



BUSINESS OFFICE PROCEDURES MANUAL

REVISED 8/2021

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PHONE NUMBERS:

In-District:

Rhiannon Van Dee.....274-2112 (71305)

Bidding /Vendors, paper orders, mail

Marta Costa Potter.....274-2121 (71301)

Mileage Reimbursements, Travel Authorities, Vendors - W-9s, Amazon,
Workers Comp. paperwork

Terri Nunez.....274-2123 (71303)

Transfers, BOCES Enrichment, BOCES Printing, Budget Codes for time sheets
Budget Appropriations

Angela Jordan 274-2116 (71306)

Grant Funds, WINCAP Questions/Training, Budget questions

Emily Shipe 274-2110 (71310)

Grant Funds, WINCAP Questions/Training, Budget questions, Employee Benefits

Ted Rohm 274-2201 (71901) icsdregistrar@icsd.k12.ny.us

District Registrar - Any student related issues Located at the IHS Welcome Center

Central Business Office (C.B.O.):

Accounts PayableDebi Brown ...257-1555 Ext 1067

Payroll.....Ron Campbell..257-1555 Ext 1062

Hourly & Subs Timesheets

.....Gary James257-1555 Ext 1053

Teachers, Admin, Mangers/Confidential

.....Jean Walsh . . .257-1555 Ext 1066

Service Employees

Citi BOCES Contacts:

Enrichment ServicesWill Jones (315) 963-4417

Amy Skinner (315) 963-4249

PURCHASE REQUESTS & PURCHASE ORDERS

1. See WINCAP Documentation for detailed instructions
2. If you need a **new vendor(s)** added into Win Cap, please send them a W-9 form to complete. They can forward it to Marta via fax or scan. This is necessary because the W-9 has important information like the tax ID #. The CBO will not make payments to vendors for whom we do not have an active W-9 on file.
3. **Confirmation orders**, that is, ordering directly from a vendor either in person or over the phone is **PROHIBITED**.
4. The purchase of Gift Cards is strictly **PROHIBITED** as this is considered a gift of public funds.
5. **Purchase requests (PND)** to encumber any remaining funds for the year are due in the business office by **MARCH 31st**. Encumbering for unforeseen events may be done by entering PNDs to the Principal or Director for an amount to cover possible costs that may arise between March and June. These purchase orders will be returned to you to hold. As actual costs arise, contact the business office to reduce the encumbrance on the “holding PO” to make funds available for the actual expense. Then, you can enter the new PND into the system. However, anything that is received in the business office after **June 1st** will automatically come out of the next year’s budget. This deadline is necessary in order to enable the business office to facilitate year-end close out of accounts.
6. All out of town orders must have 10 % added for shipping; unless it is part of a bid or you have something in writing from the vendor stating that there will be no shipping charges. This amount does not appear on the PO copy sent to the vendor to avoid overcharging for shipping. However, we recently added the PO text “PLUS APPLICABLE SHIPPING to appear so as to avoid unnecessary calls or emails.
7. **Open Purchase Orders**, those that say, “Not to Exceed \$25”, must have proper backup in order to be paid. This is especially true of open orders to supermarkets. The register receipt must be attached to the purchase order and, again, return signed receiving copy to Accounts Payable. If any items on any receipts are personal, they should be marked as such so as to avoid improper payment. Finally, all “Not To Exceed \$25” orders

MUST be used by **JUNE 30th**. If you are unsure of the status of such an order, you can check in WINCAP.

8. Please be aware that **any item** with a unit cost of **\$500.00** or more **is considered equipment** and must be **paid from an equipment code**. Not all budget makers have an equipment code. If you are unsure, contact the business office. The reason for this is so that these items can be included in our inventory for insurance purposes.
9. **Funds can only be encumbered** by way of a purchase order.
10. **It is not legal to use current year funds** for a subsequent year expense. All encumbrances made towards year end should be for current year activities. This includes travel expenses! The only time you can use a current year's funds to pay travel expenses for the following fiscal year is if the due date to register is **before** June 30th and ICSD pays the vendor **directly** (not as a reimbursement to staff). There must be a published due date from the event organizers for this to be a valid excuse.
11. Purchase **requests** for any **technology items over \$100.00** should be sent to the Technology Department via the campus mail. The Technology Department will enter a PO. They will tag & inventory equipment. Then, they notify the requester when the order has been received and is ready for pick up at Help Desk. For those orders too big to pick up at Help Desk, they will be delivered to the school/building.

