Cooperstown Central School District

PURCHASING
AND
PROPERTY MANAGEMENT
PROCEDURES

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INTRODUCTION

Cooperstown Central School District supports sustaining and promoting a procurement environment based on the understanding that departments and schools are in the best position to determine what they need to run their programs. Policies, procedures, and processes are meant to reflect an environment that puts departments and schools in the best possible position to procure the products and services they need, in a timely and cost-effective manner to effectively run their programs while ensuring appropriate business processes are followed.

Considerable authority has been delegated to individual employees, departments, and schools to make purchasing decisions. This requires that employees involved at every step of the purchasing process take full responsibility for understanding the district's policies and procedures regarding purchasing and vendor relations. Purchasing decisions are business decisions made on behalf of the district and therefore should be made with the utmost consideration for what is in the best interest of the district. Purchases also need to be made in the most efficient and cost-effective manner. Following policy and procedures ensures that appropriate business processes occur when dealing with outside vendors.

The purpose of this manual is to explain the policies and procedures established by Cooperstown Central School District to comply with all the various state and federal laws and regulations as they relate to purchasing and management of personal property. The manual also contains information related to reimbursable travel, workshops, conferences and meetings, field trips, and the procurement of consultant services.

A copy of ***Board of Education Policy 5410: Purchasing***, follows. This policy serves as the governing document upon which these procedures have been developed.

Board of Education Policy 5410: Purchasing

SUBJECT: PURCHASING

The District's purchasing activities will be part of the responsibilities of the Business Office under the general supervision of the Purchasing Agent designated by the Board of Education. The purchasing process should enhance school operations and educational programs through the procurement of goods and services deemed necessary to meet District needs.

Competitive Bids and Quotations

As required by law, the Business Official will follow normal bidding procedures in all cases where needed quantities of like items will total the maximum level allowed by law during the fiscal year, (similarly for public works-construction, repair, etc.) and in such other cases that seem to be to the financial advantage of the School District.

A bid bond may be required if considered advisable.

No bid for supplies shall be accepted that does not conform to specifications furnished unless specifications are waived by Board action. Contracts shall be awarded to the lowest responsible bidder who meets specifications. However, the Board may choose to reject any bid.

Rules shall be developed by the administration for the competitive purchasing of goods and services.

The Superintendent may authorize purchases within the approved budget without bidding if required by emergencies and are legally permitted.

The Superintendent is authorized to enter into cooperative bidding for various needs of the School District.

Request for Proposal Process for the Independent Auditor

In accordance with law, no audit engagement shall be for a term longer than five (5) consecutive years. The District may, however, permit an independent auditor engaged under an existing contract for such services to submit a proposal for such services in response to a request for competitive proposals or be awarded a contract to provide such services under a request for proposal process.

Procurement of Goods and Services

The Board of Education recognizes its responsibility to ensure the development of procedures for the procurement of goods and services not required by law to be made pursuant to competitive bidding requirements. These goods and services must be procured in a manner so as to:

1. Assure the prudent and economical use of the public's money in the best interest of the taxpayer;

2. Facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances; and

3. Guard against favoritism, improvidence, extravagance, fraud, and corruption.

These procedures shall contain, at a minimum, provisions which:

a) Prescribe a process for determining whether a procurement of goods and services is subject to competitive bidding and if it is not, documenting the basis for such determination;

b) With certain exceptions (purchases pursuant to General Municipal Law, Section 186; State Finance Law, Sections 175-a and 175-b; State Correction Law, Section 184; or those circumstances or types of procurements set forth in (f) of this section), provide that alternative proposals or quotations for goods and services shall be secured by use of written request for proposals, written quotations, verbal quotations or any other method of procurement which furthers the purposes of Section 104-b of General Municipal Law;

c) Set forth when each method of procurement will be utilized;

d) Require adequate documentation of actions taken with each method of procurement;

e) Require justification and documentation of any contract awarded to other than the lowest responsible dollar offer, stating the reasons; and

f) Set forth any circumstances when, or the types of procurement for which, the solicitation of alternative proposals or quotations will not be in the best interest of the District.

Any unintentional failure to fully comply with these provisions shall not be grounds to void action taken or give rise to a cause of action against the District or any District employee.

Opportunities shall be provided to all responsible suppliers to do business with Cooperstown Central School District. Suppliers whose place of business is situated within the boundaries of the District may be given preferential consideration only when bids or quotations on an item or service are identical as to price, quality, and other factors

The Superintendent of Schools, with the assistance of the Purchasing Agent, shall be responsible for the establishment and implementation of the procedures and standard forms for use in all purchasing and related activities in the District. Such procedures shall comply with all applicable laws and regulations of the state and the Commissioner of Education.

The Board of Education shall solicit comments concerning the District's policies and procedures from those employees involved in the procurement process. All policies and procedures regarding the procurement of goods and services shall be reviewed annually by the Board.

Alternative Formats for Instructional Materials

Preference in the purchase of instructional materials will be given to vendors who agree to provide materials in a usable alternative format (i.e., any medium or format, other than a traditional print textbook, for presentation of instructional materials that is needed as an accommodation for each student with a disability, including students requiring Section 504 Accommodation Plans, enrolled in the School District). Alternative formats include, but are not limited to: Braille, large print, open and closed-captioned audio, or an electronic file in an approved format as defined in Commissioner's Regulations.

District Plan

The District has developed a plan to ensure that all instructional materials to be used in the schools of the District are available in a usable alternative format for each student with a disability, including students requiring Section 504 Accommodation Plans, in accordance with his or her educational needs and course selection, at the same time as such instructional materials are available to non-disabled students. The District Plan shall include those provisions mandated by Education Law and Commissioner's Regulations.

Geographic Preference in Procuring Local Agricultural Products

Schools participating in Child Nutrition Programs such as the National School Lunch Program, School Breakfast Program and/or Special Milk Program are encouraged to purchase unprocessed locally grown and locally raised agricultural products. A School District may apply an optional geographic preference in the procurement of such products by defining the local area where this option will be applied. The intent of this preference is to supply wholesome unprocessed agricultural products that are fresh and delivered close to the source.

A geographic preference established for a specific area adds additional points or credits to bids received in response to a solicitation but does not provide a set-aside for bidders located in a specific area, nor does it preclude a bidder from outside a specified geographic area from competing for and possibly being awarded a specific contract.

Computer Software Purchases

Software programs designated for use by students in conjunction with computers of the District shall meet the following criteria:

1. A computer program which a student is required to use as a learning aid in a particular class; and

2. Any content-based instructional materials in an electronic format that are aligned with State Standards which are accessed or delivered through the internet and based on a subscription model. Such electronic format materials may include a variety of media assets and learning tools including video, audio, images, teacher guides, and student access capabilities as such terms are defined in Commissioner’s Regulations.

Environmentally Sensitive Cleaning and Maintenance Products

In accordance with Commissioner's Regulations, State Finance Law and Education Law, the District shall follow guidelines, specifications, and sample lists when purchasing cleaning and maintenance products for use in its facilities. Such facilities include any building or facility used for instructional purposes and the surrounding grounds or other sites used for playgrounds, athletics, or other instruction.

Environmentally sensitive cleaning and maintenance products are those which minimize adverse impacts on health and the environment. Such products reduce as much as possible exposures of children and school staff to potentially harmful chemicals and substances used in the cleaning and maintenance of school facilities. The District shall identify and procure environmentally sensitive cleaning and maintenance products which are available in the form, function, and utility generally used. Coordinated procurement of such products as specified by the Office of General Services (OGS) may be done through central state purchasing contracts to ensure that the District can procure these products on a competitive basis.

The District shall notify their personnel of the availability of such guidelines, specifications, and sample product lists.

Apparel and Sports Equipment Purchases

Competitive Bidding Purchases

The Board of Education will only accept bids from "responsible bidders." A determination that a bidder on a contract for the purchase of apparel or sports equipment is not a "responsible bidder" shall be based upon either or both of the following considerations:

1. The labor standards applicable to the manufacture of the apparel, or sports equipment, including but not limited to employee compensation, working conditions, employee rights to form unions, and the use of child labor; or

2. The bidder's failure to provide information sufficient for the Board of Education to determine the labor standards applicable to the manufacture of the apparel or sports equipment.

Non-Competitive Bidding Purchases

The Board's internal policies and procedures governing procurement of apparel or sports equipment, where such procurement is not required to be made pursuant to competitive bidding requirements, shall prohibit the purchase of apparel or sports equipment from any vendor based upon either or both of the following considerations:

1. The labor standards applicable to the manufacture of the apparel or sports equipment, including but not limited to employee compensation, working conditions, employee rights to form unions, and the use of child labor; or

2. The bidder's failure to provide information sufficient for the Board of Education to determine the labor standards applicable to the manufacture of the apparel or sports equipment.

Contracts for Goods and Services

No contracts for goods and services shall be made by individuals or organizations in the school that involve expenditures without first securing approval for such contract from the Purchasing Agent.

No Board member or employee of the School District shall have an interest in any contract entered into by the Board or the School District.

Upon the adoption of a resolution by a vote of at least three-fifths of all Board members stating that for reasons of efficiency or economy there is need for standardization, purchase contracts for a particular type or kind of equipment, materials, or supplies of more than twenty thousand dollars ($20,000) may be awarded by the Board to the lowest responsible bidder furnishing the required security after advertisement for sealed bids in the manner provided in law.

7 Code of Federal Regulations (CFR) 210.21, 215.14(a) and 220.16
20 United States Code (USC) Section 1474(e)(3)(B)
Education Law Sections 305(14), 409-i, 701, 751(2)(b), 1604, 1709, 1950, 2503, 2554 and 3602
General Municipal Law Articles 5-A and 18
State Finance Law Section 162 and 163-b
8 New York Code of Rules and Regulations (NYCRR) Sections 155, 170.2, 200.2(b)(10), 200.2(c)(2), 200.2(i)

DEFINITIONS

BOARD - the Board of Education, the legal governing body of Cooperstown Central School District.

CLAIM - a vendor's request for payment for materials or services rendered. Each claim must be itemized in sufficient detail to permit proper audit.

CODING - the assigning of an account number to all expenditures so that the expense may be charged to the proper program budget.

INVOICE - a formal statement or billing submitted by a vendor showing the amount due and terms of payment for supplies delivered or services rendered.

PURCHASE ORDER - a formal notice to a vendor to furnish the supplies or services described in detail thereon.

PURCHASING - the act of obtaining materials, supplies, equipment, or services in the right quantity, at the right time, at the right price, and from the right source.

PURCHASING AGENT - the person designated by the Board of Education to contract for necessary supplies, materials, equipment, and services.

QUOTATION - an informal notice (usually written) by a vendor setting forth the terms under which goods or services will be furnished.

REQUISITION - a written request to the Purchasing Agent for one or more items or services necessary to carry on or improve a particular function.

RESPONSIBLE BIDDER - a vendor who is qualified by experience and equipped to perform the work required or furnish the materials indicated on the specifications, and who has the necessary financial support and ability to complete the contract.

SPECIFICATION - a description of equipment, supplies or services setting forth in a clear and concise manner the characteristics of the item to be purchased and the conditions under which the purchase will be made.

STANDARDIZATION - the result of action taken by the Board of Education, in the interests of efficiency and economy, to purchase a particular brand, make, or type of equipment or supply.

STATE CONTRACT - a purchase contract for which competitive bids have been received and awards made through the Office of General Services, New York Division of Purchasing.

VENDOR - a supplier of goods or services.

CHAPTER 1

STEPS IN THE PURCHASING FUNCTION

A. PROCESSING THE REQUISITION

The *Requisition for Supplies and Equipment* is initiated by the requisitioner.

Cooperstown Central School District utilizes an electronic requisitioning system. (See *Appendix A* for directions on submitting a requisition via *WinCapWeb*.)

1. A requisition is submitted via *WinCapWeb* by the requisitioner. All necessary details must be supplied: e.g., vendor name, address, description of goods or services, catalog number (if applicable), cost, and budget code.

   The more detailed the description of requested items the less chance for error on the part of the vendor. Only **one** vendor should be designated per requisition.

2. Once submitted, the requisition is reviewed by the Accounts Payable Clerk to ensure all the required information has been provided and the correct budget code has been used.

3. After the Accounts Payable Clerk approves the requisition, the purchasing approval process is initiated (*Appendix A*). Requisitions require various approvals depending on who originated the requisition.

B. PROCESSING THE PURCHASE ORDER

The purchase request is reviewed by the Purchasing Agent to determine the availability of funds, to ascertain that the purchase does not exceed the limits requiring competitive bids or quotations, and the item(s) are being purchased from a preferred vendor. If all criteria are met, a *Purchase Order*, is generated.

1. The original copy of the *Purchase Order* is delivered to the vendor by the business office unless the requisitioner has requested to do so.

2. A receiving copy of the *Purchase Order* is returned to the requisitioner to confirm the request has been approved and processed.

C. RECEIPT OF GOODS

Upon receipt, goods should be checked for condition, quantity and quality as stated in the *Purchase Order* or contract. Procedures for reporting shortages and damages are found in *PROCEDURE FOR REPORTING SHORTAGES OR DAMAGES* section below.

Electronic Method

1. If full shipment is received, and all is found correct, the requisitioner should mark receipt of the items electronically in *WinCapWeb* and send a signed and dated copy of the packing list to the business office.

