions:

1. Do not leave packages or other valuables in parked vehicles at any time (even for a few minutes).
2. Never leave pocketbooks or other valuables unattended.
3. At night, always walk with a friend.
4. The locks on the exterior doors of Florida and Simons-Law Halls, Campbell Hall, Richards Center and the Harrington Center have been installed for safety reasons. Do not leave doors propped open.

Exterior building doors are locked as follows when school is in session:

	WEEKDAYS	WEEKENDS
Campbell Hall:	9:00 p.m.--7:00 a.m.	24 Hours
Simons-Law/Florida Halls	24 hours	24 hours
Richards Center	7:00 p.m.- 7:00 a.m.	5:00 p.m. Saturday - 7:00 a.m. Monday
Harrington Center	4:30 p.m. - 8:00 a.m.	24 hours

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COLUMBIA THEOLOGICAL SEMINARY
CAMPUS SAFETY REPORT
SPRING 2005

Introduction

In accordance with the Student Right-to-Know and Campus Security Act (P.L. 101-542), Columbia Theological Seminary is required to disclose campus security policy and campus crime statistics annually to all current students and employees and to any prospective students/employees upon request. The intent of this federal legislation is to promote awareness and to encourage responsible action in making the Seminary a safer place.

Members of the Seminary community are expected to act with respect for all rights, privileges, and sensibilities of others. Actions that threaten or endanger in any way the personal safety or security of others will be regarded as serious offenses.

Campus Security Responsibilities and Procedures

Columbia Seminary has one of the most beautiful seminary campuses in the country. Though the campus is serene, it is also located in an urban setting. As with any urban area, there can be problems with the security of property and personal well-being. Personal security is the responsibility of the entire Seminary community. Each member must play a part for the safety and security of all.

The Seminary contracts with Agnes Scott College to provide security services. Agnes Scott has a state-certified police force that employs police officers with full powers of arrest. A security officer is on duty 24 hours a day, with Agnes Scott police officers also making rounds. The Decatur City Police Department provides patrols of the neighborhood and has concurrent jurisdiction with Agnes Scott Police.

Any crimes occurring on or around the Seminary property should be reported immediately to the Agnes Scott Police. Agnes Scott Police will investigate the complaint and, if additional assistance is required, they will notify the Decatur Police Department, Decatur Fire Department and/or DeKalb County Emergency Medical Services, dependent upon the circumstances.

Seminary residence hall exterior doors are locked 24 hours per day. In addition, the Library is locked during non-working hours. While school is in session, the Richards Center is locked from 7 pm to 7 am weekdays and from 5 pm Saturdays until 7am Mondays. When school is not in session, the Richards Center is locked 24 hours per day. Campbell Hall and Harrington Center are locked from 7 pm to 7 am weekdays and 24 hours on weekends. Locked doors should never be propped open.

Doors to residence hall rooms and apartments should be kept locked. If the door of your room or apartment is defective, please contact the Business Office. (If it can be opened with a credit card, the lock is defective.) Seminary office doors should be kept locked at all times offices are vacant.

Packages and other valuables should never be left in parked cars. Pocketbooks and other valuables should never be left unattended.

If at any time you observe what you think may be harmful or suspicious actions on campus, report them to the Agnes Scott College Police. At night, always walk on campus with a friend.

Seminary administrators with significant responsibility for student and campus activities are classified as a campus security authority and must report any security violations in a timely manner. In the event that a campus security authority is notified of the occurrence of a crime for which statistics are provided below, the Seminary will warn the community in a timely fashion when it considers the events threatening to students/employees.

Campus security authorities will inform the Seminary community of crime prevention and security procedures and will encourage members to be responsible for their own security and that of others by publishing information in Seminary publications, including the Student Handbook and This Week, and by periodically providing such information in group settings (such as during orientation, forums, etc.).

At the time that a crisis is identified on campus the seminary's crisis management plan will be implemented.

Questions concerning campus security or suggestions for improving security should be directed to the Vice President for Business and Finance.

Emergency Information

Agnes Scott Police	404-471-6900 (CTS Direct Line)
Decatur Police	911
Fire Department	911
Ambulance	911

Emergencies requiring police, firefighters or an ambulance should be reported on the nearest available telephone. Courtesy telephones are located in the Harrington Center, Florida Hall, on the first floor of the Richards Center and first floors of Campbell Hall and the public lounge in the Library. Remember to always identify your location to emergency personnel.

COLUMBIA THEOLOGICAL SEMINARY
CRIMES REPORTED TO POLICE JAN. 1, 2001 – DEC. 31, 2004

Offense Type	Year	On Campus	Residential Facility	Non Campus Bldg/Property	Public Property
Murder & Non Neglect Manslaughter	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Negligent Manslaughter	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Forcible Sex Offenses	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Non forcible Sex Offenses	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Robbery	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Aggravated Assault	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Burglary	2004	1	0	0	0
	2003	2	0	1	0
	2002	1	0	0	0
Motor Vehicle Theft	2004	3	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Arson	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0

HATE CRIMES

Hate Crimes Total	Year	On Campus	Residential Facility	Non Campus Bldg/Property	Public Property
Race	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0

Ethnicity	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Religion	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Sexual Orientation	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Disability	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Gender	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0

NUMBER OF ARRESTS FOR SELECTED OFFENSES REPORTED TO POLICE

Offense Type	Year	On Campus	Residential Facility	Non Campus Bldg/Property	Public Property
Liquor Law Violations	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Drug Violations	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0
Weapons Violations	2004	0	0	0	0
	2003	0	0	0	0
	2002	0	0	0	0

In addition to the above federally mandated statistics, Columbia Theological Seminary also provides the following data of other crimes.

Crime	**2004**	**2003**	**2002**
Criminal Damage	2	1	1
Criminal Trespass	1	0	4
Disorderly Conduct	0	0	0
DUI &/or Drugs	0	0	0
Entering Auto	14	1	3
Forgery	0	0	0
Harassing Phone Calls	0	1	0
Theft	2	1	3
Terroristic Threats and Acts	0	0	0

Capital Purchases

The Vice President for each department must approve all requests for furniture, fixtures and equipment greater than $500.00 that originates from her/his department prior to purchase. If an order exceeds $500.00 or the annual budget threshold, a request for purchase must be submitted to and approved by the VP for Business and Finance.

All contracts and furniture, fixtures, and equipment purchases greater than $10,000 are made by competitive solicitation unless approved by the VP for Business and Finance.

Cell Phones, Use on Campus

Although there is no formal policy on personal cell phone and pager use, it is expected that personal calls are made and received during break and meal periods. In any case, common sense and individual department and supervisor directives prevail.

Computer Policy

Columbia Theological Seminary is responsible for securing its network and computing systems in a reasonable and economically feasible degree against unauthorized access and/or abuse, while making them accessible for authorized and legitimate users. This responsibility includes informing users of expected standards of conduct and the punitive measures for not adhering to them. Any attempt to violate the provisions of this policy will result in disciplinary action in the form of temporary revocation of user accounts, regardless of the success or failure of the attempt. Permanent revocations can result from disciplinary actions taken by a panel judiciary board called upon to investigate network abuses.

The users of the network are responsible for respecting and adhering to local, state, federal and international laws. Any attempt to break those laws through the use of the network may result in criminal action against the offender by the proper authorities or civil liability. If such an event should occur, this organization will fully comply with the authorities to provide any information necessary for the legal process.

General Computing Policy:

Once a user receives a *username* to be used to access the network and computer systems on that network, they are solely responsible for all actions taken while using that *username*.

- Applying for a *username* under false pretenses is a punishable disciplinary offense.
- Sharing your *username* and *password* with any other person is prohibited. In the event that you do share your *username* and *password* with another person, you will be solely responsible for the actions that other person undertakes.
- Deletion, examination, copying, or modification of files and/or data belonging to other users without their prior consent is prohibited.
- Attempts to evade or change resource quotas are prohibited.

- Continued impedance of other users through mass consumption of system resources, after receipt of a request to cease such activity, is prohibited.
- Use of facilities and/or services for commercial purposes is prohibited.
- Any unauthorized, deliberate action that damages or disrupts a computing system, alters it normal performance, or causes it to malfunction is a violation regardless of system location or time duration.

Electronic Mail Policy:

Whenever you send electronic mail, your name and *e-mail address* are included in each mail message. You are responsible for all electronic mail originating from your *e-mail address*.
- Forgery (or attempted forgery) of electronic mail messages is prohibited.
- Attempts to read, delete, copy, or modify the electronic mail of other users are prohibited.
- Attempts at sending harassing, obscene and/or other threatening email to another user are prohibited.
- Attempts at sending unsolicited junk mail, "for-profit" messages or chain letters is prohibited.

Network Security:

As a user of the network, you may be allowed to access other networks (and/or the computer systems attached to those networks).
- Use of systems and/or networks in attempts to gain unauthorized access to remote systems is prohibited.
- Use of systems and/or networks to connect to other systems, in evasion of the physical limitations of the remote system/local, is prohibited.
- Decryption of system or user passwords is prohibited.
- The copying of system files is prohibited.
- The copying of copyrighted materials, such as third-party software, without the express written permission of the owner or the proper license, is prohibited.
- Intentional attempts to "crash" Network systems or programs are punishable disciplinary offenses.
- Any attempts to secure a higher level of privilege on Network systems are punishable disciplinary offenses.
- The willful introduction of computer "viruses" or other disruptive/destructive programs into the organization network or into external networks is prohibited.

<u>Credit Card Transaction Policies</u>

Columbia Theological Seminary, as a "merchant" accepting credit card payments, is responsible for industry fraud control and security standards on these transactions. Based on information provided by Visa USA and other members of the payment card industry, the following information is provided as a guide for accepting, processing, and storing credit card data on both card-present and card-not-present transactions.

Card Present:

As a card-present merchant, a few steps should be taken to ensure the legitimacy of every credit card, cardholder, and transaction. These include checking the card security features, obtaining the cardholder's signature, and, if necessary, requesting an authorization. In addition, merchants are responsible for ensuring that account information is stored in secure, limited-access areas.

1. Check the card security features to make sure the card has not been altered.
   a. Verify the presence of the card logo.
   b. Verify the hologram on the card is present.
   c. Verify the "Good Thru" or "Valid Thru" date to ensure the card is not expired or not yet valid.
   d. Verify that the signature panel on the back of the card has not been tampered with. If someone has tried to erase the signature panel, you will see the word "VOID" displayed.

2. Swipe the card through the terminal in one direction only to obtain authorization.
   a. If the transaction is for a refund, verify the original charge, amount, and reason for refund. All transactions paid for with a credit card must be refunded to that same credit card. Merchants are not permitted to issue cash refunds for any credit transactions. In addition, Columbia Theological Seminary is not authorized to issue cash advances from credit cards.
   b. For all transactions, verify the last four digits embossed on the card match the account number displayed on the terminal.

3. If the card cannot be swiped
   a. Check the terminal to ensure it is working properly.
   b. If the terminal is working properly, match the account number embossed on the front of the card with the number indent-printed on the back of the card.
   c. Key-enter the card account data into the POS terminal, including the 3- or 4- digit card verification value imprinted on the card.

4. Check the authorization response on the POS terminal
   a. Approved – Ask the customer to sign the sales receipt.
   b. Declined – Return the card to customer and ask for another card.
   c. Call or Call Center – Call the voice authorization center and tell the operator you have a "Call" or "Call Center" response. Follow operator instructions. In most

cases, these responses mean the card Issuer needs some additional information before the transaction can be approved.
   d. Pick Up – Keep the card if you can do so peacefully.
   e. No Match – Swipe the card and re-key the last four digits. If "No Match" response appears again, keep the card if you can do so peacefully. ***Request a "Code 10". Additional information on this response appears later in this document.***

5. Request and Check the signature
   a. Have the cardholder sign the transaction receipt and verify that the signature on the card matches the one on the transaction receipt.
   b. If the signature panel is left blank, ask the cardholder to sign the card and provide current government identification, such as a driver's license or passport. Verify that the cardholder signature on the transaction receipt matches the one on the card and the additional identification.
   c. If the signature panel has a "See ID" in place of a signature, ask the cardholder to sign the card and provide current government identification such as a driver's license or passport. Verify that the cardholder signature on the transaction receipt matches the one on the card and the additional identification.

6. Store and protect data
   a. Limit access to cardholder information to only those individuals whose job requires such access.
   b. Keep cardholder information storage to a minimum, including the amount of data and retention time limited to that which is required for business, legal, and/or regulatory purposes. Properly destroy medium containing cardholder information when it is no longer needed for business or legal purposes.
   c. Do not store card any card information, including card verification code, once transaction is complete. The last four digits of the card number may be retained for future reference.
   d. Render sensitive cardholder data unreadable anywhere it is stored.
   e. Physically secure all paper and electronic media that contain cardholder information, and maintain strict control over the storage and accessibility of media that contains cardholder information.
   f. Log all requested access to cardholder data.

Card-Not-Present:

As a merchant that accepts card-not-present transactions, extra precautions against fraud exposure, data compromise, and associated losses need to be taken. These include verifying card legitimacy, and, if necessary, obtaining an authorization. In addition, merchants are responsible for ensuring that account information is stored in secure, limited-access areas.

1. Verify the card's legitimacy

a. Ask the customer for the card number and the card expiration date. An invalid or missing expiration date might indicate that the customer does not have the actual card in hand.
b. Ask the customer for the card verification value imprinted on the card.
c. Ask the customer for the billing address rather than the "ship to" address for confirmation.
d. If the card data needs to be transported to another office on campus, securely seal the information in an inter-office envelope, clearly marking the name and mailbox number of the intended recipient. Deliver the envelope to the business office for proper inter-office handling.
e. If the transaction is for a refund, verify the original charge, amount, and reason for refund. All transactions paid for with a credit card must be refunded to that same credit card. Merchants are not permitted to issue cash refunds for any credit transactions. In addition, Columbia Theological Seminary is not authorized to issue cash advances from credit cards.
f. Key-enter the card account data into the POS terminal, including the 3- or 4- digit card verification value imprinted on the card.