Link to ICSD Purchased/Approved:

[Softwarehttps://docs.google.com/spreadsheets/d/1kQqFUmiBKXYGMdViJFJTgLi_j19m0C4V2TII0DBJQEO/edit?usp=sharing](https://docs.google.com/spreadsheets/d/1kQqFUmiBKXYGMdViJFJTgLi_j19m0C4V2TII0DBJQEO/edit?usp=sharing)

ACCOUNTS PAYABLE

1. Payments to vendors are processed weekly and are referred to as Warrants. Paperwork must be received at the CBO by **Tuesday at 4 p.m.** for payment on Friday.
2. **Receipt** of two documents is necessary for the accounts payable office to process purchase orders for payment. One is an invoice from the vendor or a signed ORIGINAL copy of the purchase order. The second is a signed receiving (“pink”) copy of the purchase order from the individual in receipt of the goods or services. Please do not sign someone else’s name. Sign your own name and write “for _____”. Payment may be held up due to a lack of one or both of these documents.
3. We now send invoices directly to PO originators. Once you have received all merchandise on a purchase order AND have the invoice(s) to cover all items, please send the signed receiving copy (“pink”), invoice(s) and packing slip if available to Accounts Payable at the CBO at TST BOCES. Please be sure that the signed receiving copy of PO matches the invoice(s) in order to process payment.
4. **The exceptions** to the usual process of no pre-payments are subscriptions and membership dues. These must be pre-paid but you should still have an invoice or renewal notice to accompany the signed purchase order. Membership dues can only be paid for an *individual* if it is part of their labor contract. Memberships for the district as a whole are permissible.
5. Do not send up P.O.s when an order is incomplete. (If backordered items are not yet received; wait until the full order is received before sending documents to the CBO for payment- EXCEPT WHEN PAYING AMAZON-)
 - a.) Attach packing slip & invoice, any other important paperwork along with the signed P.O..
 - b.) Reimbursements – submit all items on Travel Authority form (check off list from Marta).
 - c.) Service rendered – submit a signed receiving P.O. with invoice and supportive paperwork (contracts, agreements, etc.).
 - d.) Any changes on the order(s) after being placed with the vendor, please make notation of the change: for example cancellation of item(s), return items ordered. Please supply all back up paperwork, via emails, printed materials with explanation of any changes to the original order on the P.O..
 - e.) All Blanket Purchase Orders: partial payments are permitted throughout the school year. The last payment should be signed on the “Complete” line to ensure that the PO is closed upon payment.

Ordering from Amazon

The first thing you need to do, if you haven't already, is set up an ICSD Amazon Business account. Email Marta to send you an invite. Since this account must be set up using your ICSD email address please be sure that your ICSD email address isn't already being used for a personal Amazon account. If you *have* used your district email account for a personal account on Amazon you will have to change the email address from your ICSD email account to your personal email. Otherwise you will not be able to set up an Amazon Business account.

Ordering from Amazon is convenient but you must realize that we do not have a NYS contract with them. ***Therefore, you must try and order from approved NYS contract companies first.*** (Barnes and Nobles, Staples etc...). If you can not find the item you need anywhere else then you can use Amazon. Check the Vendor Notes tab for the language that you can copy & paste into the P.O. Text Tab showing that you have checked other vendors first. The Bid List is available on our Website, or from Rhiannon Van Dee.

1. Create your account by requesting an invite to Amazon Business from Marta
2. Build your cart. Put items in your cart and with this information create your PO.
3. Process your PO as usual. You must enter a complete Purchase Order number (not a PND or made up number) to submit your cart. You can not use one PO# for multiple orders. Each order must have its own unique PO#.
4. Once you have entered your PO# and submitted your cart you will be emailed updates from Amazon...including your invoices. *Amazon is the one company that you must pay as soon as items in your order arrive* as opposed to other companies where you submit your pinks once the complete order has been filled. This means you will often have to send partial payments up to the CBO for Amazon orders. You must do this in a timely fashion. Amazon is very quick with their invoices and quick to place us on notice for past due invoices.