2. If only a partial shipment is received, only those items received should be marked in *WinCapWeb*. A signed and dated copy of the packing list and/or a photocopy of the receiving copy of the purchase order with an indication of items received to date is to be forwarded to the business office for processing of payment for items received.

3. The original receiving copy of the purchase order will be sent to the business office when the final shipment has been received.

Paper Method

1. If full shipment is received, and all is found correct, the requisitioner should sign and date the receiving copy of the *Purchase Order* and packing list and forward both items to the business office.

2. If only a partial shipment is received, a signed and dated copy of the packing list and/or a photocopy of the receiving copy of the *Purchase Order* [with an indication of items received to date] is to be forwarded to the business office for processing of payment for items received.

D. PROCEDURE FOR REPORTING SHORTAGES OR DAMAGES

1. If any shortage is discovered, the receiver should note the shortage on the delivery receipt and packing list and notify the business office.

2. If damage is visible, this fact should be noted on the delivery receipt and packing list. If a container appears damaged, the receiver should, if possible, insist that it be opened before accepting delivery. Any concealed damage should be noted by the receiver and the delivery personnel. If the container is even slightly damaged, it should be noted on both the delivery receipt and packing list. The delivery personnel **should not** be given a clear delivery receipt (one signed without exception) if there is the slightest crush, crease, scuff or puncture on any container. Any bruised or damaged conditions should be noted on **all** copies of receipt.

3. For purposes of inspection, merchandise should be left within the damaged container. **The damaged container should not be destroyed.**

4. **The receiver should notify the business office immediately**. The business office will notify the company and advise the requisitioner as to the return procedure. **The requisitioner should not make any returns without proper authorization.**

5. When damaged merchandise is returned, a copy of the proof of pickup from freight carrier (e.g. USPS, UPS, FedEx) is to be sent to the business office. The receiving copy of the *Purchase Order* is to be retained by the requisitioner until a replacement order has been received.

E. PROCEDURE FOR ORDER FOLLOW-UP

1. The urgency for follow-up will depend on circumstances such as the need for items by a certain date, experience with the vendor, market conditions and nature of the material to be purchased.

2. The requisitioner will notify their supervisor if the order has not been received within 30 days or a reasonable length of time.

3. The supervisor or designee will notify the business office. **The necessary follow-up will be conducted by the business office.**

4. The requisitioner will be kept advised as to the status of the *Purchase Order*.

F. CANCELLING AN ORDER

1. Cancellation of an order may be made by the requisitioner **in writing**.
   Verbal cancellation of an order is not acceptable unless confirmed in writing.

2. A copy of the correspondence with the vendor is to be attached to the receiving copy of the *Purchase Order* and forwarded to the business office.

3. When cancelling **part** of an order, a copy of the correspondence with the vendor should be sent to the business office.

G. BLANKET (OPEN) PURCHASE ORDERS

Several factors should be present before a *Blanket (Open) Purchase Order* is issued:

- Purchases are made from one vendor.
- Purchases are recurring, possibly daily.
- Purchases are in the same general category: e.g. plumbing and electrical supplies for the operation and maintenance department, perishable items for the culinary arts programs, etc.
- There is difficulty in ascertaining needs in advance.
- Items are generally needed immediately to ensure continuance of service.

1. *Blanket (Open) Purchase Orders* are **not** to be used as a substitute for planning. They should be utilized **only** when the normal purchasing procedure cannot be followed.

2. The *Blanket (Open) Purchase Order* must be issued for a specific dollar limit based on information from records covering previous fiscal years or data obtained from the staff member involved. It should be understood that the Cooperstown Central School District is not obligated to expend the full amount stated on the *Blanket (Open) Purchase Order*.

3. The type of supplies to be purchased and the estimated dollar amount must be indicated on the requisition for *Blanket (Open) Purchase Orders*.

4. A separate *Blanket (Open) Purchase Order* is to be processed for each vendor. The approved original copy of the *Blanket (Open) Purchase Order* will be returned to the requisitioner to be presented to the vendor when the first order is picked up or delivered.

5. The following must be included on each blanket order:
   a. **"Items to be ordered as needed not to exceed $_____."**

6. When items are delivered or picked up, itemized receipts or other documents transmitted by the vendor should be signed by the individual receiving the item(s), then forwarded to the appropriate division supervisor for approval. The *Blanket (Open) Purchase Order* number should be indicated on all receipts/invoices.

7. If the amount allowed on the *Blanket (Open) Purchase Order* is reached prior to the end of the time needed, a new purchase order must be requested.

8. *Blanket (Open) Purchase Orders* are **not** to be used for the purchase of equipment or for specific items which can be purchased using the normal purchasing procedure.

H. CONFIRMING PURCHASE ORDERS

A verbal order, subject to subsequent confirmation by a written purchase order, may be given in cases where necessity for immediate action exists. Naturally, such a deviation from the norm should have a very limited use.

1. The individual placing such an order should justify the need for this action. Lack of proper planning shall not be a valid reason for this process.

2. The vendor will be issued a *Purchase Order* number when the order is placed. This number is assigned by the business office. The confirming order should be processed immediately in the same manner as other orders but should have priority so that the vendor will receive the order without delay. The order must be marked, "**Confirming Order. Do Not Duplicate."**

3. Cooperstown Central School District will not be responsible for orders placed in this manner unless a confirming order has been pre-approved by the Purchasing Agent.

I. EQUIPMENT REPAIRS

When a unit is to be sent to a vendor to be repaired, the following steps are to be taken:

1. A purchase requisition should be completed with all applicable information: e.g. make, model number, serial number, nature of repairs, and estimated cost of repairs.

2. The original copy of the purchase order will be returned to the requisitioner to be sent with the unit to be repaired.

3. The unit to be repaired should be tagged with all applicable information, and the *Purchase Order* number should be indicated on the tag.

4. A record should be kept indicating how the unit was sent to the vendor (e.g., delivered by Cooperstown Central School District personnel, shipped by UPS, picked up by a representative of the company repairing the equipment, or other). This record should include date and signature of personnel delivering and/or picking up the unit.

5. Upon receipt of the repaired unit, the requisitioner should "receive" the item in the same way receipt of supplies or equipment are received.

When a unit is to be repaired by a vendor on site the following steps should be taken:

1. A requisition is to be prepared and a *Purchase Order* processed as stated previously. (see above section, A. 1-3 [Processing the Requisition])

2. The original copy of the *Purchase Order* will be mailed to the vendor or returned to the requisitioner to be presented to the vendor when the work is done.

3. Upon satisfactory completion of the repairs, the receiving copy of the *Purchase Order* is to be dated, signed, and forwarded to the business office.

Emergency repair procedures are as follows:

1. A requisition is prepared and approved by the division supervisor.

2. Upon approval by the supervisor, the vendor is contacted to make the repairs.

3. A **confirming order** should be processed as stated in section H. 1-3 [Confirming Purchase Orders].

Repairs covered under warranty:

1. If the repairs are to be made on site, the requisitioner may contact the vendor directly to make the necessary arrangements. No *Purchase Order* is necessary.

2. When it is necessary to send warranted equipment to a vendor for repairs, careful records should be kept by the division office as stated in section I. 6 [Equipment Repairs].

J. RENEWAL OF MAGAZINE SUBSCRIPTIONS

Most magazine publishing companies send a renewal notice prior to the time the subscription expires. It is best to wait until this notice has been received before beginning the renewal process.

1. A requisition is to be processed using the same procedure as set forth in section A. above [Processing the Requisition].

2. The renewal notice should be attached to the requisition.

3. The business office will process the renewal for payment. The *Purchase Order*, renewal notice, and check will be mailed together to ensure the company has all necessary information to continue the subscription without interruption.

K. MERCHANDISE FOR REVIEW OR 30-DAY APPROVAL

The procedure for ordering merchandise on approval is as follows:

1. A requisition and *Purchase Order* will be processed using the normal procedure.

2. The purchase order should include "30-Day Approval" following the description of the item(s) to be reviewed.

3. After the review, if the item(s) are to be purchased, the receiving copy of the *Purchase Order* <u>and the invoice</u> should be forwarded to the business office for payment.

4. The requisitioner is responsible for monitoring the approval period.

5. If the item(s) are to be returned, the receiving copy of the purchase order should be marked, "Cancel," and sent to the business office along with the details related to the return of the merchandise, date of return, and any other information which may be necessary to ensure proper credit to the account.

L. INVOICE PAYMENT PROCEDURE

The receipt of an invoice is the beginning of the payment process and is the final step in the procedure for procuring supplies, equipment, and services. It is essential that all invoices and receiving copies of the *Purchase Order* or evidence of partial shipment are forwarded to the business office on a timely basis.

1. Invoices are received in the business office and filed with the numerical copy of the *Purchase Order* until the receiving copy and/or packing slip has been submitted to the business office authorizing payment.

2. *Payment Vouchers* and invoices for consultants or presenters must have a signed agreement on file. A copy of the agreement will be attached to the claim. See Chapter 5 for details.

3. Travel vouchers and conference reimbursement approvals must have all necessary signatures and required itemized receipts to be considered for payment.

4. A copy of the approved conference form is attached to the claim as part of the payment process. See Chapter 4 for specific details.

5. All claims are verified by the business office to ensure that the following conditions are met:
   - The claim bears the description and price of the items specified on the *Purchase Order*, less any allowed discounts.
   - The claim is accompanied by a copy of the purchase authorization bearing the signature of the requisitioner, indicating the item has been received in satisfactory condition and in the quantity requested.
   - All extensions and totals have been checked for accuracy and all supporting documents have been submitted with the claim.
   - The charges are not duplicates of an item or items already paid.

6. The supporting documents are attached to the claim and the claim is forwarded to the Internal Claims Auditor.

7. Duties of the Internal Claims Auditor, appointed annually by the Cooperstown Central School District Board at the organizational meeting, are to determine that:

   - The receiving copy is signed and dated, indicating the materials or services were received.
   - The *Purchase Order* has been signed by the Purchasing Agent.
   - The extensions are correct, no sales tax is paid, discounts are taken, and transportation charges, where applicable, are accurate.
   - The proposed payment is for a valid and legal purpose.
   - The unit price invoiced does not exceed the bid or contract authorization.

8. Invoices are paid through a computerized system at the Cooperstown Central School District. The payment data is entered, and a check or ACH payment is processed in the Cooperstown Central School District business office as follows:

   - Check is verified for accuracy, payee name, address, and amount.
   - Check is signed by the Treasurer, or with the facsimile signature of the Treasurer reproduced by a check-signer, as authorized by board resolution.

- The check and a copy of the invoice are mailed to the vendor.

COMMON PROBLEMS WHICH CAN DELAY PAYMENT TO VENDORS

1. There is no *Purchase Order*, contract, or other evidence that the invoice represents a proper charge to Cooperstown Central School District.

2. The receiving copy of the *Purchase Order* or other evidence that the goods or services have been received has not been forwarded to the business office.

3. The invoice is received, picked up, or delivered to a staff member and is not forwarded to the business office.

4. Invoices are directed to other Cooperstown Central School District divisions and are not forwarded to the business office. The official billing address for Cooperstown Central School District is:

   39 Linden Avenue, Cooperstown, New York 13326

5. Signed packing lists or other documentation are not forwarded to the business office as authorization for payment of partial shipments.

CHAPTER 2

COMPETITIVE PURCHASING

A. COMPETITIVE BIDDING REQUIREMENTS

Competitive bidding laws are designed to guard against favoritism, extravagance, fraud, and corruption, and to foster honest competition to obtain the best goods and services at the lowest possible price.

General Municipal Law, Section 103, provides that all purchase contracts involving expenditures in excess of $20,000 and all contracts for public work involving expenditures in excess of $35,000 shall be awarded by the Board to the "lowest responsible bidder" meeting specifications after public advertising requesting submission of sealed bids.

A "purchase contract" pertains to purchases of materials, supplies, equipment, and non-professional services while the term, "public works contract" encompasses contracts for services, labor and/or construction (e.g., the purchase of blacktop must be bid if it exceeds $20,000), while a contract for the installation of blacktop, including materials and labor is required to be publicly bid if the cost will exceed $35,000.

1. In determining the necessity for competitive bidding, the aggregate amount to be expended for an item, commodity, or service to be purchased in a **fiscal year** must be considered. The law has been interpreted to cover a **group** of materials, supplies or equipment. Pens, pencils, staples, etc. would be grouped as "office supplies." If the Cooperstown Central School District requires more than $20,000 in office supplies during a fiscal year, all supplies must be bid as an **annual** requirement.

2. Bidding statutes may not be avoided by artificially splitting or breaking up contracts into lesser agreements for sums below the bidding dollar threshold.

3. Regardless of their initial source, expenditures of public funds are subject to the competitive bidding laws. Federal and State Grant Funds and General Funds used to purchase similar items, even when each fund will contribute less than the statutory limit, are subject to the competitive bidding laws when the combined purchases exceed the bid limits.

4. Most professional services performed by engineers, architects, attorneys, insurance advisors, and accountants are exempt from competitive bidding laws.

5. Competitive bidding is **not** required in those limited situations when there is only one possible (**sole**) source from which to procure goods and services required in the public interest, such as in the case of certain patented goods or services, or public utility services.