2. Check the authorization response on the POS terminal
    a. Approved – Ask the customer to sign the sales receipt.
    b. Declined – Return the card to customer and ask for another card.
    c. Call or Call Center – Call the voice authorization center and tell the operator you have a "Call" or "Call Center" response. Follow operator instructions. In most cases, these responses mean the card Issuer needs some additional information before the transaction can be approved.
    d. Pick Up – Keep the card if you can do so peacefully.
    e. No Match – Swipe the card and re-key the last four digits. If "No Match" response appears again, keep the card if you can do so peacefully. ***Request a "Code 10". Additional information on this response appears later in this document.***

3. If you receive an authorization, but still suspect fraud
    a. Ask the cardholder for additional information during the transaction (i.e. request the financial institution name on the front of the card).
    b. Ask for a phone number to contact the cardholder at with any questions.
    c. Confirm the order separately by sending a note via the customer's billing address rather than the "ship to" address.

4. Store and protect data
    a. Limit access to cardholder information to only those individuals whose job requires such access.
    b. Keep cardholder information storage to a minimum, including the amount of data and retention time limited to that which is required for business, legal, and/or regulatory purposes. Properly destroy medium containing cardholder information when it is no longer needed for business or legal purposes.

c. Do not store card any card information, including card verification code, once transaction is complete. The last four digits of the card number may be retained for future reference.
d. Render sensitive cardholder data unreadable anywhere it is stored.
e. Physically secure all paper and electronic media that contain cardholder information, and maintain strict control over the storage and accessibility of media that contains cardholder information.
f. Log all requested access to cardholder data.

Code 10:

If you are suspicious of a card or cardholder at any time during a transaction authorization process, make a Code 10 authorization request. The Code 10 authorization request alerts the card issuer to the suspicious activity without alerting the customer. During a Code 10 call, you will speak to the card issuer's special operator who will provide instructions on any necessary action. If you receive an electronic authorization, but still suspect fraud, or if "No Match" appears on the POS screen:

1. Keep the card in hand to quickly respond to questions.
2. Call 1-800-FRAUD-FREE (1-800-372-8337) and say, "I have a Code 10 Authorization request." The call will first be received by your merchant bank who may need to ask you for some merchant and/or transaction details. You will then be transferred to the card Issuer and immediately connected to a special operator. A series of yes/no questions will be asked to determine whether you are suspicious of the card or cardholder.
3. When connected to the special operator, answer all questions calmly and in a normal tone of voice.
4. Follow all operator instructions. If the operator asks you to retain the card, comply with this request only if it is safe to do so.

For additional information on these and other policies related to credit card transactions, please reference the "Card Acceptance and Chargeback Management Guide for Visa Merchants" produced by Visa USA. A copy of this document is located in the Business Office.

Credit Card Usage

In order to meet the accountability guidelines for substantiated business expense charges on the CTS Wachovia Business Cards, the following guidelines must be met when turning in receipts for credit card charges to the Business Office:

- When a charge is made on the CTS card, please retain the itemized receipt. A charge slip showing only the amount of the purchase is not sufficient. If a charge is under $10.00 and a receipt is not available, you may attach a written explanation showing business use of the charge.

- Each month you will receive a statement of all charges. Within 15 days, please attach all itemized receipts to the statement, and determine the expense code and forward for approval. These guidelines are required for all reimbursable expenses:

    - Charges must be for CTS related business expense
    - Receipts showing date, amount and business purpose must be submitted
    - Accounting must be made within 45 days of the charge.

- Any charges that do not follow the above guidelines must be considered personal charges. If receipts are not submitted with the statement, you will receive an invoice for your personal payment.

Facilities Manual

The attached Facilities Manual is a guide for both CTS groups, as well as community guests using parts of the campus for programming.

Using Our Facilities

Columbia Theological Seminary (CTS) facilities are primarily for CTS programs and groups. CTS programs and groups may schedule events up to three years in advance. Each year long-term requests should be submitted to the Business Office by April 30 for events occurring by June 30 three years distant and by October 31 for events taking place by December 31 three years distant. Please include as much information as possible (i.e., expected number of attendees, number of guestrooms needed, food service requirements, audio/visual needs, time meeting rooms are needed, number of breakout rooms and times needed, etc.) Seminary facilities are not rented for commercial purposes.

Semi-annually the Business Office will have two months (May and June or November and December) to work out conflicting requests. Groups with conflicting requests will be notified and they should work out a solution and inform the Business Office. Requests coming after April 30 and June 30 will scheduled on a first-come, first-served basis.

Please keep in mind that for these requests only the space is guaranteed, not a particular meeting room. Meeting rooms are assigned based on the size of the group and the group's particular needs.

Church related or educational groups may reserve space for an event no more than six months in advance.

All CTS facilities are non-smoking.

Procedure for Reserving Facilities

Facilities requests other than long-term planning requests should be received at least ten days prior to an event so that the refectory can order food and maintenance tasks can be scheduled. The event organizer should submit a Facilities Reservation Form to the Business Office for each event. The Business Office will coordinate all requests, including food service and audio visual, with the appropriate personnel.

No other events will be scheduled on campus when Conference on Ministry and the Board meetings are scheduled. Conference on Ministry weekends occur the first full weekend in November and the last full weekend in February. Board meetings occur in early October and early-mid April. The ATA classes and D.Min. classes receive priority for meeting space reservations.

There will be **no** events or overnight guests scheduled on campus from graduation until the third full week of June.

Meeting Space

Policies

- Room should be left in the default set-up posted in each room
- No tape on any surface
- No food unless approved in advance (food is limited to certain areas)

- Only CTS maintenance staff is to move furniture or partitions in the Ellis Room or furniture in the refectory and chapel. The furniture in these rooms cannot be reset during a day.
- No events will be scheduled after graduation and prior to the third full week of June. The buildings are closed for maintenance and cleaning during this time.
- Only maintenance staff personnel should adjust thermostats in meeting rooms.

Meeting Rooms and Capacities

Harrington Center:

Room Number	Capacity	Policies
126 Auditorium	(112 + 2 handicap)	No food.
129	(32)	Food allowed. Assigned first at discretion of Registrar for basic degree classes
Chapel/Multi-purpose Room	(126)	No food. Reserved first at the Dean's discretion for basic degree classes. May be reserved for groups other than basic degree courses unless otherwise authorized by the Dean.
219	(15-18)	Food allowed. Assigned at discretion of Registrar for basic degree classes. May be reserved on a first come first served basis.
222	(50-65)	Food allowed. Assigned at discretion of Registrar for advanced degree classes. May be reserved on a first-come, first-served basis.
Board Room & Library	(8 – 30) (8 chairs at conference table)	Food allowed with prior approval.

Advanced and basic degree program needs will take precedence when decisions are being made for meeting space and guestrooms.

Classroom Space

Classrooms may only be reserved for degree programs. They may not be reserved for long-term planning.

Policies

- Rooms should be left in the default set-up posted in each room
- No tape on any surface
- No food unless approved in advance (food is limited to certain areas)
- No events should be scheduled after graduation and prior to the second full week of June. The buildings are closed for maintenance and cleaning during this time.
- Only maintenance staff personnel should adjust thermostats in meeting rooms.
- Classrooms cannot be reserved for long-term planning. They are reserved for academic degree programs.

Classrooms and capacities

Campbell Hall:

Room Number	Capacity	Policies
113	52	No food
207	70	No food
210	10	No food
214	60-64	No food
218	10-12	No food
Chapel	180	No food
President's Room	43	President's events receive priority

Richards Center:

Room Number	Capacity	Policies
202	24	No food
206	30	No food
209	19	No food

Ellis Room:
This room can be divided into three sections through the use of partitions. Only the maintenance crew is to open or close the partitions.

Please inform the Business Office of any special needs such as the requirement of a head table or seating arrangement.

Buffet tables can be set up in either the refectory (when the Ellis Room is filled to capacity) or in the Ellis Room.

Room	Capacity	Policies
Ellis A	3 tables of 6 (18 total)	Only maintenance staff to move partitions
Ellis B	5 tables of 6 (30 total) (If ABC are being used 8 tables of 6 will fit in B (48 total)	Only maintenance staff to move partitions
Ellis C	4 tables of 6 (24 total)	Only maintenance staff to move partitions
Ellis ABC	With 2 buffet tables 126 (7 chairs around tables)	Only maintenance staff to move partitions
Ellis ABC	With no buffet tables 126	Only maintenance staff to move partitions
Refectory	196 (with no head table) 190 (with head table)	Only maintenance staff to move furniture
Refectory + Ellis ABC	322 if served 250 if buffet (9 tables) 259 if use 7 chairs at tables	

Dobbs Room:

Room	Capacity	Policies
Dobbs Room	24	To be used only with President's permission

Student Lounges and Canteen:

These areas are for use by students and not available for reservation.

John Bulow Campbell Library:

Room	Capacity	Policies
Foothills	(10) 1 big table w/chairs	No food allowed
Providence	(16-20) 4 tables w/ chairs that can be apart or put together	No food allowed
New Harmony	(6-8) Small discussion groups arranged living room style	No food allowed
2nd Floor East Public Lounge		Food and drinks allowed

Audio-Visual Support

Full A/V support is available to CTS functions for no charge. Rates for non-CTS groups follows. Rates for specific, specialized items are available on request.

Overhead Projector	No charge
Slide Projector	No charge
CD Player	$5 per day
TV/VCR – standard size (usually 26-inch)	$25 per day
Video projector*	$75 per day
Video projector with VCR*	$75 per day
Video projector with Laptop*	$100 per day
VHS camcorder with tripod*	$25 per day
PA system	Depends on situation. Please inquire.
Special equipment (please inquire)	Depends on situation. Please inquire.

*Requires an operator — $25 per 4 hour period

Guestrooms

The Harrington Center has 32 double occupancy guestrooms. Seminary guestrooms are available first to official seminary guests. Groups may reserve up to 16 rooms for a particular event with the exception of Conference on Ministry and the Columbia Seminary Board meeting, both of which may reserve all guestrooms. No other events will be scheduled on campus when these groups are here. Conference on Ministry weekends occur the first full weekend in November and the last full weekend in February. Board meetings occur in early October and early-mid April. Degree programs receive priority for guestroom reservations.

Two months before a scheduled event, additional guestrooms may be reserved if they are available. A rooming list should be submitted to the Business Office no later than two weeks prior to an event.

Advanced and Basic Degree program needs take precedence when decisions are being made for guestrooms. When available, guestrooms may be reserved for church related or educational events no more than six months prior to the event.

Each room is equipped with 2 single beds, a private bathroom and a telephone. Towels and linens are changed every third day. Extra light bulbs, toilet paper and soap are stored in the medicine cabinet of each room. There are three rooms accessible to those with disabilities.

Check in: 3:00 p.m.
Check out: 10:00 a.m.

If your guests need to stay past check-out on the day of departure, please ask them to place their belongings in the closet of their room(s) by 10:00 a.m. and inform the Business Office (x510) when they will depart. This will allow the housekeeping staff to clean the rooms for guests arriving later that day.

To phone a guestroom, dial 404-687-4600. A message will ask for a room number, at which time the caller should enter 4 + the room number of the person they are trying to reach.

Please return keys to the Business Office (Campbell Hall 106). Please indicate if housing is billable to a CTS budget line item or if the individuals are responsible for paying for their own rooms. Payment is accepted in the form of cash, check, or credit card.

In addition to the 32 guestrooms, the Seminary has two faculty suites in Harrington Center for visiting faculty or instructors who are here for a specific event. Harrington Center faculty suites are assigned to program area leaders on an availability and priority basis. ***If you have requested a room for a leader, there will however, be a room reserved for them--it just may not be a suite based on this.***

Florida Hall has two long-term faculty suites available for visiting faculty staying over a long period of time. These rooms are equipped with a telephone, kitchen, private bath, sitting area and a double bed. The Florida Hall suites also have a sofa bed. These suites are assigned with the approval of Academic Affairs.

Priority list for Florida Hall Faculty Suites:
1. Our own faculty/senior staff lacking housing
2. Long term visiting faculty who will be teaching during the semester
3. Visiting research faculty
4. Visiting scholars who are guests of the international program
5. Other pastors/visitors

In the event of a lockout, contact Agnes Scott Security at 404-471-6355.

<u>Rates:</u>

$26 per person per night (double occupancy)
$40 per night (guaranteed single)

Prices include sales tax.
Rates may be changed with notice.

Because of limited personnel, maid service is restricted over weekends. This means if a room is being used on a Friday night, it is not available to a different individual Saturday or Sunday night. Exceptions for CTS-sponsored groups are made by the VP for Business and Finance.

Your guests may pick up their guestroom keys in the Business Office located in Campbell Hall 106 Mon – Fri, 8:30 a.m. – 4:30 p.m. If they arrive after hours, they should go to the back door of Harrington Center (off Kirk Road – follow the blue and white signs) and enter the code given to you by the Business Office into the punch pad and turn the handle to the right. Keys will be in the middle drawer of the credenza underneath the bulletin board to the left (in the TV lounge). Detailed campus information is posted on the bulletin board above the credenza.

<u>Facilities for those with Disabilities</u>
The Seminary has a wheelchair stored in Campbell Hall that may be requested when necessary. The Harrington Center is equipped with three handicapped accessible guestrooms.

<u>Transportation</u>

<u>MARTA</u>
The least expensive ($1.75 one-way) way from the airport to Decatur is MARTA Rapid Rail System. From the airport terminal Marta Station, take the South Line (S7 Airport) North to Five Points Station and transfer to the East Line. Disembark at Station E7 Avondale. Transfer to Bus 96 at the North side of the Avondale Marta station. Bus 96 stops in front of the Seminary or you can call a cab for transportation from the MARTA station to CTS (the cost for a cab from MARTA to CTS is about $7).

OTHER
The Business Office maintains information on other transportation options. Please contact the Business Office.

Weddings
Weddings will be scheduled for seminary-related personnel only. There is no charge for reserving the space. No alcohol or receptions. In the event of a wedding in the chapel, the user should leave the chapel as they found it.

Security
CTS contracts with Agnes Scott College to provide 24-hour security. Agnes Scott has a state-certified police force. A security guard is on duty 24 hours and Agnes Scott police also making rounds. Decatur City police also drive by campus during the course of a day.

A direct telephone line to the Agnes Scott Police Department exists for CTS community members to call should a security emergency arise. The emergency number is 404-471-6900 and 404-471-6355 for non-emergencies. Suspicious or harmful activities should be reported to Agnes Scott Police. Do not intervene directly.