If you do not comply with the rules outlined here (sending partial or full payments up to the CBO quickly, using full PO#s, checking the BID list first, etc...) we reserve the right to suspend ordering from Amazon. We've had multiple problems with pinks not getting up to the CBO promptly. This is a priority if you want to order from Amazon in the future.

TRAVEL AUTHORITIES

Completed *after* you've received PD committee approval for funds

1. Travel Authority forms are available online at the ICSD website under "Business Office Staff Resources" and from your school secretary. **NO ONE SHOULD SPEND PERSONAL FUNDS PRIOR TO GETTING AUTHORIZATION.** *A copy of the Board Policies dictating reimbursement and travel expenses is included*
2. Any staff member who will be traveling **outside the district** must first obtain and complete a travel authority form (with or without associated costs) as well as get approval by the building PD committee (If there are associated costs). Travel within the district with a reimbursement also requires a Travel Authority.
3. Many Staff members do not realize that they can use a District vehicle to travel to their event- especially when more than one person is attending the same event. Please be sure that they know this as it is the preferred method of travel. You can hand them a vehicle request form or they can complete this online. ***This form must get to Liz and/or Laura in Transportation!!*** This will help keep travel reimbursement costs down so that more people can attend conferences.
4. Please allow **3 weeks** for the business office to process travel authorities. This process could take a few days since there are approval signatures required. Also, please be sure **ALL** pertinent information has been included (i.e., budget code). **ALL** related forms (travel authority, purchase requests for registration, hotel, airfare etc.) **MUST** be processed **TOGETHER** as a packet.
5. There are maximum reimbursable expenditure amounts for meals and mileage and hotels. Please check on the GSA site for your specific destination: <http://www.gsa.gov/portal/category/100120> (Alcoholic beverages are NOT reimbursable). Also, Board policy only allows for a hotel stay if the event is more than 75 miles from Ithaca.
6. If you are being reimbursed, please be sure to save your original **itemized** receipts. Indicate clearly the amount to be reimbursed. Expenses to be paid directly to a vendor should be indicated on the Travel Authority form as well.
7. **It is not possible to use current year funds** for a conference to be attended after July 1st of the subsequent year. The only exception to this is if registration or other fees are **required** to be paid prior to June 30th of the current year in order to secure a reservation at the conference; this pre-registration requirement must be supported with documentation attached to the purchase request.

REIMBURSEMENTS

Reimbursement is not appropriate for anything that could be construed as a “GIFT OF PUBLIC FUNDS”. For example, flowers for a death in the family of a staff member, balloons for a birthday, retirement gift for retiring staff member, gift cards, etc. When in doubt, **CALL FIRST!*

1. Reimbursement, other than for in-district mileage or travel, is discouraged as the district cannot reimburse for any taxes paid. Reimbursements cannot be made for purchases from any vendor who will accept an ICSD purchase order. For the rare times when reimbursement is unavoidable, a purchase order must be created **PRIOR** to any purchases being made to insure prior approval. Any time reimbursement is requested, proper documentation must accompany the request.
2. Make sure that it is very clear what the classroom/school purpose is for items purchased. Sometimes it is not evident that an item has classroom applications.
3. Consultants must have a bill of some sort stating hours worked, rate of pay and for what purpose.
4. When submitting **In-District mileage** forms, please be sure the form has been signed by both the staff member and the Principal/Supervisor. The current mileage reimbursement rate is \$.56/mile. This amount changes every **January 1st**. We now use an online mileage calculator form for in-district mileage, which can be accessed on the Team Drive. The most important thing that staff using this form needs to understand is that they must immediately **make a copy** of the online form to enter information for themselves. Entering information on the master sheet corrupts the calculations making the form unusable.

ICSD Mileage Calculator - Master Sheet 2021

*The sheets are already set up to calculate the distances between ICSD buildings. If a staff member travels to another location IN ITHACA, then they **must attach a google map** showing the mileage and enter that information on the sheet manually. No out-of-district mileage can be submitted using this online form. Out of district mileage requires a travel authority.