6. In most instances, competitive bidding is **not** required for films, textbooks or library books.

7. An amendment to the bidding law provides for **emergency purchases.**

   Three basic statutory criteria must be met to fall within this exception area:

   - The situation must arise out of an accident or unforeseen occurrence or condition.
   - Public buildings, public property or the life, health or safety of the students or staff must be affected.
   - The situation must require immediate action which cannot await competitive bidding.

   The purchase or contract must still be made in the best interest of the Cooperstown Central School District. It is advisable to seek competition, when possible, either using a request for proposal or by requesting written or verbal quotation.

B. INSTRUCTIONS FOR COMPETITIVE BIDDING

Cooperstown Central School District subscribes to DCMO BOCES Competitive Purchasing Service to handle most, if not all, of the competitive bidding requirements outlined below. However, there are instances when the district may independently solicit sealed bids for the purchase of goods and/or services.

An advertisement for bids is a requirement of competitive bidding. This advertisement, called a *Notice to Bidders,* shall be published in the official newspaper(s) and such other newspapers as may be designated for such purpose by the School Board. The advertisement for bids must state the time when and the place where all bids received will be opened and read.

Publication of the advertisement must occur at least five (5) days before the specified time of the bid opening. However, it is advisable to allow two (2) to three (3) weeks between the publication of the notice and the bid opening date to allow bidders sufficient time to complete the bid form.

If the Cooperstown Central School District wishes to solicit bids from a company which might not see the advertisement, a notice, copy of specifications, and bid forms may be mailed directly to that company.

The bid package **must** include the following:

- Title Page
- Notice to Bidders
- Specifications and special instructions
- General Conditions
- Non-collusion Certification

Bid specifications vary from situation to situation. If the materials or equipment are of a specialized design, or are highly critical in nature, then the description/specification will have to be extensive with as many details as possible.

The specification may include a manufacturer's style or symbol, part number, or the manufacturer's name.

A complete description of the item is necessary, including physical size, color, weight, and an indication of the end use of the item.

In general, the more information supplied at the time the specifications are developed, the fewer questions from potential bidders, and the greater the chance of receiving the correct item at the right cost.

Samples may be requested whenever feasible.

The use of brand names is acceptable and can be very helpful in conveying a particular need to potential bidders. The use of brand names will not, however, ensure that the low bid will be for that particular brand. The phrase "or equal" is understood to be part of the specifications. When a bidder offers an alternate or substitute, the Board, with the assistance of the Purchasing Agent and appropriate personnel, determines whether the item offered is, in fact, equal to that specified.

C. AWARDING OF BID

It is the responsibility of the Board to make an award to the lowest responsible bidder meeting specifications after recommendation is made by the Purchasing Agent to the District Superintendent.

If a bid consists of a long list of items, the contract may be awarded in total, in groups, or by item. However, the provisions for award should be stated in the bid package.

When two or more responsible bidders submit identical bids as to price, the contract may be awarded to any one of such bidders, or all bids may be rejected, and the purchase re-advertised. A common practice is to draw lots to eliminate the charge of favoritism. The contract cannot be divided among the bidders.

If only one bid is received, the Board can determine that all possible sources of supply have been exhausted, the bid is reasonable and responsible, and the contract may be awarded.

Bids may be rejected by the Board if the bids are too high (regardless of availability of funds), if a vendor is unreliable, if a product fails to meet specifications, or for improper execution of bid documents, including the failure to sign a non-collusive statement.

Once the Board has passed the resolution to award the bid, a purchase order is issued containing the following information:

- Specifications as stated on the bid or a copy of the contract.
- Price or prices indicated by the bidder.
- The statement, "As per bid number_____ , dated _____."

D. REQUEST FOR QUOTATION

Materials, supplies, equipment, or services which are not subject to competitive bidding and are not purchased through state contract or a mandated procurement source must still be made in the best interest of Cooperstown Central School District. District policy requires quotations be obtained when the costs of the item to be purchased exceeds a certain amount. The thresholds and requirements are set forth as follows:

Guidelines to be used for the purchase of materials, supplies, equipment, and non-professional services:

Estimated Amount of Purchase	Procedure/Requirement	Responsibility/Documentation
$1,500.00 or less	No quote required.	Two (2) verbal quotes may be required at the discretion of the Purchasing Agent. If required, the vendor name, amount quoted and date of the quote will be written on the purchase requisition.
$1,501.00 - $20,000	Three (3) written quotations, name of vendor and date of quote.	Obtained by the Requisitioner. Quote information must include the name and address of the vendor, amount quoted and the date of the quote, and is attached to the purchase order.

In excess of $20,000	Public advertised bids in accordance with General Municipal Law.	Obtained by the Purchasing Agent. Bid number must appear on the purchase order. Bid file maintained in Purchasing Office.

Estimated Amount of Purchase

Guidelines to be used for Public Work Contracts

The quotation should contain a complete description of the item(s), quantity, and the unit on which the price is quoted (per dozen, gross, each, etc.). All quotations will be sent to the Purchasing Agent with the *Purchase Order* for approval.

In the case of an emergency order for materials or supplies for which no prior quotation is available, the price should be obtained at the time the order is placed, and such price placed on the requisitions with the notation that it was quoted by the vendor.

In the case of an order for which a firm price cannot be obtained at the time the order is placed (repair work, etc.), an estimate should be obtained, and this figure placed on the requisition with the notation that it is an estimate.

Public Works: Construction/Renovation Projects:

Estimated Amount of Purchase	Procedure/Requirements	Responsibility/Documentation
Less than $2,000	No quote required.	Two (2) verbal quotes may be required at the discretion of the Purchasing Agent or the Director of Facilities. Requisitioner must substantiate and provide written documentation of the need for the work. If required, the vendor name, amount quoted and date of the quote will be written on the purchase requisition.

$2,001 - $35,000	Three (3) written quotes required.	Requisitioner must supply project description. Requisitioner must substantiate and provide written documentation of the need for work. Quotes obtained by the Director of Facilities and Purchasing Agent. Quote information must include the name and address of the vendor, amount quoted and the date of the quote, and is to be attached to the purchase order. The Director of Facilities and Purchasing Agent will determine if the retention of architect or engineer to ensure conformance with SED regulations is necessary.
$35,000.00 and over	Public, advertised bids.	Requisitioner supplies project descriptions. Detailed specifications, drawings and requirements provided by the Director of Facilities, Purchasing Agent and District Architect as required by SED regulations. Bid obtained by the Purchasing Agent.

E. INSTALLMENT PURCHASE CONTRACT

Objects of expenditure which are eligible to be purchased on installment contract are equipment, machinery and apparatus. Items which may be included are computers, motor vehicles, word processors, instructional machinery or other items which have a probable useful life of three to five years or more.

The execution of an Installment Purchase Contract should be executed in the following order:

1. Receipt of bids, comparison of alternatives;
2. Resolution by Board;
3. Execution of Contract.

CHAPTER 3

EXCEPTIONS TO COMPETITIVE BIDDING

A. STATE CONTRACTS

State Contracts are purchase contracts on which competitive bids have already been taken and awards made to the lowest responsible bidders through the New York State Office of General Services. Purchases made from State Contracts do not have to go through the Cooperstown Central School District quotation, bidding, or Board award process.

The number of supply and equipment items available is extensive. It includes a variety of items such as office supplies, furniture, computers, vehicles, operation and maintenance supplies, tools, etc.

1. Copies of State Contracts may be obtained by accessing the Office of General Services website at the following URL address: http://www.ogs.state.ny.us.

2. A detailed requisition must be completed, processed, and approved in the normal manner.

4. Purchase orders will be placed directly with the contractor, referencing the contract number (five digits preceded by the letter "P") to ensure the contractor's recognition of the pricing, terms and conditions which are guaranteed by the State Contract.

B. PURCHASE OF PRISON-MADE GOODS

Purchases from the New York State Department of Correctional Services, Division of Industries, better known as "Corcraft," are available without competitive bidding. Items such as furniture, maintenance supplies and flags are just a few of the listed products. Catalogs with descriptions and prices online at the following URL address: https://corcraft.ny.gov/.

C. PRODUCTS MADE BY THE BLIND AND HANDICAPPED

Products produced by the blind such as brooms, brushes, wet mops, dust mops, towels, and other items are available from the Industries for the Blind of New York State, Inc. Catalogs with descriptions and prices online at the following URL address: https://www.nyspsp.org/ and https://shop.nysid.org/.

CHAPTER 4

REIMBURSABLE EXPENSES FOR TRAVEL

The guiding principle behind the rules and regulations for reimbursable expenses should be that the expenses are "actual and necessary" for the performance of the individual's official duties. As a rule, a particular expense may be considered actual and necessary if:

- an expenditure was actually made,
- the expense was incurred necessarily for an authorized purpose, and
- the expense was in an amount no greater than necessary.

Please see Section E of this chapter for prior approval requirements.

A. TRANSPORTATION

1. Mileage will be paid at the prevailing IRS mileage rate (as approved by the Board of Education) for authorized use of personal vehicles for each mile actually and necessarily traveled. This rate may change from year to year.

2. Parking fees and tolls are reimbursed for the actual amounts paid. **Receipts are required.**

3. A Cooperstown Central School District employee is generally entitled to mileage reimbursement when traveling on Cooperstown Central School District business from the usual place of work to other locations as required in his/her job description.

4. Costs incurred in commuting from home to the usual place of work are private expenses and are therefore not reimbursable since they are not actually and necessarily incurred in the performance of official duties.

5. Charges for rental cars are allowable. However, a detailed explanation for their use is required and prior approval is necessary from the supervisor and the Superintendent. All appropriate receipts must be submitted with the claim for reimbursement.

6. Reimbursement for travel must be submitted on an Expense Reimbursement Form (Appendix B). The travel expense form must include the date(s) of travel, departure and destination points, nature of business for which the expense was incurred, and the distance traveled.

7. Air travel is allowable in certain circumstances but must have prior approval from the Superintendent and the Business Official.

B. MEALS

1. An employee of Cooperstown Central School District may be reimbursed for meal expenses if the employee is required to attend a meeting which extends through and beyond the mealtime. The following guidelines are to be used:

   - **DINNER** - reimbursement will be allowed if the meeting begins prior to 5:00 p.m. and continues until at least 7:00 p.m.
   - **LUNCH** - reimbursement will be allowed if the meeting begins prior to noon and continues until at least 2:00 p.m.
   - **BREAKFAST** - reimbursement will be allowed only if the meal is part of the meeting and an actual expense is incurred.
   - Meal expenses may not be reimbursed unless the Cooperstown Central School District employee is traveling outside the regular work area on official business for an extended period of time or is prevented from taking time off for a meal due to a pressing need to complete business at hand.
   - Meals would be a proper charge if a business meeting is of an immediate nature, and a meeting at mealtime is essential.
   - The cost of meals while performing the usual duties of the position within the Cooperstown Central School District is generally a personal expense rather than an actual and necessary expense incurred in the performance of official duties.
   - Reimbursement for meal expenses when there is no need for the employee to be on the road performing any duties beyond the meal hour will not be reimbursed. If an employee resides at a distance from his/her place of employment which makes it inconvenient or impossible to travel home for dinner and then to an evening meeting which commences several hours after the end of the regular workday, the nature of the dinner expense will not change from a personal to a Cooperstown Central School District expense.

2. The cost of meals for any guests may not be reimbursed except in certain circumstances:

   - If it is determined that a lunch or dinner meeting with guests will promote a valid Cooperstown Central School District purpose, such as a business luncheon with other school officials for discussion or negotiation of a matter properly before the Board for action, then costs of meals consumed by invitees may be reimbursed.
   - The claim for reimbursement should state the names of the guests and the purpose of the meeting.
   - The appropriateness of any given expenditure of this nature will be carefully assessed to ensure it is not frivolous, and there should be a reasonable determination that the meeting will promote a valid Cooperstown Central School District purpose.

- Reimbursement will only be made when supported by an itemized receipt. A **credit card receipt** that only shows the ***total*** expense will not be accepted.

3. Expenditures for the purchase of alcoholic beverages will not be considered a proper or necessary travel or meeting expense of Cooperstown Central School District.

C. GRATUITIES

Gratuities may be considered an actual and necessary expense of travel, meals, and lodging, and may be reimbursed provided they are reasonable and actual.

D. TELEPHONE CHARGES

Telephone charges will be excluded unless the business reason is stated on the Travel Expense Voucher.

E. REQUEST FOR EXPENSE REIMBURSEMENT FOR APPROVED CONFERENCES, MEETINGS, AND WORKSHOPS

A Conference Request Form (Appendix B) is to be completed for all meetings and workshops for which there will be an expense, including evening, weekend, and Cooperstown Central School District-sponsored workshops.

1. Cooperstown Central School District staff members requesting authorization to attend a conference, meeting or workshop must submit a Conference Request Form to their immediate supervisor.

2. Requests with estimate of expenses should be submitted well in advance of the conference. If the employee expects Cooperstown Central School District to pre-pay or to send a purchase order for conference registration, hotel or airfare costs, a requisition should be submitted with the approval form. It is advisable for the employee to ascertain whether a purchase order will be accepted in lieu of pre-payment for conference expenses. All approved paperwork should be submitted to the business office at least two weeks prior to the deadline date noted on the registration form. It is important to be as accurate as possible in estimating expenses.

3. Whenever possible, Cooperstown Central School District vehicles will be made available for travel purposes.

4. All conference requests must have prior approval of the immediate supervisor responsible for the employee making the request and the Superintendent.