The campus security guard is equipped with a vehicle and is available to provide motorist assistance to members of the community experiencing difficulties such as being locked out of their vehicle or needing a battery jumped.

If you have questions or suggestions about campus security, please contact the Vice President for Business and Finance.

Routine security precautions:
- Always keep the door to your room or apartment locked.
- Do not leave packages or other valuables in parked cars at any time (even for a few minutes).
- Never leave pocketbooks or other valuables unattended.
- At night, always walk with a friend.
- Check the locks to your doors, and if you think they are defective, please give that information immediately to the Business Office. (If a lock can be opened with a credit card, it is defective.) The office will promptly attend to any problem.
- The locks on the exterior doors of Florida and Simon-Law Halls, and Campbell Hall, Richards Center and the Harrington Center have been installed for your safety. Please do not leave doors propped open

Exterior building doors are locked as follows when school is in session:

	Weekdays	Weekends
Campbell Hall	7:00 p.m. – 7:00 a.m.	24 hours
Simons-Law/Florida Halls	24 hours	24 hours
Richards Center	7:00 p.m. – 7:00 a.m.	1:00 p.m. Saturday – 7:00 a.m. Monday
Harrington Center	4:30 p.m. – 8:00 a.m. (front door facing quad) 4:30 p.m. – 8:00 a.m. doors facing the library parking lot during academic terms	24 hours

The outside doors to all buildings are locked each night at 7:00 p.m. for your safety. Please do not leave the exterior doors propped open.

Employees may check out a key to the exterior doors of Richards Center to use when the building is locked.

There are punch pads on Harrington Center and Campbell Hall to enter the buildings after hours. The code changes quarterly and can be obtained from the Business Office. The Richards Center is locked 24 hours per day when school is not in session. Should a group need access to the building, a key can be obtained from the Business Office.

<u>Athletic Facilities</u>

<u>Tennis Courts</u>

The tennis courts are open to the community but are for the primary use of CTS students. If community members are using the courts and a student is waiting to play, the non-student should finish their set and let the student use the courts. The combination for the courts can be obtained from the Business Office or the Seminary receptionist.

Tennis Court Policies

- Courts are not to be used on Sundays prior to 1:00 p.m.
- Courts are for primary use of CTS students and personnel.
- Please wear proper athletic attire (shirts required)
- No alcohol allowed on the premises
- No pets without a leash
- No commercial use.

<u>Athletic Field</u>

The athletic field may be reserved for events.

Athletic Field Policies

- The field is not to be used on Sundays prior to 1:00 p.m.
- Please wear proper athletic attire
- The field is not to be used after heavy rain

- No alcohol allowed on the premises
- No pets without a leash
- Please dispose of pet waste

Workout Facility

There is a workout facility located on the fourth floor of Florida Hall for the use of CTS students, faculty, staff and guests staying on campus from 8 a.m. – 10 p.m. The room is equipped with a stationary bike, treadmill, stair stepper and universal machine. The code to enter the building is the same code as to the punch pads on the exterior doors of Harrington Center. Please wipe down the machines after using them.

Childcare Facilities

Traditionally, the Seminary has provided childcare for campus-wide basic degree community functions (e.g., Columbia Friendship Circle (CFC), CFC Dinner, Convocation, Senior call process, Christmas Party). Room 104 in Florida Hall has been designed to accommodate up to 10 children during these functions.

Currently, the room is not available for use with Seminary programs or non-CTS events.

Food Service

The refectory is located on the ground level of Richards Center.

Refectory Hours

	Monday – Friday	Saturday	Sunday
Breakfast	7:30 a.m. – 8:15 a.m.	8:00 a.m. – 8:30 a.m.	8:00 a.m. – 8:30 a.m.
Lunch	12:15 p.m. – 1:15 p.m.	12:30 p.m. – 1:00 p.m.	Not served
Dinner	6:00 p.m. – 6:30 p.m.	Not served	Not served

Please inform the Business Office how many people will be going through the line for meals each day of your event and of any requests for particular dietary needs, catered meals (for groups of 10 or more only), specific dining room or refreshments (for groups of 10 or more only). No served meals without prior approval from VP for Business and Finance.

Groups will be issued meal tickets. The standard billing rate for each meal is:
Breakfast $4
Lunch $5.50
Dinner $6.50

Groups of 30 or more are encouraged to go through the serving line at 12:15 to help keep the line moving.

Refreshments may be requested no later than Wednesday the week prior to an event for groups of ten or more. The costs are:

Coffee and juice	$2.25 per person
Coffee and pastries	$2.00 per person
Coffee, juice and pastries	$2.95 per person

The refectory is closed during spring break, between terms and from commencement to the third full week in June.

Catering
The Seminary refectory reserves first right of refusal for catered events. No Seminary catering services are available on Sundays. No outside catering services may have access to the refectory kitchen. CTS Food Service offers catering and special menu options for on-campus groups. Please contact the Business Office for catering information.

The Harrington Center kitchens may be used for food preparation and storage, but PLEASE clean up afterwards. Dispose of any wet garbage in the Dumpster located by Florida Hall.

Community Coffee
Served in the refectory at 10:30 a.m. each weekday that school is in session. All are welcome.

Chapel
Chapel services are held daily in the Campbell Hall Chapel from 10:00 a.m. – 10:30 a.m. when school is in session and from 12:00 p.m. – 12:30 p.m. during Greek school and January term. There is no chapel service on Wednesdays.

Forum
Students arrange forums that are held on Wednesdays when school is in session at 10:00 in the Ellis Room.

John Bulow Campbell Library Hours
Normal hours when school is in session

Mon – Thurs	8:30 a.m. – 10:00 p.m.
Friday	8:30 a.m. – 6:00 p.m.
Saturday	9:00 a.m. – 5:00 p.m.
Sunday	7:00 p.m. – 10:00 p.m.

Bookstore
The bookstore is located on the ground level of Richards Center.

Normal hours when school is in session (Feb – May and Sept. – Dec.)
Mon – Fri 10:30 a.m. – 2:30 p.m.

(Jan, June (beginning 2nd full week), July and August)
Mon – Fri 10:00 a.m. – 2:00 p.m.

The Bookstore is closed during chapel.

Miscellaneous Services
Please inform your guests of the following services. Also, please notify your guests that Harrington Center employees are not able to offer individual services.

Faxes:
Seminary guests may send faxes from the mailroom located on the bottom floor of Campbell Hall. Faxes may be received at 404-377-9696 (please indicate who the fax is to and the group they are with).

The cost to send a fax is:
Local .... free
Long Distance .... 25¢ per page
International .... $1 per page

Stamps:
Stamps may be purchased in the mailroom.

Computers:
There is a computer lab available in the library to use during regular library hours. There is also a 24-hour Computer Lab located in Harrington Center that is available to Harrington Center guests and CTS students. The code to enter the room is the same code as to the punch pads on the outside doors to Harrington Center.

Copies:
There is a copy machine in the library and in the 24-hour Computer Lab located in Harrington Center. Copies are 5¢ per page and a copy card is required. Cost for the card is $1, of which 50¢ will be applied toward the cost of copies. Cards may be purchased at the circulation desk of the John Bulow Campbell Library.

Retreat Centers

In the event you need to schedule something during a time that there is not space on campus, following is a list of retreat centers.

GEORGIA			
Calvin Center	Presbytery of Greater Atlanta	Hampton	770-946-4276
Camp Mikell	Episcopal Diocese of Atlanta	Toccoa	706-886-7515
Camp Pinnacle	Georgia Baptist Women's Missionary Union	Clayton	770-936-5324
Epworth By the Sea	South Georgia United Methodist Conference	St. Simons Island	912-638-8688
Georgia Baptist Assembly	Georgia Baptist Convention	Toccoa	706-886-3133
Ignatius House	Jesuit/Catholic	Sandy Springs	404-255-0503
Monastery of the Holy Spirit	Cistercian/Catholic	Conyers	770-760-0959
Simpsonwood	North Georgia United Methodist Conference Center	Norcross	770-441-1111
Sparrowoods at Camp Glisson	North Georgia United Methodist Conference	Dahlonega	706-864-6181

NORTH CAROLINA			
Bonclarken Conference Center	Associated Reformed Presbyterian	Flat Rock	704-692-2223
Catholic Conference Center	Roman Catholic	Hickory	704-327-7441
Christmount Christian Assembly	Christian Church	Black Mountain	704-669-8977
Lutheridge/Lutherock	Evangelical Lutheran Church in America	Arden	704-684-2361
The Mountain	Unitarian-Universalist	Highlands	704-526-4505
Montreat	www.mra.montreat.edu		
Ridgecrest	704-669-8022		
Kanuga	704-692-9136 www.kanuga.org		
Lake Junaluska	1-800-222-4930 or 704-452-2881		

For more information about retreat centers 1-800-556-4532.

Area Lodging

There may be times when off-campus accommodations are necessary. When CTS is paying for housing, it is understood that the least expensive housing accommodations should be arranged.

Following is a list of area hotels, contact information and rates as of Jan 2005:

Holiday Inn Select
Atlanta-Decatur Conference Center
130 Clairmont Ave.
Decatur, GA
404-371-0204
$89 per night

Holiday Inn Express
2183 N. Decatur Rd.
Decatur, GA
404-320-0888
toll-free 1-877-319-5656
$79.95 to $99.95 per night

Super 8 Motel-Decatur
Vicki or Rick Patel
917 Church St
404-378-3765
Continental breakfast, microwave and freezer in room
$49.50 weekdays
$54.00 weekends

Sycamore House Bed & Breakfast
Judy Manning, Owner
624 Sycamore St.
404-378-0685
$125/night Suite
$110/night 2BR's w/pvt. baths
10% discount for CTS guests

University Inn at Emory
1767 North Decatur Road
Atlanta, GA 30307
800-654-8591
$69 Single room with one double bed
$84 Guesthouse rooms with two double beds or a king bed
$114 Large suites with king beds or deluxe inn rooms (equipped with kitchen, refrigerator and stove)

Radisson Hotel Atlanta Northlake
4156 La Vista Road
Tucker, GA 30084
770-938-1026
$69 per night

(end of Facilities Manual)

Forms, Frequently Requested

Forms for Check Request, Travel Expense Reimbursement, Missing Receipt Voucher, Maintenance Request, and Facilities Request are attached. Each form should be filled out in its entirety and submitted to the designated department for approval and processing. As forms are updated, a new copy will be distributed to all faculty and staff, and made available in the Business Office.

Inclement Weather Notification

During inclement weather, community members may find out if classes are in session and seminary offices open by calling the seminary's weather line at 404-687-4501. If the seminary's telephone system is not working because of an extended power outage, please listen to WGST Radio (750 AM pr 95.5 FM or 98.5 FM) for information inclement weather closing.

The decision to close the school rests with the President in consultation with the Vice Presidents.

The decision will be made with as much advanced warning as possible to allow for proper preparation and notice for students, personnel, and necessary services (food, operations). Decisions will be made in the best interests of safety and security, bearing upon the seminary's implied responsibility for housing and food service for the on-campus guests and residents.

When conditions occur which may necessitate closure, the President and VP's will meet no later than 6:00 AM in the administrative offices in Campbell Hall. Information should be available concerning weather reports, business closings and Decatur City School status.

The closure decision and status will determine the notification to the community.

Administrative decision	Staff Notification	Student Notification
Exercise Caution *(open but exercise caution in travel)*	Inclement weather line	Inclement weather line
Limited Closure *(some parts of the Seminary open to serve the community)*	Departmental phone tree – Inclement weather line	Inclement weather line
Closed **	Inclement weather line Radio/TV	Inclement weather line Radio/TV
Closed w/power concerns**	Radio/TV Inclement weather line	Radio/TV Inclement weather line

** Note – In the event the seminary has lost power, the inclement weather line will not answer and Radio/TV will be the primary notification vehicle.

The President/Executive VP will post notices to the inclement weather line.

The VP for Business & Finance maintains the passcodes for radio/TV notification.

Internal Controls

Internal controls are the practices performed by departments to provide management with reasonable assurance that assets are safeguarded and transactions are authorized, valid, complete and accurate. The attached Standard Operating Procedures for Accounting Practices and Internal Control Procedures are general statements on the Seminary's business functions. For questions on specific transactions, please see the VP for Business and Finance.

Columbia Theological Seminary

<u>Standard Operating Procedures for Accounting Practices And Internal Control Procedures</u>

Standard Operating Procedures for Accounting Practices

All invoices from vendors along with the purchase order(s) if applicable should be directed to the Business Office (BO) for processing within two business days after receipt.

All cash payments to Columbia Theological Seminary (CTS) should be routed directly to the BO upon receipt.

All payments made by check to CTS should be routed to the BO by the end of the next business day.

Only original invoices should be submitted to the BO for payment.

Vendors cannot be paid based on statements; invoices only.

Items pending final disposition should be secured, if possible deposited into CTS' bank account as soon as possible.

Gifts, commissions, and rebates must be cleared through the VP for Business and Finance prior to acceptance.

Any gifts, commissions, and rebates tied to specific purchases for Seminary purposes will become the property of CTS.

Expense/Revenue Transactions

For proper accounting standards compliance, Columbia Theological Seminary must report all expenses incurred and revenue collected, from both internal and external sources, in the period in which the transaction occurred. Expenses are incurred as the Seminary uses goods or services, while Revenue is earned when the Seminary provides goods or services. Expenses must be paid from the department's corresponding budget line item and cannot be paid from related revenue accounts. Revenue collected must be deposited into appropriate revenue accounts (for Columbia Theological Seminary, these account numbers begin with 13), and cannot be deposited into expense accounts to offset costs. The exception to this is a direct reimbursement received for a Seminary incurred expense. Holding an invoice or deposit does not constitute placement in a different financial period.

Each month, vice president's will receive a financial statement with the summary expense and revenue transactions of his/her department for the preceding period.

Cash Receipts: Business Office

The Administrative Assistant (AA) performs cash receipt functions and the Bookkeeper is responsible for disbursement.

The AA collects receipts, the VP for Business and Finance deposits checks, and the Bookkeeper accounts for receipts.

The Bookkeeper is not involved in the collection of cash or other forms of payment.

All bank accounts are reconciled within 20 business days of the bank statement date.

The Controller reviews all bank reconciliations at the end of each month. See month end reconciliation list.