BOCES

1. **BOCES Enrichment** services allow certain kinds of programs to run through BOCES and receive BOCES aid. The aid amount is returned for school use in the subsequent year. Enrichment forms are available only online. Anything that is an Arts in Education or Environmental Education type program can probably be run through enrichment. When in doubt, check with Will Jones or Amy Skinner at Citi BOCES before making arrangements as BOCES cannot process something once it has already been paid.
2. We encourage you to send all **print jobs** through BOCES print shop whenever possible. There are new print forms that must be used. There are a couple of ways to process print orders:
 - 1) They can be completed, including Principal's signature and sent to the business office for signature along with the original sample. Terri Nunez will then sign and forward all to the print shop.
 - 2) The job and print order form can be electronically scanned to Terri Nunez. She will print and sign the order form and then re-scan the form and job to the print shop.
3. **Professional Development** is administered through Lily Talcott and Sharon Warren who will be the one to update your PD hours in Frontline (My Learning Plan).

GRANT FUNDS

1. Grant funds are housed in what is called the Special Aid Fund which is not part of the General Fund. Most grants have a specific deadline for expenditures and/or encumbrance of funds with a final report due to the granting agency also within a specific time frame.
2. In order to facilitate timely processing of grant fund expenditures, please be aware of all such deadlines associated with grant funds over which you have authority. If you are unsure of these dates, please contact the business office. Improper processing could jeopardize our ability to receive payment for some expenditures!
3. Many grants have different parameters than the district for things like equipment, non-instructional salaries, etc. Again, please check with the business office if you are unsure.

TRANSFER OF FUNDS

1. The current Board of Education policy on transfer of funds requires Board of Education approval on any transfer which exceeds \$3,000 of the original appropriation. Transfers can only be made within the same fund (A to A, F to F etc.). A transfer form should be completed including a description and signature of the budget maker and sent to Terri Nunez in the business office for processing.
2. There are some situations where money may NOT be moved from one code to another. For example, transferring funds out of textbooks or into equipment is prohibited. See the attached Board of Education policy or call the business office if you have a question.

CASH RECEIPTS

1. Some of you may receive payments for various things, which are then forwarded to the business office to be logged and deposited. Please send to the “Business Office” and not to any particular person. These may include admission fees for sporting events, musical instrument rentals, and building use charges. It is imperative that you count & verify the amount and send the funds for deposit the **next business day**. Our independent auditors cited the District for not making timely deposits. Please impress upon teachers or parents who may be collecting such funds the importance of timely submission.

BIDDING

1. Anytime the District expends funds to one vendor for more than \$20,000, we must bid the items.
2. If you **purchase from the state contract** – you don't need to bid an item.
State contract website: www.ogs.ny.gov.
Click **Procurement**, then **Contracts.** Scroll down to **Contracts by Type** and select **Commodity Contracts** or select the **Search Contract Awards** button to search for your specific type of item to see if we have a State contract for it.
3. To find DCMO Bid Award or to search for a product you can go to: www.dcmoboces.com click on **Management** then **Cooperative Purchasing.** On the right, Click on **Sign into the Cooperative Purchasing *DASHBOARD*** . Passcode is **@ward!**. To search an item open the bid award and press Ctrl. F. You can now type in an item to see if it was awarded on that bid. Most frequently used Bid awards are also listed on the ICSD Website under Business Services.
4. To see a list of the current year bid vendors and their contact information, go to the ICSD Website/Business Services

If the vendor is the **sole-source provider** for the item then you don't have to bid.