5. All claims for reimbursement are to be submitted on an Expense Reimbursement Form (Appendix B) with original receipts attached. Claims will not be considered for payment unless all required approvals are in order.

6. Tax exempt forms are available from the business office to be presented to the hotel, airline, etc. Therefore, sales taxes are not considered a reimbursable expense. However, because it is not practical for an employee to prepare and present a tax exemption certificate for an individual meal, and because it is not common practice for restaurants to accept the tax exemption certificate for an individual meal, sales tax imposed on food by restaurants may be considered a necessary expenditure incurred in connection with travel on official business.

7. Expenses incurred by spouses are not allowable and will be deducted from all claims prior to reimbursement.

8. Side trips from a conference site for personal purposes are not reimbursable.

CHAPTER 5

MISCELLANEOUS

A. INSUFFICIENT APPROPRIATIONS

Requisitions submitted for goods or services in budget codes with insufficient funds will require a budget transfer. Requisitioners are prevented from submitting requisitions electronically when funds are unavailable. If a paper requisition is submitted to expend money in a code with insufficient funds, the business office will notify the requisitioner and supervisor of the unavailability of funds. To request a transfer, the supervisor should proceed as follows:

1. Complete a Budget Transfer Request Form (Appendix A) to transfer unneeded balances from other budget categories within the same activity code.

2. Forward the signed request to the business office for approval.

The request must be approved by the Business Official and the District Superintendent, who have been authorized by the Board to approve budget transfers.

Once the transfer is approved, the requested transfers will be made by the business office.

B. UNAUTHORIZED PURCHASES

Cooperstown Central School District is not legally responsible for items purchased without proper prior approval. Anyone making such unauthorized purchases could be held personally responsible financially.

C. FIELD TRIPS

A Field Trip falls into one of two categories:

- **Category A** - Trips which are considered day trips, where students leave and return from Cooperstown Central School District on the same day. These trips need Principal approval.

- **Category B** - Trips which exceed 100 miles (one way) and/or require students to be away overnight. These trips require prior approval by the Board of Education, Superintendent, Principal and budgetary approval from the Business Official.

1. A *Field Trip Request Form* (Appendix B) must be completed for all transportation requirements, planned activities, and related costs. The category should also be indicated on this form.

2. A requisition should be submitted for approval and should include the name and address of vendor, nature and date(s) of activity, and estimated cost.

3. Upon approval of the requisition(s) and *Field Trip Request Form*, purchase orders for all estimated expenses will be processed by the business office.

D. CRITERIA FOR EQUIPMENT, SUPPLIES, AND CONTRACTUAL EXPENSES

1. An equipment item (.200 Object Code) is a movable or fixed unit of furniture, an instrument, a machine, an apparatus or a set of articles which meets all of the following conditions:

   - It retains its original shape and appearance with use.
   - It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it.
   - It represents an investment of money ($1,000 or greater*) which makes it advisable to capitalize.
   - It does not lose its identity through incorporation into a different or more complex unit or substance.

*Technology items like Chromebooks and laptops are considered equipment even though their itemized cost is less than $1,000.

2. Contractual expenses (.400 object code) are services such as travel, freight, repairs, advertising, labor by outside contractors, subscriptions, software expenses, and expenses not provided for under other objects.

3. A supply item (.4XX object codes) are any articles or materials which meet one or more of the following conditions:

   - It is consumed in use.
   - It loses its original shape or appearance with use.
   - It is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit than to repair it.
   - It is an inexpensive item, having characteristics of equipment, whose small unit cost (less than $1,000) makes it inadvisable to capitalize.
   - It loses its identity through incorporation into a different or more complex unit or substance.

E. FIXED ASSETS

1. Procedures for the recording of fixed assets are set forth in the following:

Perpetual Inventory of Personal Property

A perpetual fixed asset inventory of personal property owned by Cooperstown Central

School District will be maintained pursuant to Board of Education Policy 5621.

These accounts will serve to:

- maintain a physical inventory of assets,
- establish accountability,
- determine replacement costs; and
- provide appropriate insurance coverage.

Items included will:

- not be consumable,
- have an estimated life of one year or more, and
- have a unit resale value or initial cost of at least $1,000.

The business office will add items to the fixed asset inventory through the acquisition and donated properties policies and regulations. Items will be deleted from the fixed asset inventory through the property disposal policies and regulations, which will also be the responsibility of the Business Official or his/her designee.

At least annually, the Business Official will submit copies of the fixed asset inventory detailed records to the appropriate administrative staff members who are responsible for the programs operated by Cooperstown Central School District.

It will be the responsibility of the program administrator to validate and/or note any discrepancies in the fixed asset records and return the data to the Business Official. It will be the responsibility of the Business Official to reconcile any and all differences with the professional appraisal firm and to ensure that the books and records of the Cooperstown Central School District accurately reflect the historical cost of all fixed assets, as defined above.

2. Procedures for the disposition of personal property are set forth in the following:

Pursuant to Board of Education Policy 5250, when personal property owned by the Cooperstown Central School District becomes worn out, obsolete, surplus, or otherwise unusable, the District Superintendent or his/her designee may authorize the disposal of such property in a manner that is to the best advantage of Cooperstown Central School District.

The following procedure will be used for the disposition of personal property:

- The person in charge of the item will complete a *Fixed Asset Disposal Form* (Appendix C).
- The completed form will be forwarded to the business office.
- The Business Official will request that the District Superintendent of Schools seek Board of Education approval of the disposition.

- Property which is determined not to be marketable because it is damaged or in poor condition or is obsolete and has proven not to be marketable after at least one prior attempt at competitive bidding or has no or little value will be exempt from the bidding procedure. Such obsolete property may be disposed of in one of the following ways:

  - Offered for sale through first come basis at a fixed cost,
  - Used as a trade-in on new property,
  - Sold through a negotiated sale, purchaser may not be an officer or employee of the Cooperstown Central School District,
  - Sold as scrap to local dealers, or
  - Taken to a landfill or approved disposal site.

At the time of any sale, a *Condition of Sale Form* (Appendix C) must be signed by the purchaser.

F. ACQUISITION OF PERSONAL PROPERTY BY GIFT

Procedures for the acquisition of personal property by gift are set forth in the following

Acquisition of Personal Property by Gift

Board of Education Policy 5230 requires that surplus property, and property donated to the Cooperstown Central School District by bequest or devise in a will or in a trust instrument may only be processed by the District Superintendent (or designee).

Notification of the receipt of personal property donations should immediately be sent to the Business Official. This should include a detailed description of the item(s) received. All donations will be acknowledged in writing by the Superintendent or designee.

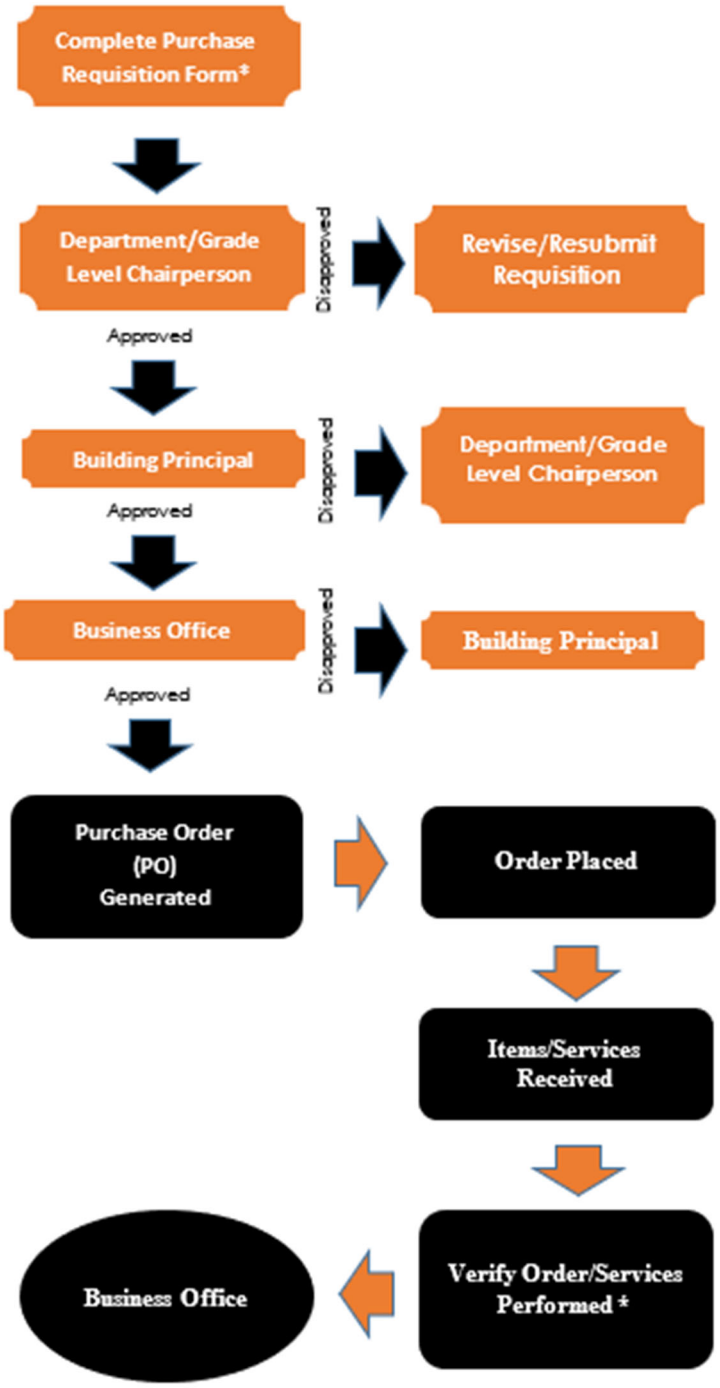
The Business Official will:

- Prepare the necessary Board of Education resolutions to accept donated items.
- Determine the value of donated personal property.

When a donated property item is valued at $1,000 or more, the Administrator will add the item to the perpetual inventory records maintained by the Cooperstown Central School District.

Appendix A

Cooperstown Central School
Purchasing Approval Process



*Teacher action required.

Electronic Requisition (WinCap Web)

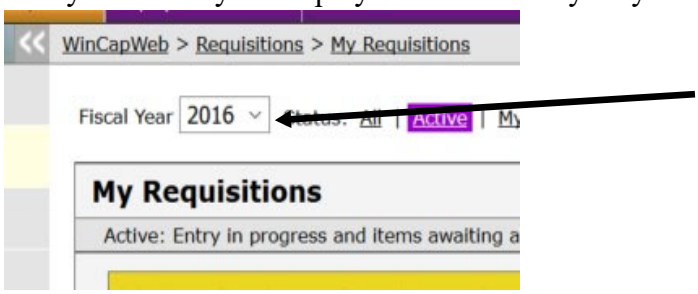
Requisition Instructions

1. Login to WinCap Web (www.wincapweb.com)

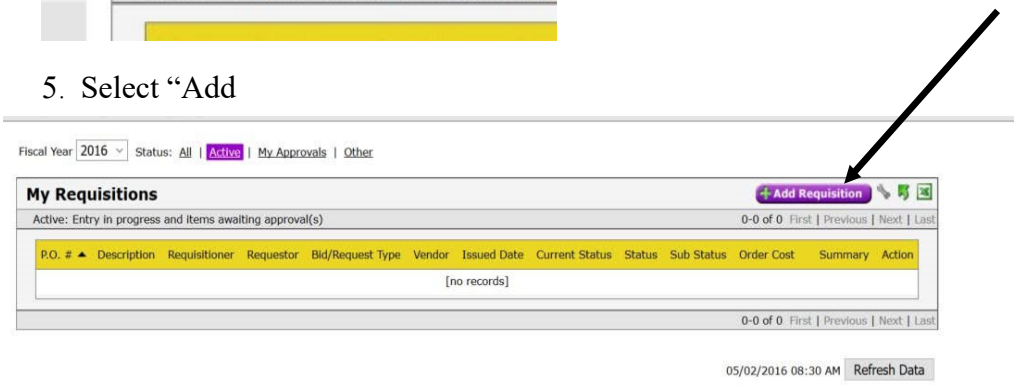
2. Select "Requisitions" in the menu bar.