Duplicate deposit slips prepared and endorsed by the bank are compared with amounts recorded in cash receipts records by the Controller.

Collections made over the counter or in the field are documented by issuing sequentially pre-numbered receipts.

The VP for Business and Finance follows up on any checks that are returned by the bank due to insufficient funds.

Cash is secured in the safe box that is in the vault. The vault is locked whenever the BO is vacant.

BO personnel are prohibited from cashing personal checks or notes of personal indebtedness on their own, another BO personnel has to do this.

Cash, blank, partially prepared, mutilated, and voided checks are secured at all times in the vault.

Voided checks are defaced by writing, “void” across the entire check including the signature area.

Petty Cash – Business Office

Petty cash accounts are maintained on an impress basis.

One person (the petty cash custodian) is responsible for the petty cash account.

The Controller performs surprise counts of the petty cash account at least four times during the fiscal year.

Postage: Central Services

Purchases of postage are made only by check or authorized USPS Phone System.

Postage usage by each department is compared to the annual budgeted threshold amount for the department.

Disbursements—General: Business Office

The responsibility for authorization of disbursements is clearly defined and assigned to specific personnel.

Quantities, charges, name of the payee, and amount of the payment are verified by the Controller to be correct before payment is authorized.

Controls are established in Blackbaud to ensure that duplicate payments are not made.

Only original invoices (no photocopies) totaling the amount of the disbursement are attached to each voucher before payment.

Except for disbursements properly made from petty cash, all disbursements are made by check.

The Bookkeeper has been designated as the custodian for checks.

Checks are kept locked in the vault at all times.

The Controller performs a physical inventory of the entire stock of blank warrants and checks at least semi-annually.

All institution credit cards are assigned to specific employees.

Disbursements--Travel

Authorization of travel is exercised through use of a travel expense form, or other equally effective means.

Travel expense forms are signed by the employee and approved by the department head and Vice President or authorized designee.

The appropriate appointing authority reviews travel expense forms and supporting documentation of department heads.

Written procedures are established for authorization and payment of transportation.

Persons who authorize commercial transportation are not allowed to receive tickets or other compensation by the carrier or other third party.

Disbursements—Local Checking Account: Business Office

All checks used for disbursements are pre-numbered.

Someone other than persons originating disbursement requests maintains physical control of checks.

Dual signatures required on checks are marked and verified.

Bills or vouchers are presented with checks for signature.

Someone other than the persons who sign checks approves bills for payment.

Purchases

Invoices are matched with purchase orders and receiving reports before approval for payment.

Invoice computations and pricing are verified before approval for payment.

All invoices should be paid in a timely manner so that discounts may be taken (please refer to standard operating procedures for additional procedures).

If a vendor sends monthly statements, the monthly statements are compared with the accounts payable balances and any discrepancies are investigated and resolved.

Each month the Controller reviews the A/P detail and any past due invoices are investigated, resolved, and paid promptly.

Contracts and furniture, fixtures, and equipment purchases greater than $10,000 are made by competitive solicitation unless approved by the V.P. of Business and Finance.

Payable subsidiary ledgers (detail) are reconciled to the control accounts (general ledger) each month.

Approved purchase orders are filed separately until the corresponding invoice is received, then forwarded to the business office.

The VP for each department must approve all requests for supplies greater than $1,000.00 that originates from her/his department. If a purchase order exceeds $1,000.00 or the annual budget threshold, a purchase order must be completed and approved by the VP for Business and Finance.

The VP for each department must approve all requests for furniture, fixtures and equipment greater than $500.00 that originates from her/his department. If a purchase order exceeds $500.00 or the annual budget threshold, a purchase order must be completed and approved by the VP for Business and Finance.

The VP for Business and Finance must approve any purchases of $10,000 or greater prior to the actual purchase by a department.

Receivables

Responsibilities for billing, collection, cash receiving, receivables accounting, and the maintenance of general ledger control accounts are assigned to provide division of duties.

Separate accounts are maintained for each major category of receivables to ensure the clear and full disclosure of the Seminary's resources in its financial reports.

Control accounts are balanced with the detailed ledgers at least monthly.

An individual independent of receivable record keeping promptly investigates disputed billing amounts.

Receivable accounts are reviewed periodically (monthly) for credit balances.

There is an independent verification of quantities, prices, and clerical accuracy of billing invoices.

Billings are prepared fully and promptly, and statements should be sent to all customers on a regular basis.

Authorized personnel (Controller) review receivable accounts aged monthly.

Procedures are developed to address uncollectible accounts and the write-off of such accounts, and write-offs receive the proper level of authorization.

Supplies and Merchandise Inventories: Central Services

Only authorized individuals are responsible for receiving and issuing supplies and merchandise for the Seminary; for inspecting all goods received to verify that it conforms to specifications; and for the enforcement of all policies necessary for the internal control of these assets.

Responsibility for purchasing, receipt of merchandise or services, and invoice approval are assigned to provide division of duties.

Specific central points have been identified for receiving and issuing supplies.

Receiving reports and issue reports are prepared for all receipts and issues.

Quantities received are compared to the bill of lading and receiving report.

Effective control procedures are established to ensure that Seminary supplies are used properly and for authorized purposes.

Physical inventory counts of all Seminary supplies and equipment are made periodically in accordance with Seminary inventory policies.

Payroll

Responsibilities for supervision and time keeping, personnel, payroll processing, disbursements, and general ledger functions are assigned to provide division of duties.

A person other than the employee's immediate supervisor distributes payroll checks.

Personnel other than employees connected with preparation of payroll distribute Forms W-2 and 1099's.

Detailed records of hours worked are maintained and approved, when appropriate.

Completed payroll charges are reviewed before disbursements are made.

Written procedures for approving, recording, and controlling sick leave, vacations, holidays, overtime, compensatory time, and stand-by time are established.

Procedures are established to ensure that all attendance reports and supervisory personnel verify payroll reports.

General

Employees are required to take periodic vacations and, in their absence, other employees should perform their work.

Internal audits will be performed.

Authorized personnel (Controller) approve all journal entries.

Appropriate documentation of procedures exists for all Seminary systems and functions such that the organization could continue to operate if key employees leave.

Seminary management regularly reviews accounting report summaries, monitoring any unusual levels of revenues, expenditures, or FTEs.

(end of Standard Operating Procedures for Accounting Practices
and Internal Control Procedures.)

International Guests

As part of Columbia's process of receiving international students, scholars, and guests, the Seminary is required to collect information from each international visitor for tax compliance purposes. The attached procedures are designed to better serve both international visitors and the Seminary in their ability to properly complete required US paperwork.

Procedures for Processing International Students/Guests and Related Tax Implications at Columbia Theological Seminary

Initial Paperwork for International Students
(Basic Degree; Advanced Degree)

When an international student is applying for acceptance to a degree program at Columbia Theological Seminary, s/he must complete the standard Application for Admission, along with supplemental paperwork from International Programs Office. These forms include:

- Supplemental Application Form for International Students (Appendix A)
- Information for Visa Application (F1 or J1) (Appendix B)
- International Student Health Form (Appendix C)

Pre-Arrival of International Guests
(Campbell Scholars; Visiting Scholars/Sabbatical Guests; Guest Lecturers; Full-Time/Part-Time Faculty/Staff)

International Programs must be notified when discussions begin with prospective international guests, regardless of sponsoring department, duration of stay, compensation, or anticipated visa type. It is the responsibility of the International Programs department to see that every guest of the Seminary travels to the US with the proper visa, has completed the proper entry paperwork and is appropriately authorized to receive any benefits extended.

On Campus Paperwork for All International Guests
(Basic Degree students; Advanced Degree students; Campbell Scholars; Visiting Scholars/Sabbatical Guests; Guest Lecturers; Full-Time/Part-Time Faculty/Staff)

When an international guest arrives at Columbia Theological Seminary for study, research, or work, regardless of sponsoring department, duration of stay, compensation, or visa type, s/he must check in with International Programs (IP). At that time, the international visitor will furnish IP with his/her passport and I-20/DS-2019. (Spouse/dependents documents must also be presented at this time.) Copies of these documents will be made and kept on file in IP.

At this time, s/he will also need to complete:

- Office of International Programs Biographical Data Form (Appendix D)
- Community Directory Information Sheet (Appendix E)
- Responsibilities of Exchange Visitor Form for F-1 or J-1 (Appendix F)

- Foreign National Determination of Residency form (FNDR) (Appendix G). This form will allow IP to collect data on the individual's country of citizenship, country of residence, visa type, time in US, and other information to complete the Green Card Test, Exemption from Substantial Presence Test, or Substantial Presence Test (SPT). The SPT will determine if the individual is a non-resident alien for tax purposes (NRA).

Green Card Test: An alien is a U.S. resident if the individual was a lawful permanent resident of the United States at any time during the calendar year. This is known as the "green card" test because these aliens hold immigrant visas (also known as "green cards").

Substantial Presence Test: An alien is also considered a U.S. resident for tax purposes if the individual meets the substantial presence test for the calendar year. Under this test, the individual must be physically present in the United States on at least:

1. 31 days during the current calendar year; and,
2. 183 days during the current year and the 2 preceding years, counting all the days of physical presence in the current year, but only 1/3 the number of days of presence in the first preceding year, and only 1/6 the number of days in the second preceding year.

Non-Resident Alien for Tax Purposes Paperwork

(Basic Degree students; Advanced Degree students; Campbell Scholars; Visiting Scholars/Sabbatical Guests; Guest Lecturers; Full-Time/Part-Time Faculty/Staff)

If s/he is considered a NRA, a copy of the FNDR is sent to the Business Office so that her/his record can be properly established in both Student Billing and Accounts Payable. The Business Office must note the individual's residency for tax purposes, visa type, and country of residency, to determine the tax liability of scholarships and wages provided by CTS.

- IRS form 8843 (Appendix H). All NRA's (including the international visitor's spouse and dependents) must complete an 8843 each year to explain why s/he is considered an exempt individual for tax purposes, as well as to track the day(s) s/he is in the US for future residency or citizenship considerations. This form must be submitted to the IRS by June 1st of each year for the time spent in the US during the previous calendar year.

- If her/his country offers treaty benefits, s/he must complete an IRS form W-8BEN to claim scholarship treaty benefits (Appendix I) and/or IRS form 8233 (Appendix M) to claim income treaty benefits (Appendix J). IP will determine if s/he is eligible for any scholarship (W-8BEN) or income treaty benefits (8233).

- A copy of forms W-8BEN and 8233 are sent to the Business Office for Student Billing and/or Accounts Payable. Form W-8BEN is not sent to the IRS, but must be retained internally for audit purposes. Form 8233 must be sent to the IRS for approval. One form W-8BEN is sufficient for the individual's continual stay. Form 8233 must be completed and filed annually. The Business Office must record and file this information for any treaty benefits to be utilized. If a W-8BEN or 8233 are not completed, even if a treaty is available, the student is not eligible to receive these benefits.

Specific Instructions for W-8BEN:

Box 9: Check "A" and fill in country from Box 2

Box 10: Article 212(a); 14% on Scholarship or 30% on Non-Employee Wages for F, J, M, or Q visa holders; other visa types taxed at 30% across the board.

In order to complete this form, s/he must have a social security number or ITIN. If one has not been established, s/he must complete an IRS form W-7 (Appendix K). This form is attached to form W-8BEN, or the international visitor may take form W-7 and a letter from International Programs indicating the reason a Social Security number is required to a local Social Security Administration office. S/he must provide the Social Security number to IP once this number is established. IP will be responsible for updating the Business Office with this information.

Specific Instructions for Form 8233:

- Form 8233 is filled out in two parts. The individual must fill out Part I (1-10) and sign the form in Part III. The form is forwarded to the Business Office, and a representative of the Business Office has five (5) days to review the form, complete Part II (11-12, 14; 15-18 in special circumstances), sign and date in Part IV, and send to the IRS via Certified Return-receipt mail with any required documentation. Retain a copy of the completed form in the Business Office in the appropriate international tax file. The remittance address is: Internal Revenue Service, International Section, P.O. Box 920, Bensalem, PA 19020-8518.

- Review and complete the form carefully. The IRS may accept or reject form 8233. If the IRS rejects the form within the ten-day waiting period, the withholding agent is responsible for collecting or paying the tax that should have been withheld. If the IRS rejects the 8233 after the ten-day waiting period, the withholding agent may not allow the tax treaty exemption when making future payments to the individual. If the withholding agent believes the form has been rejected in error, re-submit the form for a second review.

Part-Time On Campus Employment for NRA Students

(Basic Degree students; Advanced Degree students)

International students classified as NRA's whose visa status allows them to work part-time on campus are to be compensated through a workstudy scholarship credited to her/his student account. This scholarship is unqualified and taxable at 14% withholding (assuming F, J, M, or Q visa status) unless a treaty benefit is available.

Should an international student classified as NRA whose visa status allows them to work part-time on campus be employed for childcare during events, airport transportation, or other short-term, non-employee work, these stipends must be paid through Accounts Payable. These wages are reportable on form 1042-S as a Code 19. These individuals must have completed a FNDR, 8843, and 8233 (if applicable) through International Programs before any compensation can be made. The Business Office must set this individual up in Accounts Payable, noting the individual's residency for tax purposes, visa type, and country of residency, to determine the tax liability. All wage payments are subject to a 30% withholding unless an income treaty exists.

Honorarium Fellowship Payments to NRA's
(Advanced Degree students; Campbell Scholars; Guest Lecturers)

International guests classified as NRA's whose visa status allows them to earn fellowships through teaching and researching as independent contractors are to be paid through Accounts Payable. These wages are reportable on form 1042-S as a Code 18. These individuals must complete a FNDR, 8843, and 8233 (if applicable) through International Programs before any compensation can be made. The Business Office must set this individual up in Accounts Payable, noting the individual's residency for tax purposes, visa type, and country of residency, to determine the tax liability. All fellowship payments are subject to a 30% withholding unless an income treaty exists. Service travel payments are non-taxable; non-service travel payments are taxable to the individual.

