



Brookdale Community College
Board of Trustees Public Business Meeting
Tuesday, January 29, 2019 5:30 PM (EST)
800 Monmouth Blvd Wall New Jersey 07719
Brookdale at Wall, Rooms 110 & 112

- I. Call to Order, Reading of Statement and Roll Call - Chair Abby-White
- II. Pledge of Allegiance - Chair Abby-White
- III. Adoption of Agenda - Chair Abby-White
- IV. Reports from the Board Committees and Liaisons - Chair Abby-White
 - A. Executive Committee - January 22, 2019 - Chair Abby-White
 - B. Finance & Facilities Committee - January 22, 2019 - Trustee Kaufmann
 - 1. Monthly Financial Reporting
 - 2. FY20 Budget and Tuition and Fee Schedule
 - C. Audit Committee - January 15, 2019 - Trustee Rambaud
 - D. NJCCC Update - Trustee Crupi
 - E. Private Public Partnership Ad-Hoc Committee - Trustee Cattelona
 - F. Foundation Update - Dr. Stout
 - G. Student's Perspective - Trustee Cattelona
- V. President's Report - Dr. Stout
 - A. Student Voice - Wall
 - B. MSCHE Update - Dr. Kegelman
- VI. Public Hearing on Tuition and Fees - Chair Abby-White
- VII. Public Comment on Agenda Items - Chair Abby-White
- VIII. Review of Consent Agenda - Chair Abby-White
 - *Any item may be removed from the consent agenda for discussion by any voting member of the Board of Trustees*
 - A. Acceptance of Consent Agenda - Chair Abby-White
- IX. Approval of Public Business Meeting Minutes - December 18, 2018 - Chair Abby-White
 - A. Approval of Executive Session Minutes - December 18, 2018 - Chair Abby-White
- X. Approval of Special Public Business Meeting Minutes - January 22, 2019 - Chair Abby-White

- XI. Approval of Consent Agenda - Chair Abby-White - 5 minutes
 - A. Approval of Human Resources
 - B. Purchases in Excess of \$35,300 and New Jersey "Pay-to-Play" bids, and Pursuant to the New Jersey "Pay to Play" Process, in Excess of \$17,500
 - C. Open Invoice Payment Requests for Vendor, Student and Employee Payments
 - D. Monthly Financial Reports
 - E. Capital Project Update
- XII. Approval of FY20 Schedule of Tuition and Fees - Chair Abby-White
- XIII. Approval of FY20 Operating & Capital Budgets - Chair Abby-White
- XIV. Ratification of Brookdale Community College Revised Values - Chair Abby-White
- XV. Lodging of Revised Bylaws - Chair Abby-White
- XVI. Ratification of Internal Controls and Standard Operating Manual - Chair Abby-White
- XVII. Public Comment - Chair Abby-White
- XVIII. Appointment Board of School Estimate - Chair Abby-White
- XIX. Committee Assignments and Calendar - Chair Abby-White
- XX. Old/New Business - Chair Abby-White
- XXI. Resolution to Hold a Closed Meeting - Chair Abby-White
- XXII. Motion to Re-Open the Meeting to the Public - Chair Abby-White
- XXIII. Adjournment - Chair Abby-White
- XXIV. Appendix - Board Materials

BROOKDALE COMMUNITY COLLEGE

Board of Trustees Public Business Meeting Minutes

December 18, 2018

**Brookdale Community College
Brookdale at Hazlet
1 Crown Plaza
Hazlet, NJ 07730**

- A. Chair Abby-White called the meeting to order at 4:42 P.M. and the group made the Pledge of Allegiance.
- B. Ms. Gruskos read the following statement: "In compliance with the Open Public Meetings Act, N.J.S. 10:4-6 et seq., advance written notice of this meeting of the Board of Trustees was provided in the following manner:
1. On December 12, at 2 PM advance written notice of this meeting was posted at Brookdale Community College on the first floor of the Brookdale Administrative Center; 2. emailed to *The Asbury Park Press* and *the Star Ledger* and filed with the Clerk of the County of Monmouth.

Roll Call:

Present	Trustees	Administration:
	Ms. Abby-White, Chair	Dr. Matthew Reed
	Mr. Daniel F. Becht, Trustee	Dr. Herbert Cohen
	Ms. Suzanne Brennan, Vice-Chair	Dr. Nancy Kegelmann
	Dr.. Hank Cram, Trustee	Ms. Patricia Sensi
	Mr. Paul Crupi, Trustee (5:40 PM)	Ms. Kathy Kamatani
	Ms. Madeline Ferraro, Trustee	Mr. Joey Stoner
	Dr. Carl Guzzo, Trustee (5 PM)	Ms. Bonnie Passarella
	Mr. Bret Kaufmann, Trustee	Mr. Ed Johnson
	Dr. David M. Stout, Secretary	Ms. Joan Scocco
	Ms. Marta Rambaud, Trustee	Ms. Cynthia Gruskos, Recorder
	Dr. Les Richens, Trustee	
		Mr. Charles Rooney, Engineer of Record
Absent	Ms. Latonya Brennan, Trustee	
	Ms. Victoria Cattelona, Graduate Trustee	
College Counsel	Mr. Mitchell Jacobs, Esq., General and Labor Counsel	

Topic and Discussion	Votes Taken	Action and Follow-up Actions
Adoption of Agenda for Public Business Meeting	<p>A motion to adopt the meeting agenda was made by Trustee Richens White and seconded by Trustee Kaufmann.</p> <p>Motion passed unanimously.</p>	
<p>FY20 Budget Development – Mr. Joey Stoner, Interim Vice President, Finance & Facilities presented preliminary FY20 budget models based on a projected enrollment decline of 4.9% which would result in a full time equivalent students (FTEs) of 7,974. Three budget models were presented (Attachment A) and the Board discussed the presented models. Dr. Stout provided a comparison of tuition charged by the other NJ community colleges and the tuition rankings, as well as the approximate cost per credit to attend a four-year NJ institution living off campus. Dr. Longo provided information on the regression analysis of enrollment. Mr. Johnson, provided information on 2 new initiatives funded by the Community College Opportunity Grant to hire Navigators who will identify new students and FAFSA Coaches who will assist families and students in filling out the FAFSA and NJ alternate form. As a result of the discussion the following action items were suggested:</p> <ul style="list-style-type: none"> • Director of Financial Aid to report on household income level of students who applied for financial aid (FAFSA) • A comparison of community colleges with tuition and fees. • Scenarios presented based on worst case enrollment decline. • Department by Department Analysis to be evaluated and presented, which to include the impact of raising fees in FY19. • Continue to build the reserve - An additional 1 million to be added to the reserve at the end of FY20 • Evaluate general service fee by component • Budget for investments that will create or support revenue generation • Consider a complete organizational restructure including an evaluation of all locations • Full analysis of personnel and programs • A Community College comparison of employees by category • A comprehensive written plan for the turnaround of Brookdale provided. • Dr. Stout to meet with Freeholder Burry to review the enrollment projections and preliminary budget models. • The next Finance & Facilities meeting to be scheduled as an open public meeting to allow full board participation in the next planning meeting for the FY20 budget development. • Mr. Jacobs to research the statutory and state requirements for approving tuition and fees and our budget. • Board of School Estimate is February 14, 2019 		

Mr. Johnson, Executive Director Government & Community Relations, provided information on 2 new initiatives funded by the Community College Opportunity Grant. Student Success Navigators will assist in recruitment of students who were not planning on attending college identify and FAFSA Coaches who will assist families and students in filling out the FAFSA and NJ Alternative Financial Aid form.

Topic and Discussion	Votes Taken	Action and Follow-up Actions
<p>Resolution to Hold a Closed Meeting</p> <p>Mr. Jacobs read the resolution to hold a closed session. (<i>Attachment B</i>)</p>	<p>A motion was made to approve the resolution to hold an executive session/closed meeting by Trustee Richens and seconded by Trustee Ferraro.</p> <p>Motion passed unanimously.</p>	
<p>Motion to Re-Open the Meeting to the Public</p>	<p>A motion was made to re-open the meeting to the public by Trustee Richens and seconded by Trustee Ferraro.</p> <p>Motion passed unanimously.</p>	

Reports from Board Committees and Liaisons

- A. Executive Committee** - Chair Abby-White reported that the Executive Committee was held on December 10 to set the agenda. She announced that any Trustee can submit to her agenda item requests prior to the monthly Executive Committees.
- B. Finance & Facilities Committee** – Trustee Kaufmann reported on the meeting held on December 10. He reported on the enrollment decline of 6.1% and net operating income from prior years is up \$1.3 million, primarily due to increases in student fees. The additional unanticipated decline in enrollment is offset by a decline in cost of benefits. Mr. Stoner reported that on the most part the college is on budget. At the request of Mr. Stoner, the financial reporting format used in previous years has been trimmed to more primary figures with an emphasis on reporting on budget performance, year to year comparison cash balance and reserve balance. The Finance & Facilities Committee agreed to this new financial reporting process, but requested a biannual hard close using the HFA, detailed format, starting next month. The FY20 budget is being developed. The committee is proposing a series of qualified engineers who can serve the college as well as the Engineer of

Record. Trustee Kaufmann provided an update on the highlights of our capital projects.

- C. Audit Committee** – Trustee Rambaud reported on the Audit Committee held on December 11. The External Auditor reported on the delay of the completion of the financial audit, as a result of delayed state reporting of GASB 75 data. Once the data is reported, we will have 30 days to complete the audit. The single audit was completed with no findings. The Internal Auditor reported that they will begin their internal audit based on their audit plan, and will report their findings starting on January 15. They have created an Internal Control and Standard Operating Manual which will be presented to the committee and ratification by the full board.
- D. New Jersey Council of County Colleges (NJCCC)** – Dr. Stout reported on the December 3 board meeting and the election of new Board Chair, Dr. Phil Linfante. He reported that the remainder of the meeting was devoted to a discussion of the Vision 2028 Conference.
- E. Student's Perspective** – Trustee Cattelona's report was read on behalf by Ms. Gruskos. Trustee Cattelona attended the Honors Program Information Session, the Honors Fall Symposium and plans to attend the ACCT National Legislative Summit. She will continue to research enrollment.
- F. Bylaws Committee** – Trustee Ferraro reported on the By-laws committee held on December 11. The committee reviewed the suggested bylaw revisions which focused on the Chair's vision on committee restructuring to ensure that meetings are strategic and productive.
- G. Private Public Partnership Committee** – Chair Abby-White reported that meetings will start up in January.

Topic and Discussion	Votes Taken	Action and Follow-up Actions
Approval of Public Business Meeting Minutes – November 27, 2018	<p>A motion to approve the November 27, 2018 minutes of the Public Business Meeting was made by Vice Chair S. Brennan and seconded by Trustee Crupi.</p> <p>Motion passed.</p> <p>ABSTENTIONS: Trustees Becht, Cram, Ferraro, Guzzo and Richens</p>	
Approval of Executive Session Minutes – November 27, 2018	<p>A motion to approve the November 27, 2018 minutes of the Executive Session was made by Trustee Crupi and seconded by Vice-Chair S. Brennan</p>	

	<p>Motion passed.</p> <p>ABSTENTIONS: Trustees Becht, Cram, Ferraro, and Guzzo</p>	
Topic and Discussion	Votes Taken	Action and Follow-up Actions
<p>Review and Adoption of Consent Agenda</p> <ul style="list-style-type: none"> <i>Any item may be removed from the consent agenda for discussion by any voting member of the Board of Trustees.</i> <p>A. Acceptance of Consent agenda</p>	<p>A motion to adopt the consent agenda was made by Trustee Becht and seconded by Trustee Cram.</p> <p>Motion passed unanimously.</p>	
<p>Public Comment on Agenda Items</p> <p>There was no public comment.</p>		
<p>Consent Agenda</p> <p>A. Acceptance of Gifts</p> <p>B. Approval of Human Resources</p> <p>C. Purchases in Excess of \$35,300 and New Jersey “Pay-to-Play” bids, and Pursuant to the New Jersey “Pay to Play” Process, in Excess of \$17,500</p> <p>D. Open Invoice Payment Request for Vendor, Student and Employee Payments</p> <p>E. Monthly Financial Reports</p>	<p>A motion to approve the consent agenda was made by Trustee Crupi and seconded by Vice-Chair S. Brennan.</p> <p>Motion passed unanimously.</p> <p>YES: Trustees Becht, S. Brennan, Cattelona, Cram, Crupi, Ferraro, Guzzo, Kaufmann, Rambaud, Richens and Chair Abby-White</p> <p>NAYS: None</p> <p>ABSTENTIONS: None</p>	
Approval of Engineer of Record	<p>A motion to approve T & M Associates as the Engineer of Record was made by Trustee Cram and seconded by Kaufmann.</p>	

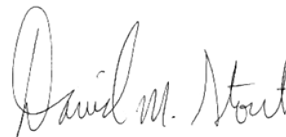
	<p>YES: Trustees Becht, S. Brennan, Cram, Crupi, Ferraro, Guzzo, Kaufmann, Rambaud and Chair Abby-White.</p> <p>NAYS: None</p> <p>ABSTENTIONS: Trustee Richens</p>	
Topic and Discussion	Votes Taken	Action and Follow-up Actions
<p>Approval of Shared Services Agreement – Middletown Township – Chair Abby-White announced this item was removed from the agenda for further review.</p>		
<p>Approval of License Agreement with the BayPoint Business Center Associates, Inc.</p>	<p>A motion was made to approve by resolution a license agreement with the BayPoint Business Center Associates, subject to final attorney review by Mr. Rainone, Esq. was made by Trustee Guzzo and seconded by Trustee Rambaud.</p> <p>YES: Trustees Becht, Suzanne Brennan, Crupi, Ferraro, Guzzo, Kaufmann, Rambaud, and Chair Abby-White.</p> <p>NAYS: None</p> <p>ABSTENTIONS: Trustees Cram and Richens</p>	
Topic and Discussion	Votes Taken	Action and Follow-up Actions

<p>Approval of Policies</p> <ul style="list-style-type: none"> A. Approval Policy 4.4000 Investments B. Approval Policy 4.5000 Construction Contracts C. Approval Policy 5.0007 Establishment or Discontinuance of Programs D. Approval Policy 7.0000 Program Advisory Committees E. Approval Policy 3.3002 Grant Funded Positions F. Approval Policy 3.4001 College Interns G. Approval Policy 3.9008 Code of Ethics of Employees H. Approval Policy 1.7070 (lodged as 1.2051) Trustee Conduct 	<p>Chair Abby-White removed approval of Policy 4.4000 Investments for further consideration.</p> <p>A motion to approve revised policies, 4.5000 Construction Contracts, 5..0007 Establishment or Discontinuance of Programs, 7.0000 Program Advisory Committees* with change, 3.3002 Grant Funded Positions, Approval Policy 3.4001 College Interns, Approval Policy 3.0008 Code of Ethics and new Policy 1.7070 Trustee Conduct was made by Trustee Guzzo and seconded by Trustee Richens.</p> <p>*Trustee Guzzo suggested to modify the last sentence of 7.0000 Program Advisory Committees to read:</p> <p>Accordingly, the President may establish Advisory Committees in those areas where he or she deems it in the best interests of the College and will advise the Board in advance of his or her decision to create an Advisory Committee.</p> <p>YES: Trustees Becht, Suzanne Brennan, Cram, Crupi, Ferraro, Guzzo, Kaufmann, Rambaud, Richens and Chair Abby-White.</p> <p>NAYS: None</p>	
--	--	--

	ABSTENTIONS: None	
Topic and Discussion	Votes Taken	Action and Follow-up Actions
<p>Lodging of Bylaws</p> <p>Trustee Guzzo suggested that the bylaws committee should be a permanent standing subcommittee of the Governance committee. He also suggested the Governance committee be responsible for establishing rules for the nomination of officers to the board. There was not a consensus on the establishment of a bylaws subcommittee of the Governance committee.</p>	<p>A motion to lodge the bylaws was made by Trustee Crupi and seconded by Trustee Guzzo, followed by a discussion.</p> <p>Chair Abby-White moved to table all changes until there is consensus on the scope of the Governance committee.</p>	<p>All comments on the bylaw revisions should be sent to Chair Abby-White. Bylaws to be revised and brought forward for lodging in January 2019.</p> <p>Chair Abby-White announced that all committees and committee membership will remain the same until the bylaws are revised.</p> <p>Chair Abby-White announced that the January meeting dates have been set for Executive, Audit and Finance & Facilities. A trustee that is not a member of a committee can attend any meeting, if they give the Chair notice 10 days before the meeting and participate in person.</p> <p>Mr. Jacobs to research the state statute on trustee participation by phone.</p>
<p>President's Report – Dr. Stout reported on the successful giving opportunity initiatives during the holiday season organized by the Employee Volunteer Connection. Dr. Stout acknowledged our recent retirees.</p>		
<p>Public Comment –</p> <p>Mr. Jacobs read the public comment statement.</p> <p>Mr. Tom Brennan, Radio Station Manager – Mr. Brennan highlighted the initiatives they participated in</p>		

<p>to help the community at large.</p> <p>Mr. Dan McGraw – Mr. McGraw, Facilities Manager brought up his concern that the college’s name was not given in an advertising piece for the company Aquatherm who highlighted their work to retrofit our condenser water piping in our central utility plant.</p>		
<p>Old/New Business No old or new business discussed.</p>		
<p>Adjournment – <i>The meeting was adjourned at 7:35 p.m.</i></p>	<p>A motion to adjourn the meeting was made by Trustee Crupi and seconded by Trustee Richens.</p> <p>Motion passed unanimously.</p>	

Respectfully submitted:



David M. Stout, Ph.D., Secretary

Brookdale Community College

Preliminary Budget

For the Fiscal Year Ending June 30, 2020

Brookdale Community College
FTE Enrollment Projection
Fiscal Year Ending June 30, 2020

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Projected	FY20 Preliminary -4.9%
FTE by term							
Projected FTE Change							
Summer III Term							
Total Summer III terms	299	303	256	232	221	219	209
Fall Terms:							
Fall -11	185	179	185	155	148	189	180
Fall - regular	4,555	4,412	4,152	4,042	3,861	3,751	3,567
Total Fall terms	4,740	4,591	4,337	4,197	4,009	3,940	3,747
Winterim & Spring Terms:							
Winterim	59	60	54	53	51	50	47
Spring -10	184	175	169	161	155	151	144
Spring - regular	4,028	3,861	3,661	3,535	3,371	3,319	3,157
Total Winterim & Spring terms	4,271	4,096	3,884	3,749	3,577	3,520	3,348
Summer Terms:							
Summer I	473	445	395	371	355	348	331
Summer II	402	383	365	380	323	357	339
Total Summer I & II terms	875	828	760	751	678	705	671
Total Credit FTE	10,185	9,818	9,237	8,929	8,485	8,385	7,974
% Change	-3.69%	-3.60%	-5.92%	-3.33%	-4.97%	-6.10%	-4.90%