3. Select “My Requisitions.”

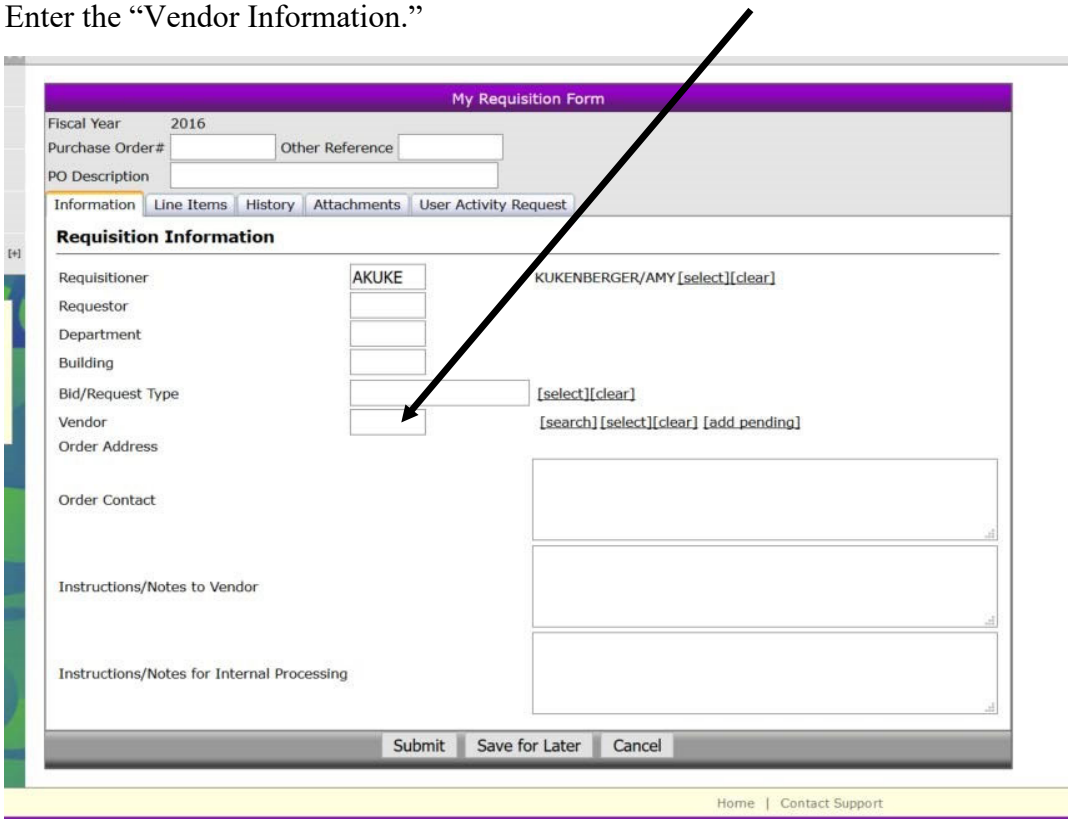
4. Verify the fiscal year displayed matches the year you are submitting a requisition for.



5. Select “Add



6. Enter the "Vendor Information."

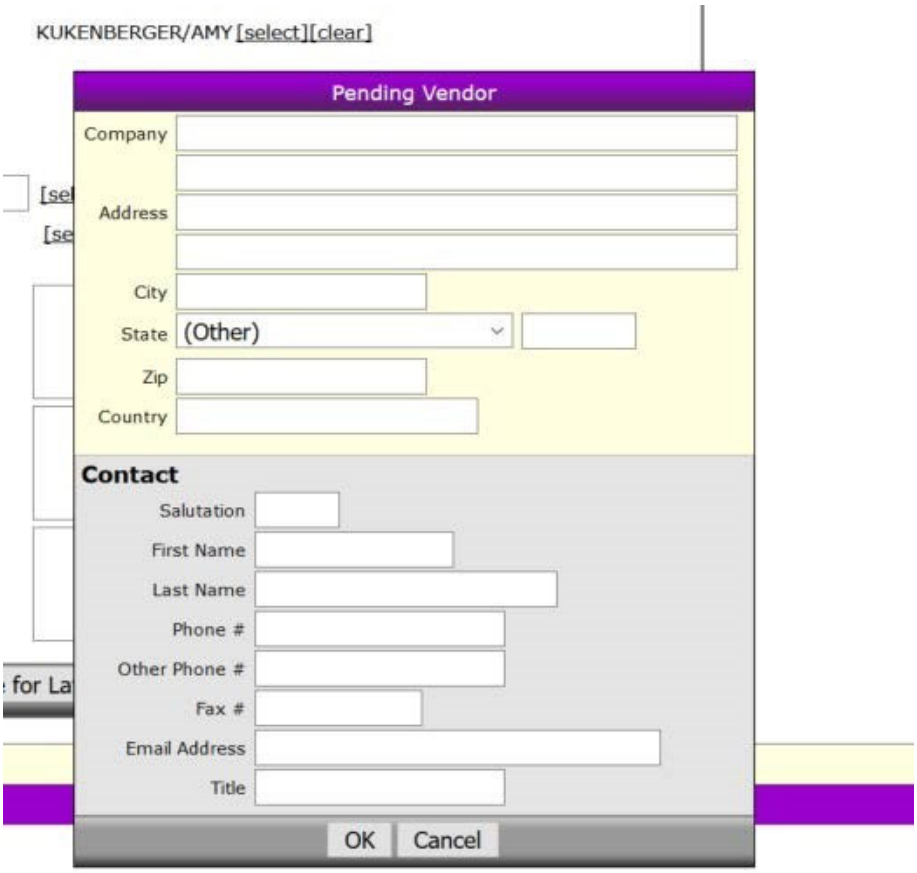


Click **"search"** and type in the first two to three letters of the vendor name. A list of vendors will appear. Select the vendor you wish to place an order with from the list. The vendors ID and address will autofill.

If the vendor you wish to order from is not in the list, select cancel and click on **"select."** Scroll through the list and look for the vendor's name. If it is in the list, select it.

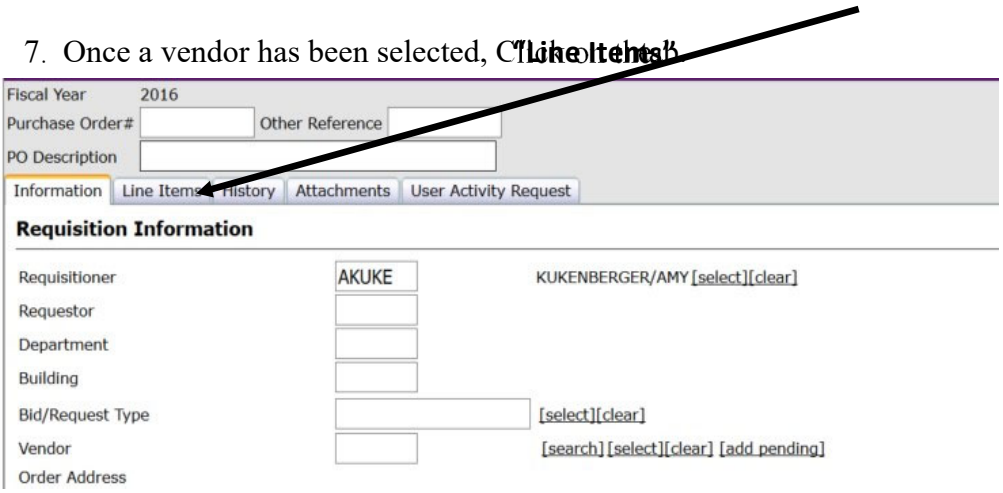
If you have specific instructions for the vendor or the business office type those in the boxes provided.

If the vendor is not one the district has use previously, select **"add pending."** The following data entry box will appear:

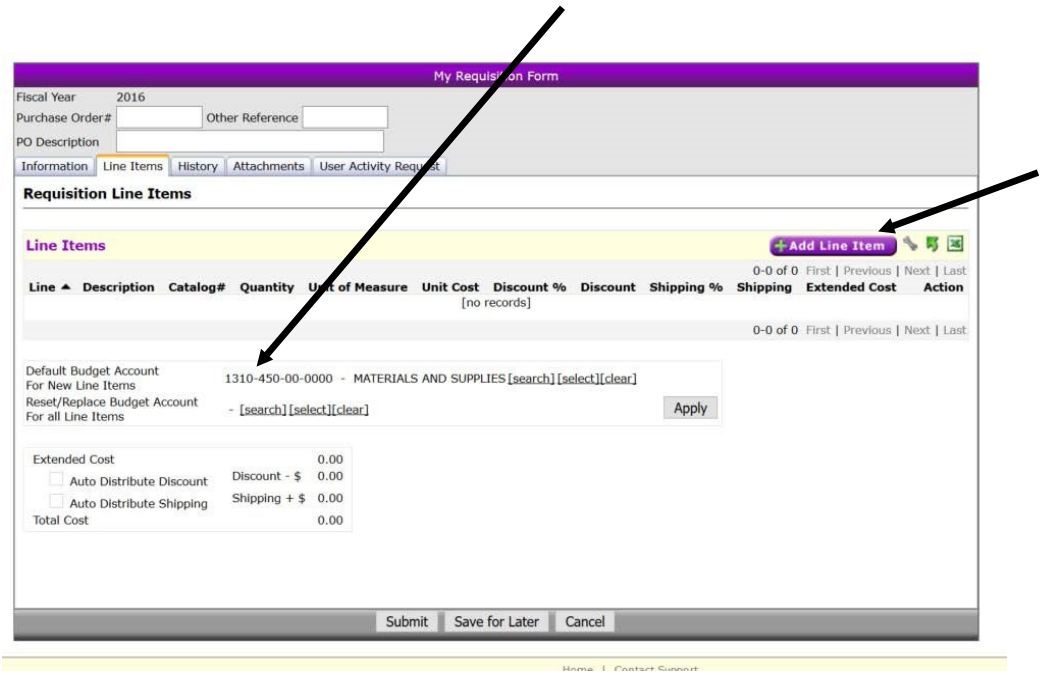


Fill in as much of the information as possible. Please note that new vendors must be approved before purchases can be placed through them. Any information that you can provide that ensures the vendor is legitimate (i.e., a W9) the quicker the order will be placed.

7. Once a vendor has been selected, Click on the **"Line Items"**

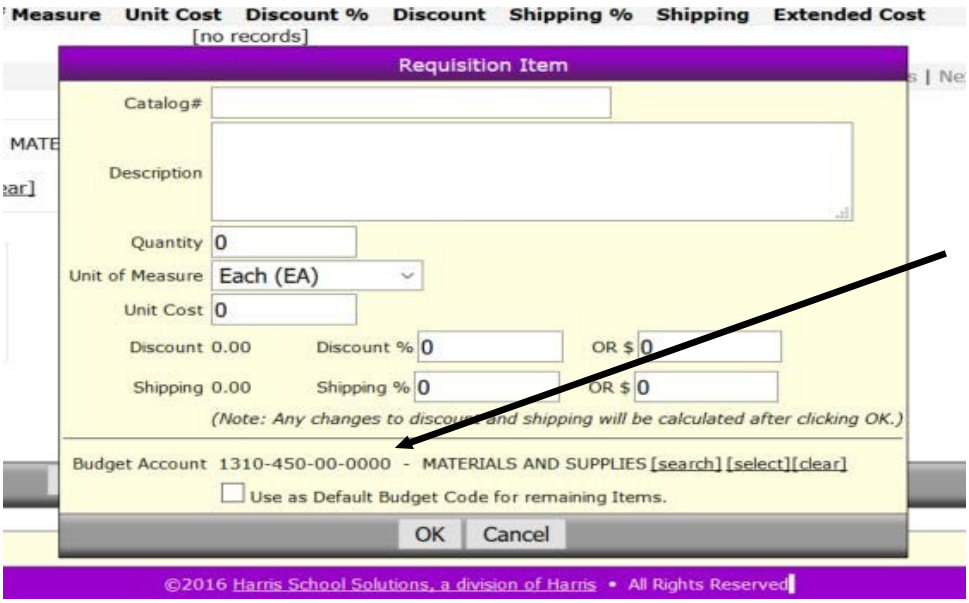


The following will



The information you enter will default to a particular budget code (most likely materials and supplies).

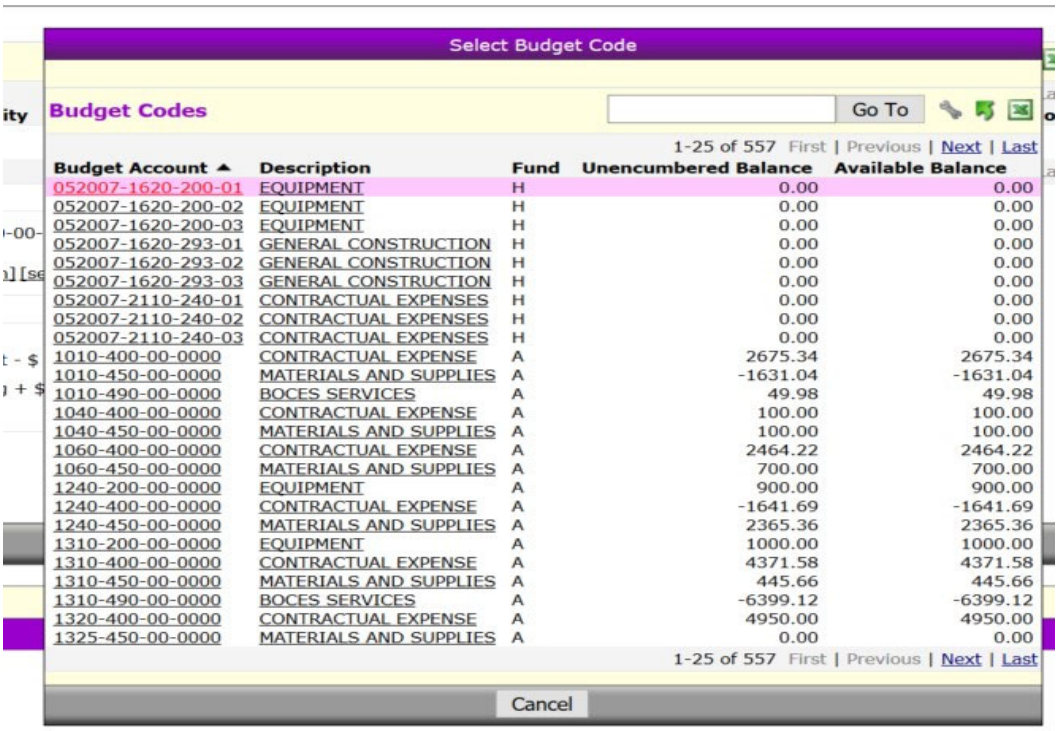
8. Select **"Add Line Item"** button. The following data entry box will appear:



Enter the **"Catalog #"** (Item ID) if there is one.
Provide as many details as possible in the description box. This is the information that will print on the purchase order and vendors will be using to fill your order. The more detail you provide the more likely the order will be filled to your expectations.
The **"Quantity," "Unit of Measure," and "Unit Cost"** field must be completed.