International Employee Wage Payments
(Full-Time/Part-Time Faculty/Staff)

If the individual will be receiving wages as an employee of the Seminary, s/he must meet with Human Resources/Payroll to complete an INS form I-9 (Appendix L), IRS forms 8233 (Appendix M) (to claim treaty benefits; see "Tax Treaties for Wages" for additional information), and IRS form W-4 (Appendix N). No FICA taxes should be withheld for most NRA's. See "Tax Withholding for Wages" for additional information. If FICA taxes are mistakenly withheld, s/he must file an IRS form 843 (Appendix O) to have these taxes refunded. It will be payroll's responsibility to see that s/he is properly set up with ADP and that ADP withholds the proper amount based on treaty eligibility.

When completing Form W-4 to provide information with respect to withholding on wages to be paid on or after January 1, 2006, nonresident alien employees are required to:
(1) Not claim exemption from withholding;
(2) Request withholding as if they are single, regardless of the actual marital status;
(3) Claim only one allowance; and
(4) Write "Nonresident Alien" or "NRA" above the dotted line on line 6 of Form W-4.
With respect to the third requirement, if the nonresident alien is a resident of Canada, Mexico, or South Korea, he or she may claim more than one allowance. When completing a Form W-4 that will apply to wages paid on or after January 1, 2006, nonresident alien employees will no longer be required to request an additional withholding amount. However, like all other employees, nonresident aliens may request additional withholding at their option.

For additional information of the proper withholding of nonresident alien employees performing services within the United States, please see IRS Notice 2005-76: http://www.irs.gov/pub/irs-drop/n-05-76.pdf.

Unless exempted from tax by a tax treaty, wages received by NRA students for services rendered are taxable and subject to graduated Federal and State income tax withholding. These wage payments are reported annually to employees on Form W-2.

A nonresident alien admitted to the U.S. on an F or J student visa is not permitted to work off campus for a wage or to engage in business unless given specific approval. Approval is obtained through IP. Approval for off-campus employment must be documented and is noted on the student's copy of Immigration Form I-20, or Form I-688B, *Employment Authorization Document*. Off-campus work due to severe economic necessity or for optional practical training is considered by the IRS to qualify for the exemption. The IRS does not consider other off-campus work performed by a nonresident alien student to be performed to carry out the purpose of a student visa.

Tax Treaties for Wages
(Full-Time/Part-Time Faculty/Staff)

NRA students, from countries with which the United States has an active tax treaty, may be Exempt from Federal income tax on wages that would otherwise be considered taxable. However, tax treaties may or may not exempt students from State income taxes. This determination is made by the State.

In order for NRA students to claim benefit under the appropriate tax treaty, they must complete IRS Form 8233 “Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual.” This form should be completed and submitted to the department who is employing the Nonresident Alien student as soon as possible after employment has been secured. The form will then be immediately forwarded to ADP, which then has five (5) days to review the form and send it to the IRS. Once accepted by the IRS, the exemption from withholding is then effective for payments made at least ten (10) days after ADP properly mails the Form 8233 to the IRS. Therefore, any payments made prior to the fifteen (15) day period needed to process the form will not be exempt from Federal income tax withholding and will be withheld upon accordingly. A new Form 8233 must be filed at the beginning of every calendar year in order to continue the exempt status under the tax treaty. With the exception of financial aid payments that are reported to students on Form 1042-S, the Seminary will report all wage and other payments annually on Form W-2 to Nonresident Aliens.

Tax Withholding for Wages
(Full-Time/Part-Time Faculty/Staff)

NRA’s on F-1, J-1, M-1 or Q-1 visas are not subject to social security and Medicare taxes (FICA) if services are performed to carry out the purpose for which they are admitted to the United States [IRC sec. 3121(b)(19)]. This generally includes on-campus work for which authorization is granted on Form I-94, *Arrival and Departure Record*, or Form I-20, *Certificate of Eligibility for Nonimmigrant Student Status*.

Resident aliens, as well as nonresident aliens on F-2, J-2, M-2, Q-2 or any other types of visas, are not exempt from FICA taxes as nonresident aliens. However, IRC section 3121(b)(10) provides an exemption from FICA for services performed in the employ of a school, college, or university, if a student who is enrolled performs the service and regularly attending classes at that school, college or university. Therefore, international students who do not qualify for the exemption for nonresident aliens might be exempt under this provision. However, the law allows states to provide Social Security coverage for services performed by students for the public school the student is attending under agreements established with the Social Security Administration. If a state has exercised its option to provide for coverage of student services, section 3121(b)(10) of the Code provides that those services will not qualify for the student FICA exception.

Seminary Scholarships

(Basic Degree students; Advanced Degree students; Campbell Scholars; Visiting Scholars/Sabbatical Guests; Guest Lecturers; Full-Time/Part-Time Faculty/Staff)

If an NRA is eligible to be a full-time student, s/he may qualify for financial aid in the form of qualified scholarships and unqualified scholarships. Scholarships provided by CTS are subject to tax withholding; scholarships received from third-party sources in the form of Designated Scholarships (foreign or domestic) are not subject to tax withholding by CTS. Qualified scholarships include funds provided for tuition and related expenses (i.e. commencement fees, degree extensions, and books if direct bill/scholarship to student account). Non-Qualified scholarships include funds provided for room, board, books (if not direct bill/scholarship to student account), and other miscellaneous expenses. Qualified scholarships are not subject to tax withholding for degree-seeking students under F, J, M, or Q visas. Non-Qualified scholarships are subject to 14% or 30% withholding, depending on visa type, and treaty benefits available.

To qualify for tax exemption or treaty benefits, a scholarship must meet the following requirements:

1. The scholarship must be for study, training, or research at an educational organization in the United States, and
2. The scholarship must be made by:
    1. A tax-exempt organization operated for charitable, religious, educational, etc. purposes,
    2. A foreign government,
    3. A federal, state, or local government agency, or
    4. An international organization, or a bi-national or multinational educational or cultural organization created or continued by the Mutual Educational and Cultural Exchange Act of 1961 (known as the Fulbright-Hays Act).

Candidate for a degree:

For qualified scholarships to be exempt from withholding, and to receive treaty benefits on unqualified scholarships, an NRA must be on an F, J, M or Q visa and be classified as a degree-seeking student.

If the person receiving the scholarship is a candidate for a degree, and is present in the United States on any other visa type, all unqualified scholarships are subject to 30% withholding.

Non-degree candidate:

If the person receiving the scholarship is not a candidate for a degree, and is present in the United States on an F, J, M, or Q visa, scholarships are subject to 14% withholding on the total amount (qualified and unqualified) of the scholarship.

If the person receiving the scholarship is not a candidate for a degree, and is present in the United States on any other visa type, all scholarships are subject to 30% withholding.

Tax Implications for Business Office

Quarterly Tax Deposits

Columbia Theological Seminary is required to make quarterly tax withholding payments for the amounts withheld on non-qualified scholarships, fellowships, and wages paid to NRA's. A Federal Tax Deposit coupon book (Appendix P) must be requested and utilized when making these payments to a financial institution. At the end of any quarter, the institution must deposit the taxes within 3 banking days after the end of the period. An estimated amount is acceptable given it meets the 90% rule. Additional information on deposit requirements can be found on the general instructions of IRS form 1042 (Appendix Q). It is best to try to calculate close-to-exact numbers as these quarterly amounts must be reported yearly on IRS form 1042, with the over or under amount paid or refunded at that time. It is imperative that these quarterly deposits are made in a timely manner to avoid heavy penalties. This is the Controller's responsibility.

End of Year Tax Reporting

As each semester progresses, the Controller must properly track the expenses, scholarships, and honorariums provided to NRA's. Especially important is the proper identification and posting of qualified and unqualified amounts, and which students qualify for treaty benefits and have completed the proper paperwork to take advantage of these benefits. A formula-driven spreadsheet should be created to track the qualified and unqualified amounts of each student per quarter, and total for the calendar year. An example can be found in Appendix R.

At the end of the tax year, an IRS form 1042-S (Appendix S) must be provided to all NRA's receiving scholarship or honorarium benefits during the calendar year, even if no withholding was required. If the NRA was classified as an employee, or if the NRA was awarded a workstudy scholarship and no treaty benefits are available, a form W-2 must be issued. A separate form must be supplied to NRA's for Code 15 Income from Scholarships (All visa types), Code 18 Income from Teaching (generally J1's; not through payroll), or Code 19 Income from Student Wages (generally F1's; not through payroll). Code 18 and Code 19 data will need to be derived from Accounts Payable if not credited as workstudy through Student Billing. Copies of each must be provided to the student AND sent to the IRS by March 15th of each tax year.

How to fill out a 1042-S:

Box 1: Income Code. 15 for Scholarships; 18 for Teaching Income; 19 for Student Wages

Box 2: Gross Income. This is the total amount of all scholarships or wages (depending on Code) given to an individual during a tax year.

Box 3: Withholding Allowances. This is the total amount of withholding taxes paid for an individual during a tax year.

Box 4: Net Income. This is the total of Gross Income + Withholding Allowances.

Box 5: Tax Rate. This is the withholding rate for the scholarship or wages. It should be either 14% or 30%.

Box 6: Exemption Code. See 1042-S Instructions (Appendix T) to determine code.

Box 7: U.S. Federal Tax Withheld. Re-state Box 3.

Box 8: Amount repaid to recipient. Should be zero unless an over-deduction was made in a prior year.

Boxes 9 & 10: Self-Explanatory.

Box 11: Blank

Box 12: Recipient Code. For CTS fill in 01, but refer to 1042-S Instructions.

Boxes 13, 14, 15: See information in Student Billing provided by International Visitors Information Form.

Box 16: Country Code. Refer to 1042-S Instructions for codes.

Boxes 17-21: Blank

Box 22: Should be zero

Box 23-24: Copy from State information

An IRS form 1042 must be filed with the 1042-S copies at the end of the calendar year. This is the annual tax return form for withholding on NRA transactions. In effect, this is a summary form of the tax withholding amounts and deposits made throughout the year. The total reported should match the total of all withholding amounts on the accompanying 1042-S's.

How to fill out form 1042:

Top portions: Basic organization data

Check box: “Check here if you made quarter-monthly deposits using the 90% rule…”

Lines 1-60: Fill in the approximate amount withheld each month to equate quarterly total. For example, if you paid $300 in withholding for the 1st quarter, fill in $100 for January, February, and March. Figure monthly even though you paid quarterly.

Line 61: State total number of 1042-S forms files/accompanying this form.

Line 62: State TOTAL gross income from all 1042-S and TOTAL taxes withheld from 1042-S.

Line 63-a: State monthly deposit total from lines 1-60.

Line 63-b: Should be zero.

Line 63-c: =63-a + 63-b

Line 64: State total quarterly payments made (actual).

Lines 65-66: Should be zero, unless an overpayment credit claimed.

Line 67: =64 + 65 + 66

Line 68: If line 67 is greater than line 64, enter balance due (and include payment)

Line 69: If line 67 is smaller than line 64, enter overpayment amount. On line 71 choose to either credit overpayment to 2005 or request refund.

Line 70: If a late quarterly payment was made and a penalty charged, enter that amount here.

An IRS form 1042-T (Appendix U) must be filed with the 1042 and 1042-S. This is a basic summary cover page, but must be completed and included.

Penalty for Non- Compliance/Trust Fund Recovery Penalty

If you are a person responsible for withholding, accounting for, or depositing or paying employment taxes, and willfully fail to do so, you can be held liable for a penalty equal to the full amount of the unpaid trust fund tax, plus interest. A responsible person for this purpose can be an officer of a corporation, a partner, a sole proprietor, or an employee of any form of business. A trustee or agent with authority over the funds of the business can also be held responsible for the penalty.

Willfully in this case means voluntarily, consciously, and intentionally. You are acting willfully if you pay other expenses of the business instead of the withholding taxes.

Addendum to Procedures for Processing International Students/Guests and Related Tax Implications at Columbia Theological Seminary

- Any additional financial resources provided to nonresident aliens for tax purposes must be considered taxable income, and withholding should take place unless a treaty exists and benefits have been claimed. This includes, but is not limited to, reimbursements and direct bill/pay of medical co-pays, grocery or other household expenses, or other emergency expenses. Because the individual is receiving the financial benefit of these transactions, it is considered taxable either as non-service unqualified scholarships or compensation (depending on the individual situation), regardless of whether it is a reimbursement for personal expenses or a direct bill/pay with the vendor. These must be tracked, reported on form 1042-S, and, if applicable, withheld at appropriate amounts.

- Workstudy scholarships (service scholarships) may either be reported on forms1042-S or W-2, depending on the individual. It should be noted that workstudy/service scholarships must be paid at fair wages, at least meeting minimum wage. If the individual receiving a workstudy/service scholarship is a student with treaty benefits available, the amount credited should be reported on form 1042-S as such. However, if the student does not have treaty benefits available, the award must be reported on a form W-2 and appropriate paperwork must be completed through payroll to generate this form.

(end of Procedures for Processing International Students/Guests.)

New Employee Orientation

All new employees will receive orientation from Human Resources on the first day of employment. In addition, new employees participate in the Seminary's new employee orientation program generally within the first 6 months of employment.

News Media

From time to time, employees are called upon to offer comment and analysis on various subjects. Employees may not speak to the media on behalf of the Seminary without permission of the Vice President of Development and Seminary Relations or the President.

Notification of Accidents and Deaths (Campus)

If an accident or injury occurs at work, immediate attention should be given to the injured person regardless of how minor the incident may appear. If an employee is injured on the job, a worker's compensation form must be completed within 24 hours. This is important to do whether or not medical treatment or medication seems to be required. Attached are the Seminary's Incident Report, Property Damage Report, and Auto Loss Report. Worker's compensation forms are available from the Human Resources Administrator.

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Columbia Theological Seminary
Incident Report

Date of incident: ________________ Location: 701 S Columbia Drive________________________________

City: __Decatur__ State: __Georgia 30031___ Phone Number: _________________________

Location ______________Police report?___________________ Case #_________________________

Name of person:____Age:______________

Address:____

City:____State/Zip:________________________________

Home #:________________________________Work #:____

Describe in detail injury/property damage/incident____

____

____

Hazard, if any found?____

Witnesses: ____phone #:__________________________

____phone #:__________________________

Manager on duty:____

What steps were taken?____

____

Report prepared by:_______________________________________position:_____________________

Please submit report to Human Resources.

(HR: To report losses fax report to J. Smith Lanier & Co., Inc.(770) 622-7236 ph (770) 814-4534.)