DCMO BID TIMELINE

- SEPTEMBER: **School Secretaries will be asked to update the staff requisitioner list**
- NOV./DEC.: **DCMO will open the Requisition Portal for requisitioners to place their initial request for the following School Year.**
- APRIL: **Bids are opened by DCMO and Items are awarded to vendors. DCMO Requisition Portal is opened back up and changes can be made at this time. This will create your final order. Not all requested items make the bid.**
- MAY: **Bid catalogs are loaded into WinCap. Bid notes are added to Vendors in WinCap**
- JUNE: **POs for the Bid orders are originated in the business office.**
- JULY: **Orders are placed and delivered throughout the summer to the buildings.**

Mail to be Metered

- Letters (in #10 envelopes) can be sent to the mail room sealed or unsealed. ****If unsealed, the flaps need to be in the closed position NOT overlapping the next envelope.** The maximum number of pages in a letter size envelope is 10 (copy paper size paper). More than 10 pages will need to be mailed in a larger envelope; you can still get letter rate on 6x9 manila envelopes.
- **Manila envelopes need to be sealed.** The meter cannot seal anything larger than a #10 envelope.
- If you are using a manila envelope, please address it horizontally; the meter gives an inaccurate rate of postage if it is addressed vertically.
- Do not put mail to be metered in an envelope addressed to me. If you send it to my attention and I am not in the office, your mail will be delayed. If you send mail down in an envelope, mark on the outside “Mail To Be Metered.”
- **Please put your mail in rubber bands or in inter-department envelope marked “Mail to be Metered”, (or in a box if it is a large mailing).** Loose envelopes that are put in the mail bags get bent/creased and have a tendency to get caught inside the meter. Banding helps keep envelopes flat.
- Postage is determined not only by weight but by thickness. Please flatten your multi-page letters as much as possible. 10 pages only in a letter size envelope. **For more than 10 pages please use a 6x9 Manila envelope to still get the letter size rate. The maximum thickness for letter size rate is .25 inch.**
- Please indicate any international letters with something (post-it note) that will draw attention so the proper postage can be applied.
- Please include your department name and return address on all pieces of mail.
- If you have a large mailing, please give as much notice as possible by calling me at 274-2112 or email me at rhiannon.vandee@icsd.k12.ny.us . If you receive an out of office email back from me please contact Marta at marta.costapott@icsd.k12.ny.us
- Packages (anything in a box) need to be taken to the Post Office by individual schools. I can put the postage on the boxes, but you must be responsible for delivering it to the PO. This is due to the fact that additional paperwork (i.e. international customs forms) may be required that I am unable to complete. Any package over 10 lbs cannot be weighed on our meter and will need to be sent via UPS and will be charged to your school’s budget. You will need to fill out a UPS label, located in the Admin Bldg. and give a copy to Marta with your budget code to be charged.
- Priority Express envelopes and labels and Certified Mail labels are available in the District Mail Room. It is your responsibility to complete the address label and seal the envelope. Postage can be done in our mail room and it will be sent out in the mail for you that day.
- All Priority Mail now has free tracking. Any single mailing over 13oz. will automatically be sent Priority. We will put a tracking sticker on the mailing and send you back a copy of your mailing so you will be able to track it.
- If you have personal mail you want sent out, please make sure you have placed postage on it before sending it down. **Get well cards and thank you notes to teachers or students are considered personal. If mail has a return address that is not a District address, it will be considered personal and returned to you if there is no postage affixed.**
- If you have any questions, please feel free to contact me. 274-2112. Rhiannon

MISCELLANEOUS

1. When students' have a change of address and move out of the district, please **IMMEDIATELY** alert the district registrar (Ted Rohm icsdregistrar@icsd.k12.ny.us).
2. If you receive notification that a student has entered foster care either in Ithaca or out of district, please **IMMEDIATELY** alert the district registrar (Ted Rohm icsdregistrar@icsd.k12.ny.us).
3. If you receive notification that a student is living in temporary or insecure housing (McKinney-Vento), please **IMMEDIATELY** alert the district registrar (Ted Rohm icsdregistrar@icsd.k12.ny.us).
4. **LEGAL:** Anytime you receive a request for information from an attorney or any agency that seems to have legal implications, please forward immediately to Dr. Brown, Robert Van Keuren or Amanda Verba. **DO NOT attempt to answer or comply in any way.**

PAYROLL/ATTENDANCE

Timesheets:

1. Employee numbers **must** be on time sheets and be correct. Please be sure subs **do not** use their Aesop number.
2. All timesheets **must** have an **employee number, budget code, and rate of pay, hours & dates worked, job assignment, employee signature and supervisor signature** in order to be processed for payroll. Incomplete timesheets will be returned to the school.
3. All **Pre-K time sheets** should be sent to **Deb Mahool** at the Administration Building first; not payroll.
4. If there are budget codes for time sheets that are in your own budget, then you do *not* have to send them to the business office. Once they are completed as described above, you can send them directly to payroll at the CBO. Such categories may include extended day, Caroline wilderness, Belle Sherman nature trail, IPEI grants, etc. If you are unsure, you can check with the business office.
5. Although time sheets cannot be submitted until work is done – **you don't have to wait until the end of the week to send them to payroll (i.e., sub sheets). Timesheets should be submitted by Monday morning for the previous week.**
6. Be very **specific** on time sheets when listing **workshop activities**; just having *Elementary Teacher*, for example, does not tell us which workshop was attended. This can be crucial in determining to which budget the expense should be charged.
7. People should sign up for workshops on frontlineeducation.com to ensure proper processing.
8. **Hourly salary money CANNOT** be encumbered. For example, you may not encumber funds left in mid-June, which you plan to use the following July or August for hourly time sheets. This is true for two reasons:
 - a. Since encumbering happens through a purchase order, there is no vehicle for encumbering salary money. Nor is it legal to use current year funds for next year activities.

Attendance:

1. Any **worker's comp accident reports** and worker's comp **doctor's notes** must be sent to **Marta Costa-Potter** and to **HR**. ICSD is fined by WCB for submissions more than 5 days after the incident date.
2. **Let Human Resources and Payroll know if someone resigns or isn't showing up for work! In addition, you are required to enter daily so that lost time can be processed by HR and Payroll in a timely manner and no one is overpaid. DO NOT enter sick bank or workers comp into WINCAP: Contact the appropriate HR staff person per the chart below.**
3. **Absence Forms and Attendance Update/Corrections** should be submitted as follows:
4. **Itinerant staff absences** should be reported to HR per the list below:

Education Support Professionals....Sullymar Peña Vazque

Teachers, Principals, Directors.....Karen Barden 274-2310

**Managerial/Confidential and
Employee Association..... Tami Tabone 882-9542**

BOARD OF EDUCATION POLICIES

Budget Transfers

Number

6150

Budget Transfers: The Board of Education recognizes that the transfer of funds between and within functional unit appropriation of the General Fund is commonly required during the school year. For that reason, under the authority granted to Boards of Education by Section 170.2(1) of the Regulations of the Commissioner of Education, the Board of Education delegates to the Superintendent of Schools the authority to make budget transfers within the General Fund, subject to the limitations imposed by the Commission's regulations and the following additional limitations:

1. the general purpose of the budget monies, as intended by the Board of Education, is not to be changed without prior approval of the Board;
2. any transfers which exceed \$3,000 of the amount appropriated by the Board for the line item from which the transfer is made, must be approved by the Board in advance of the transfer. However, if an emergency transfer that would otherwise have a significant negative impact on safety and/or student education if not approved prior to the next voting meeting of the Board arises, then the Board President or acting president is empowered to authorize the emergency transfer and will notify the full Board of such action. An emergency transfer will be noted as such and included in the next transfer approval resolution submitted to the full Board;
- 3 all transfers, regardless of amount, must be available for Board review on a monthly basis and in advance of the next Board meeting at which transfers requiring prior approval will be considered.

Purchasing Number 6700

The Board of Education views purchasing as serving the educational program by providing necessary supplies, equipment and related services. Purchasing will be centralized in the District's business office under the general supervision of the Assistant Superintendent for Business Services, Purchasing Agent; in addition, the following individual will be authorized to assist the Purchasing Agent: Principal Account Clerk that will be designated by the Board.

It is the goal of the Board to purchase competitively, without prejudice or favoritism, and to seek the maximum educational value for every dollar expended. Competitive bids or quotations shall be solicited in connection with purchases pursuant to law. The General Municipal Law requires that purchase contracts for materials, equipment and supplies involving an estimated annual expenditure exceeding \$20,000 and public work contracts involving an expenditure of more than \$35,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether a particular item must be bid.