**BROOKDALE COMMUNITY COLLEGE
FY20 BUDGET MODEL**

	FY17 ACTUAL	FY18 ACTUAL	FY19 BUDGET	FY19 PROJECTED	FY20 Preliminary Budget		
					Model 1	Model 2	Model 3
Assumptions							
State Percentage Change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
County Percentage Change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FTE Percentage Change	-5.9%	-3.3%	-5.0%	-6.1%	-4.9%	-4.9%	-4.9%
In-County Tuition Change	\$7.00	\$5.25	\$3.00	\$3.00	\$8.00	\$7.00	\$0.00
Out-of County Tuition Change	\$0.00	\$0.00	\$3.00	\$3.00	\$8.00	\$7.00	\$0.00
Out-of State Tuition Change	\$0.00	\$0.00	\$3.00	\$3.00	\$8.00	\$7.00	\$0.00
General Service Fee Change					3.0%	2.0%	0.0%
Full Time Equivalent Students (FTEs)	9,237	8,929	8,485	8,385	7,974	7,974	7,974
Tuition							
In-County	\$ 129.75	\$ 135.00	\$ 138.00	\$ 138.00	\$ 146.00	\$ 145.00	\$ 138.00
Out-of County	\$ 245.50	\$ 245.50	\$ 248.50	\$ 248.50	\$ 256.50	\$ 255.50	\$ 248.50
Out-of State	\$ 270.50	\$ 270.50	\$ 273.50	\$ 273.50	\$ 281.50	\$ 280.50	\$ 273.50
Fees							
General Fund							
GSF - College portion	\$ 16.13	\$ 8.90	\$ 18.98	\$ 18.98	\$ 22.40	\$ 21.48	\$ 18.98
ASBCC Fund							
ASBCC fee	2.32	1.65	1.72	1.72	2.03	1.95	1.72
Capital Fund							
Technology fee	7.79	8.10	8.28	8.28	9.77	9.37	8.28
Debt service fee	-	2.70	2.76	2.76	3.26	3.12	2.76
General capital improvements	1.00	1.00	1.38	1.38	1.63	1.56	1.38
Student Life Center fee	1.30	1.35	1.38	1.38	1.63	1.56	1.38
Capital reserve	-	1.35	1.38	1.38	1.63	1.56	1.38
Capital fee	2.60	8.69	-	-	-	-	-
Total Fees	31.14	33.74	35.88	35.88	42.34	40.60	35.88
Fees as a % of tuition	24.0%	25.0%	26.0%	26.0%	29.0%	28.0%	26.0%

**BROOKDALE COMMUNITY COLLEGE
FY20 BUDGET MODEL**

	FY17 ACTUAL	FY18 ACTUAL	FY19 BUDGET	FY19 PROJECTED	FY20 Preliminary Budget		
					Model 1	Model 2	Model 3
REVENUES							
Tuition	\$ 39,419,986	\$ 39,639,407	\$ 38,394,347	\$ 37,337,853	\$ 37,326,201	\$ 37,094,167	\$ 35,469,927
State	10,414,993	10,325,921	10,325,921	10,325,921	10,325,921	10,325,921	10,325,921
County	20,027,019	20,027,019	20,027,019	20,027,019	20,027,019	20,027,019	20,027,019
General Service Fee	8,075,147	8,696,889	8,687,551	8,593,970	9,633,923	9,238,009	8,164,033
Other Fees	1,413,913	2,146,120	2,726,138	2,696,781	2,640,570	2,640,570	2,640,570
Cont & Prof Services	3,007,892	3,084,201	3,350,000	3,250,000	3,400,000	3,400,000	3,400,000
Other Income	754,635	1,251,855	774,000	774,000	774,000	774,000	774,000
TOTAL REVENUE	83,113,585	85,171,412	84,284,976	83,005,544	84,127,634	83,499,685	80,801,470
EXPENDITURES							
Learning Division	31,760,156	31,859,179	32,544,327	32,316,862	32,898,566	32,898,566	32,898,566
Continuing & Prof. Studies	3,214,772	3,104,992	3,160,740	3,135,740	3,192,183	3,192,183	3,192,183
Student Success Division	5,558,319	5,736,497	5,959,978	5,772,813	5,876,724	5,876,724	5,876,724
President's Division	509,447	334,877	375,489	418,249	425,777	425,777	425,777
Finance & Operations	8,770,128	9,597,344	8,837,247	8,844,552	9,052,604	9,052,604	9,052,604
Human Resources & Safety	2,048,828	2,069,672	2,257,406	2,176,791	2,215,973	2,215,973	2,215,973
Advancement Division	1,265,853	1,280,286	875,540	825,540	840,400	840,400	840,400
Planning & Inst. Effectiveness	431,896	428,780	441,209	437,679	445,557	445,557	445,557
Utilities	2,895,000	2,644,259	2,523,503	2,523,503	2,273,503	2,273,503	2,273,503
Benefits	14,687,118	15,108,296	16,216,589	15,833,065	16,118,060	16,118,060	16,118,060
General Expenses	4,492,843	4,248,617	5,211,596	4,839,398	4,910,643	4,910,643	4,910,643
TOTAL EXPENDITURES	75,634,360	76,412,799	78,403,624	77,124,192	78,249,991	78,249,991	78,249,991
OPERATING SURPLUS/(DEFICIT)	\$ 7,479,225	\$ 8,758,613	\$ 5,881,352	\$ 5,881,352	\$ 5,877,644	\$ 5,249,695	\$ 2,551,479
OTHER CASH REQUIREMENTS							
Debt Principal	(1,767,645)	(1,729,256)	(1,699,997)	(1,699,997)	(1,766,815)	(1,766,815)	(1,766,815)
Interest Expense	(1,660,241)	(1,537,751)	(1,467,443)	(1,467,443)	(1,396,917)	(1,396,917)	(1,396,917)
TIP	(713,932)	(488,017)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
TECH	(1,998,389)	(2,183,343)	(2,213,912)	(2,213,912)	(2,213,912)	(2,213,912)	(2,213,912)
NET SURPLUS/(DEFICIT)	\$ 1,339,018	\$ 2,820,246	\$ 0	\$ 0	\$ (0)	\$ (627,949)	\$ (3,326,165)

**BROOKDALE COMMUNITY COLLEGE
FY20 BUDGET MODEL**

	FY17 ACTUAL	FY18 ACTUAL	FY19 BUDGET	FY19 PROJECTED	FY20 Preliminary Budget		
					Model 1	Model 2	Model 3
SUPPLEMENTAL EXPENDITURE SCHEDULE							
PAYROLL	45,492,830	45,612,743	46,277,958	45,754,248	46,577,824	46,577,824	46,577,824
BENEFITS	14,687,118	15,108,296	16,216,589	15,833,065	16,118,060	16,118,060	16,118,060
UTILITIES	2,895,000	2,644,259	2,523,503	2,523,503	2,273,503	2,273,503	2,273,503
OTHER OPERATING EXP	12,559,412	13,047,501	13,385,574	13,013,376	13,280,604	13,280,604	13,280,604
TOTAL EXPENDITURES	\$ 75,634,360	\$ 76,412,799	\$ 78,403,624	\$ 77,124,192	\$ 78,249,991	\$ 78,249,991	\$ 78,249,991
PAYROLL	60.1%	59.7%	59.0%	59.3%	59.5%	59.5%	59.5%
BENEFITS	19.4%	19.8%	20.7%	20.5%	20.6%	20.6%	20.6%
UTILITIES	3.8%	3.5%	3.2%	3.3%	2.9%	2.9%	2.9%
OTHER OPERATING EXP	16.6%	17.1%	17.1%	16.9%	17.0%	17.0%	17.0%
TOTAL EXPENDITURES	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

BROOKDALE COMMUNITY COLLEGE BOARD OF TRUSTEES

RESOLUTION AUTHORIZING EXECUTIVE SESSION

WHEREAS, while the Sen. Byron M. Baer Open Public Meetings Act (N.J.S.A. 10:4-6 et seq.) requires all meetings of the Brookdale Community College Board of Trustees to be held in public, N.J.S.A. 10:4-12(b) sets forth nine (9) types of matters that may lawfully be discussed in "Executive Session," i.e. without the public being permitted to attend, and

WHEREAS, the Brookdale Community College Board of Trustees has determined that 7 issues are permitted by N.J.S.A. 10:4-12(b) to be discussed without the public in attendance and shall be discussed during an Executive Session to be held on **December 18, 2018 at approximately 5:30 PM** the nine (9) exceptions to open public meetings set forth in N.J.S.A. 10:4-12(b) are listed below, and next to each exception is a box which will be marked when the issues to be privately discussed fall within that exception, and after each exception is a space where additional information that will disclose as much information about the discussion as possible without undermining the purpose of the exception shall be written.

☐ "(1) Any matter which, by express provision of Federal law, State statute or rule of court shall be rendered confidential or excluded from public discussion." The legal citation to the provision(s) at issue is: _____ and the nature of the matter, described as specifically as possible without undermining the need for confidentiality is _____

☐ "(2) Any matter in which the release of information would impair a right to receive funds from the federal government." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is _____

☐ "(3) Any material the disclosure of which constitutes an unwarranted invasion of individual privacy such as any records, data, reports, recommendations, or other personal material of any educational, training, social service, medical, health, custodial, child protection, rehabilitation, legal defense, welfare, housing, relocation, insurance and similar program or institution operated by a public body pertaining to any specific individual admitted to or served by such institution or program, including but not limited to information relative to the individual's personal and family circumstances, and any material pertaining to admission, discharge, treatment, progress or condition of any individual, unless the individual concerned (or, in the case of a minor or incompetent, his guardian) shall request in writing that the same be disclosed publicly." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is _____

RESOLUTION
Approved December 18, 2018

☐

"(4) Any collective bargaining agreement, or the terms and conditions of which are proposed for inclusion in any collective bargaining agreement, including the negotiation of terms and conditions with employees or representatives of employees of the public body."

☐

"(5) Any matter involving the purchase lease or acquisition of real property with public funds, the setting of bank rates or investment of public funds where it could adversely affect the public interest if discussion of such matters were disclosed." The nature of the matter, described as specifically as possible without undermining the need for confidentiality

☒

"(6) Any tactics and techniques utilized in protecting the safety and property of the public provided that their disclosure could impair such protection. Any investigations of violations or possible violations of the law." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is: **College safety enhancements _ _**

☒

"(7) Any pending or anticipated litigation or contract negotiation in which the public is or may become a party. Any matters falling within the attorney-client privilege, to the extent that confidentiality is required in order for the attorney to exercise his ethical duties as a lawyer." The parties to and docket numbers of each item of litigation and/or the parties to each contract discussed are and the nature of the discussion, described as specifically as possible without undermining the need for confidentiality is: **contract negotiations with Rutgers, contract negotiations with the Hazlet Property Owner's Association; contract negotiations with the Middeltown Township; contract dispute with 3H, potential litigation for design and construction issues at the Wall building and matters falling within the attorney-client privilege to provide guidance in the procedural process for bylaw modification.**

☐

"(8) Any matter involving the employment, appointment, termination of employment, terms and conditions of employment, evaluation of the performance, promotion or disciplining of any specific prospective public officer or employee or current public officer or employee employed or appointed by the public body, unless all individual employees or appointees whose rights could be adversely affected request in writing that such matter or matters be discussed at a public meeting." Subject to the balancing of the public's interest and the employee's privacy rights under South Jersey Publishing Co. v. New Jersey Expressway Authority, 124 N.J. 478 (1991), the employee(s) and nature of the discussion, described as specifically as possible without undermining the need for confidentiality is:

☐ "(9) Any deliberation of a public body occurring after a public hearing that may result in the imposition of a specific civil penalty upon the responding party or the suspension or loss of a license or permit belonging to the responding party as a result of an act of omission for which the responding party bears responsibility." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is a

RESOLUTION
Approved December 18, 2018

WHEREAS, the length of the Executive Session is estimated to be 60 minutes after which the public meeting of the Brookdale Community College Board of Trustees shall (select one) ☐ reconvene and where formal action ☐ immediately adjourn or ☒ reconvene and proceed with business may be taken.

NOW, THEREFORE, BE IT RESOLVED that the Brookdale Community College Board of Trustees will go into Executive Session for only the above stated reasons; and

BE IT FURTHER RESOLVED that the Brookdale Community College Board of Trustees hereby declares that its discussion of the aforementioned subject(s) will be made public at a time when the public's interest in disclosure is greater than any privacy or governmental interest being protected from disclosure.

BE IT FURTHER RESOLVED that the Board Secretary, at the present public meeting, shall read aloud enough of this resolution so that members of the public in attendance can understand, as precisely as possible, the nature of the matters that will privately discussed; and

BE IT FURTHER RESOLVED that the Board Secretary, on the next business day following this meeting, shall post this Resolution on the Board website and furnish a copy of this Resolution to any member of the public who requests one at the fees allowed by N.J.S.A. 47:1A-1 et seq.

RESOLUTION
Approved December 18, 2018

BROOKDALE COMMUNITY COLLEGE

Board of Trustees Special Public Business Meeting Minutes

January 22, 2019

Brookdale Community College
Warner Student Life Center, Trustees Conference Room
765 Newman Springs Rd.
Lincroft, NJ 07733

- A. Chair Abby-White called the meeting to order at 6:00 P.M. and the group made the Pledge of Allegiance.
- B. Ms. Gruskos read the following statement: "In compliance with the Open Public Meetings Act, N.J.S. 10:4-6 et seq., advance written notice of this meeting of the Board of Trustees was provided in the following manner:
1. On January 17, at 12:15 PM advance written notice of this meeting was posted at Brookdale Community College on the first floor of the Brookdale Administrative Center; emailed to *The Asbury Park Press* and *the Star Ledger* and filed with the Clerk of the County of Monmouth.

Roll Call:

Present	Trustees	Administration:
	Ms. Abby-White, Chair	Dr. Matthew Reed
	Mr. Dan Becht, Trustee*, left at 6:30 PM	Ms. Patricia Sensi
	Ms. Suzanne Brennan, Vice-Chair	Dr. Herbert Cohen
		Ms. Kathy Kamatani
	Ms. Latonya Brennan, Trustee* left at 6:30 PM	Mr. Joey Stoner
	Ms. Victoria Cattelona, Trustee	Dr. Bill Burns
	Dr. Hank Cram, Trustee	Mr. Ed Johnson
	Ms. Madeline Ferraro, Trustee	Ms. Joan Scocco
	Mr. Bret Kaufmann, Trustee	Mr. Tim Drury
	Dr. David M. Stout, Secretary	Mr. George Sotirion
	Dr. Les Richens, Trustee	Ms. Teresa Manfreda
		Ms. Bonnie Passarella
		Ms. Cynthia Gruskos, Recorder
Absent	Dr. Carl Guzzo, Jr., Trustee	
	Mr. Paul Crupi, Trustee	
	Ms. Marta Rambaud, Trustee	
		Mr. Charles Rooney, Engineer of Record
College Counsel	Mr. Mitchell Jacobs, Esq., General and Labor Counsel	
	* via conference phone	

Minutes of the Public Business Meeting, January 22, 2019
DRAFT

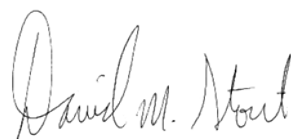
Page 1

Topic and Discussion	Votes Taken	Action and Follow-up Actions
Adoption of Agenda for Public Business Meeting	<p>A motion to adopt the meeting agenda was made by Trustee Richens and seconded by Trustee Ferraro.</p> <p>Motion passed unanimously.</p>	
Change Order Request (4.2a) – 1. The Change order was not deemed a change order and should be processed as a purchase. The Change order will be removed from the January 29 agenda.		
<p>Facilities Report – Mr. Rooney reviewed his Construction Project report dated 1/16/19. There was significant discussion on the following.</p> <ul style="list-style-type: none"> a. LED Lighting Upgrades – A recommendation for an award will be made next week for approval by the board on January 29. b. Tennis & Basketball Courts – The President recommended moving forward with this improvement project using option one. The Trustees suggested moving forward with the RFP process. c. Athletic Fields/Lincroft Campus – The Trustees requested a master plan for the rehabilitation of the athletic fields on the Lincroft Campus. This is a possible board retreat discussion item. d. ATEC Retaining Wall – Mr. Stoner to follow up on the outcome of the insurance claim. 		
Financial Reporting (4.1) – Interim Vice President Stoner reviewed the FY19 financial reports ending on December 31, 2018. The Auxiliary Analysis was discussed. New units were added to the Auxiliary Budget this year, and consequently it was difficult to compare to the prior year as the financials were in the operating budget. There was a discussion on the Radio Station and demographic information on the listeners and the number of listeners were requested.		
Payments to Vendors, Students and Employees (4.2b) – The report was reviewed and there was no concerns raised.		
Purchases in Excess of \$35,300 and New Jersey “Pay-to-Play”, and Pursuant to the New Jersey “Pay-to-Play” Process, in Excess of \$17,500 (4.2) - Justifications for each purchase were reviewed. The Trustees raised no concerns and the purchases will move forward for approval at the January 29 meeting. The LED Lighting Retrofit recommendation will be added to the report.		

<p>Public Comment on Agenda Items Only – No public comment was made.</p>
<p>Approval of FY20 Tuition and Fees – Discussion was made under the Discussion Items. No action taken.</p>
<p>Approval of FY20 Operating and Capital Budget Discussion was made under the Discussion Items. No action taken.</p>
<p>HR Future Positions – Ms. Sensi reviewed the job posting recommendations. No concerns were raised and the positions will be posted.</p>
<p>HR Monthly Materials – January 2019 –HR positions were reviewed and there was no significant discussion. HR positions will be submitted for approval at the January 29, 2019 meeting.</p>
<p>Review of Grants and Gifts – No grants or gifts were submitted this month.</p>
<p>Discussion Items – Tuition and Fees – FY20 and FY20 Operating & Capital Budget – Mr. Stoner reviewed 3 models based on different enrollment projections and tuition and fee structure. The following is a summary of the discussion points:</p> <ul style="list-style-type: none"> a. Dr. Stout recommended basing the FY20 Preliminary budget on Model 2 – 4.9% decline in enrollment, state and county funding remaining flat, a reduction of expenses of \$1.5 million, a \$5.00 per credit tuition increase and an increase of fees to 27.5% of tuition (\$39.33). The total change for a full time student would be an increase of \$126 per semester. Trustees had a full discussion on financial stewardship of the college and our students. The Trustees were in support of this recommendation. b. Dr. Stout was concerned about raising tuition further to create funds to add to the reserve and preferred to focus on increasing revenue through retention of current students and via partnerships. This budget is not based on having a net surplus at the end of year, but it is the goal of the President to add to the reserve through fiscally responsible strategic planning. c. Mr. Stoner to create a FY21 budget calendar to give the Trustees a timeline of budget planning. Timeline should include Trustee budget workshops. d. The Board Retreat to include a discussion on the college’s footprint. Mr. Stoner to provide a financial analysis of all locations by March.

Discussion Items – Enterprise Fleet Management – Interim Vice President Joey Stoner Due to time limitations this item was not discussed.		
Discussion Items – Data Recovery Shared Service – Interim Vice President Joey Stoner and CIO IT George Sotirion – Due to time limitations this item was not discussed.		
Informational Material – Brookdale Community College Alumni & Foundation Audits Due to time limitations this item was not discussed.		
Public Comment – There was no public comment.		
Motion to Hold a Closed Session A closed session was not held.		
Old/New Business No old or new business discussed.		
Adjournment – <i>The meeting was adjourned at 8:20 PM</i>	A motion to adjourn the meeting was made by Trustee Cram and seconded by Trustee Richens. Motion passed unanimously.	