If you know the vendor offers a discount and or know the shipping charges please enter that information. If you don't know the cost to ship the item but anticipate the vendor will charge shipping please enter 15%.

Please note that the default budget code is being "charged" for the item. Should you wish to change it click **"select."** A list of available budget codes (see below) will appear.



Select Budget Code

Budget Codes

Go To

1-25 of 557 First | Previous | Next | Last

Budget Account	Description	Fund	Unencumbered Balance	Available Balance
052007-1620-200-01	EQUIPMENT	H	0.00	0.00
052007-1620-200-02	EQUIPMENT	H	0.00	0.00
052007-1620-200-03	EQUIPMENT	H	0.00	0.00
052007-1620-293-01	GENERAL CONSTRUCTION	H	0.00	0.00
052007-1620-293-02	GENERAL CONSTRUCTION	H	0.00	0.00
052007-1620-293-03	GENERAL CONSTRUCTION	H	0.00	0.00
052007-2110-240-01	CONTRACTUAL EXPENSES	H	0.00	0.00
052007-2110-240-02	CONTRACTUAL EXPENSES	H	0.00	0.00
052007-2110-240-03	CONTRACTUAL EXPENSES	H	0.00	0.00
1010-400-00-0000	CONTRACTUAL EXPENSE	A	2675.34	2675.34
1010-450-00-0000	MATERIALS AND SUPPLIES	A	-1631.04	-1631.04
1010-490-00-0000	BOCES SERVICES	A	49.98	49.98
1040-400-00-0000	CONTRACTUAL EXPENSE	A	100.00	100.00
1040-450-00-0000	MATERIALS AND SUPPLIES	A	100.00	100.00
1060-400-00-0000	CONTRACTUAL EXPENSE	A	2464.22	2464.22
1060-450-00-0000	MATERIALS AND SUPPLIES	A	700.00	700.00
1240-200-00-0000	EQUIPMENT	A	900.00	900.00
1240-400-00-0000	CONTRACTUAL EXPENSE	A	-1641.69	-1641.69
1240-450-00-0000	MATERIALS AND SUPPLIES	A	2365.36	2365.36
1310-200-00-0000	EQUIPMENT	A	1000.00	1000.00
1310-400-00-0000	CONTRACTUAL EXPENSE	A	4371.58	4371.58
1310-450-00-0000	MATERIALS AND SUPPLIES	A	445.66	445.66
1310-490-00-0000	BOCES SERVICES	A	-6399.12	-6399.12
1320-400-00-0000	CONTRACTUAL EXPENSE	A	4950.00	4950.00
1325-450-00-0000	MATERIALS AND SUPPLIES	A	0.00	0.00

1-25 of 557 First | Previous | Next | Last

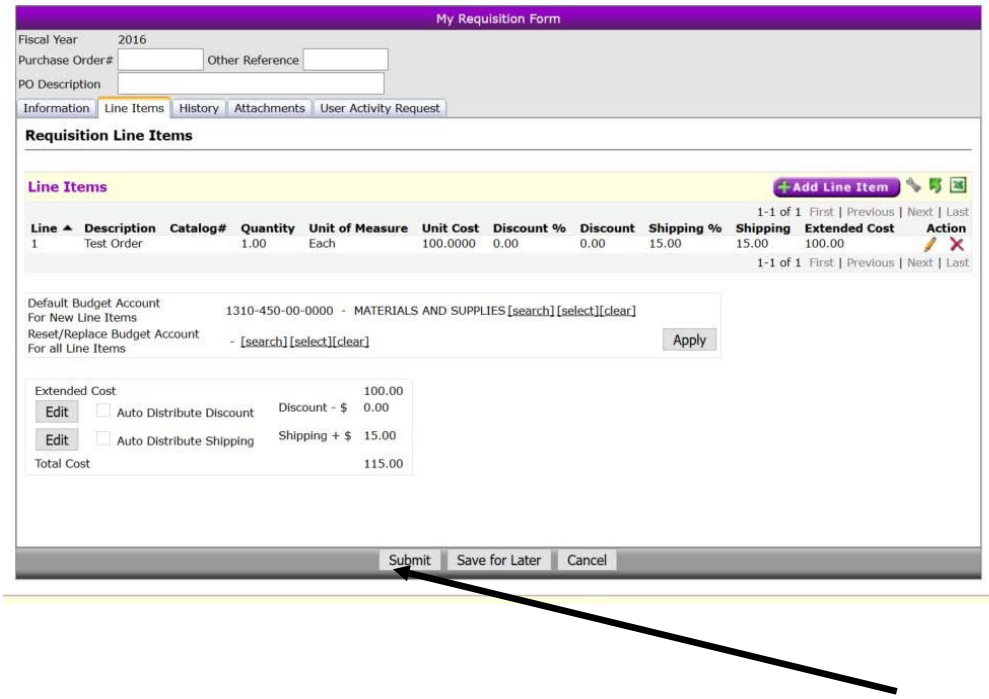
Cancel

The list will be shorter than the one pictured.
The codes will be in the following format: XXXX – XXX
The first 4-digits are the state function and the second 3-digits represent the state object code.
The object codes are classified as follows:

200 - Equipment
400 - Contractual
450 – Materials and Supplies
480 – Textbooks

If you are planning to use the same budget code for additional items please check the box to **"Use as Default Budget Code for remaining items."**
Once you have entered all the data for that particular item select **"OK."**
To enter additional items to be ordered from the same vendor repeat **Step 8**. (Please note: Different budget codes can be used on the same requisition for different line items. For example, the contractual code may be used to pay the fee to a speaker while the materials and supplies code can be used for the purchase of materials the speaker is supplying to the group.)

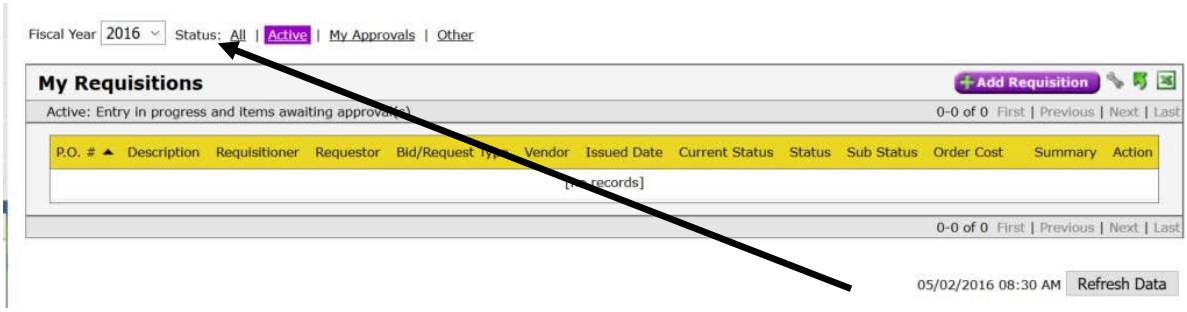
9. Once all the items to be ordered have been entered, click **"Submit."**

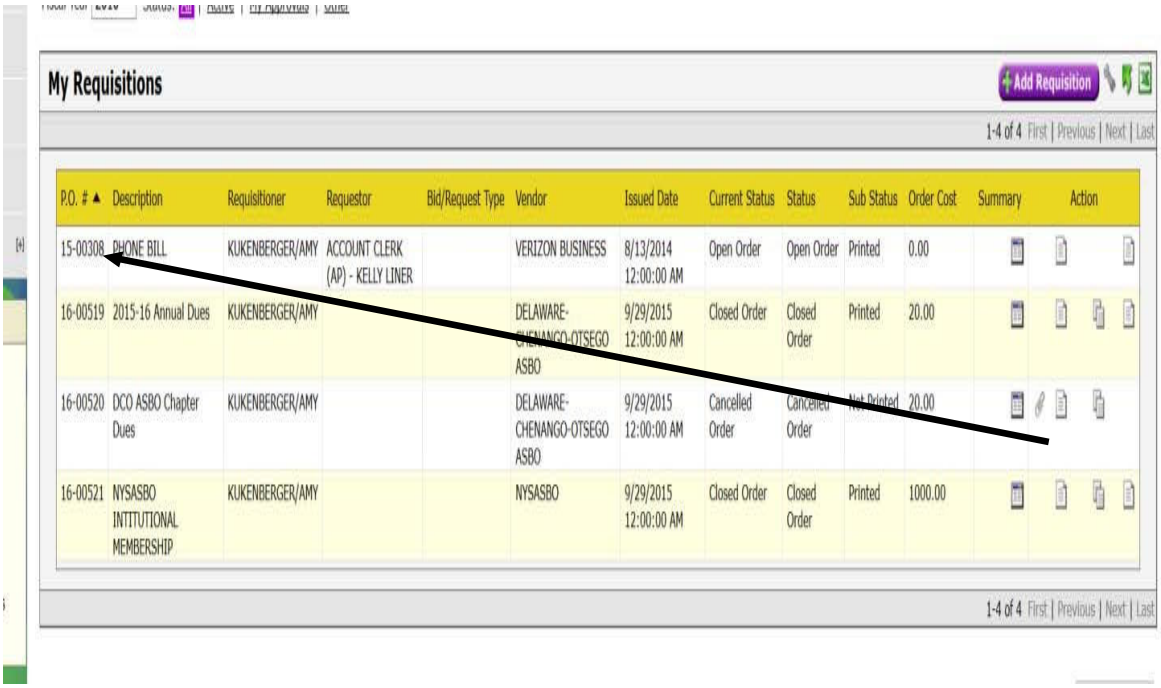


When the order is submitted the approval process is initiated. You can make changes to the order prior to the first level approval. To make changes click on the pencil symbol to edit the line item or the red X to delete the item.

If you are not finished entering data and need to add additional information later click **"Save for Later." (Please note: Requisitons that are "Save for Later" will <u>NOT</u> be sent to the first level approver. Until they are submitted, they are not visible to others in the system and your order will not be approved or placed by the business office.)**

Once an order has been submitted, you can review its status. Return to the **"Requisitons"** tab in the purple menu. If the requisition is active it will show in the **"My Requisitions"** list pictured below. If it is not active simply select **"All."**





My Requisitions

Add Requisition

1-4 of 4 First | Previous | Next | Last

P.O. #	Description	Requisitioner	Requestor	Bid/Request Type	Vendor	Issued Date	Current Status	Status	Sub Status	Order Cost	Summary	Action
15-00308	PHONE BILL	KUKENBERGER/AMY	ACCOUNT CLERK (AP) - KELLY LINER		VERIZON BUSINESS	8/13/2014 12:00:00 AM	Open Order	Open Order	Printed	0.00		
16-00519	2015-16 Annual Dues	KUKENBERGER/AMY			DELAWARE-CHENANGO-OTSEGO ASBO	9/29/2015 12:00:00 AM	Closed Order	Closed Order	Printed	20.00		
16-00520	DCO ASBO Chapter Dues	KUKENBERGER/AMY			DELAWARE-CHENANGO-OTSEGO ASBO	9/29/2015 12:00:00 AM	Cancelled Order	Cancelled Order	Not Printed	20.00		
16-00521	NYSASBO INTITUTIONAL MEMBERSHIP	KUKENBERGER/AMY			NYSASBO	9/29/2015 12:00:00 AM	Closed Order	Closed Order	Printed	1000.00		

1-4 of 4 First | Previous | Next | Last

Once the requisition has been approved by the Purchasing Agent (Final Approver) the PO# will be valid and the order can be placed. If the PO# starts with **"PND"** it has not been approved at all levels and there is no legal authority to place the order.
The **"Status"** of pending orders will indicate at which level in the approval process the requisition is in.
An email is sent to each approver when an order is ready for their review and approval at midnight each night. If you want the person next in line to approve the purchase you will need to let them know it is in the system.

Should you have questions about using WinCapWeb to place an order please contact the Business Office at:

(607) 547-2595

businessoffice@cooperstowncs.org

CODING EXPENDITURES

Use the descriptions below to distinguish between Equipment, Contractual, Materials and Supplies, and Textbook Expenditures.

Equipment (Code 200)

An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles meeting the following conditions:

1. It retains its original shape and appearance with use.
2. It is non-expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
3. It represents an investment of money making it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

Contractual (Code 400)

Contractual services are defined as agreements between two or more parties to provide an intangible service.
Contractual services do not involve consumable goods and no transfer of an asset occurs when services are provided. **Examples of contractual expenses include:**

- Speaker/Trainer Fees (Stipend and Travel)
- Equipment Rental/Repairs
- Travel Expenditures
- Test Scoring Services
- Service/Maintenance Contracts

Materials and Supplies (Code 450)

A supply item is any article or material which meets one or more of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it.
4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item.
5. It loses its identity through incorporation into a different or more complex unit or substance.