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Columbia Theological Seminary
Property Damage Report
701 Columbia Drive
Decatur, GA 30030
Please Print

Insured:____Date/loss_________

Location of damage (full address)____

____

Police report? ____Police dept. responding? _________________Case #_________________

Contact person: ____Phone #_______________

Describe in <u>detail</u> injury or property damage:_______________________________________

____

____

____

Witnesses: _____________________________________phone #:_______________________

What steps were taken?____

____

Please submit report to the Business Office.

To report losses call (770) 814-4534 or fax report to (770) 622-7236.
J. Smith Lanier & Co., Inc

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Columbia Theological Seminary
Auto Loss Report Form

Date of Loss_______________Location of Accident (street,city,state)______________________________

____

Authority contacted:___________________________report#_______________________________________

Description of accident:____

____

Insured vehicle: yr, make, model:____

V.I.N (serial #)____

Drivable?______ Where can vehicle be seen?____

Describe damage:____

Insured driver:____

Home phone #____________________________________work#_________________________________

<u>Other</u> vehicle: yr, make, model:____

Other Driver:____

Owner (if different from driver)____

Driver Address____

Work #:____Home#:___________________________________

Owner Address:____

Work #:____Home #:__________________________________

Describe damage:____

Drivable? ____________ Where can other vehicle be seen?____

Injured:____

extent of injuries:____

Claimant Insurance: ______________________Policy #_____________________________________

Witness:____

Phone____

Witness: ____

Phone:____

Remarks:____

____

____

____

____

Insured contact:____date:______________________

Insured Address:____

City/state/zip ____Ph #:______________________

Please submit report to the Business Office.

To report losses call (770) 814-4534 or fax report to (770) 622-7236.
J. Smith Lanier & Co., Inc

Parking

All Seminary faculty, staff and students must register their vehicles with the Office of Student Services and place a Seminary parking sticker on the rear window of each vehicle. There is no cost to obtain a sticker.

The visitor parking spaces in front of Campbell Hall are to be used during business hours only for the purpose for which they were designed.

Agnes Scott College's Department of Public Safety is responsible for ticketing and/or towing those vehicles parked in violation of the Seminary's parking regulations.

Tickets will be placed on vehicles 1) parked in yellow curb areas, fire lanes or other areas marked "no parking"; 2) parked in faculty/staff slots between 8:00 a.m. and 5:00 p.m. Monday-Friday without proper identification; 3) with Columbia Theological Seminary decals parked in visitor slots between 8:00 a.m. and 5:00 p.m. Monday-Friday; and 4) without proper identification in parking slots for the handicapped. Tickets will also be issued to those employees or students whose vehicles without Columbia Theological Seminary parking stickers are parked in visitor slots. Parking fines (for offenses other than parking in fire lanes) will be $25. Each violator will receive one ticket annually between July 1 and June 30 that will serve as a warning without a fine.

Unauthorized vehicles parked in handicapped spaces will be ticketed and fined according to the City of Decatur Parking Violation Policies and Procedures. Please note current policies call for mandatory court appearance for unauthorized parking in handicapped spaces.

Vehicles parked in fire lanes will be towed at the owner's expense and fined according to City of Decatur rates. No warnings will be provided those whose vehicles are towed from fire lane areas.

For additional information, please see the City of Decatur Parking Violation Policies and Procedures available through the City of Decatur offices.

Policy and Procedure Development

All policies, and procedures that directly support the policies, are to be clearly written and well communicated. Seminary policies are established to administer in accordance with state and federal legislation, reasonable practice, and the delegation of authority. In general, policies should satisfy the following criteria:

- It helps the Seminary accomplish its mission through an institution-wide application
- It maintains accountability, helps ensure compliance, and/or reduces institutional risk
- It provides faculty, staff, and students with clear, concise tools
- It clarifies how the Seminary does business

All new policy concerns and policies with substantial revision suggestions should be submitted to an immediate supervisor. A proposal does not become policy until it has been reviewed and approved by Columbia Theological Seminary's President.

Posting of Materials

A Forum for Free Speech is a bulletin board for the entire seminary community. Located on the first floor of Campbell Hall, anyone may place a personal statement or an article on the board as long as it is signed (first and last name - initials are not enough) and dated. Responses may be written and posted on the wall, but each one must be signed and dated. Out of respect for the contributor, no opinion is to be arbitrarily removed. However, each item will be removed after seven days. Announcements of any kind are not to be posted on A Forum for Free Speech.

Bulletin boards for general announcements are generously located throughout campus. These boards are available for posting promotion and events pertinent to the Seminary community. Please do not attach any material to any surface on campus other than the bulletin boards or the sign holders on doors. This restriction includes doors, walls and other surfaces in public areas in all of the buildings on campus.

Campus-wide notices are to be distributed via *THIS WEEK*, the Seminary's weekly electronic newsletter. Material for inclusion must be submitted by noon on Wednesday for publication on Friday. Electronic submission of all content is required. Announcements should be emailed to ThisWeek@ctsnet.edu and must include the name and phone number of the person submitting the information.

Mass mailings of any kind through the inter-office mail are prohibited. Such information should be distributed through *THIS WEEK*. Only a Vice President or the President can make exceptions.

Purchasing

All invoices from vendors along with the purchase order(s) are directed to the business office for processing within two days after receipt.

The VP for each department must approve all requests for supplies greater than $1,000.00 that originates from her/his department prior to purchasing. If an order exceeds $1,000.00 or the annual budget threshold, a request for purchase must be submitted to and approved by the VP for Business and Finance.

Records Management

In accordance with government record retention guidelines, the Seminary follows the attached schedule for the retention and destruction of documents. All documents deemed appropriate for retention should be boxed according to destruction schedule, properly labeled with the contents and date of destruction, filed accordingly in the appropriate storage area. A professional document destruction company such as Shred-It should handle all documents deemed appropriate for destruction.

To help comply with the Georgia Identity Theft law, CTS will be utilizing the regular services of Shred-It, a professional on-site document destruction and recycling company. Shred-It has provided locked consoles containing secure bags where you will drop documents containing personal or personally identifiable information to be destroyed and recycled. Documents not containing this type of information can continue to be placed in the regular recycle tubs.

Once paper is dropped into a locked Shred-It bin, only Shred-It bonded employees can access the bags. Shred-It's method of destruction cuts paper up into confetti sized pieces, making it near impossible to piece a document together or gather data which can be done with the large pieces of paper often left in a regular shredder or simple recycle bins. Shred-It bins allow for the easy and safe destruction and recycling of documents containing personal and personally identifiable information that are no longer required for retention. In addition, it is estimated that for every two bins of paper Shred-It destroys and recycles, one tree is saved. Shred-It will pick up and destroy on-site the contents of these bins at regularly scheduled intervals.

Per the Georgia Identity Theft law, a business may not discard a document containing personal or personally identifiable information unless it: shreds the customer's record before discarding; erases the personal information contained in the record before discarding; or modifies the customer's record to make the personal information unreadable before discarding. Violations are subject to fines of up to $500.00 per record that contains personal information that is wrongfully disposed of or discarded.

Personal and personally identifiable information includes: medical information, account or identification numbers, account balances (owing or credit balance), loan information, tax information, fingerprints, photographs, social security numbers, passport numbers, drivers identification numbers, personal I. D. cards, date of birth, disability information. When you are ready to discard records no longer required for retention that include personal or personally identifiable information, please place them in the Shred-It bins rather than in the trash or general recycling bins. Your use of the Shred-It bins is critical to Seminary compliance with the Georgia Identify Theft law.

The Shred-It consoles will be located in Campbell Hall (Central Services, 1st floor Copy Room, and by 1st floor elevators), the Library (Deb Hitchcock's office), and the Harrington Center (copy room). Attached to each bin will be basic information about the use of the bins. Shred-It bins replace the existing shredder on first floor, Campbell Hall. That shredder will be retained and stored should it be needed for use in the future.

For more information on the Georgia Identity Theft law and Senate Bill 475, please see:

http://www.legis.ga.gov/legis/1997_98/leg/fulltext/hb1117.htm
http://www.legis.state.ga.us/legis/2001_02/fulltext/sb475.htm
http://www.shred-it.com/pdf/GeorgiaSenatenoSECUSA.pdf

Business Office: Record Retention Guide

PERMANENT RETENTION

-Academic Microform Records: From J.H.B. and Hessel
-Academic Transcripts Microfiche
-Cash Receipts (on computer)
-Capital stock and bond records: ledgers, transfer registers, stubs showing issues, record of interest coupons, options, etc.
-Cash Books
-Charts of accounts
-Checks, cancelled (for important payments, i.e., taxes, purchases of property, special contracts, etc. Checks should be filed with papers pertaining to the underlying transaction) *see: Checks – 7-year retention
-Contracts, mortgages, notes, and leases: (still in effect) *See: Contracts -7 year retention
-Correspondence (legal & important matters)
-Deeds, mortgages, and bills of sale
-Depreciation schedules
-Financial statements (year-end, other optional)
-General/private ledgers, year-end trial balance
-Insurance records, current accident reports, claims, policies, etc.
-Investment Expansion Entries (treat as deposits/cash receipts
-Journals
-Minute books of directors, stockholders, bylaws, and charter
-Property appraisals by outside appraisers
-Property records, including costs, depreciation reserves, year-end trial balances, depreciation schedules, blueprints and plans
-Retirement and pension records
-Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of income tax liability
-Trademark registrations and copyrights
-Training manuals
-Union agreements

SEVEN YEAR RETENTION

-Accident reports/claims (settled cases)
-Accounts payable ledgers and schedules
-Accounts receivable ledgers and schedules
-Cash Receipts/Deposit Files (paper copies)
-Checks, cancelled (*See: Checks - permanent retention)
-Contracts, mortgages, notes, and leases: (expired) *See: Contracts – permanent retention
-Expense analyses/expense distribution schedules
-Federal Work Study: timecards
-Garnishments
-Inventories of products, materials, and supplies
-Investment Portfolios

SEVEN YEAR RETENTION (continued)
-Invoices (to customers, from vendors)
-Journal entries
-Option records (expired)
-Patents and related papers
-Payroll records and summaries
-Personnel files (terminated)
-Plant cost ledgers
-Purchase orders (purchasing department copy – others see 1 year)
-Sales records
-Scrap and salvage records
-Stock and bond certificates (cancelled)
-Subsidiary ledgers
-Time books/cards
-Voucher register and schedules
-Vouchers for payments to vendors, employees, etc. (includes allowances and reimbursement of employees, officers, etc., for travel and entertainment expenses)
-Withholding tax statements

THREE-YEAR RETENTION
-Bank statements
-Employment applications
-Insurance policies (expired)
-Internal audit reports (longer retention periods may be desirable)
-Internal reports (miscellaneous)
-Petty cash vouchers
-Financial Aid

TWO-YEAR RETENTION
-Bank reconciliations
-Correspondence (general)
-Duplicate deposit slips

ONE-YEAR RETENTION
-Business Office Transmittals: for investment and annuities, dividend
-Daily Transmittals, office of Development Services
-Purchase orders (except purchasing department copy – see 7 years)
-Receiving sheets
-Requisitions
-Stenographer's notebooks
-Travel Expense Report (reimbursement or in-kind contributions to CTS)

EXCEPTIONS

Throw away all Yellow copies of Student Statements
Treasury Files: VP for Business and Finance to authorize retention period
For additional information, see the Georgia Secretary of State Local Retention Schedule Database:
http://www.sos.state.ga.us/archives/who_are_we/rims/retention_schedules/retsched/default.htm#What%20To%20Do

Recycling

In collaboration with Emory University, the seminary offers a recycling program for student and faculty use. Two sets of collection carts are used to collect white paper, magazines, newspapers, and aluminum cans on campus.

One site is located outside the Richards Center between the refectory and the bookstore. The other site is next to the drive entering the Village apartments.

Each of the blue carts is clearly marked. Please make note of the following:

White Paper Clean: Dry paper (including notebook paper, photocopy paper, stationary, laser, and computer printouts.). Staples and off-white paper are OK. Do not include: envelopes, mailing labels, manila envelopes, file folders, sticky notes, ream wrappers, magazines, glossy paper, colored paper, packing/wrapping paper, paper cups/plates, napkins or paper towels.

Magazines: Glossy paper only.

Newspapers: Newspaper and all the glossy inserts that come with it are OK! Do not include: telephone books, magazines, rubber bands, or plastic sleeves.

Aluminum Cans: Please make sure that cans are empty and rinsed. Do not include aluminum foil or pie tins.

For the recycling program to work, it is essential that everyone cooperate by using the containers as intended. Attempts will be made to collect recycled goods as carts become full. Please do not leave materials outside the carts.

Seminary Location Use – Filming contracts

Other than for organizations and institutions working in partnership with Columbia Theological Seminary, or those that are related to the Presbyterian Church (USA), the Seminary does not allow use of its buildings or grounds by movie or television production companies, or to advertising or public relations agencies.

With the exception of chapel and other worship services, filming and photography for seminary purposes is permitted in seminary buildings and on the grounds. No filming and photography during class sessions or special events shall be done without obtaining the permission of the instructor or event leader. Those seeking permission should make every effort to give at least 24 hours notice.

The seminary does not have a staff photographer. The Office of Communications contracts the services of professional photographers for major events and activities. For candid shots of other events and activities, you may use digital cameras available on loan from the Office of Communications and Media Services (in the library).

For video filming of events and activities, please contact Media Services.

Smoking Policy

In accordance with the City of Decatur *Clean Air Ordinance*; smoking is strictly prohibited in all public places and places of employment within the City of Decatur.

Smoking may occur outdoors but no less than twenty (20) feet from any entrance.

Seminary owned vehicles are designated smoke-free.

Smoking means inhaling, exhaling, burning or carrying any lighted cigar, cigarette, pipe or other combustible substance in any manner or in any form.

Solicitation

Solicitation is against the law in the City of Decatur, and solicitors are not allowed on campus. If someone is observed soliciting on campus, please contact Agnes Scott College's Department of Public Safety, at (404) 471-6900. If the solicitor has a genuine personal need, the authorities can direct him or her to the appropriate relief agency.

Student initiated solicitations should be approved and regulated through the Student Coordinating Council (SCC). The SCC may decide who solicits and how, and may set limits on how much solicitation is permitted. The President and Vice Presidents will make decisions regarding community-initiated solicitations.