Respectfully submitted:



David M. Stout, Ph.D., Secretary

3.1 Human Resources Recommendations

Hires, Change of Status & Separations - This month there are a total of 34 recommended items. A summary of the action items is listed below with supporting documentation attached.

A. Hires**Recommendations**

Faculty

1

Administrative

1

Adjuncts

27

Coaches

1

B. Change of Status**Recommendations**

Administrative

2

C. Separations**Recommendations**

Administrative

2

A. HIRES**FACULTY**

1. Name: Nicole DeSantis
Department: Counseling
Position: Instructor, Counseling, full-time, temporary position
Salary: \$30,072 prorated from an annual base of \$60,144
Effective: 2/1/19 – 6/30/19

ADMINISTRATIVE

1. Name: Susan Pagano
Department: Continuing & Professional Studies
Position: Program Administrator
Salary: \$23,021 prorated from an annual base of \$55,250
Effective: 2/1/19

ADJUNCTS

1. Name: Courtney Atkins
Department: Speech
2. Name: Antoinette Capodanno
Department: Continuing & Professional Studies
Position: CTE Instructor
3. Name: Richard Carr
Department: English
4. Name: Georgia Cassidy
Department: Nursing
5. Name: Arthur Corvo
Department: Education
6. Name: Christy DeVito
Department: Education
7. Name: Francis DeVita
Department: Accounting

8. Name: Aimee Gabuya
 Department: Nursing
9. Name: Toniann Genovese
 Department: Psychology
10. Name: Chrismol George
 Department: Biology
11. Name: DonnaLyn Giegerich
 Department: Speech
12. Name: Debra Kozar
 Department: Continuing & Professional Studies
 Position: CTE Instructor
13. Name: Nicole Kozlowski
 Department: Biology
14. Name: Erin Lacey
 Department: Nursing
15. Name: Kaitlyn Lavender
 Department: Speech
16. Name: Kevin Leigh-Manuell
 Department: Art
17. Name: Barbara Lofthouse
 Department: Reading
18. Name: Henrietta Nwako
 Department: Speech
19. Name: Maria Paradiso-Testa
 Department: Continuing & Professional Studies
 Position: CTE Instruction
20. Name: Russell Pepe
 Department: Engineering Technology

21. Name: Steven Perez
Department: Criminal Justice
22. Name: Jean Pierre Pinto
Department: Chemistry
23. Name: Adam Shery
Department: History
24. Name: Jason Tucker
Department: Speech
25. Name: Charles Valanzola
Department: Marketing
26. Name: Jennifer Whytlaw
Department: Anthropology, Geography & Sociology
27. Name: Judith Zocchi
Department: Speech

ADJUNCT DEGREE SUMMARY

Doctoral	Masters
3	24

COACHES

1. Name: Steve Heller
Department: Athletics
Position: Head Coach, Men's Lacrosse
Compensation: \$5,750
Effective: 2/1/19

B. CHANGE OF STATUS**ADMINISTRATIVE**

1. Name: Herbert Cohen
Department: Student Affairs
Position: Interim Executive Director
Action: Change in interim assignments, from Vice President to Executive Director
New Salary: \$41,053 prorated from an annual base of \$98,528
Effective: 2/1/19
2. Name: Erin Mattsson
Department: Continuing & Professional Studies
Position: Operations Manager
Action: Change in status from an A2 to A4 position through bona fide search
New Salary: \$26,589 prorated from an annual base of \$63,815
Effective: 2/1/19

C. SEPARATIONS**ADMINISTRATIVE**

1. Name: Dale Daniels
Department: Center for Holocaust, Human Rights & Genocide Education
Position: Director, Chhange
Action: Retirement
Effective: 6/30/19
2. Name: Jerry Russell
Department: Continuing & Professional Studies
Position: Administrator, ACT & Evening & Weekend
Action: Job eliminated, non-renewal of contract
Effective: 6/30/19

4.2 *Purchases in Excess of \$35,300 and New Jersey "Pay-to-Play" bids, and Pursuant to the New Jersey "Pay to Play" Process, in Excess of \$17,500*

Enclosed is a resolution with an attached list indicating proposed Public Contracts for Brookdale Community College in excess of \$35,300. These proposed contracts have been bid in accordance with "County College Contracts Law," N.J.S. Chapter 64A-Title 18A, and Board of Trustees' Policy No. 4.2000, are under State contract or are legal exceptions to the Public Contracts Law.

Also listed are bids and proposals over \$17,500 that met the New Jersey State "Pay-to-Play" Law, N.J.S.A. 19:44a-20.1 et seq., Chapters 51 and 271.

This report was reviewed by the President, the Finance & Facilities Committee, and the Board of Trustees at a meeting held January 22, 2019.

January 29, 2019: Interim Vice President Finance & Operations, Joey Stoner

RESOLUTION

WHEREAS, County College Contracts Law, Chapter 64A, title 18A, requires Board approval for any purchase in excess of \$35,300, or purchases with a combined total in excess of \$35,300; and

WHEREAS, the New Jersey State “Pay-to-Play” Law, N.J.S.A. 19.44a-20.1 et seq, Chapters 51 and 271, requires Board of Trustee approval for any purchase over \$17,500, that is not awarded pursuant to a “fair and open” process; and

WHEREAS, the Interim Vice President, Finance & Operations has determined and certified in writing that the value of the acquisition will exceed \$17,500; and

WHEREAS, the vendor has completed all the required certifications and disclosures; and

BE IT FURTHER RESOLVED that the Business Disclosure Entity Certification and the Determination of Value be placed on file in the Purchasing Office with this resolution; and

WHEREAS, the Board of Trustees has reviewed the purchases on the list attached hereto and made a part hereof; and

WHEREAS the College certifies the availability of funds to cover the maximum dollar value of the pending contract as set forth in this resolution;

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of Brookdale Community College that Purchases as indicated on the attached list have been reviewed and the same are hereby approved.

Agenda for Purchases in Excess of \$35,300
January 29, 2019

Board Item No.	Vendor/Contractor	Category / Description	Basis of Award	Amount of Purchase
Capital				
1	Willdan Energy Solution, Edison, NJ	LED Lighting Retrofits, Bid No. 19-12 / Notice was sent to 22 vendors, received 5 replies. This contract is for the supply, conversion/replacement of existing lighting to LED at the Lincroft, Wall, Freehold, Hazlet, and Long Branch locations. This contract is funded by Chapter 12.	Bid	\$ 1,175,880.00
Grant				
2	Alpha Medical Equipment of NY Inc.	Digital Radiological System, Bid No. 19-14 / Notice was sent to 5 vendors, received 1 reply. This contract is for the supply and installation of a digital radiological system in the Radiology Lab for teaching/instructional purposes and is funded by the Perkins Grant.	Bid	\$ 110,395.00
3	ProEducation Solutions, LLC	Student Financial Aid Verification Services, RFP No. 07-17 / This contract is for the optional purchase of ProDoc System for Electronic Online Forms and eSignatures for student financial aid verifications and is funded by the CTE Grant.	RFP	\$ 15,000.00
4	Instructure, Inc.	Learning Management System (LMS), RFP 02-19 / Notice was sent to 3 vendors, received 3 replies. This is a 3 year contract with an option for a 4th and 5th year renewal for a hosted Learning Management System (LMS). The LMS (Canvas) supports a range of applications that supplement traditional classroom instruction, integrate into the College's online and face-to-face instruction, and deliver online courses and programs. This contract is funded by the IT Budget. FY19 \$218,760 (1 year contract).	RFP	\$ 558,022.00
Operating				

5	R. Helfrich & Son Corp. Starr Tours	Bus Services for Tour & Talk Spring Trips, Bid No. 19-13 / Notice was sent to 7 vendors, received 2 replies. These contracts are for charter bus services for (10) Tour & Talk trips and are funded by CPS' revenue generating programs.	Bid	\$	9,120.00
6	Altice Media Solutions Corp.	Student Recruitment Advertising / Exempt 18:64A-25.5.a.(20) (Recruitment and advertising). This contract is for recruitment advertising via cable, digital and mobile services through June and to include air dates during "March Madness". This contract is funded by the Institutional Marketing Budget. FY19 YTD \$142,234.	Exempt	\$	33,774.00

* Estimated expense based on historical data

Unless otherwise exempt, bids were publicly advertised according to law.

4.2b *Payments to Vendors, Students, and Employees*

Payments made to vendors, students, and employees in the month of December totaled \$1,503,498.42. This summarizes all payment transactions of the College and includes payments made on previously approved purchase orders as well as travel expenses and varied monthly expenses in accordance with collective bargaining contracts.

Additional documentation for payments is available in the Accounts Payable Department.

This report was reviewed by the President and the Finance & Facilities Committee of the Board of Trustees at a meeting held January 22, 2019.

January 29, 2019: Interim Vice President Finance & Operations, Joey Stoner



BOARD OF TRUSTEES

General Functions

Administration

Human Resources

Finance & Facilities

Policy & Education

4.1 *Financial Reporting*

**For the 6 months ending December 31, 2018
Presented January 29, 2019**

January 29, 2019: Vice President Finance & Operations, Joey Stoner

Brookdale Community College
Actuals to Budget Comparison
For the Six Months ending 12/31/2018

DESCRIPTION	Actual 12/31/18	FY19 Budget	\$ Difference	% Actual to Budget
Revenues:				
State appropriation	\$ 5,175,432	\$ 10,325,921	\$ 5,150,489	50.1%
Local appropriations	8,344,591	20,027,019	11,682,428	41.7%
Tuition	31,677,852	38,394,347	6,716,495	82.5%
Fees	8,472,163	11,413,689	2,941,526	74.2%
Community Service Income	1,889,653	3,350,000	1,460,347	56.4%
Other miscellaneous	255,074	774,000	518,926	33.0%
Total revenues	\$ 55,814,765	\$ 84,284,976	\$ 28,470,211	66.2%
Expenditures:				
Capital outlay:				
Minor capital	\$ 41,713.00	\$ 41,713.00	\$ -	100.0%
Tip/Tec	1,228,539	2,337,970	1,109,431	52.5%
Total capital outlay	1,270,252	2,379,683	1,109,431	53.4%
Debt service				
Principal	-	1,699,997	1,699,997	0.0%
Interest & miscellaneous	-	1,467,443	1,467,443	0.0%
Total debt service (*see note below)	-	3,167,440	3,167,440	0.0%
President's division:				
Board of Trustees	5,012	22,080	17,068	22.7%
President's office	240,078	424,514	184,436	56.6%
Total President's division	245,090	446,594	201,504	54.9%
Human resources and safety division:				
Human resources	360,549	747,276	386,727	48.2%
Police	712,645	1,437,671	725,026	49.6%
Police Western Monmouth	42,254	72,459	30,205	58.3%
Total Human resources and safety division:	1,115,448	2,257,406	1,141,958	49.4%
Planning & Institutional Effectiveness division:				
Planning, Assessment & Research	226,682	441,209	214,527	51.4%
I Planning and Inst Effectiveness division:	226,682	441,209	214,527	51.4%
Advancement division:				
Advancement office	325,899	666,546	340,647	48.9%
Grants development	77,131	166,671	89,540	46.3%
Foundation	61,696	123,392	61,696	50.0%
Total Advancement division	464,726	956,609	491,883	48.6%

Finance & Operations division:

Finance office	205,852	421,498	215,646	48.8%
Accounts payable	117,908	235,588	117,680	50.0%
Accounts receivable	163,357	336,072	172,715	48.6%
Payroll	101,079	224,129	123,050	45.1%
Purchasing	76,466	157,021	80,555	48.7%
Common services	181,251	340,754	159,503	53.2%
Print shop	27,448	79,346	51,898	34.6%
Facilities	131,532	361,208	229,676	36.4%
Custodial services-Lincroft	734,784	1,803,508	1,068,724	40.7%
Physical Plant/Utilities	612,990	1,372,375	759,385	44.7%
Grounds	417,221	1,061,352	644,131	39.3%
Fire & Safety - Lincroft	68,416	329,105	260,689	20.8%
Office of Information Technology	1,172,880	2,427,003	1,254,123	48.3%

Total Finance & Operations division

4,011,184	9,148,959	5,137,775	43.8%
------------------	------------------	------------------	--------------

Learning division:

Learning Office	390,846	925,474	534,628	42.2%
Office of Business & Social Science	156,794	323,566	166,772	48.5%
Honors program	4	2,600	2,596	0.2%
Business	146,251	351,217	204,966	41.6%
Accounting	154,553	386,693	232,140	40.0%
Culinary arts	91,783	230,527	138,744	39.8%
Marketing/Fashion Merchandising	85,445	206,322	120,877	41.4%
Economics	154,781	374,991	220,210	41.3%
Criminal justice	193,956	466,814	272,858	41.5%
Education	128,518	314,289	185,771	40.9%
Paralegal legal studies	89,940	219,878	129,938	40.9%
History	379,163	964,148	584,985	39.3%
Philosophy	92,280	233,703	141,423	39.5%
Anthropology/Sociology/Human Geography	328,018	860,280	532,262	38.1%
Political science	97,486	224,193	126,707	43.5%
Psychology	535,573	1,378,936	843,363	38.8%
Office of Humanities	161,803	110,708	(51,095)	146.2%
Communications	165,594	394,854	229,260	41.9%
Languages/ESL	250,979	828,902	577,923	30.3%
Speech communications	235,933	602,240	366,307	39.2%
English	1,397,235	3,239,656	1,842,421	43.1%
Reading/Learning Disabilities	330,709	793,546	462,837	41.7%
Architecture	75,407	196,918	121,511	38.3%
Fine art	282,571	686,790	404,219	41.1%
Graphic design	43,597	109,366	65,769	39.9%
Interior design	64,565	112,617	48,052	57.3%
Photography	69,135	179,907	110,772	38.4%
Music	138,594	338,021	199,427	41.0%
Theater	44,346	112,082	67,736	39.6%
Office of Health Science	144,734	315,876	171,142	45.8%
Nursing	951,088	2,203,807	1,252,719	43.2%
Radiologic technology	121,664	307,602	185,938	39.6%
Respiratory therapy technology	175,075	369,354	194,279	47.4%
Health info technology	47,921	85,602	37,681	56.0%
Fitness	47,907	138,495	90,588	34.6%
Office of Stem	133,579	274,547	140,968	48.7%

Chemistry	352,770	885,023	532,253	39.9%
Physics	81,829	210,057	128,228	39.0%
Environmental sciences	127,243	342,838	215,595	37.1%
Biology	594,980	1,482,528	887,548	40.1%
Mathematics	1,222,921	3,074,063	1,851,142	39.8%
Engineering & Technologies	153,969	380,932	226,963	40.4%
Computer science	354,939	857,893	502,954	41.4%
Automotive technology	240,250	574,272	334,022	41.8%
Freehold campus	509,692	1,087,334	577,642	46.9%
Transitions - Freehold	(4,387)	-	4,387	0.0%
Transitions - Asbury Park	3,455	-	(3,455)	0.0%
K-12 Partnerships	190,861	369,153	178,292	51.7%
Office of HECs and K-16 Partnerships	100,251	208,181	107,930	48.2%
Brookdale at Long Branch	148,735	295,420	146,685	50.3%
Brookdale at Hazlet	264,656	511,867	247,211	51.7%
Brookdale at Neptune	210,349	451,215	240,866	46.6%
Brookdale at Wall	142,554	522,798	380,244	27.3%
Innovations & Learning resources	185,330	375,584	190,254	49.3%
Innovations Center (TLC)	168,166	355,321	187,155	47.3%
Learning Commons	72,638	195,740	123,102	37.1%
Library	699,296	1,322,273	622,977	52.9%
College success	23,814	59,534	35,720	40.0%
Total Learning Division	13,752,138	32,426,547	18,674,409	42.4%

Student Success division:

Office of student success	204,790	362,534	157,744	56.5%
Enrollment management	221,087	356,506	135,419	62.0%
Advising	334,495	651,173	316,678	51.4%
Recruitment	115,460	348,893	233,433	33.1%
Admissions, Registrations, & Records	427,638	853,866	426,228	50.1%
Financial aid	177,344	366,846	189,502	48.3%
Student services	68,449	137,179	68,730	49.9%
Counseling	203,454	628,813	425,359	32.4%
Veterans center	21,626	44,889	23,263	48.2%
E.O.F.	93,576	249,908	156,332	37.4%
Disability services	87,669	384,916	297,247	22.8%
Testing services	147,667	309,714	162,047	47.7%
Student conduct and compliance	32,387	64,730	32,343	50.0%
Student engagement	-	15,000	15,000	0.0%
Career & Leadership development	120,123	240,277	120,154	50.0%
Student Life & Activities	123,239	175,349	52,110	70.3%
International Center	179,451	306,237	126,786	58.6%
Athletics department	243,166	401,767	158,601	60.5%
Commencement	1,398	35,100	33,702	4.0%
Total Student Success division	2,803,019	5,933,697	3,130,678	47.2%

Continuing & Professional Studies division (CPS):

Office of CPS	187,973	476,392	288,419	39.5%
BCD indirect expenses	26,028	40,820	14,792	63.8%
Office of Career Pathways	177,433	423,837	246,404	41.9%
Contract training direct pay (companies)	52,327	110,000	57,673	47.6%
New pathways to teaching	41,915	142,480	100,565	29.4%
Healthcare services	186,709	341,475	154,766	54.7%
Business & career training	44,100	146,943	102,843	30.0%
Computer & office training	49,562	143,474	93,912	34.5%
CTE Grant	79,592	250,900	171,308	31.7%
Adult education	59,969	126,204	66,235	47.5%
Office of community outreach	108,766	212,475	103,709	51.2%
Sandy Hook	8,151	18,500	10,349	44.1%
Trips / excursions	106,452	226,500	120,048	47.0%
Misc open enrollment programs	75,215	183,300	108,085	41.0%
Summer adventure camps	173,643	211,455	37,812	82.1%
Center for WW II studies			-	0.0%
Accelerated career & technical institute	35,067	105,985	70,918	33.1%

Total CPS division	1,412,902	3,160,740	1,747,838	44.7%
---------------------------	------------------	------------------	------------------	--------------

Utilities division:

Lincroft	920,637	2,353,000	1,432,363	39.1%
Long Branch	27,633	79,000	51,367	35.0%
Western Monmouth	(69,221)	(90,200)	(20,979)	76.7%
Wall	59,051	(60,000)	(119,051)	-98.4%
Utilities SLC	3,962	15,000	11,038	26.4%
Hazlet	28,944	54,000	25,056	53.6%
Neptune	84,489	172,703	88,214	48.9%

Total utilities	1,055,495	2,523,503	1,468,008	41.8%
------------------------	------------------	------------------	------------------	--------------

Benefits division:

Benefits	6,873,975	16,216,589	9,342,614	42.4%
----------	-----------	------------	-----------	-------

Total Benefits division	6,873,975	16,216,589	9,342,614	42.4%
--------------------------------	------------------	-------------------	------------------	--------------

General expenses:

General institutional	1,833,492	4,510,500	2,677,008	40.6%
Institutional marketing	242,552	710,500	467,948	34.1%
Governance	1,682	5,000	3,318	33.6%

Total general expenses	2,077,726	5,226,000	3,148,274	39.8%
-------------------------------	------------------	------------------	------------------	--------------

Total expenditures	\$ 35,308,637	\$ 84,284,976	\$ 48,976,339	41.9%
---------------------------	----------------------	----------------------	----------------------	--------------

Net income/loss

\$ 20,506,128	\$ -	\$ 77,446,550
----------------------	-------------	----------------------

Note: Debt service includes principal and interest payments.
Debt service is included in the FY19 budget's operating fund.
Payments toward debt service are recorded in the capital fund.
As of 12/31/2018, debt service payments are as follows:
Principal: \$1,660,000
Interest: \$137,201

Brookdale Community College
Cash Balance Analysis
As of December 31, 2018

	FY16	FY17	FY18	FY19
July	\$ 8,690,966.52	\$ 3,924,507.00	\$ 8,467,104.38	\$ 7,558,721.38
August	12,975,549.79	5,257,967.16	10,794,724.59	13,791,437.47
September	9,877,698.58	14,230,855.98	8,116,282.16	17,135,494.98
October	17,120,989.56	10,034,966.35	12,704,404.96	14,911,885.92
November	13,016,350.05	5,881,692.09	12,851,711.00	13,655,458.27
December	11,686,611.54	5,813,306.39	9,253,180.00	10,237,929.92
January	15,380,777.32	10,936,117.45	13,533,588.30	
February	15,038,852.73	12,352,432.38	12,149,359.50	
March	17,305,625.98	7,804,144.44	10,721,561.17	
April	14,070,405.87	7,677,357.19	12,993,416.87	
May	10,565,164.81	7,240,211.55	12,510,624.36	
June	5,051,778.69	5,718,427.39	10,477,369.61	

Note: The cash balance includes capital, auxiliary and ASBCC combined.
Cash increased \$984,749.92 from prior year.