In accordance with law (see Note), the district shall give a preference in the purchase of instructional materials to vendors who agree to provide materials in alternative formats. The term "alternative format" shall mean any medium or format for the presentation of instructional materials, other than a traditional print textbook, that is needed as an accommodation for a disabled student enrolled in the district (or program of a BOCES), including but not limited to Braille, large print, open and closed captioned, audio, or an electronic file in a format compatible with alternative format conversion software that is appropriate to meet the needs of the individual student.

The Board is also aware of the need to reduce exposure of students and staff to potentially harmful chemicals and substances used in cleaning and maintenance. In accordance with law (State Education law 409-i and State Finance Law 163-b), regulation and guidelines set forth by the Office of General Services (OGS), the district will purchase and utilize environmentally sensitive cleaning and maintenance products in its facilities whenever feasible. Cleansers purchased must, first and foremost, be effective; so therefore the district may continue to purchase non-green products as necessary. Environmentally sensitive cleaning and maintenance products will be procured in accordance with standard purchasing procedures as outline in this policy and regulation.

Note: As required by the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Rehabilitation Act of 1973, a student who needs an accommodation to instructional materials because of his or her disability must be provided with such materials in the alternative format needed by the student. Chapter 377 of the Laws of 2001 requires that each school district and BOCES revise its procurement policies to give a preference in the purchase of instructional materials to vendors who agree to provide materials in alternative formats.

In order to ensure that the district avails itself of advantageous purchasing opportunities, the Board authorizes the Purchasing Agent to represent the district in applying for federal programs designed to discount prices for goods and services. Specifically, the Purchasing Agent will abide by the rules and regulations associated with applying for telecommunications service discounts through the Universal Service Fund (E-Rate), in addition to complying with the local purchasing policies set forth by the Board. As with all purchasing activity, appropriate documentation of the application and purchase through any federal program will be maintained by the business office.

Goods and services that are not required by law to be procured by the district through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies, in the best interests of the taxpayers, to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances, and to guard against favoritism, improvidence, extravagance, fraud and corruption.

Alternative proposals or quotations (minimum of two) will be secured by requests for proposals for purchases between \$5,000 and \$10,000, written or verbal quotations or any other appropriate method of procurement, except for procurements:

1. under a county contract;
2. under a state contract;
3. from agencies for the blind and severely disabled.

The district's purchasing activity will strive to meet the following objectives:

1. to effectively supply all administrative units in the school system with needed materials, supplies, and contracted services;

2. to obtain materials, supplies and contracted services at the lowest prices possible consistent with the quality and standards needed as determined by the Purchasing Agent in conformance with state law and regulation and in cooperation with the requisitioning authority. The educational and physical welfare of the students is the foremost consideration in making any purchase;
3. to ensure that all purchases fall within the framework of budgetary limitations and that they are consistent with the educational goals and programs of the district;
4. to maintain an appropriate and comprehensive accounting and reporting system to record and document all purchasing transactions; and

5. to ensure, through the use of proper internal controls, that loss and/or diversion of district property is prevented. Opportunities shall be provided to all responsible suppliers to do business with the school district. Suppliers whose place of business is situated within 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. Purchases will be made through available cooperative BOCES bids, state contracts of the Office of General Services or county contracts whenever such purchases are in the best interests of the district.

The district will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the district and otherwise furthers the purposes of section 104-b of the General Municipal Law.

The Purchasing Agent will not be required to secure alternative proposals or quotations for:

1. emergencies where time is a crucial factor;
 2. procurements for which there is no possibility of competition (sole source items); or
 3. small procurements, procurements less than \$4,999, when solicitations of competition would not be cost-effective.
- 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

No Board member, officer or employee of the school district shall have a prohibited interest in any contract entered into the Board or the district, as provided in Article 18 of the General Municipal Law.

Comments will be solicited from those administrators involved in the procurement process before enactment of the district's policies regarding purchasing and from time to time thereafter. The policies must then be adopted by Board resolution. All district policies regarding the procurement processes will be reviewed by the Board at least annually. The unintentional failure to fully comply with the provisions of section 104-b of the General Municipal Law or the district's policies regarding procurement will not be grounds to void action taken nor give rise to a cause of action against the district or any officer or employee of the district.