Travel/Expense Policies

The attached policy applies to anyone who incurs travel, entertainment, or other business related expenses paid by Columbia Theological Seminary, regardless of the source of funds. Departments may elect to impose stricter controls over expenditures than those required by this policy. For questions on specific transactions, please see the VP for Business and Finance.

Columbia Theological Seminary Expense Reimbursement Policies

Purpose of Policy
The Seminary appreciates the efforts of those who travel and/or incur other expenses on Seminary business. Employees should be comfortable while traveling, understand all related policies, and obtain reimbursement quickly. At the same time, it is necessary to keep costs within reasonable limits and to follow consistent reimbursement procedures.

This policy is intended to:
• ensure clear and consistent understanding of policies and procedures
• ensure compliance with state and federal regulations
• provide travel management guidelines that simplify travel arrangements and allow employees to be better stewards of Seminary funds

Scope of Policy
This policy applies to anyone who incurs travel, entertainment, or other business related expenses paid by Columbia Theological Seminary, regardless of the source of funds. Departments may elect to impose stricter controls over expenditures than those required by this policy.

Responsibilities
• All trips taken for the purpose of conducting seminary business should be approved by a program director, a Vice President, or the President prior to the booking of travel arrangements. Failure to obtain such approval may result in the denial of reimbursement for said travel expenses. Once approved, travel plans are to be made by those individuals who will be traveling or their assistants.

• Employees are expected to spend Columbia Theological Seminary funds prudently. Business travel and other business related expenses are paid by the Seminary if they are reasonable, appropriately documented, properly authorized, and within the guidelines of this policy. Individuals who incur business expenses should neither gain nor lose personal funds as a result.

• Gifts with purchase or other incentives received from Seminary business transactions must be reported to the Vice President of Business and Finance prior to acceptance. The Vice President of Business and Finance will then determine the proper designation of such gifts or incentives to the general Seminary community. For additional information, reference the Columbia Theological Seminary Conflict of Interest Policy document.

• Because they are more familiar with expenses incurred on behalf of their department(s) than is the Business Office, approvers have primary responsibility for ensuring compliance with this policy. The approver must verify that expenses and expense reports meet the following criteria:

  - the expense was incurred while conducting Seminary business
  - the information contained on the expense report and in the attached documentation is accurate and in accordance with this policy
  - the expense meets applicable guidelines
  - the expenditure is charged to the proper account(s)

- the President may approve travel expenses forms for a VP. If the President is absent another VP may approve the travel expense forms for a VP.
- the employee may not authorize reimbursement of his or her own expenses; employees should not be asked to approve expenses for an individual to whom they report.
- the VP for Business and Finance may approve the President's travel expense forms.

• The Administrative Deans and Vice Presidents have approved this policy and with the help of their approvers and the Business Office will ensure compliance with this policy in their schools or departments. Deans and Vice Presidents can make exceptions to this policy in the event of extenuating circumstances. Letters of explanation should be addressed to the Vice President for Business and Finance.

• Columbia Theological Seminary's reimbursable expenses must meet the IRS definition of an "accountable plan." As a result, reimbursements do not have to be reported as income to the employee.

Under the accountable plan, advances and reimbursement of expenses must meet three requirements:

1. advances and reimbursements must be made for business expenses only and must be reasonably related to the expenses the employer is expected to incur
2. employees must provide a statement substantiating the amount, time, use, and business purpose of expenses within a reasonable time (not to exceed 60 days) after the expenses are incurred. Original receipts must be attached to the statement
3. employees must return any advance amounts in excess of substantiated expenses within fifteen days after completion of the activity

• It is the responsibility of the Seminary to ensure that:
  • approvers and departments are informed that they are liable for their actions
  • sponsored project travel meets all contractual requirements

• Domestic and foreign travel and related expenses charged to a sponsored project should follow the guidelines set forth by this policy unless the funding agency imposes greater restrictions. The terms of a particular grant or contract should be referred to for guidance on which expenditures are allowed. The authority for determining which travel expenditures are reimbursable under a particular grant or contract is the Vice President for Business and Finance.

• The Seminary recognizes the unique nature of certain travel and entertainment expenses incurred for fundraising and development activities. If these activities necessitate a deviation from stated travel policies, the employee should attach a brief explanation to the completed expense report.

Miscellaneous Reimbursable Expenses

Employees will be reimbursed for the following miscellaneous expenses incurred while on Seminary business:

- business office expenses (fax, copy services, telegrams/telexes, etc.)
- business phone calls
- conference fees (include registration form with expense report)
- currency conversion fees
- gasoline (if mileage allowance not claimed at rate stated on expense reimbursement form)
- ground transportation (taxi, bus, subway, etc.)
- meals
- overnight delivery/postage
- parking and tolls
- tips
- visa/passport consulate fees

Non-Reimbursable Expenses

Employees will not be reimbursed for the following miscellaneous expenses:

- airline club membership dues
- airphone usage
- annual fees for personal credit cards
- auto repairs
- baby-sitting
- barbers and hairdressers
- clothing or toiletry items
- corporate card delinquency fees or finance charges
- country club dues
- expenses related to vacation or personal days taken before, during, or after a business trip
- golf fees
- frequent flyer, hotel, car rental or other award program fees
- helicopter services for airport transfers
- laundry or valet services for travel of fewer than five days
- loss or theft of cash advance money or airline tickets
- loss or theft of personal funds or property
- lost baggage
- luggage and briefcases
- magazines, books, newspapers, personal reading materials
- medical expenses while traveling
- mini-bar alcohol i.e. refreshments
- movies (including in-flight and hotel in-house movies)
- "no show" charges for hotel or car service
- optional travel or baggage insurance
- parking tickets or traffic violations
- personal accident insurance (domestic)
- personal automobile routine maintenance/tune-ups
- personal entertainment, including sports events
- personal property insurance
- personal telegrams
- personal telephone calls
- pet care
- rental car upgrades
- saunas , massages
- shoe shine
- souvenirs or personal gifts
- U.S. employee's check fees

Expense Reporting

• The Seminary requires employees to file a payment requisition or travel expense form within thirty days of incurred expenses. Forms are available from the Business Office.

• Employees on extended work assignments off campus must file expense reports monthly.

• The following information is required for reimbursement:

Employee's signature:
The employee must sign and date the expense report or a letter requesting reimbursement. Signing or initialing another person's name is not allowed

Approver's signature:

- the Approver must have authorization to sign for the account being charged
- the Approver cannot be the employee
- the Approver should be the employee's direct supervisor
- the Approver should not report to the employee

• Under the accountable plan, advances and reimbursement of expenses must meet three requirements:

1. Advances and reimbursements must be made for business expenses only and must be reasonably related to the expenses the employer is expected to incur
2. Employees must provide a statement substantiating the amount, time, use and business purpose of expenses within a reasonable time (not to exceed 60 days) after the expenses are incurred. Original receipts must be attached to the statement
3. Employees must return any advance amounts in excess of substantiated expenses within fifteen days after completion of the trip

• The substantiation must include the following information:

- the amount of each separate expenditure with an original itemized receipt. If a charge is under $10.00 and a receipt is not available, you may attach a written explanation showing business use of the charge
- the dates of departure and return for each trip away from home, and the number of days away from home spent on business
- the destinations or location (name of city or town) of travel
- the business reason for the travel or nature of the business benefit derived as a result of travel or expenditure

• The IRS uses the business purpose to determine if reimbursement of a trip is taxable income to the employee.

• The Columbia Theological Seminary requires employees to submit the following documentation to substantiate expenses on their expense report form:

- Air/Rail – original ticket folio or receipt (i.e. boarding pass, e-ticket receipt)
- Hotel – hotel folio
- Car Rental – car rental agreement receipt

- Personal Car Usage - receipts for tolls and parking and daily mileage log
- Meals/Entertainment – credit card receipt or cash register receipt and itemized receipt (no restaurant tear tabs)

• In addition:

- Photocopies will be acceptable only with a detailed explanation of why the original is unavailable
- Receipts must include the name of the vendor, location, date, and dollar amount as well as itemization of purchases
- Credit card statements or record of charge slips accompanying the monthly billing statement are not acceptable in lieu of receipts. Itemized receipts for transactions made by credit card must include the last 4-digits of the card number to identify it as a personal card versus a Seminary issued credit card

• If the employee is unable to obtain a copy of the airline receipt, a copy of the Missing Expense Receipt Vouchers must be signed by both the employee and Approver with a complete explanation of the expense and the reason for the missing receipt and turned into the Business Office with payment requisition. Voucher forms are available through the Business Office.

• In the event of a missing airline receipt (last page of the ticket stub), the Voucher must be accompanied by some form of documentation. The agency issuing the original ticket must be contacted and a copy of the receipt requested. All agencies are required by the Airline Reporting Commission to keep copies of every ticket they issue.

• Itinerary and one of the following must be included with the missing receipt voucher:

- credit card charge slip; receipts for transactions made by credit card must include the last 4-digits of the card number to identify it as a personal card versus a Seminary issued credit card
- record of charge and billing statement
- canceled check or other record of payment

• Expense Reports that are incorrect or incomplete:

- will be returned to the Approver for corrective action
- may result in delay of reimbursement

• The most frequent reasons for returned expense reports include:

- missing employee's signature and/or account coding
- inadequate business purpose explanation and documentation (required by the IRS)
- missing receipts without missing receipt affidavits

• Expense Reports should be submitted in foreign currency amounts when official currency conversion at time of transaction is not available. The Business Office will convert foreign currency amounts into U.S. dollars according to posted historical exchange rates. Conversion rates are generated through www.x-rates.com.

• Employees must use the currency rates that were in effect when travel took place. Therefore, currency exchange receipts should be saved and used for converting foreign currencies back to U.S. dollars on the Expense Report.

• Use of the Wachovia Corporate Card eliminates the need to calculate foreign currency conversions. The charges are already converted to U.S. dollars on the billing statement, usually at favorable rates.

• When more than one exchange of the same type of foreign currency is made during the reporting period, a weighted average exchange rate (total US dollars divided by total amount of foreign currency) should be used.

• Reimbursement for approved expenses will be processed within five working days of receipt by the Business Office.

Payment of Travel Expenses

• Business expenses such as airfare and conference fees that are charged to the Wachovia Card may be paid prior to the completion of a trip when the bill is submitted to the Business Office for payment to Wachovia. Departments are responsible for verifying that the trip was completed and for collecting and storing receipts.
Travel and Entertainment expenses that must be paid in advance and cannot be charged to the Wachovia Card may be processed as a prepaid expense. Departments are responsible for verifying that the trip was completed and for collecting and storing receipts.

• All prepayment requests must be:
  - submitted on a payment requisition
  - payable to a supplier
  - accompanied by an original invoice or registration form

• Employees are responsible for insuring prompt submitting of his or her Wachovia Card statement each month. When submitting, the Wachovia statement and original receipts must be attached to the expense report.

• In order to meet the accountability guidelines for substantiated business expense charges on the CTS Wachovia Business Cards, the following guidelines must be met when turning in receipts for credit card charges to the Business Office:
  - When a charge is made on the CTS card, please retain the itemized receipt. A charge slip showing only the amount of the purchase is not sufficient.
  - Each month you will receive a statement of all charges.
  - Within 15 days, please attach all itemized receipts to the statement, determine the expense code and forward for approval
  - Charges must be for CTS related business expense
  - Receipts showing date, amount and business purpose must be submitted
  - Accounting must be made within 45 days of the charge.

- Any charges that do not follow the above guidelines must be considered personal charges. If receipts are not submitted with the statement, you will receive an invoice for your personal payment.
- If a charge is under $10.00 and a receipt is not available, attach a Missing Receipt Voucher or a written explanation showing business use of the charge.

• The IRS requires that requests for reimbursements to individuals be substantiated with original receipts after a trip's completion. Therefore, individuals who charge travel expenses (such as airfare or conference fees) to a personal credit card will be reimbursed for those expenses after the trip has been completed. Along with itemized receipt of purchase, a receipt showing the last 4-digits of the credit card is required to show charge was made on a non-corporate card.

• Cash advances will be issued to Seminary employees only. Students, Consultants, invited guests of the Seminary and other non-employees will not be issued cash advances. The approval and amount of cash advance will be decided on a case-by-case basis by the VP for Business and Finance. Requests for cash advances should include the amount, date, and reason for request.

• Cash advance requests will be approved only when no other payment option is available to the employee. Cash advances must be settled within fifteen days of return from a trip. Please follow the instructions listed in under Expense Reporting of this document. An employee may have only one cash advance outstanding at any given time.

Airline Travel Arrangements

• Employees are expected to book the lowest-priced, non-stop coach class airfare available. All air travel arrangements should be booked through a reputable travel agent, an online ticketing service, or through the Seminary's designated travel agent. The preferred source for air travel is online ticketing services that the traveler may use his or her individual credit card or Seminary business card (if the card is assigned to the traveler) to book the reservation.

• The Wachovia Corporate Card offers the simplest payment method for employees. Airline tickets may be charged over the phone by giving the agent the account number. No forms or authorized signatures are required prior to the tickets being issued. When the monthly Corporate Card statement arrives, proper documentation and authorization must be presented as noted above

• The Seminary will reimburse the lowest logical airfare available for a given itinerary. All requests for air travel arrangements should be made as far in advance as possible, in order to take advantage of advance-purchase fares. Where possible, employees should request time windows within which arrival and departure would be possible, thereby assisting the travel agent in locating discount fares.

• Business class and first class domestic travel will not be reimbursed unless the Business Office is provided a letter from the Executive Vice President or the President explaining the medical reasons or extenuating circumstances that require such service.

• An upgrade at the expense of the Seminary is not permitted

• A free upgrade must be noted as such on the Expense Report

• Columbia Theological Seminary will not reimburse employees for tickets purchased with frequent flyer miles because it is difficult to determine the dollar value of these tickets.

• Frequent flyer memberships should not influence employees to select a flight that is not the lowest priced flight available.

• For the safety of employees, the Seminary does not suggest flying on a chartered aircraft.

• Employees may travel on private aircraft only under exceptional circumstances and with the prior approval of the Executive Vice President.

• The airlines are responsible for compensating the owners of lost baggage. The Seminary will not reimburse employees for personal items lost while traveling on business.