Brookdale Community College
Summary of Capital - Chapter 12 Funding
As of December 31, 2018

Project	FY19 Budget	Expended through June 30, 2018	Expended/ Committed 12/31/18	Balance 12/31/18
2014 Funding	\$ 4,250,000			
MAS Labs Renovation	\$ -	\$ 2,648,610	\$ -	\$ -
Infrastructure Improvements - Lincroft	4,683	878,850	4,683	-
Police Station Renovations		8,907	-	-
South Gorman Hall Water Main	-	33,962	-	-
R&R- Janitorial/Mech Closet	-	7,410	-	-
Repair/Remediate-Dance Studio		19,605	-	-
Floor and Carpet Replacement	3,546	164,971	3,546	-
Roof Assessment	52,750	-	50,750	2,000
LAH Renovations	187,683	-	187,683	-
Various Roof Upgrades	239,023	-	239,023	-
	<u>487,685</u>	<u>3,762,314</u>	<u>485,685</u>	<u>2,000</u>
2015 Funding	\$ 3,200,000			
CUP Piping Replacement	-	35,923	-	-
Infrastructure Improvements	120,964	41,016	-	120,964
Life Safety	1,762,828	433,263	19,078	1,743,750
Car / One Stop	1,436	13,050	1,436	-
Upgrade Sewer System	176,117	15,404	90,596	85,521
LED Lighting	98,000	-	97,258	742
Tennis Courts	3,000	-	3,000	-
Fire Panel Replacements	115,000	-	115,000	-
Blue Phones	3,122	-	3,122	-
Emergency Chairs	31,144	-	31,144	-
HVAC Switch Upgrades	60,900	-	17,400	43,500
Hot Water Heater	15,184	-	-	15,184
Unallocated - Future Projects	273,649	-	-	273,649
	<u>2,661,344</u>	<u>538,656</u>	<u>378,034</u>	<u>2,283,310</u>
2016 Funding	\$ 3,000,000			
Roof Replacement - SLC	408,302	97,312	407,003	1,299
Roof Replacement - BAC	28,237	115,173	28,237	-
Various Roof Upgrades	63,478	-	63,478	-
Unallocated - Future Projects	2,287,498	-	-	2,287,498
	<u>2,787,515</u>	<u>212,485</u>	<u>498,718</u>	<u>2,288,797</u>
2017 Funding	\$ 3,500,000			
General Infr Improvements	-	-	-	-
Resurface/Curb/Sidewalk Replacement	670,632	289,137	242,928	427,704
CUP condenser water loop	124,014	998,730	68,769	55,245
Maintenance Building Renovations	-	20,102	-	-
Replacement of Chillers	1,318,467	5,550	1,318,467	-
Carpet Replacement CVA	62,611	-	62,611	-
Carpet Replacement LIB	10,757	-	10,757	-
	<u>2,186,481</u>	<u>1,313,519</u>	<u>1,703,532</u>	<u>482,949</u>
2018 Funding	\$ 3,800,000			
Removal & Disposal Tank Freehold	21,098	-	21,098	-
Water Infiltration Project - Freehold	200,000	-	40,931	159,069
Wall Acoustical Louvers	35,339	-	35,339	-
Sewer Ejector Pumps	310,000	-	40,110	269,890
Unallocated - Future Projects	3,233,563	-	-	3,233,563
	<u>3,800,000</u>	<u>-</u>	<u>137,478</u>	<u>3,662,522</u>
* 2019 Funding - \$7,600,000				
Unallocated - Future Projects	7,600,000	-	-	7,600,000
	<u>7,600,000</u>	<u>-</u>	<u>-</u>	<u>7,600,000</u>
Total	\$ 19,523,025	\$ 5,826,974	\$ 3,203,447	\$ 16,319,578



BROOKDALE COMMUNITY COLLEGE PROJECTS

A. CONSTRUCTION PROJECTS

1) FIRE ALARM PANEL REPLACEMENT PROJECT

Due to the age of eight existing fire alarm panels on the Lincroft campus and the difficulty in finding parts to maintain these panels, a contract to replace the panels was awarded to Fire Securities Technology, Inc. in the amount of \$115,000 by the BOT at their October 23, 2018 meeting. Contracts have been executed and a preconstruction meeting was held on November 29, 2018. Presently construction is approximately 50% complete with full completion anticipated by the end of the month.

2) SEWER EJECTOR PUMPS/LINCROFT CAMPUS

A contract for the replacement of sewer ejector pumps at the MAS and ATC buildings was awarded to Longo Electrical-Mechanical, Inc. in the amount of \$84,700.00 by the BOT at their May 15, 2018 meeting. The project is substantially complete, and the new pumps are up and running at both locations. Unfortunately, one of the two pumps at the MAS building has failed and the contractor will be replacing this pump with a new pump shortly.

3) MISCELLANEOUS ROOF REPAIRS

At the BOT of June 26, 2108, a contract to prepare bid documents for roof repairs at the Student Life Center, Library, Main Academic Buildings North and South and the Auto Tech Building was awarded to FVHD Architects and Planners, PC in the amount of \$39,750. The project was advertised, and bids were received on October 19, 2018. Contracts in the amount of \$406,340 and \$302,500 were awarded to Roof Integrity and MTB respectively at the BOT meeting of October 23, 2018. Roof Integrity has substantially completed their work with only metal trim work remaining. MTB is scheduled to substantially complete their work by the end of the month.

4) CVA & LAH CHILLER REPLACEMENTS

At the BOT meeting of June 26, 2018, our office was authorized to proceed with our proposal to provide engineering design and construction administration services for the replacement of antiquated chillers and upgrades to the controls at the Center for Visual Arts and Larrison Hall for a not to exceed fee of \$87,000. The project was advertised on October 2, 2018 with eight bids received on November 1, 2018. At their special meeting of November 12, 2018, the BOT awarded a contract to Preferred Mechanical, Inc. in the amount of \$1,225,000. Demolition and removal of the existing chillers is scheduled for this Thursday, January 17, 2019. Construction is scheduled to be completed prior to the upcoming cooling season.

5) LED LIGHTING UPGRADES

Based on the recommendations of the recently completed Local Government Energy Audit (LGEA) reports prepared for the buildings at the Lincroft Campus and satellite campuses, the College will be pursuing energy saving measures by replacing the existing light bulbs with LED bulbs. Presently, the project was advertised on November 27, 2018 with a bid opening scheduled for January 18, 2019. Subject to favorable bids and endorsement by the F&F Committee, the BOT may be able to award a contract at their January 29, 2019 meeting. The LGEA Reports indicate potential annual savings of more than \$300,000 from this project.



B. DESIGN/STUDIES/REPORTS

1) FREEHOLD CAMPUS FOUNDATION SEEPAGE PROBLEM

Our office was requested to investigate an ongoing basement seepage problem. We have completed a site inspection along with videotaping of the interior and exterior drainage piping. Videotaping required extensive cleaning of the pipes which had numerous clogs throughout the system. The videotaping identified five locations where the piping had separated. A contract in the amount of \$11,075 was awarded to Root 24 to make the repairs. Presently all five locations have been repaired. Unfortunately, recent heavy rain events have shown the seepage problem has not been fully solved. At the direction of the F&F Committee, our office completed a feasibility and cost analysis of installing an exterior cutoff drain around the perimeter of the building. Our preliminary cost estimate for this project is approximately \$200,000 based on the depth and width of excavation, utility conflicts and the need to pump the collected water up into the existing stormwater management system. We await guidance on how to proceed.

2) TENNIS & BASKETBALL COURTS/LINCROFT CAMPUS

Our office has completed field investigations to rehabilitate the existing eight tennis courts and two basketball courts at the Lincroft Campus. Concept plans and preliminary construction cost estimates have been completed for three options of repair ranging from repairing cracks and resurfacing the courts; crack repair, mill/pave top course asphalt and resurfacing; and full reconstruction of the courts. We were recently advised the College has decided to pursue option one for rehabilitating the tennis and basketball courts which is estimated to have a construction cost of approximately \$162,000. Based on this decision our office will prepare a fee proposal letter for preparation of Plans and Specifications along with providing Construction Administration Services for consideration by the College. It is intended to complete the design and advertise the project over the winter so that construction can begin in spring 2019.

3) ATHLETIC FIELDS/LINCROFT CAMPUS

Our office met with President Stout and Athletic Director Amundson along with other College representatives on November 27, 2018 to discuss the condition, location and orientation of the existing baseball field, softball field and the two soccer/lacrosse fields. It was agreed that keeping the fields in their current location and orientation was in the best interest to the College. It was also agreed that installing artificial turf on the main soccer field along with the infields of both the baseball and softball fields would be prudent allowing for extended use and reduced maintenance. Our office completed a preliminary review and cost estimates for installing an artificial turf field on the main soccer field and rehabilitating the balance of the fields with new sod and irrigation systems. Unfortunately, due to the proximity of the main soccer field to the Swimming River Reservoir, NJDEP required buffers will dramatically impact the feasibility and cost of installing an artificial turf field at that location. We reviewed our findings and preliminary cost estimates with College staff on January 4, 2019 and we await guidance on how to proceed.



4) NEW ACADEMIC BUILDING-WALL CAMPUS

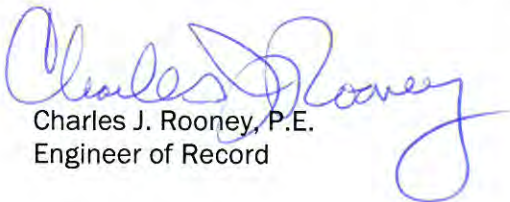
Unfortunately, noise complaints from adjacent residents persist following the remediation modifications to the roof mounted chiller completed by the College this past summer. Recent noise readings indicate the roof top chiller (running at a simulated full load) exceeds the Wall Township noise ordinance. The architect (Spiezle Design Group) has recommended the installation of a sound barrier wall mounted on the roof parapet immediately in front of the chiller. A preliminary cost estimate to implement this work is approximately \$100,000. In addition, following a heavy rain event in August, the building experienced water seepage problems at the interface of the walls with the building slab in a few locations. A field meeting with the architect (Spiezle) and the contractor (Benjamin Harvey) was held on December 12, 2018 to review the site grading around the building. The installation of a stone blanket along certain sections of the perimeter of the building was suggested by the contractor (Benjamin Harvey) and Spiezle as a possible remedy.

Also, during hot humid spells this past summer, condensation problems were experienced in some areas of the building. Based on discussions with Spiezle's HVAC subcontractor (Vanderweil), it appears that these problems relate to operational issues which should be readily resolvable. A recommendation from Vanderweil (HVAC sub to Spiezle) is expected shortly.

A meeting between Spiezle and the College will be held on January 25, 2019 to determine a plan of action to resolve these problems along with the responsible party for implementing and paying for the repairs and a schedule.

5) ATEC RETAINING WALL

During heavy rain events this past summer, an existing stepped timber retaining wall adjacent to the ATEC building, experienced significant damage and erosion. Our office field inspected the wall on October 16, 2018 and recommends rehabilitating the wall with new underdrains and pervious fill material along with replacement of some timbers. In addition, we recommended the installation of curbing and a storm inlet with piping along the sidewall above the wall to divert most of the storm water from cascading over the wall. Preliminary project costs are estimated at \$120,000. It is my understanding the College has filled an insurance claim regarding this occurrence.


Charles J. Rooney, P.E.
Engineer of Record

4.3 Approval of a Schedule of Tuition and Fees for FY19/20

BACKGROUND

State regulations require each County College to annually file a schedule of tuition and fees to be charged during the following academic year. It is also required that the schedule of tuition and fees be reviewed at a public meeting of the Board of Trustees at which time the College Community can be heard.

This recommendation has been reviewed by the Board of Trustees and Finance & Facilities Committee at a Finance & Facilities Committee meeting held on January 22, 2019.

BROOKDALE COMMUNITY COLLEGE
SCHEDULE OF TUITION AND FEES EFFECTIVE JULY 1, 2019

I. Tuition

Residents of Monmouth County *	\$145.00 per credit hour not to exceed \$2,175.00 per term.
Residents of Other New Jersey Counties	\$253.50 per credit hour not to exceed \$3,802.50 per term **
Out-of-State Students	\$278.50 per credit hour not to exceed \$4,177.50 per term.

* Online courses are charged the Monmouth County tuition rate.

** If not covered by Chargeback Legislation (Public Law 18A:64A-2.3)

II. Fees

- A. Application Fee – New students shall be required to pay a \$25 application fee.
- B. General Services Fee – Each term every student shall be required to pay a General Services Fee of \$39.15 per credit hour, not to exceed \$587.25.
- C. Change of Program Fee – a fee of \$10 will be charged when students change their major.
- D. Course material and Laboratory fees and may be assessed for certain courses for the purpose of defraying the high cost of consumable supplies, breakage, rental of facilities, and repair or replacement of equipment. The President shall be authorized to determine these courses and assess fees accordingly.
- E. Transcript Fee – A fee of \$6 dollars shall be paid for each request of an official transcript.
- F. Educational Records Reproduction Fee – Each student requiring reproduction of educational records other than transcripts shall pay \$.25 per page reproduced with a minimum fee of \$1.00.
- G. Credit-by-Examination – The regular tuition schedule applies to credits earned by examination. When credit is not granted, an examination fee of \$30.00 is paid.
- H. Returned Check Fee – A charge of \$25.00 shall be assessed for all checks issued to the College and not paid upon presentation to the bank.
- I. Late Registration Fee – A fee of \$30.00 shall be assessed to continuing students failing to register prior to the first day of classes.
- J. Installment Payment Plan – A non-refundable fee of \$60.00 shall be charged to students who wish to use the installment payment plan. The plan is available to all students in good financial standing with the College.

III. Study Abroad Fees – Brookdale Community College is a member of the College Consortium for International Studies (CCIS), and manages programs in Scotland and Canada.

- A. Application fee \$50 (to be deducted from administrative fee)
- B. Administration Fee for CCIS programs sponsored by Brookdale \$550
- C. Administration Fee for all other CCIS programs \$400

IV. International Student (F-1 Visa) Fee – processing international student admission applications and immigration compliance

- A. I-20 (Certificate of Eligibility for Nonimmigrant Student Status) Processing Fee - \$50.00

V. Tuition for Senior Citizens of Monmouth County

- A. For purposes of this policy, senior citizens are defined as residents of Monmouth County who have attained the age of 65 or over. In order to be eligible for the waiver, senior citizens must register on a specific day, after the first day of the term in question.
- B. Tuition shall be waived for senior citizens who enroll in courses after priority registration. Enrollment shall be on a space-available basis, and tuition-paying students shall constitute the minimum number required for a course. All fees shall be charged at the prevailing rate.
- C. Senior citizens who enroll in courses during priority registration shall pay the prevailing tuition and required fees.

VI. Tuition for Eligible National Guard Members and their dependents

- A. New Jersey state law mandates that every member of the New Jersey National Guard is authorized to attend any state college or university tuition free for undergraduate and graduate studies. Tuition shall be waived to a maximum of 15 credits per semester for National Guard members and their eligible dependents. All fees shall be charged at the prevailing rate. Class space is available as of the first day of open registration for each semester.
- B. To be eligible for this program, National Guard members must apply for all available financial aid.

VII. Tuition for Eligible Persons on Unemployment

- A. Pursuant to N.J.S.A 18A:64A-23.1, persons receiving unemployment benefits in New Jersey, as determined by the Division of Employment Services, shall have tuition waived. Enrollment shall be on a seat-available basis, and tuition-paying students shall constitute the minimum number required for a course. All fees shall be charged at the prevailing rate. In order to be eligible for the waiver, a student must register the first day (or after) of the term in question.

VIII. Tuition for Eligible Volunteer Fire Fighters, First Aid or Rescue Squad Members

- A. Pursuant to N.J.S.A 18A:71-78.1, tuition up to a maximum of \$600.00 per year, not to exceed a maximum of \$2,400.00 total, for the member and member's family over a four year period, shall be waived for active members in good standing of a volunteer fire company, or volunteer first aid or rescue squad and/or their spouse and dependent children. Enrollment shall be on a seat-available basis, and tuition-paying students shall constitute the minimum number required for a

course. All fees shall be charged at the prevailing rates. In order to be eligible for the waiver, a student must register the first day (or after) of the term in question.

VII. Tuition and Fees for Eligible Children and Spouses of New Jersey residents who were victims of the terrorist attack on the United States on September 11, 2001.

- A. Pursuant to amendments to State of New Jersey 209th Legislature, N.J.A-1517, the Senate and General Assembly have enacted that the students will be excused from payment of tuition subject to the payment of tuition by the State pursuant to N.J.S.A. 18A:71B-23. This includes students that are dependents and surviving spouses of police, fire, and rescue personnel, volunteer emergency responders, Port Authority of New York and New Jersey police officers, state workers and privately-employed New Jersey residents who died in the September 11 attacks on the World Trade Center, the Pentagon, and near Shanksville in rural Pennsylvania.
- B. Class space is available as of the first day of open registration for each semester.
- C. The waiver is obtained from the Financial Aid Office. All tuition and fees are waived. These benefits are available for eight years from the dependent's high school graduation.