Textbooks (Code 480)

Textbooks are any book or book substitute including:

- Hard covered books
- Paperback books
- Courseware or electronic content based instructional materials (includes books on compact disks)
- Workbooks that can be written in and used
- Newspapers or magazines that are distributed at least bi-weekly (includes online newspapers/magazines)
- Novels & Fiction if they are used as a text or text-substitute in a class or program
- Sheet music used as instructional course content
- Braille books for students that are NOT eligible for high cost aid through the STAC system. Otherwise, the costs should be coded to A2250.48 (Program for Students with Disabilities costs) and include the costs on the STAC.
- Reproduction costs for Common Core materials available at EngageNY if such materials are used as student textbooks.

Textbooks are NOT:

- Encyclopedias, almanacs, general/special purpose dictionaries (unless assigned to all students in a class or program)
- Supplementary textbooks, novels and other fiction, magazines/newspapers (except for those in general circulation that are provided to classes on more than a bi- weekly basis which contains news/current events and are available at no less than a 33.33% discount), AV materials normally housed in a school library
- Tests and testing materials, teacher's editions of textbooks, review books, materials in kit form
- Sectarian publications and denominational editions containing religious authority approval
- Generic computer software (i.e. word processing software, database software, internet/network access software)
- Computer hardware – including mini/microcomputers, peripheral devices, storage units, cable, e-readers etc.

Taken from Reference Guide to Instructional Materials Aid, State Aid & Financial Planning Service, sap.questar.org.

COOPERSTOWN CENTRAL SCHOOL

BUDGET TRANSFER REQUEST FORM

BUSINESS OFFICE USE ONLY	
Budget Transfer #	
Date	
Entered by	
School Year	

AMOUNT	TRANSFER FROM ACCOUNT	TRANSFER TO ACCOUNT

EXPLANATION FOR TRANSFER:

_____

_____

_____

_____

_____

Requestor's Name and Signature **Date**

Principal/Supervisor's Name and Signature **Date**

Business Official Authorization **Date**

Superintendent of Schools Authorization **Date**

COOPERSTOWN CENTRAL SCHOOL

PAYMENT VOUCHER

Date: _____

Fiscal Year: _____

Remit To: _____

Address: _____

_____

_____

For: _____

Notes: _____

This pay voucher with attached invoice or other source documentation is approved for payment and will be for audit and financial purposes.

Amount: _____ Account Code: _____

Approved By: _____ Date: _____

Signature: _____

_____ Date: _____

Purchasing Agent

Cooperstown CSD
Expense Reimbursement Voucher

Employee Name: _____

Department: _____

Supervisor Name: _____

P. O. # _____

Business Purpose: _____

_____

_____

Itemized Expenses

DATE	DESCRIPTION	COST
	TOTAL	$

Note: If requesting reimbursement for travel expenses, please complete calculation worksheet on reverse.

This is to certify that the work, labor, services, materials and supplies charged in the above account of claim and included in the same amounting to $_____ have been actually performed for, furnished and/or delivered to the Board of Education, Cooperstown Central School, Cooperstown, NY; that said claim is just, due and unpaid and that there are no offsets against the same; that the items and specifications therein are correct; that the sums charged are reasonable and just; that no payment has been made on account thereof, except as included or referred to in such account on claim.

_____ _____

Employee Signature Date

_____ _____

Supervisor Signature Date

I hereby certify that this bill has been rendered in accordance with the contract, agreement, or accepted estimate and that the work has been completed and the materials delivered satisfactorily.

_____ _____

Purchasing Agent Signature Date

COST OF TRANSPORTATION CALCULATION WORKSHEET

- List each portion of the trip separately. Most trips require two entries (trip to and return from event).
- Remove commuting miles, if applicable. Commuting miles are those incurred from home-to-work or work-to-home. Commuting miles apply if you go to an out-of-district activity directly from home and/or return home directly following an out-of-district activity.
- Attach all GPS supporting documentation (ie: MapQuest) for each portion of the trip to substantiate the reimbursement requested.

COST OF TRANSPORTATION **TO** EVENT

☐ Bus ☐ Plane ☐ Train ☐ Taxi $ _____

☐ Private Auto From: _____ To: _____

Total Miles _____ @ $ 0.625/mile $ _____

Less Commuting Miles _____ @ $ 0.625/mile $- _____

Tolls $ _____

Parking $ _____

Other (Please specify.) _____ $ _____

Total Cost of Transportation **To** Event $ _____ (A)

COST OF TRANSPORTATION **FROM** EVENT

☐ Bus ☐ Plane ☐ Train ☐ Taxi $ _____

☐ Private Auto From: _____ To: _____

Total Miles _____ @ $ 0.625/mile $ _____

Less Commuting Miles _____ @ $ 0.625/mile $- _____

Tolls $ _____

Parking $ _____

Other (Please specify.) _____ $ _____

Total Cost of Transportation **FROM** Event $ _____ (B)

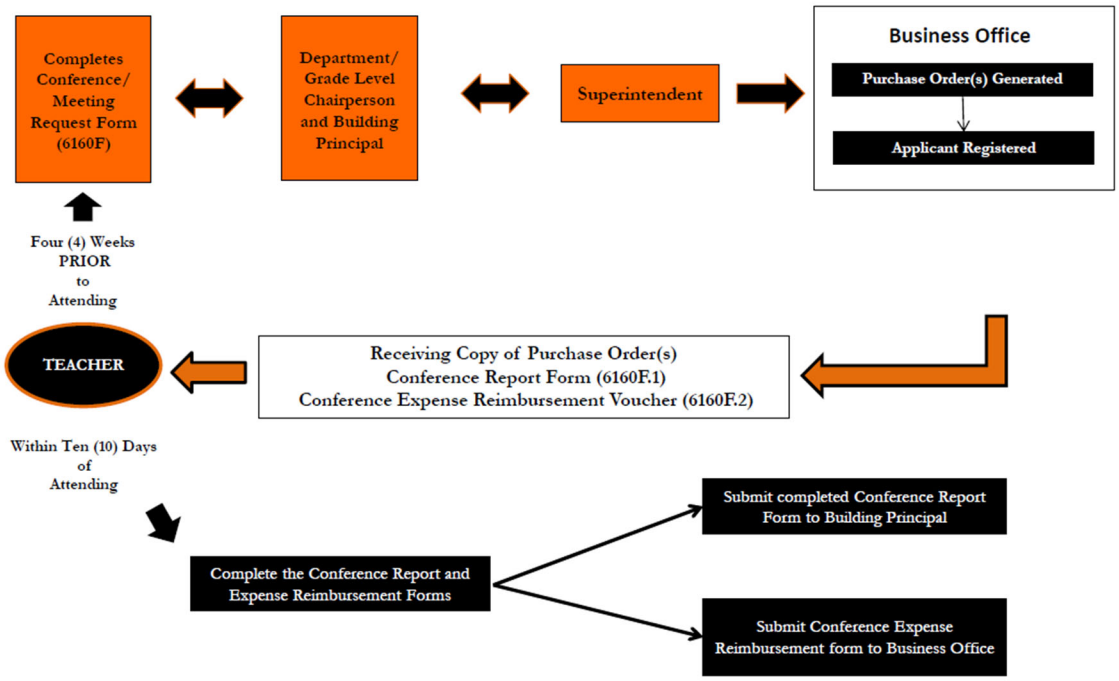
TOTAL CLAIM $ _____ (A+B)

Less advance payment (if applicable) $- _____

TOTAL AMOUNT DUE $ _____

Appendix B

Conference/Meeting Attendance Approval Process



Cooperstown Central School District

Conference/Meeting Attendance Request

Please complete (Print) all fields below and submit to your building principal or supervisor at least four (4) weeks prior to the conference date after approval by your department chairperson has been granted.

Employee Name: _____

Name of Conference: _____

Conference Location: _____

Dates of Absence: **From:** _____ **To:** _____

Purpose & Relation to District Goals: _____

Estimated Costs:	
Registration Fee (Please attach completed registration form.)	$
Lodging*	$
Meals/Incidentals* (Allowable Rates per www.gsa.gov)	$
Transportation (Mileage) _____ miles @ 0.625/mile	$
Tolls (Receipt Required)	$
Parking (Receipt Required)	$
Other Transportation (Check One) ☐ Air ☐ Bus ☐ Taxi ☐ Train	$
Miscellaneous Expenses (Specify) (Receipt Required)	$
Total Estimated Costs	$ 0.00

Please adhere to the guidelines established in Administrative Regulations 6160R and 6160R.2.

*Daily meal and lodging reimbursement rates may be obtained on the U.S. General Services Administration website at www.gsa.gov.

Certification by Employee: I certify that, to the best of my knowledge, the information provided in this document is accurate. I have also read and will adhere to the guidelines established in Cooperstown Central School District *Administrative Regulation 6160R.2.*

Employee Signature: _____ **Date:** _____

Please check one.

☐ **Employee will register after receiving PO from Business Office.** ☐ **Business Office will register.**

For Office Use Only

Recommended by:

Department/Grade Level Chairperson _____ Date Approved: _____

Principal _____ Date Approved: _____

Budget Code: _____

Approved by:

Superintendent _____ Date Approved: _____

Purchase Order(s):

Cooperstown Central School District

Conference/Meeting Expense Reimbursement Voucher

Please complete and submit this form with receipts within ten (10) days of conference/meeting attendance.

Name of Claimant: _____

Destination: _____

Purchase Order(s): _____

Dates of Travel: **From:** _____ **To:** _____

TRANSPORTATION EXPENSES

☐ Bus ☐ Plane ☐ Train ☐ Taxi $ _____

☐ Private Auto From: _____ To: _____

Total Miles _____ @ $ 0.625 /mile $ _____

Tolls $ _____

Parking $ _____

Other (Please specify.) _____ $ _____

TOTAL TRANSPORTATION EXPENSES $ _____ (A)

OTHER EXPENSES

Registration $ _____

Lodging _____ nights @ _____ per night $ _____

Meals

$ _____ Breakfast $ _____ Lunch $ _____ Dinner $ _____

Other (Please specify.) _____ $ _____

TOTAL OTHER EXPENSES $ _____ (B)

TOTAL CLAIM $ _____ (A+B)

Less advance payment (if applicable) $- _____

TOTAL AMOUNT DUE $ _____

Certification by Employee: I hereby certify that the above account and receipts attached are just, true, and correct, that no part thereof has been reimbursed, and the total amount is actually due and owing.

Employee Signature: _____ **Date:** _____

Claim Approved By : _____

Purchasing Agent

Appendix C

COOPERSTOWN CENTRAL SCHOOL
39 Linden Avenue
Cooperstown , NY 13326

FIXED ASSET DISPOSAL FORM

Please enter information related to fixed asset disposal. In the cell labeled "Asset Tag #," enter the asset identification number located on the asset; this is required information. Please note in the final column if the asset is being surplused (stored with final disposal to be determined later), sold or discarded. The person initiating should complete the cells below and sign and date, the appropriate administrator should sign and date and the form should go to the business office.

Location		Asset Identification No.	Asset Description	Manufacturer	Model Number	D - Discarded S - Surplus Sold - Sold
Building	Room / Department					
Comments:						

All items to be sold must be bid and processed through the business office.

Authorizations / Signatures for Disposal

1) _____
Employee/Initiator of Asset Disposal Date

2) _____
Administrator Date

3) _____
School Business Official Date

4) _____
Accounts Payable / Asset Removed from Inventory Date

Once signed by the administrator, please forward to the School Business Official to begin Board of Education approval process.

COOPERSTOWN CENTRAL SCHOOL DISTRICT

39 Linden Avenue
Cooperstown, NY 13326

CONDITION OF SALE FORM

Seller Information

Cooperstown Central School District	
39 Linden Avenue Cooperstown, N.Y. 13326	
Phone:	Email:

Purchaser Information

Full Name:	
Address:	
Phone:	Email:

Description of Property

Cooperstown Central School District (the "Seller"), hereby sells, tranfers and conveys all rights, title and interest in the above described property (the "Property") to _____(the "Purchaser") for and in consideration of the total sum of _$_____, plus any applicable sales tax, paid by _____ and receipt of which is hereby acknowledged. This sum represents the mutually agreed upon purchase price of the Property, both between the Seller and Purchaser.

The condition of the Property is _____

The Seller certifies to the Purchaser that the Seller is the legal and rightful owner of the Property and has full right and authority to convey the same.

Signature of Seller: _____ Date:_____

Signature of Buyer: _____Date: _____

Appendix D

Uniform Grant Guidance - Internal Controls

Cooperstown Central School District

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Statement

The Federal Uniform Grant Guidance (UGG) identifies the criteria that must be met in order to properly charge costs to Federally funded projects.

The Cooperstown Central School District shall adhere to all applicable cost principles governing the use of Federal grants and contracts. District personnel who are responsible for administering, expending, or monitoring grant funded programs should be well versed with the categories of costs that are generally allowable and unallowable.

The cost guidelines of the UGG must be considered any time Federal award funds are to be expended.

Federal regulations also require that any other District policies related to specific types of expenditures must also be followed.

Responsibilities

Designated Program Office personnel and the Business Official are responsible for creating purchasing documents and encumbering grant funds. They should be familiar with the general cost principles embodied in the Federal UGG. Purchasing office personnel must notify the principal when they recognize a request as an unallowable cost and will reject the requisition.