Employees will be reimbursed for excess baggage charges only in the following circumstances:
• when traveling with heavy or bulky materials or equipment necessary for business
• when traveling for more than fourteen days. Travel counselors may be able to secure special arrangements if given advance notice
• When a trip is canceled after the ticket has been issued, the employee should inquire about using the same ticket for future travel.

• Employees can reuse airline tickets if airfare eligibility requirements are met. These requirements should be verified with the issuing agency.

• Unused airline tickets or flight coupons have a cash value and therefore must not be discarded or destroyed.

• To expedite refunds, unused or partially-used paper airline tickets must be returned immediately to the travel agency that issued the ticket.

• To refund E-Tickets you must notify the travel agency that issued the ticket that you are requesting a refund.

• Unused tickets must not be sent to the airline unless they were issued directly from the airline. Contact the airline for their return procedures and requirements.

• Employees must not include unused tickets with their Expense Reports.

• For a change fee, many non-refundable tickets can be used for future travel. Change fees will be reimbursed by the Seminary. Unused non-refundable tickets should be returned to the employee's approver to keep on hand for future business travel.

• Upon discovery of a lost or stolen ticket, the employee should immediately report the loss to the issuing travel agency, which will file a lost ticket application.

Hotel Reservations

• Employees may stay in a standard room at a non-luxury hotel, unless Columbia Theological Seminary has a negotiated rate with a particular luxury hotel.

• The Business Office will periodically announce hotels/motels offering discounts to the Seminary. Employees are urged to use these lodging chains when possible.

• If there are several conference hotels, employees should stay at a non-luxury property.

• Travel agents can often book the conference hotel rates based on the conference information.

• It is the employee's responsibility to notify either the hotel or the agency with whom the reservation was made to cancel a room reservation.

• Employees should remember that cancellation deadlines are based on the local time at the destination hotel.

• Employees should request and record the cancellation number in case of billing disputes.

• Employees will not be reimbursed for "no show" charges.

• Personal expenses incurred while traveling will not be reimbursed. Refer to the listing of reimbursed and non-reimbursed expenses found in this document.

• Employees who stay in a private residence with relatives or friends while traveling on business:
    • will be reimbursed for reasonable actual expenses incurred to extend appreciation to friends or relatives for their hospitality
    • may need to get prior departmental approval for any token of appreciation given to relatives or friends
    • must submit original receipts for any token of appreciation

• When traveling on sponsored project funds, tokens of appreciation are not allowable

• Many hotels have frequent guest programs that reward employees with free accommodations in exchange for a specified number of paid room nights at the hotel. Columbia Theological Seminary will not reimburse employees for the value of free accommodations used for business travel.

• Employees on Seminary business should select hotels based on lowest pricing and not on their frequent guest memberships.

Meals and Entertainment

• Personal meals are the meal expenses of employees who are on a business trip. Employees will be reimbursed for personal meal expenses according to actual and reasonable costs accompanied by original receipts. Use of a Seminary issued Wachovia Credit Card is encouraged when incurring such expenses.

• Business meals are defined as meals taken with students, colleagues, or donors during which specific business discussions take place. Employees will be reimbursed for business meal expenses based on reasonable actual costs as determined by the approver. Use of a Seminary issued Wachovia Credit Card is encouraged when incurring such expenses.

• Employees will be reimbursed for business-related meals taken with other employees:
  - when, for confidentiality reasons, business must be conducted off Seminary premises, or
  - when dining with other employees on an out-of-town trip such as a conference, or
  - when authorized by the department for reward, recognition, or other appropriate business purpose.

• The use of alcohol for business entertainment purposes should be kept to a minimum. Employees should be aware that the purchase and use of alcohol places significant legal exposure on the Seminary.

• Entertainment expenses include events when a business discussion takes place during, immediately before, or immediately after the event. Employees will be reimbursed for entertainment expenses:
  - with prior department approval, if required, or
  - if the person(s) entertained has a potential or actual business relationship with the Seminary, or
  - if the business discussion will benefit the Seminary.

• In order to comply with IRS rules, employees must substantiate the time, place, and business reason for the entertainment. An original receipt must be submitted with the Expense Report for any individual meal or entertainment expense. Please refer to Expense Reporting for details on substantiation.

• Tips included on meal receipts will be reimbursed. As a general rule, employees should not tip more than 20% of the bill.

Telephone Usage

• Whenever possible, please use assigned Seminary calling cards issued by the Seminary's long distance carrier during travel.

• Employees will be reimbursed for business phone calls:

- that are reasonable and necessary for conducting business,
- when the hotel bill with the itemized calls is attached to the Expense Report, or
- when an original phone bill is attached to an expense report.

• Employees will not be reimbursed for use of airphones except in emergencies or extenuating circumstances. An explanation must be noted on the Expense Report.

• Employees will be reimbursed for remote internet access charges only when used to retrieve Seminary business emails.

Combining Business/Personal Travel

• Employees will be responsible for extra expenses incurred solely because they wish to extend trips or take side trips for personal purposes. However, the Seminary encourages employees to extend trips when practical in order to qualify for certain discount airfares and will pay reasonable additional costs of lodging and meals incurred during the extended time period.

• Expenses for family members accompanying business travelers will not be reimbursed.

Transportation

• Employees may use their personal car for business purposes:
- if it is less expensive than renting a car, taking a taxi, or using alternate transportation
- if it saves time

• It is the responsibility of the owners of vehicles being used for business to carry adequate insurance coverage for their protection and for the protection of any passengers. Frequent use of personal vehicles for business travel is discouraged. When possible, please use one of the Seminary owned vehicles.

• When using a personal car for Columbia Theological Seminary business, an employee's personal car insurance carrier is the primary insurance carrier.

• Employees are not covered by Seminary insurance:
- when commuting to and from work
- when driving on and around campus

• Employees will not be reimbursed by the Seminary for collision losses that occur during business usage of a personal car if that car is not insured for collision damage.

• Employees will be reimbursed for business usage of personal cars at the rate published July 1st of each year. This rate covers use of the vehicle and gasoline. Tolls and parking will be reimbursed in addition to the allowance. Please refer to the reimbursement section for reimbursement requirements and procedures.

• Employees will not be reimbursed for the following, even if these costs are incurred during business travel:

  - • car repairs
  - • rental car costs during repair of personal car
  - • tickets, fines, or traffic violations

• Travel from an employee's residence to a normal place of business is treated as a commuting expense and is not reimbursable.

• The most economical mode of transportation should be used to and from air, bus, and rail terminals. Public transportation and shuttle services should be considered. Employees traveling to the same location should share ground transportation whenever possible.

• Routine taxi rides taken on Seminary business may be reimbursed on an expense report.

• Use of limousines is not a reimbursable expense. A letter of explanation to the President must accompany any expense report that requests reimbursement of limousine travel.

• Rail travel may be used whenever the employee finds it convenient.

• All rail travel should be at the lowest available fare that offers reserved seating. For travel in excess of six hours, first class seating is allowed even if reserved seating is available in coach class. For most international rail travel, reserved seating is only available in first class.

• Columbia currently owns several cars that are available for institutional use. Arrangements for their use should be made with the Development Office at least one week prior to use. Cars should be returned on time with a full tank of gas.

• Seminary cars may be reserved and used for the following reasons:

  - • Local travel of administrative and program office staff.
  - • Airport pick-up and delivery of institutional guests (e.g. Board members, President's Advisory council, Alumni/ae Council, faculty candidates, Forum leaders, guest speakers, seminary consultants, etc.)

• These cars are ordinarily not available for faculty travel to workshops, lectures, and teaching commitments off campus; for airport access of Columbia's personnel; for extended periods of time; or for personal use. If you receive invitations from churches, presbyteries, synods, guild organizations, or educational institutions, do not plan to use a seminary car unless one is available on the day that you need it and its use does not conflict with other requests. Most of these invitations will include reimbursement for your personal travel expenses. If a seminary car is used for authorized purposes, any mileage reimbursed by a third party for that use is submitted to the Business Office.

Automobile Rentals

- Employees may rent a car to their destination when:
  - driving is more convenient than airline or rail travel
  - driving is necessary to transport large or bulky material

- Employees may rent a car at their destination when:
  - it is less expensive than other transportation modes such as taxis, airport limousines, and airport shuttles

- The Business Office will periodically announce rental companies offering discounts to the Seminary, and employees are urged to uses these companies when possible.

- When traveling on Seminary business, employees may rent up to and including a full size vehicle.

- Employees are responsible for daily rental costs in excess of the approved car class.

- When traveling on Columbia Theological Seminary business, car insurance should be declined within the U.S. and accepted outside the U.S. Please see insurance sections below for details.

- Employees may book a class of service above a full size vehicle:
  - when cars in the authorized category are not available
  - when additional space is required for transporting materials
  - for pre-approved medical reasons
  - when the employee can be upgraded at no extra cost to the Seminary

- Reimbursable costs include the daily rental fee, mileage fee, gasoline charges, tolls, and authorized insurance charges.

- Non-reimbursable costs include, but are not limited to, car repairs, tickets, fines, and traffic violations.

- Employees are responsible for canceling rental car reservations and must contact either the travel agency or the rental car company.

- Employees should request and record the cancellation number in case of billing disputes.

- Employees should check with the rental car agent for any last-minute specials or free upgrades.

- At the time of rental, the car should be inspected with a rental agent; any damage found should be noted on the contract before the vehicle is accepted.

- All individuals who intend to drive the rented vehicle must be listed with the rental agency for insurance purposes.

• Only Columbia Theological Seminary employees are covered under the Seminary's insurance plan. Spouses, friends, students, and other non-employees listed as drivers are covered only under insurance provided by the rental company or under the drivers' personal automobile insurance.

• Employees traveling on Seminary business should **decline** the collision damage insurance (sometimes referred to as CDW or LDW), personal accident insurance, and depending on coverage provided by the rental car company, the liability insurance supplement. Any insurance provided by the rental car company is primary and is supplemented by the Seminary's insurance coverage.

•The Seminary provides coverage in the U.S. during business trips for the following:

- collision damage to the rental vehicle
- personal accident insurance (PAI)
- excess liability insurance

• Seminary insurance coverage does not apply to vehicles that are rented or driven by non-employees, such as consultants and students.

• Renters should purchase liability insurance coverage up to $250,000 if it is not already included in the rate. In some states, the law does not require car rental companies to provide liability insurance.

• Employees should **accept** all insurance coverage when renting cars in a foreign country. Insurance coverage purchased in foreign countries is reimbursable.

• Personal use of a rental car during a business trip is not covered under Seminary insurance in most cases. When using a rental car the day before, the day after, and during the business trip, coverage is provided. Employees who choose to extend a business trip for personal reasons either before or after business is conducted must purchase insurance coverage for those days. This coverage is not reimbursable by the Seminary.

• Should a rental car accident occur, employees should submit a written accident report as soon as possible to:

- the rental car company
- local authorities, as required
- the Business Office (Marty Sadler, (404) 687-4512)

• Every reasonable effort must be made to return the rental car:

- with a full tank of gas, to avoid refueling charges
- to the original rental city unless approved for a one-way rental
- intact (i.e., no bumps or scratches)
- on time, to avoid additional hourly charges

• To avoid possible disputes, it is a good idea to conduct a visual inspection with the rental agent when returning the rental car.

Tax Treatment of Expenses

• An employee may have only one cash advance outstanding at any given time. Failure to account for a cash advance within 60 days will result in:

- reporting the advance to the IRS on the employee's W-2
- withholding of taxes on the advance from the employee's paycheck

• Once an unsettled advance has been added to the employee's W-2, it cannot be reversed even if settled.

• Gifts and awards given by the Seminary to employees may be considered taxable income to the recipients. Questions regarding the taxability and processing of gift and awards should be directed to Marty Sadler, VP for Business and Finance (404) 687-4512.

• The Wachovia Corporate Card should not be used to purchase gifts or awards.

• Fellowships, scholarships, or grants awarded to individuals must be processed on payment requisitions. While these are not considered taxable income, it is important to maintain adequate records and receipts for audit purposes.

• Travel for prospective employees and their families must be authorized by the department Vice President in order to be reimbursed. Reimbursements for authorized travel expenses such as airfare, hotel, and meals incurred during the recruitment process are not taxable to the prospective employee. Prospective employees are not covered by Seminary insurance.

• Once an offer of employment has been accepted, travel expenses must fall under an “accountable” plan. Incentives negotiated during the recruitment process may not be considered "necessary or ordinary" and may therefore be reportable and taxable whether directly reimbursed to the employee or paid to a third party.

• Requirements or limitations in specific sponsored contracts and grants may be applicable to recruitment travel.

(end of Expense Reimbursement Policies.)

Tuition

The Seminary does not charge employees, their spouses or children to attend courses on campus, whether or not the courses taken are for credit. Enrollment is based on availability, with priority given to revenue registrants. This provision does not apply to those employees who work in a temporary or part-time capacity. Employees who attend classes are expected to do so during non-work hours. Provisions such as space availability and faculty approval may apply.

Vehicles, Use of

The Seminary currently owns several cars that are maintained by the Development Office primarily for its use, but that are also available for wider institutional use. Arrangements for their use should be made with the Development Office at least one week prior to use. Cars should be returned on time with a full tank of gasoline.

Seminary cars may be reserved and used for the following reasons:

1. Local travel of staff of administrative offices and of program departments.

2. Airport pick-up and delivery of institutional guests: Board members, President's Advisory Council, Alumni/ae Council, Colloquium leaders, guest speakers, seminary consultants, etc.

These cars are not available for extended periods of time or for non-Seminary business use. For invitations received from churches, presbyteries, synods, guild organizations, or educational institutions, the employee should not plan to use a Seminary car unless this does not conflict with other requests. Most of these invitations will include personal travel expense reimbursement. Any mileage reimbursed by a third party for the use of a Seminary vehicle should be submitted to the Business Office.

The Seminary also owns two small trucks that are used by Buildings and Grounds employees. Use of these trucks for personal purposes is forbidden.

Whistleblower Protection

Any employee who wishes to report any information regarding conduct the employee reasonably believes to constitute financial fraud or violation of applicable laws and regulations is encouraged to do so without fear of retaliation. It is unlawful to discharge, demote, suspend, threaten, harass, or discriminate against any employee who reports such information.

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