RESOLUTION

WHEREAS, State regulations require each County College to file annually a schedule of tuition and fees to be charged during the following academic year; and

WHEREAS, the schedule of tuition and fees must be reviewed at a public meeting of the Board of Trustees at which time the Community can be heard; and

WHEREAS, the Administration has developed a Revised Schedule of Tuition and Fees for the academic year 2019/2020 as an appendage to the Board Policy on Tuition and Fees (4.1000) and is made a part hereof and attached hereto:

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of Brookdale Community College that the Schedule of Tuition and Fees for the academic year 2019/2020 attached hereto be and the same is hereby adopted.

January 29, 2019

4.4 *Approval of Proposed Operating & Capital Budget FY20*

Following discussions and parameters defined by the Board of Trustees at the Finance & Facilities Committee, and subsequent approval of the FY20 Tuition and Fee Schedule at the January 29, 2019 Board meeting, the College prepared the Operating and Capital Budget for FY20. The proposed budget fosters student success and allows the College to maintain an open door policy, supports credit and non-credit enrollment and existing programs while working to maintain the infrastructure of the College.

The budget is presented to the Board of Trustees at this time for approval. Following this approval, the budget will be forwarded to the Monmouth County Board of Chosen Freeholders' Board of School Estimate at a public hearing for certification of the County's share of the College's FY20 Operating and Capital Fund Budget.

This report was reviewed by the President and the Finance & Facilities Committee of the Board of Trustees at meetings held January 22, 2019.

RESOLUTION

WHEREAS, under the provisions of N.J.S. 18A:64A-17, the Board of Trustees of Brookdale Community College is required to prepare an annual budget itemizing the amount of money estimated to be necessary for Operating and Capital expenses for the ensuing year; and

WHEREAS, the Board of Trustees has caused to be duly prepared such annual budget for the fiscal year 2020; and

WHEREAS, the Board of Trustees has reviewed the goals and objectives of Brookdale Community College and deems that said budget will provide the resources to meet these goals and objectives; and

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of Brookdale Community College that the annual operating and capital budget for FY20, including the Chapter 12 allocation attached hereto and made a part hereof, be and the same is hereby adopted.

BE IT FURTHER RESOLVED that a copy of said budget shall be delivered to each member of the Board of School Estimate forthwith.

BE IT FURTHER RESOLVED that the Board of Trustees of Brookdale Community College will present this budget to the Board of Chosen Freeholders for the holding of a public hearing by the Board of School Estimate with respect to said budget.

BE IT FURTHER RESOLVED that notice of said public hearing and said budget shall be published in accordance with the provision of the State.

BE IT FURTHER RESOLVED that the Board of Trustees of Brookdale Community College does hereby call upon the Governor and the Legislature of the State of New Jersey to take due consideration of the policy and statutory commitment to higher education in the State of New Jersey and to provide and allocate the necessary funds to meet that commitment in the support of County Colleges.

Brookdale Community College
FTE Enrollment Projection
for FY20 Operating Budget

FTE by term	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Projected	FY20 Budget
Projected FTE Change						-4.9%
Summer III Term						
Total Summer III terms	303	256	232	221	219	209
Fall Terms:						
Fall -11	179	185	155	148	189	180
Fall - regular	4,412	4,152	4,042	3,861	3,751	3,569
Total Fall terms	4,591	4,337	4,197	4,009	3,940	3,749
Winterim & Spring Terms:						
Winterim	60	54	53	51	50	47
Spring -11	175	169	161	155	193	184
Spring - regular	3,861	3,661	3,535	3,371	3,319	3,158
Total Winterim & Spring terms	4,096	3,884	3,749	3,577	3,562	3,390
Summer Terms:						
Summer I	445	395	371	355	348	331
Summer II	383	365	380	323	357	340
Total Summer I & II terms	828	760	751	678	705	671
Total Credit FTE	9,818	9,237	8,929	8,485	8,427	8,018
% Change	-3.6%	-5.9%	-3.3%	-5.0%	-5.6%	-4.9%
Non-Fundable FTE	556	561	488	540	458	436
% Change	2.8%	0.9%	-13.0%	10.7%	-6.1%	-4.9%
TOTAL FTE	10,374	9,798	9,417	9,025	8,885	8,454

Brookdale Community College
FY20 Operating Budget Summary
July 1, 2019 through June 30, 2020

	FY18 Actual	FY19 Budget	FY20 Budget
REVENUES			
Tuition	\$ 39,639,407	\$ 38,394,347	\$ 36,833,034
State	10,325,921	10,325,921	10,325,921
County	20,027,019	20,027,019	20,027,019
General Service Fee	8,696,889	8,687,551	8,842,239
Other Fees	2,146,120	2,726,138	2,655,192
Cont & Prof Services	3,084,201	3,350,000	3,400,000
Other Income	1,251,855	774,000	774,000
TOTAL REVENUE	85,171,412	84,284,976	82,857,405
EXPENDITURES			
Learning Division	31,859,179	32,426,547	31,559,337
Continuing & Prof. Studies	3,104,992	3,160,740	3,184,437
Student Success Division	5,736,497	5,933,697	6,071,816
President's Division	334,877	446,594	552,821
Finance & Operations	9,597,344	9,107,894	8,777,470
Human Resources & Safety	2,069,672	2,257,406	2,259,281
Advancement Division	1,280,286	956,609	973,403
Planning & Inst. Effectiveness	428,780	441,209	441,209
Utilities	2,644,259	2,523,503	2,273,503
Benefits	15,108,296	16,216,589	15,876,608
General Expenses	4,264,014	5,226,000	5,461,629
TOTAL EXPENDITURES	76,428,196	78,696,788	77,431,514
OPERATING SURPLUS/(DEFICIT)	\$ 8,743,216	\$ 5,588,188	\$ 5,425,891
OTHER CASH REQUIREMENTS			
Debt Principal	(1,729,256)	(1,699,997)	(1,766,815)
Interest Expense	(1,537,751)	(1,467,443)	(1,396,917)
TIP/TECH/Capital Reserve	(2,671,360)	(2,420,748)	(2,262,158)
NET SURPLUS/(DEFICIT)	\$ 2,804,849	\$ 0	\$ 0

**Brookdale Community College
FY20 Capital Budget Summary**

**FY20 Budget
Jan. 2019**

Revenue:

County Chapter 12	\$ 1,950,000
State Chapter 12	1,950,000

Total Revenue	<u>\$ 3,900,000</u>
----------------------	---------------------

Expenditures:

Renewal and Replacements	<u>\$ 3,900,000</u>
---------------------------------	---------------------

RESOLUTION

WHEREAS, the Middle States Commission on Higher Education Evaluation Team Report issued April 11, 2018, recommended the college should revisit and reaffirm its values;

WHEREAS, the current institutional values were adopted in 2010; and

WHEREAS, during the Board of Trustees Retreat held April 13, 2018, the Trustees reviewed our current institutional values;

WHEREAS, the President charged our Governance Steering Committee during the summer of 2018 to engage the college community in a collaborative dialogue and prepare a draft of revised institutional values for approval by the President and the Board of Trustees by January 2019;

WHEREAS, the Governance Steering Committee gathered input from the college community at our Fall 2018 Convocation, Governance Forums and a survey to our college community;

WHEREAS, the final draft of the revised institutional values were approved at the December 11, 2018 Forum;

WHEREAS, the President recommends that our mission and vision be guided by these institutional values;

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of Brookdale Community College ratifies the following Institutional Values:

Educational excellence through engagement, assessment, and innovation.

Economic empowerment through access, opportunity, and entrepreneurial Partnerships.

Institutional integrity through academic freedom, stewardship, and accountability.

Diversity through inclusivity, human equity, and individual perspective.

January 29, 2019

1.1000 LEGAL STATUS OF THE BOARD OF TRUSTEES

1.1010 Official Name

The official name of the county college, established under and by virtue of the laws of the State of New Jersey, shall be Brookdale Community College (hereinafter sometimes referred to as “College” or “the College”).

1.1020 Corporate Title

The Board of Trustees shall be a body corporate and shall be known as the “Board of Trustees of Brookdale Community College,” (hereinafter sometimes referred to as the “Board”).

1.1030 Corporate Seal

The corporation shall have a seal, the form and design of which shall be adopted by the Board of Trustees and the custody of which shall be with the Secretary and/or Assistant of the Board of Trustees.

1.1040 Construction and Application

These Bylaws are a general statement of the powers and duties of the Board of Trustees (“Board”) and in no way limit the authority of the Board. Notwithstanding anything contained in these Bylaws, the Board of Trustees retains full authority to modify these Bylaws, in whole or in part, and to otherwise establish policies for conducting the affairs of the College.

1.2000 ORGANIZATION OF THE BOARD

1.2010 Composition of the Board of Trustees

The Board of Trustees consists of twelve voting members. One member is elected from the graduating class appointed in accordance with the laws of the State of New Jersey. The President of the College shall be an ex-officio member of the Board, but without vote. The Executive County Superintendent of Schools shall be an ex-officio member.

1.2020 Authority

The Board of Trustees derives its authority from New Jersey Statute 18A:64A-1 et seq. The Board is subject to provisions of the Constitution of the State of New Jersey, the Regulations and Standards for New Jersey Community Colleges, and its own policies.

The rules contained in the current edition of Robert's Rules of Order Newly Revised and as may be further revised from time to time, shall govern the Board of Trustees in all cases to which they are applicable and in which they are not inconsistent with these Bylaws and any special rules of order the Board of Trustees may adopt, and any statutes applicable to the College that do not authorize the provisions of these Bylaws to take precedence, under direction of legal counsel.

1.2030 Oath of Office

Each Trustee, prior to taking a seat on the Board of Trustees, shall take and execute the following oath of office:

"I, _____, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of New Jersey and that I will faithfully discharge the duties of the office of Trustee of Brookdale Community College according to the best of my ability."

1.2040 Individual Members of the Board

The responsibilities of the Board designated in this section, and such other responsibilities and powers of the Board as are or may be designated in these Bylaws, pertain to the Board as such and not to its members individually. No member of the Board has or shall assume power or responsibility to make decisions affecting the College, the Board, or its agents except as that power or responsibility has been specifically delegated to him/her by the Board.

1.2050 Duties, Powers and Responsibilities

Each Trustee shall endeavor to devote time, thought and study to his/her duties and responsibilities as a member of the Board of Trustees so as to render effective and creditable service.

The Trustee shall attend all Board Meetings, either in person, by phone or video conference, missing rarely and only when necessary. Trustees shall serve on at least one (1) Board committee. The Trustee will be prompt in attendance and an active participant in discussions, allowing no distractions during meeting times to interfere in Board discourse.

The Board of Trustees, responsible to the people of Monmouth County and sensitive to their hopes, ambitions, and needs, shall have the legislative responsibility of formulating broad public policy for community college education in Monmouth County. Trustees shall engage in an ongoing program of Board Professional Development. The

College shall provide information, orientation, and training to each of the Trustees on the legal and ethical responsibilities of a member of the Board. As the policy-making body of the College, the Board shall be charged with the oversight and control of the College. The formulation and adoption of written policies shall constitute the basic method by which the Board exercises this leadership in the operation of the College.

The Board of Trustees, in addition to such other powers expressly granted to it by law, is hereby granted the following powers:

- a. To adopt and periodically review and, if necessary, amend the Mission Statement of the College;
- b. To adopt or change the name of the College;
- c. To adopt and use a corporate seal;
- d. To sue and be sued;
- e. To determine the educational curriculum and program of the College consistent with the programmatic mission of the institution or approved by the Commission on Higher Education;
- f. To appoint and fix the compensation and term of office of a President of the College who shall be the executive officer of the College and an ex officio member of the Board of Trustees;
- g. To appoint, upon nomination of the President, members of the administrative and teaching staffs and fix their compensation and terms of employment subject to the provisions of N.J.S.18A:64A-13;
- h. To appoint or employ, upon nomination of the President, such other officers, agents and employees as may be required to carry out the provisions of these Bylaws and to fix and determine their qualifications, duties, compensation, terms of office and all other conditions and terms of employment and retention;
- i. To fix and determine tuition rates and other fees to be paid by students;
- j. To grant diplomas, certificates or degrees;
- k. To enter into contracts and agreements with the State or any of its political subdivisions or with the United States, or with any public body, department or other agency of the State or the United States or with any individual, firm or corporation which are deemed necessary or advisable by the Board for carrying out the provisions of these Bylaws and the provisions of N.J.S.A. 18A:64-1, et seq.;
- l. To accept from any government or governmental department, agency or other public or private body or from any other source, grants or contributions of money or property which the Board may use for or in aid of any of its purposes;

- m. To acquire (by gift, purchase, condemnation or otherwise), own, lease, use and operate property; whether real, personal or mixed, or any interest therein, which is necessary or desirable for College purposes;
- n. To determine that any property owned by the College is no longer necessary for College purposes and to sell the same at such price and in such manner and upon such terms and conditions as shall be established by the Board;
- o. To exercise the right of eminent domain, pursuant to the provisions of Title 20, Eminent Domain, of the Revised Statutes, to acquire any property or interest therein;
- p. To make and promulgate such rules and regulations, not inconsistent with the provisions of these Bylaws or with the rules and regulations promulgated hereunder or with the provisions of N.J.S.A. 18A:64-1, et seq.; which may be reasonably necessary or incidental to the establishment, maintenance and operation of a county college; and
- q. To exercise all other powers, not inconsistent with the provisions of these Bylaws or with the rules and regulations promulgated hereunder which may be reasonably necessary or incidental to the establishment, maintenance and operation of a county college; and
- r. To establish and maintain a dedicated reserve fund for minor capital needs which in any given year shall not exceed 3% of the replacement value of Brookdale's physical plant.
- s. Monitor and assess their own performance as Board Members, annually completing a Board of Trustees' Evaluation to include items such as Board Organization, Institutional Performance, Board Leadership and Board Performance.
- t. To hire outside professional experts to provide advice and counsel regarding its essential functions, duties and responsibilities

1.3000 MEMBERS AND OFFICERS OF THE BOARD

1.3010 Who Shall Serve

The members of the Board shall be appointed and serve under the provisions of those as proscribed by N.J.S.A. 18A:64A-8, N.J.S.A. 18A:69A-9 and these Bylaws.

1.3020 Voting and Non-Voting Members

- a. The President of the College shall serve as a non-voting ex officio Member of the Board. The President shall serve in such capacity from the time of his/her swearing in until his/her termination as President of the College. No hold over of such Board position is permitted.
- b. The Graduating Student Trustee selected from the graduating class shall serve as a voting member of the Board of Trustees for a term of one (1) year commencing at the first meeting of the Board in July following graduation of his/her class. The

Board of Trustees, at their discretion, may permit voting rights to the Graduating Student Trustee. No holdover of the Graduating Student Trustee position is permitted.

- c. The Executive County Superintendent of Schools shall serve as a voting member of the Board and shall serve in such capacity from his swearing in until his termination as the Executive County Superintendent. No hold over of such Board position is permitted.
- d. The two (2) Governor's Appointees shall serve as voting members of the Board and shall be sworn into such office as soon thereafter as possible following his/her appointment. The Governor's appointees to the Board shall serve for a four (4) year term. The Governor's appointees shall serve until he/she is replaced by action of the Governor.
- e. The eight (8) Freeholder Appointees shall serve as voting members of the Board and shall serve as Trustees until the end of his or her term. The Freeholder Appointees to the Board shall serve for a four (4) year term. A Freeholder appointee may hold over at the end of his/her expired term until the Board of Chosen Freeholders selects his/her replacement. Once the replacement Trustee is selected, the outgoing Trustee shall immediately cease serving in a hold over capacity.

1.3030 Officer Titles

The Officers of the Board shall be a Chair and a Vice Chair elected from its membership. The President of the College, [or his/her designee](#), shall be Secretary of the Board.

1.3040 Manner of Election of Officers and Term of Office

The Chair and Vice Chair of the Board shall be elected annually at the annual meeting of the Board held during the month of November. They shall assume office immediately upon election and shall serve for a period of one year or until a successor is elected and qualifies. Both Officers shall be elected by a simple majority of the votes cast at the annual meeting. Vacancies in office that may occur after the annual meeting shall be filled by election at the next regular meeting after the vacancy shall have occurred. The new office holder will serve for the remainder of the unexpired term.

1.3050 Duties and Responsibilities of the Officers of the Board

1.3051 Chair of the Board

- a. To preside at all meetings of the Board and to decide on questions of order as

well as the right to vote;

- b. To make the final decision regarding Trustee appointment to committees and to appoint the Chair and Vice Chair of any Committee where the full Board of Trustees do not come to agreement about committee Selection;
- c. To execute all contracts and other documents legally requiring the signature of an authorized representative of the Board;
- d. To serve as an ex-officio member of all committees of the Board;
- e. To call special meetings of the Board as required;
- f. To recommend appointments of individuals to the Board of Trustees of the Brookdale Community College Foundation, according to its Bylaws;
- g. To discharge such other functions as may be prescribed by law or delegated to the Chair by the Board;
- h. To coordinate all Board activities and ensure that all Board directives and policies are fulfilled.

1.3052 Vice Chair of the Board

- a. To act for the Chair on request of the Chair or in the Chair's absence;
- b. To discharge such other functions as the Chair may delegate;
- c. For purposes of a quorum, to serve as an alternate ex-officio member when the Chair is unavailable, on all committees of the Board.

1.3053 Secretary of the Board

- a. Ensure written notification (of all meetings to all members of the Board;
- b. To be responsible for recording, preparing, and distributing to all members of the Board the minutes of all regular and special meetings of the Board;
- c. To ensure protocols are in place for custody of the corporate seal of the College, and its use on official documents, and to attest the same by his/her signature;
- d. To be responsible for the oversight of all official records and documents belonging to the Board;
- e. To cause to have prepared and maintained an indexed compilation of all Bylaws and amendment thereto and a copy of the policies of the Board and all amendments thereto, the whole of which shall be known as the Policies of the

Board of Trustees of Brookdale Community College;

- f. To be responsible for oversight of official correspondence of the Board and issuance of all of its orders;
- g. To be responsible (give such) for public notices of Board actions as may be required by statutes, Bylaws, or resolutions of the Board;
- h. To perform such other duties as may be required by law or delegated to him/her from time to time by the Board;

1.3054 Chief Executive Officer

The President of the College shall be the Chief Executive Officer of the College through whom the Board carries out its program and exercises its policies. The President may delegate to subordinate officers or employees of the College such powers as he/she may deem appropriate to be exercised under his/her supervision and direction.