Expense Reimbursement Number

6830

School district employees, officials and members of the Board of Education will be reimbursed for reasonable, actual and necessary out-of-pocket expenses which are legally authorized and incurred while traveling for school related activities.

Only expenses necessary to the purpose of the travel shall be reimbursable. Transportation costs such as taxi cabs are allowable only for essential transportation. Mileage will be paid at the rate fixed by the federal Internal Revenue Service for business travel. Lodging and Meals will be paid at the USGSA per Diem and per meal rates respectively.

The Board, by majority vote, shall determine and approve which meetings and conferences may be attended by Board members in which district funds are being expended. The Board President shall authorize the attendance of the Superintendent of Schools at meetings and conferences where district funds are being expended

The Superintendent or his or her designee shall determine in advance whether attendance by district staff at any conference or professional meeting is in the best interest of the district and eligible for reimbursement of expenses under this policy.

To obtain reimbursement, the claimant must complete and sign an expense voucher, attach all itemized, original receipts and other expense documentation with a copy of the approved conference attendance request form and evaluation report (if required), and submit the same to the appropriate administrator. Reimbursement shall only be made after such claim has been audited and allowed. No reimbursement for New York State sales taxes may be claimed for travel within New York State. Tax exemption certificates shall be issued and utilized as appropriate.

Regulations concerning expense reimbursement shall be attached to this policy and shall be reviewed annually and revised as appropriate.

Expense Reimbursement Regulation Number

6830-R

The district shall reimburse district employees, officials and members of the Board of Education for reasonable, actual and necessary out-of-pocket expenses incurred while traveling for school-related business upon receipt of a completed voucher with itemized receipts along with approved attendance form. Reasonable exceptions may be made to the per day rate for unusual circumstances at the discretion of the Superintendent or designee. The following rules shall guide the reimbursement of school related travel expenses:

Transportation

Travel shall be by the most economical method, whether by private automobile, school vehicle or common carrier such as bus, train or plane.

If travel is by private automobile, mileage shall be reimbursed at the level approved by the Internal Revenue Service for business travel. Parking and tolls will also be reimbursed but gasoline will not.

Rental car expenses will be reimbursed only if authorized in advance. Receipts must be attached.

Air travel shall be reimbursed at the lowest feasible fare available and shall not exceed regular coach class fare. Travel arrangements should be made as soon as reasonably practicable so as to avoid payment of a higher fare due to a late booking.

Lodging

The District **only allows overnight lodging** for travel to event locations more than **75 miles from ICSD**. Exceptions may be approved by the Superintendent or designee [For ITA members Robert VanKeuren would need to approve] and will be indicated on the Travel Authority.

Persons traveling on district-related business are expected to secure the most reasonable rate for necessary hotel accommodations. The district will reimburse for actual lodging fees. District will not reimburse more than the maximum lodging fee set by the United States General Services Administration for that location. When the rate is pre-determined by the organization sponsoring the event, the traveler shall secure a room rate at no more than the pre-determined rate notwithstanding what the federal travel reimbursement rate is. In cases of emergency hotel accommodations at a rate other than the most reasonable rate or a pre-determined rate described above will be reimbursed only if approved by the Board President (for members of the board and the Superintendent) and the Superintendent or designee (for all staff and employees). If travel is within New York State, tax exemption certificates must be issued and utilized.

Meals

Reimbursement for actual meal charges, including gratuities, for persons traveling for district-related business shall not exceed the maximum per diem reimbursement rate established by the United States General Services Administration. Meal receipts must be itemized showing each item purchased; alcohol is not reimbursable. If travel is within New York State tax exemption certificates must be issued and utilized. Meals will not be reimbursed if they are included as part of conference or meeting attendance.

Personal Expenses

The district does not reimburse persons traveling on district-related business for personal expenses including, but not limited to, pay television, hotel health club facilities, alcoholic beverages, theater and entertainment, and telephone calls and transportation costs unrelated to district business.

Adopted February 24, 2015

Revised: January 24, 2017