The Superintendent along with the Business Official must ensure that any costs charged to their award are aligned with applicable cost principles, are computed correctly, and would not create a compliance violation. The Business Official will monitor, review, and approve (or disapprove) grant expenditures at the program office level as the first level of "Approver" for non-personnel expenditures to ensure that applicable cost principles, regulations and policies are followed.

Related Policies

The following policies detail the responsibility and controls regarding purchasing and the allocation of costs to grants pursuant to Federal OMB circulars.

- 6120 Equal Opportunity and Nondiscrimination Policy
- 6110 Code of Ethics
- 5670 Records Management
- 5321 Use of District Credit Card
- 5323 Mileage, Meal, and Expense Reimbursement
- 5660 Meal Charging and Prohibition Against Meal Shaming

Definitions

Direct costs are expenses that are specifically associated with a particular grant program that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common

examples of direct costs include the Grant Program Manager's salary and fringe benefits, equipment and supplies for the program.

Indirect costs are incurred for common or joint objectives and, therefore, cannot be readily and specifically identified with a particular program. They are expenses that benefit more than one grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

A. Financial Management Standards

Financial management systems standards include:

Identification

The District shall identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification must include, as applicable, the CFDA title and number, Federal award identification number and year, name of the Federal agency, and, if applicable, name of the pass-through entity.

Financial Reporting

The District must maintain records which adequately identify the source and application of funds provided for Federally-assisted activities. Reports will be filed in a timely fashion on the forms directed by the state or Federal agency. These include, but are not limited to, the FS-10 series, FS-25, and SF-425.

Internal Controls

Effective control and accountability must be maintained for all funds, real and personal property, and other assets. The District maintains an internal controls procedures manual which shall be followed to implement these activities.

B. Overview of the Financial Management/Accounting System

The District maintains a fund accounting system for financial management. This system is procured and maintained through the Regional Information System (RIC). The current system is WinCap. This system manages fund accounting, the purchasing function, and the human resource function, including payroll. All budgets are loaded into the system after the approval by SED. Federal funds ("F" funds in WinCap) are named in such a fashion to permit a clear delineation of the accounting for subsequent identification by CFDA title and number.

The Business Official and the Superintendent shall compile or cause to be compiled timely, accurate financial reports. Monthly grant reports shall include current and cumulative expenditures against project budget, with unencumbered amounts remaining identified.

C. Budgeting

The Planning Phase: Meetings and Discussions

Before Receiving the Grant Award Notice (GAN): Upon notification of the availability of a grant, the Superintendent shall make an initial determination whether the District meets the minimum qualifications for the grant; whether this grant, if awarded, supplements and does not supplant any existing efforts in this area. The Superintendent shall present the general grant concept to the Board of Education and receive its direction on filing for the grant. This direction may be in the form of informal guidance, including oral instructions.

Reviewing and Approving the Budget: The final approval of the grant budget normally resides with the awarding agency. The Superintendent, in conjunction with the Business Official, shall review the items in the budget to ensure allowability. Once the District Office determines that all budgeted items are allowable, the budget is approved by the Superintendent and forwarded to the awarding agency for its approval.

Amending the Budget

The Office of Federal Programs, Business Official, or Superintendent as appropriate, shall prepare necessary documentation to amend any grants awarded. If necessary, amendments shall be forwarded to and approved by the awarding agency.

Budget Control

On a monthly basis the Business Official will provide, or have provided to, the Board of Education, as well as the District administration, with a report of expenditures incurred during the month. This shall be incorporated into the monthly Treasurer's report for all District funds.

D. Accounting Records

Payroll and purchasing records for each grant, as well as application records, shall be maintained for a period of six years after the final receipts are made and the final bills are paid.

E. Spending Grant Funds

The Business Official shall oversee the accounting functions for all grants. Payroll operations will make allowable payments for personnel services. No employees shall be paid unless approved by the Board of Education. Purchasing operations shall be in accordance with the District Purchasing policy. Only the Purchasing Agent may commit the funds to a purchase.

Standards of Conduct

In accordance with 2 C.F.R. §200.112, NY GML §§ 806 and 808, and District policy 6110, the District maintains a code of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest.

F. Allowable Activities and Costs

Expenditures must be aligned with approved budgeted items. For grants flowing through the State Education Department, variations or changes are documented on Form FS-10 or FS-10A and submitted to the controlling state authority for approval.

When determining how the District will spend its grant funds, the Superintendent and/or the District Business Office will review the proposed cost to determine whether it is an allowable use of Federal grant funds *before* obligating and spending those funds on the proposed good or service.

- **Be Necessary and Reasonable for the performance of the Federal award.** A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

  Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the district can demonstrate that the cost addresses an existing need and can prove it.

- **Allocable to the Federal award.** A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received. For example, if 50% of a teacher's salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program. This will be documented to demonstrate the allocability determination.

- **Consistent with policies and procedures that apply uniformly to both Federally financed and other activities of the District.**

- **Adequately documented.** All expenditures must be properly documented.

- **Be determined in accordance with general accepted accounting principles (GAAP), unless provided otherwise in the condition of the Federal award.**

Selected Items of Cost

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 C.F.R. §§ 200.420-200.475. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable.

District personnel responsible for spending Federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

Item of Cost	**Citation of Allowability Rule**
Advertising and public relations costs	Allowable with restrictions
Advisory councils	Allowable with restrictions
Alcoholic beverages	Not allowable
Alumni/ae activities	Not specifically addressed
Audit services	Allowable with restrictions
Bad debts	Not allowable
Bonding costs	Allowable with restrictions
Collection of improper payments	Allowable
Commencement and convocation costs	Not specifically addressed
Compensation – personal services	Allowable with restrictions
Compensation – fringe benefits	Allowable with restrictions
Conferences	Allowable with restrictions
Contingency provisions	Not allowable with exceptions
Contributions and donations	Not allowable
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	Allowable with restrictions
Depreciation	Allowable with qualifications
Employee health and welfare costs	Allowable with restrictions
Entertainment costs	Not allowable with exceptions
Equipment and other capital expenditures	Based on specific requirements
Exchange rates	Allowable with restrictions
Fines, penalties, damages and other settlements	Not allowable with exception
Fund raising and investment management costs	Not allowable with exception
Gains and losses on disposition of depreciable assets	Allowable with restrictions
General costs of government	Not allowable with exceptions
Goods and services for personal use	Not allowable
Idle facilities and idle capacity	Idle facilities – not allowable with exceptions; idle capacity – allowable with restrictions

Insurance and indemnification	Allowable with restrictions
Intellectual property	Allowable with restrictions
Interest	Allowable with restrictions
Lobbying	Not allowable
Losses on other awards or contracts	Not allowable
Maintenance and repair costs	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	Allowable with restrictions, not allowable for lobbying organizations
Organization costs	Not allowable except Federal prior approval
Participant support costs	Allowable with prior approval of the Federal awarding agency
Plant and security costs	Allowable
Pre-award costs	Allowable with restrictions
Professional services costs	Allowable with restrictions
Proposal costs	Allowable with restrictions
Publication and printing costs	Allowable with restrictions
Rearrangement and reconversion costs	Allowable (ordinary and normal)
Recruiting costs	Allowable with restrictions
Relocation costs of employees	Allowable with restrictions
Rental costs of real property and equipment	Allowable with restrictions
Scholarships and student aid costs	Not addressed; refer to Federal agency awarding grant
Selling and marketing costs	Not allowable with exceptions
Specialized service facilities	Allowable with restrictions
Student activity costs	Not allowable unless specifically provided for in the Federal award
Taxes (including Value Added Tax)	Allowable with restrictions
Termination costs	Allowable with restrictions
Training and education costs	Allowable for employee development
Transportation costs	Allowable with restrictions
Travel costs	Allowable with restrictions
Trustees	Not specifically addressed, refer to Federal agency awarding agency

For a cost to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins), along with accompanying program regulations, non-regulatory guidance and grant award notifications.

The Business Office shall coordinate personnel services procured through Federal awards, including both assignment of personnel costs to the grant and procurement of personnel services from an outside source.

Time and Effort Standards

All employees who are paid in full or in part with Federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities.

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be certified by the supervisor to assure that the work was in compliance with the grant or award intent.

G. Cash Management

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the New York State Department of Education on a reimbursement basis.

The District Business Office will request reimbursement for actual expenditures incurred under the Federal grants at least semi-annually, and more frequently if dictated by the awarding agency. All reimbursements shall be based on actual disbursements, not on obligations.

Consistent with state and Federal requirements, the District will maintain source documentation supporting the Federal expenditures (invoices, time sheets, payroll stubs, etc.) for a period of six years after the grant is closed and the final funds are received and will make such documentation available for review by NYSED upon request.

H. Eligibility

The criteria for determining eligibility will vary from program to program, but the objective that only eligible individuals or organizations participate remains consistent across all Federal programs. Eligibility for a specific award will be announced in the award notice.

I. Equipment and Property Management

Equipment and real property procured through any Federally funded award shall be accounted for under District Policies 5410 Purchasing; 5410R.1 Procurement Guidelines; 5410R.2 Competitive Purchasing of Goods and Services; 5410R.3 Criteria for Awarding Contracts to the Lowest Possible Bidder; 5413 Procurement: Uniform Grant Guidance (UGG) for Federal Awards; and 5620 Inventories; and 5621 Accounting of Fixed Assets. The District shall

maintain an active accounting and inventory system for all items procured through Federal grants.

Property Classifications

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or $5,000. 2 C.F.R. § 200.33.

Capital assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

- Land, buildings (facilities), equipment, and intellectual property (including software)
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. § 200.12.

Inventory Procedure

Upon receipt any property classified above, the item shall be entered into the inventory system in sufficient detail to provide a discrete identification of the item (nomenclature, serial numbers, model numbers, etc.) as well as the location where the equipment will ultimately be situated.

Inventory Records

For each equipment and computing device purchased with Federal funds, the following information is maintained:

- Serial number or other identification number
- Source of funding for the property
- Acquisition date and cost of the property
- Location, use and condition of the property

Physical Inventory

A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

Maintenance

In accordance with 2 C.F.R. § 200.313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

Lost or Stolen Items

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and the District will not encumber the property without prior approval of the Federal awarding agency and the pass-through entity.

Disposal of Equipment

Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of $5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency. If the item has a current FMV of more than $5,000, the Federal awarding agency is entitled to the Federal share of the current market value or sales proceeds. All final decisions to excess property are reserved to the Board of Education.

J. Matching, Level of Effort, and Earmarking

Matching, also referred to as "cost sharing", is a requirement for the recipient to provide contributions or donations of a specified amount or percentage to supplement Federal assistance received.

Level of effort defines goals or objectives the recipient must achieve with the assistance received and includes recipient requirements for a specified level of service, specified level of expenditures for designated activities, and Federal funds to supplement and not supplant non-Federal services.

Earmarking is a requirement that specifies a limit amount or percentage of the program's assistance that must (minimum) or may (maximum) be used for specified activities.

Individual Federal grants may have matching or level of effort requirements associated with the grant as a condition of award. The Superintendent will determine these requirements during the application/pre-award phase of the process.

The Grant Program Director will ensure that earmark requirements are fully complied with. The Business Office will monitor this aspect and ensure that no funds are disbursed that do not meet the earmark requirements.

K. Period of Performance

The period of performance will be described in the grant award notice. All obligations must occur on or between the beginning and ending dates of the grant project.

L. Procurement, and Suspension, and Debarment

The District will comply with its established Procurement policies (5413) and its Purchasing policies (Policies 5410, 5410R, 5410R.1, 5410R.2, and 5410R.3) in all purchases made through Federal grants or awards. The procurement requirement is established to ensure that such goods and services are obtained in an effective manner, including the prohibition of conflicts of interest, the fair selection of vendors, provide open and free competition among vendors, etc. The District Purchasing Agent must verify that the vendor, supplier, provider, or their respective principals (e.g., owners, top management, etc.) are not suspended, debarred or otherwise excluded by the Federal government. This is done by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) or by contacting the Federal agency.

M. Program Income

This type of income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. However, it generally does not include interest on program funds.

Use of Program Income

The default method for the use of program income for the District is the deduction method. Under the deduction method, any program income is deducted from total allowable costs to determine the net allowable costs.

N. Reporting

The most common reports are pre-designed by the Federal agency, are approved by OMB, and are available to all recipients and the general public. Common reports include:

- FS-10 the *Proposed Budget for a Federal or State Project*
- FS-10A the *Proposed Amendment for a Federal or State Project*

- FS-25 the *Request for Funds for a Federal or State Project*

It is critical for charges to match the actual disbursement. Therefore, when filing final reports, all accounting must be for actual, not budgeted accounting numbers.

Record Retention

The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the sub-grantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with Federal program requirements. These records and accounts must be retained and made available for programmatic or financial audit and will be maintained for a minimum of six years after filing the final reports, unless the New York state retention period prescribes a longer retention period.

O. Sub-recipient Monitoring

In the event that the District awards subgrants to other entities (also known as pass-through entities), the District shall monitor those grant subrecipients to ensure compliance with Federal, state, and local laws. The specific measures will be developed at the time the subgrant is awarded and will be followed up by the District Superintendent.

P. Special Tests and Provisions

Certain programs have unique compliance requirements. The Superintendent must review these, normally provided in the Grant Award Notice, and ensure compliance with those requirements.