Within the framework of policies adopted by the Board, the President shall exercise discretionary authority in carrying out the responsibilities of the position. He/She shall perform the following functions:

- a. To inform the Board of all actions taken under authority delegated to him/her;
- b. To advise the Board in all areas of policy and to make recommendations on all matters that affect the College;
- c. To make nominations to the Board for the appointment of administrative and teaching staffs and such other officers, agents and employees as may be required to carry out the provisions of N.J.S.A. 18A:64A-1 et seq.;
- d. To prepare and submit to the Board an annual budget and budget revisions;
- e. To be responsible for the formulation of all reports as may be required by the Board and by local, state, and national agencies;
- f. To issue administrative regulations and procedures designed to implement Board policies;
- g. To represent the College to the community, in cooperation with the Board and the staff, by interpreting the College's programs to the public, students and parents, the press, and community organizations;
- h. To execute contracts and other documents that do not require a Board resolution (i.e. emergency agreements) and to execute contracts and other documents approved by the Board if expressly authorized by the Board;

- i. To prepare and submit to the Board an annual report on the operation of the College, including recommendations for the immediate and long-range development of the College;
- j. To serve as the official channel for all contacts between staff members and the Board, and the Board and staff members;
- k. To act as the chief administrator of the College, responsible for the organization of the College and for all executive and administrative duties in connection with the operation of the College;
- l. To propose the shape of and maintain the educational program of the College, recommending to the Board from time to time such changes in programs and services as he/she deems desirable to fulfill the stated mission of the College;
- m. To designate, subject to Board approval, an administrative officer of the College to serve as Acting President during his/her absence;
- n. In emergencies, to initiate an emergency purchase, defined as the need for supplies and/or services to the extent that if not procured immediately, serious safety, financial or operational loss will occur. An emergency purchase does not necessarily negate the use of competition, but dictates rather than normal purchasing procedures cannot be followed. The President will provide justification in writing for the emergency purchase to the Chair of the Board as soon as possible.

1.4000 COMMITTEES OF THE BOARD

1.4010 Appointments to Standing Committees

Membership on standing committees of the Board of Trustees, ~~except as otherwise herein expressly provided~~ shall consist of ~~five Trustees~~ the number of Trustees set forth in the provisions applying to each Committee as hereafter provided and shall include in such number, a Chair of such Committee., ~~including the Chair of the Committee.~~ For each Committee, the Board Chair is shall be an ex-officio member and the Vice Chair shall serve as an alternate to the Board Chair as an ex-officio voting member for purposes of a quorum.

As soon as reasonably practical, following the election of the Chair and Vice Chair, the full Board of Trustees shall meet to discuss Trustee assignments to standing committees, subcommittees, and any other appointed positions. The process of committee selection shall be open and collaborative and include all Board members

If the Trustees do not agree on committee selections, the Chair-Elect shall have the right to make a final decision regarding all Trustee appointments and appoint the Chair

of the Standing Committees.

Standing committees are advisory in nature. Such appointments shall be made annually at the organizational meeting of the Board of Trustees. A member of each standing committees shall serve for a term of one (1) year or until his/her successor has been appointed.

~~A member of the Nominating Committee cannot nominate themselves for an officer position.~~

The Board Chair shall fill all vacancies in Committees that occur after the annual reorganizational meeting in his/her sole discretion. If a Committee Chair resigns prior to the end of a term, the Board Chair, in his/her sole discretion, shall appoint a replacement Chair.

1.4020 Executive Committee

The Executive Committee shall consist of the Chair, Vice Chair, Chair of the Finance Committee and two Trustees appointed by the Chair. The President of the College shall serve ex-officio and act as Secretary of the Committee. The Chair of the Board shall serve as Chair of the Executive Committee.

The Executive Committee shall, in consultation with the President, develop the Agenda for Board Meetings.

The Executive Committee shall meet prior to each regular meeting of the Board or at any other time as may be requested by the Chair or President.

In the event the Chairman, after consultation with the President, determines that it is not feasible to have a meeting of the Board of Trustees to deal with an emergent situation, the Executive Committee is empowered to take action on behalf of the Board when failure to act would have a deleterious effect on students or the operation of the College. Such action taken by the Executive Committee will be binding on the Board. An emergent situation is defined as a situation which endangers lives, property, or the continuation of a vital program.

The Executive Committee shall, to the extent possible, be available to the President for discussion and consultation. In an emergent situation, the President shall utilize the following order of contact:

- a. First, the Chairman;
- b. If the Board Chairman's is unavailable then the Board Vice Chairman; and
- c. If neither the Chairman nor Vice Chairman are available, the President shall contact any other member of the Executive Committee.

The membership of the Finance and Facilities Committee shall consist of five (5) Trustees. The Finance and Facilities Committee shall meet on a monthly~~a minimum of four times per year~~ basis or more frequently as may be requested by ~~the~~ the Board Chair, the Committee Chair, the Committee members or the President. Prior to action by the Board of Trustees, the Committee shall duly consider all matters and review all recommendations of the President and report to the Board of Trustees concerning the following:

- a. Development of all fiscal policies of the Board;
- b. Annual budget and revisions, including advocacy for same at the County and State levels;
- c. Long-range fiscal requirements for operation and development of the College to ensure long term fiscal stability and prosperity of College;
- d. Review of public contracts within the statutory limits of the County College Contracts Law;
- e. Development of all buildings and grounds policies;
- f. Facilities Master Planning for the College;
- g. Requirements for buildings and grounds, both temporary and permanent, including architectural plans;
- h. Development of a master plan for capital improvements and repairs;
- i. Development of a plan to minimize/eliminate the use of College surplus for regular budget purposes build a healthy net position (reserves) to ensure long term financial integrity and positive credit ratings; and
- j. Formulate the Board's Strategic Priorities related to Finance and Facilities;
- k. Ensure compliance with Middle States Standard VI (Planning, Resources and Institutional Improvement); and

l. Such other matters as shall be referred to it by the Board of Trustees.

The membership of the Governance Committee shall consist of five (5) ~~The Trustees.~~
The Governance Committee shall meet a minimum of four (4) times per year or as may
be requested by the President, ~~The Board,~~ the Board Chair, ~~the Committee Members~~
or the Committee Chair. Prior to action by the Board of Trustees, the Committee shall
duly consider all matters and review all recommendations of the President and Board
Members, and report to the Board of Trustees. ~~The Governance Committee shall be~~
responsible for the facilitation of all governance related issues including but not limited
to: formulation of mission and goals of the College; periodic review of and
recommended modifications and additions to the College's Bylaws; providing
oversight, training and orientation to College Trustees for continuing professional
development, knowledge and growth; facilitation and evaluation of the performance of
the Board of Trustees; developing yearly goals for the Board; developing yearly goals
for the President and a process to efficiently and effectively evaluate his/her
performance; reviewing, modifying and creating College Bylaws as needed but no
less than once per year; reviewing modifying and formulating College Policy and
Regulations as needed but no less than once per year; developing and providing
strategic direction and establishing strategic priorities to the Board of Trustees;
ensuring compliance with Middle States Standards and any and all other matters as
may be referred by the Board of Trustees. ~~concerning the following:~~

- ~~a. Facilitation of the development of annual Board self-evaluation tool and criteria,~~
- ~~b. Facilitation of development of annual goals for the Board, ,~~
- ~~c. Timely development of an evaluation tool for the President's evaluation per schedule in her/his contract,~~
- ~~d. Facilitation of process for evaluation of President,~~
- ~~e. Facilitation of development of annual goals for the President, and,~~
- ~~f. Development of Board professional development program,~~
- ~~g. Evaluation of Board composition and gap analysis.~~
- ~~h. Any other matters referred by the Board of Trustees.~~

1.4050 Policy and Education Committee
Student Success and Educational Excellence Committee

The membership of the Student Success and Educational Excellence Committee shall consist of
four (4) Trustees. The Student Success and Educational Excellence Committee shall meet a
minimum of four (4) times per year or as may be requested by the President, The Board, the
Board Chair, the Committee Members or the Committee Chair. Prior to action by the Board of
Trustees, the Committee shall duly consider all matters and review all recommendations of the
President and Board Members, and report to the Board of Trustees. The Student Success and
Educational Excellence Committee shall be responsible for ensuring that the College provides
its students with proper educational programs and an optimal learning environment to prepare
Brookdale Students to successfully compete in the workforce and in the global economy. The

Student Success and Educational Excellence Committee shall formulate and monitor the Board's strategic priorities related to student success and educational excellence; assess curriculum and programs to ensure that educational offerings and programs align with current and future employment, market trends and market opportunities; formulate missions and goals to achieve student success and educational excellence; track, monitor, review and assess the effectiveness of curriculum, programs, student services and any other component of the College or its operations relating to student success and/or educational experience; ensure compliance with Middle States Standards and any other matter that may be referred by the Board of Trustees.

~~The Policy and Education Committee shall meet a minimum of four (4) times per year or as may be requested by the President, Board Chair or Committee Chair. Prior to action by the Board of Trustees, the Committee shall duly consider all matters and review all recommendations of the President and report to the Board of Trustees concerning the following:~~

- ~~a. Formulation of Board Policies;~~
- ~~b. Revision of Board Policies as required by changes in federal, state, and/or local laws;~~
- ~~c. Review of College Regulations which are designed to implement the Policies of the Board of Trustees;~~
- ~~d. Maintenance of Board Policies~~
- ~~e. Formulation of mission and goals of the College;~~
- ~~f. Formulation of current and future objectives to be accomplished and programs of implementation in the areas of curriculum, student development, and community development;~~
- ~~g. Review and evaluate progress in the above areas.; and~~
- ~~h. Any matters referred by the Board of Trustees.~~

1.4060 Audit Committee

The Audit Committee:

- a. The Audit Committee shall be comprised of four (4) Board members and shall meet a minimum of four (4) times per year. Except for the Board Chair, who may serve ex officio on the Finance Committee, none of its members shall be members of the Finance Committee nor shall any ex officio membership exist between members of the Audit Committee and any other Committee of the Board of Trustees;
- b. Shall consider all matters referred to it by the Board, any member of the College

community, and the Director of Internal Audit;

- c. Shall advise the Board of Trustees concerning all appropriate audits and accounting matters;
- d. Meet alone at least twice each year with the College's independent auditors to
- e. Review and approve the audit plan for the current fiscal year, and to receive their report on their findings at the conclusion of the annual audit of the College;
- f. Shall be furnished, directly by the Vice President for Business and Finance, with reports on any significant fiscal matters of the College;
- g. Shall be kept informed by the Officers of the College of any irregularities, reported ethics matters or other need for changes in fiscal procedures which may become known to them;
- h. Shall oversee internal and external audit activities including the recommendation for the appointment of the College's Internal Audit Director, and the recommendation for the appointment of the external audit firm;
- i. Oversee external financial reporting;
- j. The Audit Committee Chair may permit the Board Chair or Vice Chair to attend Audit Committee meetings. The Audit Committee Chair shall have the right, in his/her discretion, to request that the Board Chair or Vice Chair be excused from an Audit Committee meeting.

j-

~~1.4070~~ ~~Bylaws Committee~~

~~The Bylaws Committee shall meet as needed but no less than one(1) time per year on an as needed basis at the discretion of the Chair of the Committee or at the request of the Chairman of the Board and;~~

- a. ~~Shall review, create and improve the Board's Bylaws and ensure its compliance with Law and Rules.~~
- b. ~~Refer any Bylaw changes to the Board Counsel for review.~~
- c. ~~Review any Bylaw changes requested by the Board.~~
- d. ~~Propose any changes to the Bylaws to the Board.~~

~~1.4080~~ ~~Nominating Committee~~

~~The Chair of the Board shall appoint a Nominating Committee. The Nominating Committee shall consist of three (3) voting members. It shall be the duty of the Nominating Committee to bring the names of a potential Chair and a Vice Chair to the Board for discussion at the October Board meeting and to offer in nomination the~~

~~Chair and Vice Chair at the annual meeting of the Board in November.~~

~~Persons seeking office shall be prohibited from serving on the Nominating Committee. No member of the Nominating committee may nominate themselves for a position.~~

1.40970 Ad Hoc and Study Committees

The Board Chair may establish and dissolve such ad hoc committees as he/she deems necessary from time to time to secure and promote the welfare of the College and to assist the Board of Trustees in the performance of its functions. Any such committee shall serve in an investigative, advisory, or recommending capacity only. Ad Hoc Committees are advisory in nature.

1.41080 Board of School Estimate

In accordance with the provisions of New Jersey Statute 18A:64A-15, the Chair of the Board of Trustees and the Chair of the Finance Committee shall be the College's representatives to the Board of School Estimate. In the absence of the Chair of the Board of Trustees, the Vice Chair of the Board shall so serve. In the absence of the Chair of the Finance Committee, a Trustee shall be appointed by the Chair of the Board of Trustees to serve on the Board of School Estimate.

1.411090 Community Advisory Committees

The Board of Trustees may establish from time to time, as deemed necessary and desirable, Advisory Committees to assist the Board in the determination of community needs. Members of Advisory Committees shall be appointed by the Chair of the Board after consultation with the President and with the approval of the Board of Trustees. The Chair of the Board shall designate the Chairs of such Community Advisory Committees.

1.5000 MEETINGS OF THE BOARD OF TRUSTEES

1.5010 Annual Meeting

The annual meeting (organizational meeting) of the Board of Trustees shall be held in November as required by the provisions of New Jersey Statute 18A:64A-10 and in accordance with these Bylaw provisions relating to the election of the Chair and Vice Chair. The agenda for the annual meeting shall be as follows:

- a. Election of officers;

- b. Discussion of appointment of standing committees;
- c. Discussion of establishment of a regular meeting schedule;
- d. Designation of official media for public notification;
- e. Annual report of the College,
- f. Such other matters as the Board of Trustees deems appropriate.

1.5020 Public Business ~~(regular)~~ Meetings

Public Business meetings of the Board shall be held monthly, unless the Board decides to eliminate a monthly meeting, on a day, hour, and at a place to be fixed and determined at the annual meeting. A Public Business meeting can be established for any other date than that fixed at the annual meeting, provided that the same shall be fixed by the Board Chair, for a day not less than seven days following the notice for such other date.

Trustees may attend and vote at the scheduled Public Business monthly meetings of the Board of Trustees or any other meeting by telephone conference or video conferencing methods.

When practical, any Trustee who is to participate in any meeting via telephone or video conferencing shall inform the Board Secretary of his/her desire to participate in the meeting via telephone or video conferencing in sufficient time for the appropriate meeting materials and information to be provided to the Trustee for effective participation in the meeting. If the Board Chair is to participate by telephone or video conferencing, then the Vice Chair, if physically present at the meeting, shall chair the meeting. If neither the Chair nor Vice Chair is physically present at the meeting, then the Chair of the Finance and Facilities Committee, if physically present, shall chair the meeting. If neither the Chair, Vice Chair nor Chair of the Finance and Facilities Committee are physically present at the meeting, the Chair of the meeting shall be selected in alphabetical order among those physically present at the meeting.

1.5030 Special Meetings

Special meetings shall be called by the Chair or upon written request by four Trustees, or by the President when approved by the Chair. The notice of any such meeting shall specify the matter(s) to be considered at said meeting. No other matters shall be considered at said meetings.

All Trustees may attend special meetings of the full Board of Trustees by telephone

conference or video conferencing methods. Trustees must inform the Brookdale Administration that they are planning to attend a meeting remotely with sufficient time for the administration to provide appropriate data to the Trustee for effective participation in the meeting.

1.5040 Committee, Subcommittee, Working Group and Ad Hoc Committees of the Board

All Trustees may attend the meetings of their assigned committee and/or subcommittees by telephone - or videoconferencing methods. Trustees must inform the Brookdale Administration that they are planning to attend a meeting remotely with sufficient time for the administration to provide appropriate data to the Trustee for effective participation in the meeting. Any committee meeting of the Board with a quorum expected in attendance will be noticed, pursuant to the Open Public Meetings Act.

1.5050 Adjourned Meetings

Adjourned meetings may be held as the business of the Board of Trustees requires. At the time of adjournment, the time, date, and place of the continuation of the meeting shall be determined and announced, which said date shall not be less than 48 hours after the meeting which shall be adjourned.

1.5060 Executive Sessions

Executive sessions of the Board may be held to discuss any subject permissible under the provisions of the Open Public Meetings Act provided that a resolution shall be adopted by the Board at a public meeting stating the general nature of the subject to be discussed and stating as precisely as possible the time when and the circumstances under which the discussion conducted in ~~e~~Executive ~~s~~Session can be disclosed to the public, pursuant to the Open Public Meetings Act. The Board shall take no formal action during an Executive Session of the Board.

1.5070 Meetings in General

All Public Business meetings of the Board, except executive sessions, shall be open and accessible to the public. The public may be heard on Board Agenda topics at the start of all Public Board meetings, and also heard on all other College matters at the end of all Public Board meetings. The Chair of the Board shall oversee the process of public comment. All meetings of the Board of Trustees and committees thereof are conducted within the provisions of the Open Public Meetings Act. The Board reserves the right to go into executive session at any time during a public meeting as necessary within the provisions of said Act.

1.5080 Notice of Meetings

The schedule of Regular meetings adopted at the annual meeting shall be mailed to the official media, prominently posted in at least one public place reserved for such announcements, and filed with the Clerk of Monmouth County and all others who have duly requested a copy of same. Notice of any revision of said schedule of regular meetings shall likewise be given within seven days following such revision.

Forty-eight hours' notice of other meetings of the Board of Trustees or committees thereof shall be given in the same fashion as provided for notice of the schedule of regular meetings, which notice shall give the date, time, location, and, to the extent known, the agenda of such meeting. Such notice shall also state accurately whether formal action may or may not be taken.

Upon the affirmative vote of three-quarters of the members present, the Board of

Trustees or the Executive Committee may hold an emergency meeting, notwithstanding the failure to provide the above notice, if such meeting is required in order to deal with matters of such urgency and importance that a delay for the purpose of providing for such notice would be likely to result in substantial harm to the public interest. Such meeting shall be limited to discussion of and acting with respect to such matters of urgency and importance. Notice shall be given as soon as possible after the calling of such meeting.

1.5090 Quorum

A majority of the Trustees shall constitute a quorum for the transaction of business at regular and special meetings. A smaller number may call the roll, record the names of absentees, and adjourn to meet at a specified future time. A majority of the members of a committee shall constitute a quorum for the transaction of committee business.

1.5100 Majority Vote

An affirmative vote of a majority of all Trustees present at regular, special, and committee meetings shall be required for the passage of any motion, except where otherwise provided by law, the Regulations and Standards for the New Jersey Community Colleges, or by the provisions of these Bylaws.

1.5110 Reconsideration of Vote

The reconsideration of a vote shall be moved only by a Trustee who voted with the majority and only at the same meeting at which the vote was taken. If the motion to reconsider prevails, the matter under consideration shall be decided at that or the next regular meeting, and the matter as thus finally decided shall not be revived within a period of six months unless by consent of a two-thirds majority of the Board.

1.5120 Agenda

A draft agenda shall be prepared by the President, after consultation with the Board Chair and Executive Committee, and distributed to Board Members within five days prior to a meeting to allow the provision of notices required hereunder. A final agenda will be adopted by the Board at or soon after the start of public Board meetings; the Board may make any changes it wishes before voting to adopt it. Items that are not on the agenda may be considered by consent of the majority of the Trustees present at the meeting.

The Board will meet in Workshop, Executive and Regular Sessions as appropriate. Workshops will operate with a Consent Agenda whereby routine and/or actions or decisions of less significance in Finance, Human Resources, and Grants will be authorized to proceed for action at the Regular Meeting. An item may be moved

from the Consent Agenda upon consensus of the Board and acted upon separately.

1.5130 Parliamentary Rules

Robert's Rules of Order, Revised, shall be followed in conducting the meetings of the Board except as otherwise provided by the Board. College Counsel shall act as Parliamentarian at Board meetings.

1.5140 Minutes of Meetings

Minutes of regular and special meetings of the Board and of the Executive Committee sessions held in conjunction therewith are public records. Written minutes shall be distributed to the Board and such other persons as the Board may designate and shall be posted at the College. The Minutes shall be available to any person and shall be kept on file at the College as a permanent record of official actions of the Board.

The minutes shall record the names of the members present, the subjects considered, the actions taken, and the vote of each member. A Trustee voting on an issue may state his/her reasons and have them recorded in the minutes if he so requests at the time of voting.

Minutes of executive sessions from which the public is excluded pursuant to the Open Public Meeting Act, N.J.S.A. 10:4-14 shall likewise be documented and shall be disclosed to the public in accordance with the Open Public Meetings Act when the subject of discussion in executive session no longer requires confidentiality.

Minutes shall be recorded of all committee meetings which shall contain the names of the members present, the subjects discussed, and the recommendations to be made, if any.

1.5150 Appearances and Hearings before the Board

The Public may be heard on Board Agenda topics at the start of all Public Board meetings, and also heard on College matters at the end of all Public Board meetings. All meetings of the Board of Trustees and committees thereof are conducted within the provisions of the Open Public Meetings Act.

The public has the right to speak at a public meeting of the Board; speakers will be treated consistently as to time to comment and manner of comment. How much time is allowed for each speaker, the timing of the comment within the meeting's framework, and determination of whether comments are permitted at a particular meeting, are all within the discretion of the Chair of the Board.

Any individual or group may petition the Board for a Hearing before the Board and an opportunity to be heard on any subject that lies within the Board's jurisdiction by contacting the Administrative Assistant – to the Board, who will advise of the Board Meeting dates or arrange for a Hearing before the Board.

In the case of Legal and/or Contractual Matters requiring a Hearing before the Board, the applicant for such a hearing shall file with the Administrative Assistant to the Board a written request, together with the question or topic for discussion or presentation, at least 48 hours prior to the scheduled Meeting and/or Hearing.

1.6000 CHANGES IN BYLAWS AND POLICIES OF THE BOARD

1.6010 Amendments to the Bylaws

These Bylaws may be revised, repealed, or added to by a majority vote of all the Trustees then in office at any regular or special meeting of the Board duly convened, provided that the proposed amendment shall have been presented in writing at a previous regular meeting of the Board and have been previously reviewed by the Bylaws Committee.

1.6020 Lodging of Policy

No matter of policy shall be submitted to the Board for approval or placed on a regular or special - meeting agenda for action by the Board unless it has been presented in writing at a previous regular meeting of the Board. This rule may be waived only by the unanimous consent of those Board members present and voting at the meeting when any such proposed action is contemplated.

The adoption of policy requires the affirmative vote of a majority of all Trustees then in office.

1.7000 MISCELLANEOUS BYLAWS OF THE BOARD

1.7010 Conflicts of Interest

No Board member or employee shall have a direct or indirect interest, financial or otherwise, in a contract with the College or incur any obligation of any nature, which contract or obligation is in substantial conflict with the proper discharge of his/her duties in the public interest as provided by law. It shall be the obligation of each Board member or employee of the College to disclose to his/her immediate superior or to the Board, whichever is appropriate, any personal interest which he/she may have in any business transaction of the College.

N.J.S.A. 18A:64A-9 forbids the full-time and part-time and/or contractual employment of Board of Trustee members' for a two-year period following the end of their tenure on the Board.

1.7020 External Auditor

An accounting firm shall be retained by the Board to perform any and all accounting and auditing services requested by the Board or required by law.

1.7030 Fiscal Year

The fiscal year of the College shall be from July 1 to June 30 inclusive.

1.7040 General Counsel and Special Counsel

Practicing attorneys-at-law, admitted to the Bar of the State of New Jersey, shall be retained by the Board to render legal services to the College and Board in the roles of General Counsel and Special Counsel when needed. Board General Counsel shall attend all regular meetings of the Board and such other meetings as directed by the Board Chair or Board of Trustees. Any Special Counsel so appointed shall attend such meetings as may be requested by the Board or by General Counsel.

1.7050 Indemnification

The Board shall require that each of its members as well as employees handling College funds be insured, at College expense, to protect the College from loss sustained through fraudulent or dishonest acts or any act of omission performed in the line of official duty. The amount of the insurance shall be determined annually in the budget process.

The Board of Trustees of Brookdale Community College shall provide every Trustee with appropriate insurance coverage for any good faith activity relating to their service as Trustee. All Trustees shall be indemnified and held harmless for any litigation arising from good faith activities as Trustee. Full legal defense costs shall be provided to all Trustees for any legal action relating to their service on the Board.

1.7060 Code of Ethics for Trustees of Brookdale Community College

I. Title of Policy

Code of Ethics for Trustees of Brookdale Community College

II. Objective of Policy

To establish a Code of Ethics for the conduct of all Trustees of Brookdale Community College.

III. Authority

N.J.S.A. 18A:64A-12; Executive Order No. 65 issued by Governor Codey on November 16, 2005, and Board of Trustee Bylaw 1.7060 Code of Ethics for Trustees of Brookdale Community College.

IV. Policy Statement

The Board of Trustees of Brookdale Community College and each Trustee serving thereon will comply with the following Code of Ethics:

- A. A Trustee should devote time, thought, and study to the duties and responsibilities of a community college trustee so as to render effective and creditable service.
- B. As an individual, a Trustee has no legal authority outside of the meetings of the Board and should conduct him/herself accordingly with College staff, local citizens, and facets of the community.
- C. A primary function of the Board of Trustees is to establish the policies and the goals of the institution and to audit the performance of the administration in the fulfillment of these policies and the progress towards the goals, but the administration of the College's operations shall be left to the President and the President's staff.
- D. No College Trustee should accept from any person, directly or indirectly, or through his/her spouse or any member of his/her family any gift, favor, service, employment, or other things of value under circumstances from which it might be reasonably inferred or which he/she knows or has reasons to believe is offered to him/her with intent to influence his/her public duties and responsibilities.
- E. No College Trustee should knowingly act in an official capacity, by voting or otherwise, on any College matter in which he/she has an interest.
- F. Disclosure of the precise nature of the interest or involvement, at first knowledge of the transaction, should be required in the event that the Board must consider any College matter which also involves:
 - 1. A member of the Board of Trustees or a member of his/her family (defined as spouse, parents, siblings, or children); and/or
 - 2. An organization with which a member of the Board of Trustees is

affiliated.

- G. Disclosure should be further required of Board members concerning all relationships and business affiliations that reasonably could give rise to a conflict of interest involving the institution.
- H. No College Trustee should act as an officer or agent of the College for the transaction of any business with himself/herself or in which he/she has an interest.
- I. No College Trustee should willfully disclose to any person or party for pecuniary gain any information not generally available to members of the public which he/she receives or acquires in the course of his/her official duties.
- J. No College Trustee should have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity which might reasonably be expected to impair his/her objectivity or independence of judgment, or which is otherwise in substantial conflict with the proper discharge of his/her duties in the public interest.
- K. No College Trustee should use or attempt to use his/her official position to secure unwarranted privileges or advantages for himself/herself or others.
- L. No College Trustee should act in his/her official capacity in any matter wherein he/she has a direct or indirect interest that might reasonably be expected to impair his/her objectivity or independence of judgment.
- M. No member of the Board of Trustees, including the President of the College, nor any member of the immediate families of such officials, shall do business, directly or indirectly, with the institution that they govern or by which they are employed. For purposes of this section, "member of the immediate family" shall mean the official's spouse, child, parent or sibling residing in the same household.
- N. The prohibitions in M, above, shall also apply to any firm, association or partnership by which the College President or Trustee is employed, from which the President or College Trustee receives compensation, or of which the President or College Trustee owns or controls more than one percent of the profits or assets of that firm, association or partnership. Such prohibitions shall also apply to shareholders, associates or professional employees of a professional service corporation regardless of the extent or amount of their shareholder interest in such a corporation.
- O. A President or College Trustee who is currently involved in a business relationship that is prohibited by this Policy shall be given 30 days to

terminate the prohibited business relationship or to resign from public office. Failure to comply with the terms set forth in sections M through O, above shall constitute good cause for the removal from employment or office of the College President or College Trustee.

- P. The Executive Director of the Executive Commission on Ethical Standards is hereby authorized to grant an exception from the terms [set forth in](#) sections M through O, above, if, in the judgment of the Executive Director, the entity that employs, provides compensation or is owned in part by the College Trustee is one with which the College may contract with pursuant to N.J.S.A. 52:13D-19 and N.J.S.A. 52:34-10, or where the public interest requires that an exception be made.
- Q. Violations of this Code of [EthicsConduct](#) may also constitute cause for removal of an appointed member of the Board of Trustees pursuant to N.J.S.A. 18A:64A-9 or imposition of other sanctions determined by the Board and/or the appropriate appointing authority.
- R. Board members will annually sign a statement affirming the Code of Ethics and their intention to fully comply with same.
- S. The members of the Board of Trustees will comply annually with public law with regard to the filing of financial disclosure statements.

The following definitions shall have the following meanings with regard to the Code of Ethics for Trustees of Brookdale Community College:

“College Matter” means any application, award, bid, claim, contract, license, proceeding, resolution or transaction made by, to, against, or with Brookdale Community College or which requires any official action by the Board of Trustees, its officers, or employees.

“College Trustee” means any person who is a member of the Board of Trustees of Brookdale Community College. This includes the President, who by appointment is an ex-officio member of the Board of Trustees.

“Interest” means any personal, financial, economic, property, or other concern amounting to a right, advantage, share, or portion coming either directly or indirectly to a Trustee singularly or in affiliation with any person or party as defined herein.

“Member of the immediate family” will mean the official’s spouse, child, parent or sibling residing in the same household.

“Person or party” means any natural person, association, corporation, estate, partnership, proprietorship, trust, or other legal entity.

Approved: August 1995
Revised: December 2005
Proposed Revision: March 2016
Approved Revision: March 2016

1.7070 Trustee ~~Code of~~ Conduct:

I. Objective of Policy

To articulate the referral process of reporting trustee misconduct to the appointing authority.

II. Authority

N.J.S.A. 18A:64-1 et seq.

III. Policy Statement

A. Each Trustee shall uphold and fulfill the values, principles, duties and obligations set forth in these Bylaws, the College's Mission Statement and N.J.S.A. 18A:64-1 et seq. Each Trustee further agrees to fulfill his or her responsibility to the residents of Monmouth County and the Brookdale Community College Community. If an accusation is brought to the attention of the Board that a Trustee is not committed to or has violated any of the values, principles, duties or responsibilities as set forth above, the Board of Trustees may report such Trustee to the appointing authority for further action". No fewer than (8) eight affirmative votes shall be required for the referral of the matter to the appointing authority.

B. If an accusation or complaint against a Trustee involves an alleged criminal violation of federal, state, or local law, then the Board attorney, in cooperation with the Chair of the Board and the President of the College, shall immediately refer the matter to the Monmouth County Prosecutor's Office. If the Monmouth County Prosecutor's Office finds that the complaint or accusation has merit and constitutes a potential criminal violation of the law, the Board shall: (1) immediately request said Trustee to take a leave of absence and (2) refer the matter to the appointing authority for action.

Lodged: Board of Trustees, 11/27/2018 as Policy #1.2051
For BOT Approval: 12/18/2018

Approved: August 1995
Revised: December 2005
Proposed Revision: March 2016

~~Approved Revision March 2016~~

APPROVED BY BOT: 4/22/93 1/25/96

8/26/99

5/11/2000

12/9/04

11/7/07

Revised: ~~10~~: [10](#)/20/11

Lodged: 10/17/13

APPROVED BY BOT 11/21/13

PROPOSED REVISIONS FOR DISCUSSION: 20 NOV 2014

PROPOSED REVISIONS FOR DISCUSSION MAY 9, 2016

LODGED MAY 17, 2016

APPROVED BY BOT JUNE 21, 2016

Brookdale Community College



INTERNAL CONTROL AND STANDARD OPERATING PROCEDURES

BROOKDALE COMMUNITY COLLEGE

INTERNAL CONTROL AND STANDARD OPERATING PROCEDURES

Table of Contents

Introduction	1
Organizational Chart	3
Defining Internal Controls	4
Components of Internal Control	5
Defining Risk and Understanding Internal	6
Annual Risk Assessment / Policy and Procedure Evaluation	8
2018-19 Control Objectives and Risk Areas	10
Components and Principles	11
Control Environment	12
Risk Assessment	17
Information and Communication	20
Monitoring	21
Control Activities	
Cash Receipts and Disbursements	24
Revenues and Receivables	27
Expenditures, Disbursements and Accounts Payable	29
Payroll and Related Liabilities	31
Debt and Service Payments	33
Capital Assets and Capital Expenditures	34
Grants and similar programs	37
General Information Technology (IT) Controls	40
Limitations	43
 Attachment A – School Ethics Policy	 45
Attachment B – Accounts Receivable Procedure Supplement	51
Attachment C – Purchasing Procedure Supplement	59
Attachment D – Accounts Payable Procedure Supplement	69
Attachment E – Payroll Procedure Supplement	77

This page intentionally left blank

Introduction

The Brookdale Community College Board of Trustees has a responsibility to its registered students and local taxpayers to be a conscientious stewards of public monies and property. This Internal Control and Standard Operating Procedures Manual has been established to assist in the efforts of the Brookdale Community College Board of Trustees and employees to best serve the public and their student body. The manual has been created utilizing state and federal directives, along with industry specific best practices. The purpose of the manual is to provide the college with an internal control structure that provides an efficient control and accountability system, compliance with laws, regulations and college policies, and limits the risk of fraud and abuse.

This manual complies with guidance issued by the U.S. Government Accountability Office (GAO). The guidance is titled *Standards for Internal Control in the Federal Government* (Green Book). The Green Book follows the format developed by the Committee of Sponsoring Organizations (COSO) and provides the overall framework for establishing and maintaining an effective internal control system. The *COSO Internal Control – Integrated Framework* is recognized as a leading framework for designing, implementing and conducting internal control and assessing the effectiveness of internal control.

Internal control helps entities achieve important objectives and sustain and improve performance. The *COSO Internal Control - Integrated Framework* enables organizations to effectively and efficiently develop systems of internal control that adapt to changing business and operating environments, mitigate risks to acceptable levels, and support sound decision making and governance of the college. The Green Book adapts these principles to a government environment.

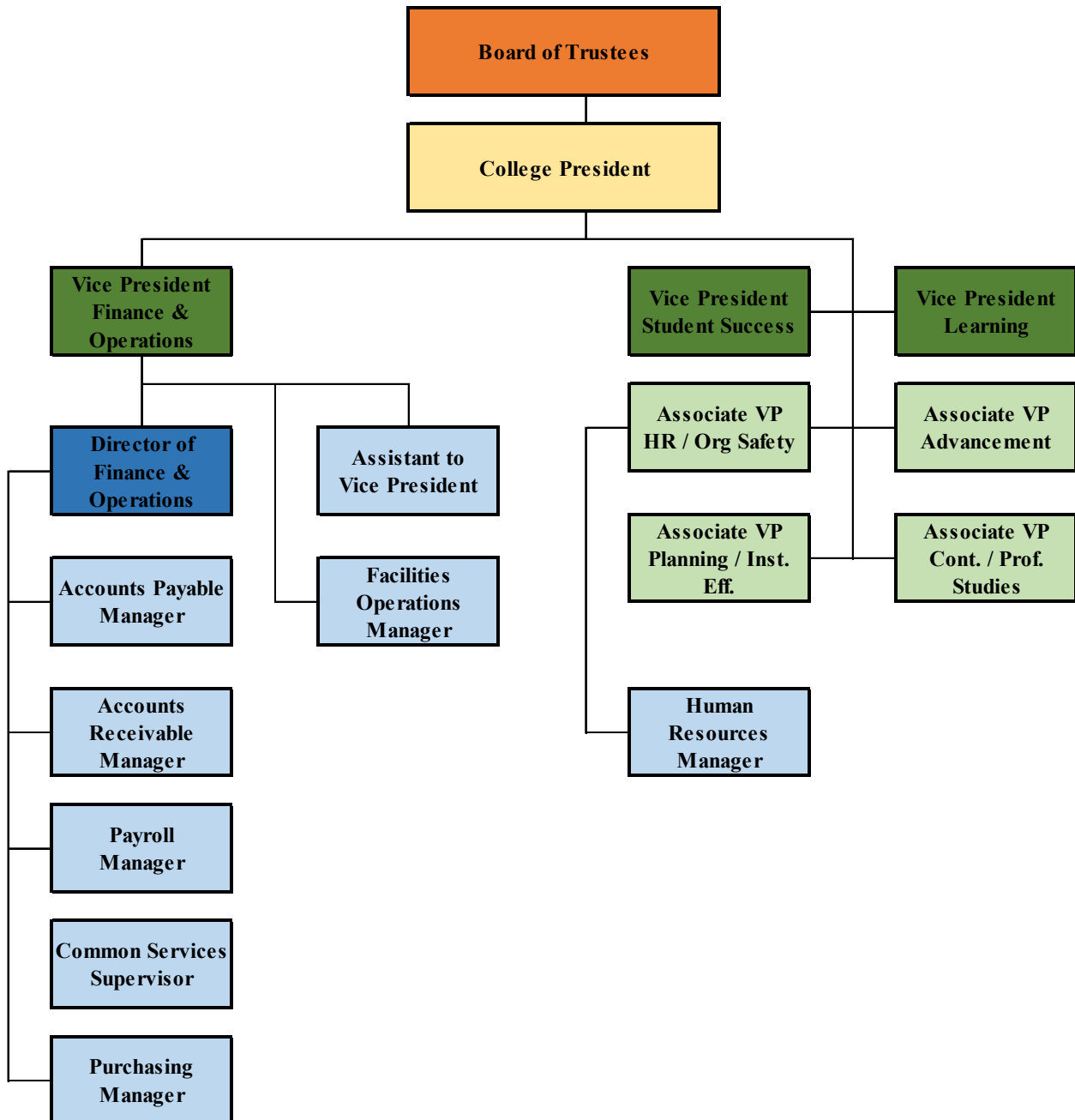
VISION

Brookdale, the County College of Monmouth, is a dynamic community college system committed to student success, lifelong learning, economic development and the common good of society. Brookdale plays a transformative role in our community, providing educational, cultural and professional programs and offerings to enable, empower and inspire all community members to fulfill their aspirations to the best of their ability.

MISSION

Brookdale Community College empowers a diverse community by providing open access to high-quality and cost-effective educational and lifelong learning options with clear paths to personal, educational, and economic success.

BROOKDALE COMMUNITY COLLEGE ORGANIZATIONAL CHART



Defining Internal Control

Internal control is defined as follows:

Internal control is a process, effected by an entity's board, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance.

Objectives/Components Chart

Objectives	Operations	Reporting	Compliance
Components	Control Environment		
	Risk Assessment		
	Control Activities		
	Information and Communication		
	Monitoring Activities		

Objectives of Internal Control

1. **Operations** – Effectiveness and efficiency of the entity's operations, including operational and financial performance goals, and safeguarding assets against loss.
2. **Reporting** – These pertain to internal and external financial and non-financial reporting and may encompass reliability, timeliness, transparency, or other terms as set forth by regulators, recognized standard setters, or the entity's policies.
3. **Compliance** – These pertain to adherence to laws and regulations to which the entity is subject.

Components of Internal Control

1. **Control Environment** – The control environment is the set of standards, processes, and structures that provide the basis for carrying out internal control across the college. The Board of Trustees and management of the college establish the tone at the top regarding the importance of internal control including expected standards of conduct. Management reinforces expectations at the various levels of the organization. The control environment comprises the integrity and ethical values of the organization; the parameters enabling the Board of Trustees to carry out its governance oversight responsibilities; the organizational structure and assignment of authority and responsibility; the process for attracting, developing, and retaining competent individuals; and the rigor around performance measures, incentives, and rewards to drive accountability for performance. The resulting control environment has a pervasive impact on the overall system of internal control.
2. **Risk Assessment** – Every college faces a variety of risks from external and internal sources. Risk is defined as the possibility that an event will occur and adversely affect the achievement of objectives. Risk assessment involves a dynamic and iterative process for identifying and assessing risks to the achievement of objectives. Risks to the achievement of these objectives from across the entity are considered relative to established risk tolerances. Thus, risk assessment forms the basis for determining how risks will be managed.

A precondition to risk assessment is the establishment of objectives, linked at different levels of the entity. Management specifies objectives within categories relating to operations, reporting, and compliance with enough clarity to be able to identify and analyze risks to those objectives. Management also considers the suitability of the objectives for the entity. Risk assessment also requires management to consider the impact of possible changes in the external environment and within its own environment that may render internal control ineffective.

3. **Information and Communication** – Information is necessary for the entity to carry out internal control responsibilities to support the achievement of its objectives. Management obtains or generates and uses relevant and quality information from both internal and external sources to support the functioning of other components of internal control. Communication is the continual, iterative process of providing, sharing, and obtaining necessary information. Internal communication is how information is disseminated throughout the organization, flowing up, down, and across the entity. It enables personnel to receive a clear message from management that control responsibilities must be taken seriously. External communication is twofold: it enables inbound communication of relevant external information, and it provides information to external parties in response to requirements and expectations.
4. **Monitoring Activities** – Ongoing evaluations, separate evaluations, or some combination of the two are used to ascertain whether each of the five components of internal control, including controls to affect the principles within each component, is present and functioning. Ongoing evaluations, built into college processes at different levels of the entity, provide timely information. Separate evaluations, conducted periodically, will vary in scope and frequency depending on assessment of risks, effectiveness of ongoing evaluations, and other

management considerations. Findings are evaluated against criteria established by regulators, recognized standard-setting bodies or management and the Board of Trustees, and deficiencies are communicated to management and the Board of Trustees as appropriate.

5. **Control Activities** – Control activities are the actions established through policies and procedures that help ensure that management’s directives to mitigate risks to the achievement of objectives are carried out. Control activities are performed at all levels of the entity, at various stages within business processes, and over the technology environment. They may be preventive or detective in nature and may encompass a range of manual and automated activities such as authorizations and approvals, verifications, reconciliations, and management oversight reviews. Segregation of duties is typically built into the selection and development of control activities. Where segregation of duties is not practical, management selects and develops alternative control activities.

Defining Risk and Understanding Internal Control

Risk is defined as follows:

The probability that an event or action will adversely affect the organizations ability to achieve their stated objectives and goals.

Before establishing a system of controls, it is important to understand the college’s objectives and goals and more importantly, what could prevent those objectives from being achieved. Management must identify the risks to their objectives and goals, and can use the following questions to help assess this risk:

- What could go wrong?
- How could the college fail?
- Where is the college vulnerable?
- What assets require protection?
- How could operations be disrupted?
- How does the college know an objective is achieved/ goal is met?
- How are revenues billed and collected?
- What information is vital to the college?
- What is the legal and regulatory environment?

Risks can take many forms, from errors and omissions, to delays and outright fraud. Control procedures need to be developed to decrease these risks to a level that management is satisfied with. Once risks are identified, management should analyze each risk to prioritize which risk to address and how. Each risk should be reviewed for likeliness of occurrence, potential impact (both qualitative and quantitative), and how the risk could be mitigated/ managed.

It is important to design the internal control structure to be flexible, and strike a balance between overly restrictive and excessively risky. If controls are too restrictive or excessive, the results could be increased complexity and “red-tape”, and reduced employee productivity with time being consumed by tasks that do not provide added value. If controls are too lax, the results could lead to losses of assets, loss of public confidence, and non-compliance with laws and regulations.

To balance risk and controls, management needs to design internal controls to be cost-effective, proactive, and directly address exposure to risk. After performing risk assessment, types of controls to be implemented must be discussed. There are two types of controls, preventative and detective. Preventative controls attempt to prevent or deter errors, omissions, delays, and fraud. Detective controls attempt to discover if and when errors, omissions, or fraud is committed.

Examples of both Preventative and Detective Controls

Preventative Controls	Detective Controls
<hr/> <p>Approvals, Authorizations, and Verifications</p> <ul style="list-style-type: none"> • Limits to Authority • Supporting documentation • No blank signed forms • No rubber stamps <p>Segregation of Duties</p> <ul style="list-style-type: none"> • Separate persons should: Initiate transactions Approve transactions Record transactions Reconcile balances Review reports 	<hr/> <p>Reconciliations</p> <ul style="list-style-type: none"> • Comparing sets of data • Identifying and investigating differences <p>Reviews</p> <ul style="list-style-type: none"> • Budget to Actual comparisons • Current to Prior comparisons • Key Performance Indicators • Follow-Up with unexpected results

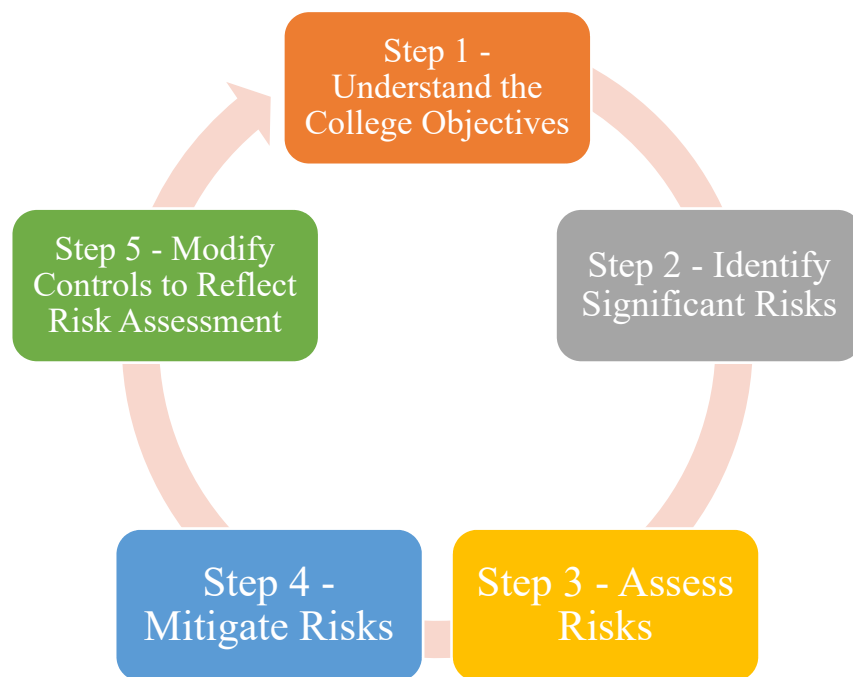
In addition to specific controls, the following can help show individual employees that internal controls are important and they will be held accountable:

- Ensuring departments have well-written departmental policies and procedures
- Ensuring job descriptions exist and state responsibility for internal control
- Ensuring employees are familiar with college policies and regulations, specifically conflict of interest policies
- Discuss ethical issues with employees
- Ensure disciplinary action is taken when policies or procedures are not followed

Annual Risk Assessment / Policy and Procedure Evaluation

The college follows a risk assessment plan that is conducted annually. The risk assessment is a systematic process of evaluating existing controls and assessing their adequacy against risks that could interfere with the achievement of objectives related to the operations, reporting and compliance of the college. The risk assessment process should be a continual, constantly monitored process to be effective. The process is in place to proactively address potential threats and protect the college from operational and reputational loss.

The college has adopted a 5-step annual risk assessment process:



Step 1. Understand the College Objectives

Review the operational, reporting and compliance objectives of the college on an annual basis to ensure they represent the current mission of the Board of Trustees. Understand the objectives in order to be able to project the potential impact an identified risk will have on the accomplishment of the college objective.

Step 2. Identify Significant Risks

Identify specific risks and potential risk areas that could affect the college's ability to meet its objectives. Identification of risks include consideration of the following key items as a baseline and then including any other areas that may not be identified below.

- Board of Trustees and Management Areas of Concern
- Organizational Change in Structure or Key Position
- New Financial Process or Financial Area
- Variances Identified in Analytical Trend Data
- Financial Materiality of the Financial Area
- Prior Compliance Issues or Findings Noted
- Strength of the Control Structure Surrounding the Financial Area
- Last Instance of Process or Financial Area Review

Step 3. Assess Risks

Establish a rating scale that places a ranking to the identified risks. Every risk should be measured to ensure that the college is minimizing its potential exposure with the resources it must allocate in mitigating those risks.

Step 4. Mitigate Risks

Allocate college resources to mitigate the risk items that expose the college to the greatest potential loss. All risks and related mitigating controls have a cost and a benefit to the college. The college should seek to maximize the benefit while also ensuring the cost of implementing the control is prudent.

Step 5. Modify Controls to Reflect Risk Assessment

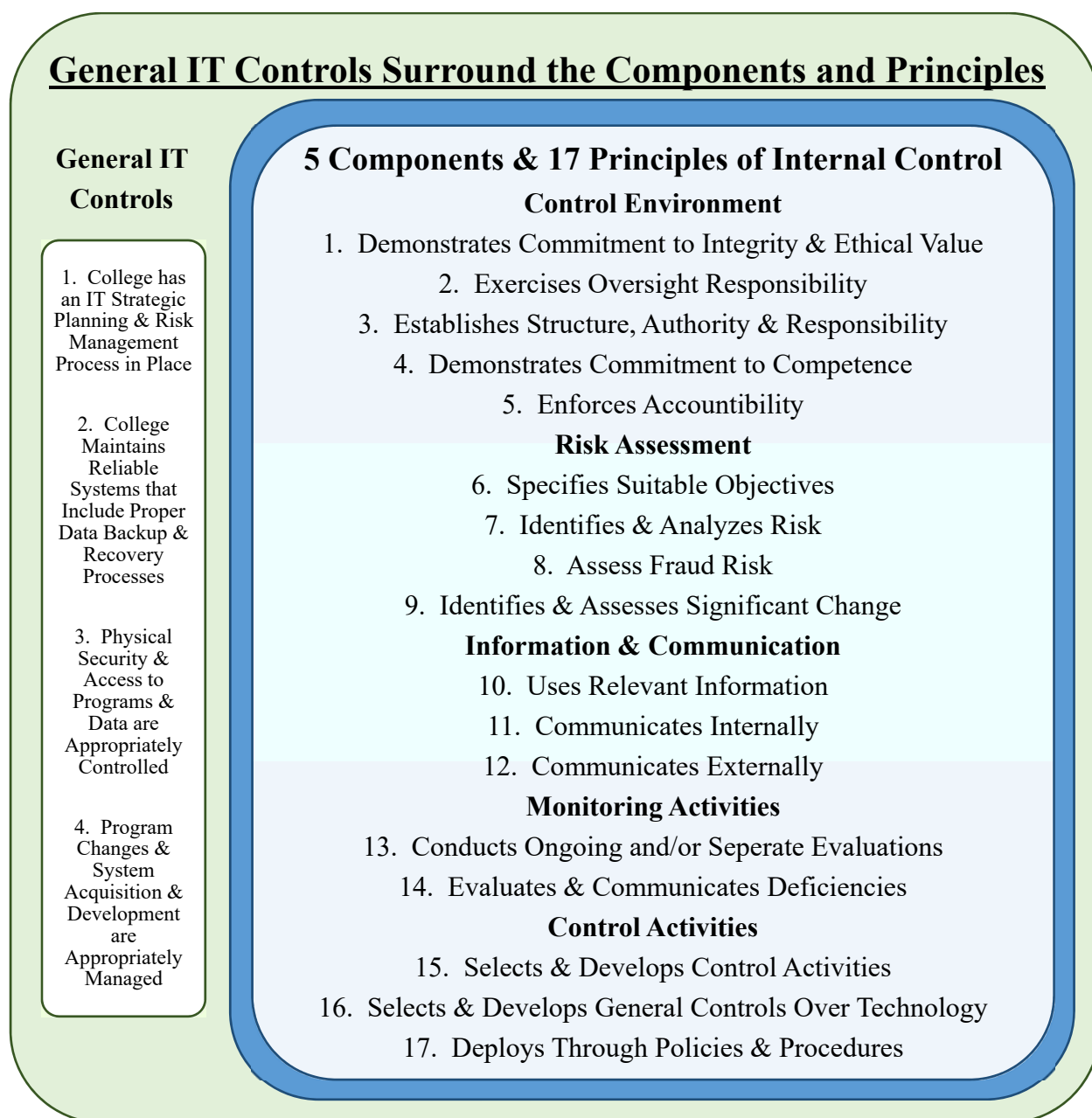
Once the mitigating controls or the additional controls required have been identified, the college should at a minimum make modifications annually to the Internal Control and Standard Operating Procedures Manual. The modifications should be directed towards addressing the items identified through the risk assessment process.

2018-2019 Internal Control Objectives and Key Areas of Risk

1. Collections are complete, timely and accurate.
 - a. Collections are safeguarded.
 - b. Collections are recorded accurately and in a timely manner in the general ledger accounting system.
2. Disbursements are properly approved and valid college expenditures that have been properly recorded.
 - a. Disbursements are for a valid college purpose and are necessary.
 - b. Disbursements are timely.
 - c. Disbursements are accurately coded and recorded in the general ledger accounting system.
 - d. Disbursements are properly approved, and sufficient funds are in place to make purchase.
3. Assets are properly safeguarded.
 - a. College assets are properly valued and protected.
 - b. Cash, accounts receivable and other asset accounts are reconciled timely.
 - c. College assets are protected against loss, misappropriation or theft.
 - d. Capital Assets are properly recorded and accounted for.
4. Debt of the college is properly managed.
 - a. State and federal regulations are understood and complied with regarding issuance of debt.
 - b. All debt payments are planned for in the budget and made timely.
 - c. Financial statements and note disclosures should contain all required elements.
5. Grants funds received by the college are properly recorded and expended within grant requirements.
 - a. All grant requirements should be met, and grant applications should be filed timely.
 - b. Grant transactions should be recorded properly in the general ledger accounting system.
 - c. All grant disbursements should be reviewed for compliance with the grant and charged properly to the general ledger accounting system.
 - d. Federal funding related to student financial aid is properly reconciled to student accounts. Excess unused funds are returned in accordance with grant regulations.
6. The college is in compliance with contractual, local, state and federal laws and regulations.

Components and Principles

The *Framework* sets out seventeen principles representing the fundamental concepts associated with each component. Because these principles are drawn directly from the components, an entity can achieve effective internal control by applying all principles. All principles apply to operations, reporting, and compliance objectives. The principles supporting the components of internal control are listed below. There are additionally four General It Controls that complement the components and principles. As shown in the following diagram, the IT controls surround the components and principles, they are an integrated piece of the internal control design and structure.



Control Environment

1. Principle: The college demonstrates a commitment to integrity and ethical values.

- The college has a process that exists by which those charged with governance (Board of Trustees) are made aware of key developments that may affect financial reporting.
 - Monthly financial reporting packages are provided to and approved by College President and the Board of Trustees at each monthly meeting.
 - Timely financial reporting packages are provided to the Board of Trustees, the financial data consists of the prior months completed financials.
- An ethics policy exists for the members of the Board of Trustees and College Administrators.
 - See **Attachment A** for copy of the college ethics policy.
- Administrators, employees, and others are made familiar with the entity's policies and practices with regard to ethics, accepted business practices, and a positive control environment.
 - New employees are educated on these policies and procedures as part the college orientation and on-boarding process.
 - The college conducts an annual training on these policy and procedures.
 - The annual training is conducted before the beginning of the new school year.
- Rewards, such as bonuses and other incentives, foster an appropriate ethical tone.
- **Management sets realistic financial targets and expectations.**
 - The annual budget process is in place to ensure that management is setting realistic financial targets and expectations.
 - The Board of Trustees is responsible for ensuring that the budget is prepared and submitted to the County Board of School Estimate on or before February 1 each year.
 - The budget will be presented at a public hearing between February 1 and February 15.
 - The Board of Trustees will advertise the budget at least 7 days prior to public hearing.
 - The budget will be on file for examination by the public.
- Management follows ethical guidelines in dealing with external audiences, including suppliers, vendors, citizens, creditors, insurers, etc.
 - The college's ethics policy covers interactions with external audiences.
 - Certification by Board of Trustee members is required, noting that they will be compliant with code of ethics.
- Relationships with professional third parties are periodically reviewed to ensure that the entity maintains association with reputable parties.
 - The college reviews third-party relationships on at-least an annual basis.

- As part of the annual risk risk-assessment process the college considers all risks associated with professional third parties.
- “Risk appetite,” or the amount of risk the entity is willing to accept, associated with each new activity is discussed and influenced by the college’s culture and operating practices.
 - As part of the annual risk risk-assessment process the college will consider its “Risk appetite” that is associated with all new activities that it is aware it will be participating in during the upcoming year.
 - When a new activity arises during the year unexpectedly, the college will conduct a specified risk assessment activity designed to determine the amount of risk and anticipated effect on the college.
- Management exemplifies attitudes and actions in line with its mission, vision, and values to support an effective control environment.
 - Management identifies its operations, reporting and compliance objectives and ensures that they properly align with the mission statement of the college.
 - Management has emphasized the importance a sound internal control structure in line with COSO principles and has implemented an annual training program to promote education of that system.
- Management gives appropriate attention to internal controls and corrects any known weaknesses in internal controls on a timely basis.
 - Management has produced a COSO principle based internal control manual.
 - The manual is updated on an annual basis and during that update an assessment of potential weaknesses is performed.
 - When a new activity arises during the year unexpectedly, the college will conduct a specified risk assessment and analysis of the internal controls that exist in relation to the new activity, modifications to the internal control documentation is made if required.
 - Any identification of internal control weakness from external parties, such as the independent audit, state or federal audit or professional control assessment is addressed immediately with a corrective action plan. The corrective action plan is put in to place immediately to correct the identified weakness.
- **Management regards the accounting function as a means for monitoring and exercising control over the college’s various activities.**
 - The accounting function and related internal control structure establishes a means for monitoring and exercising control over the college’s activities and provides a guide to ensuring that college objectives are reached.
- Management adopts accounting policies that are appropriate for the entity and consistent with GAAP and New Jersey State Department of Education compliance.
- Management sets the tone that high-quality and transparent financial reporting is expected.

- Management establishes human resource policies and procedures that demonstrate its commitment to integrity, ethical behavior, and competence.
- Employee recruitment and retention practices for key financial positions are guided by principles of integrity and by the necessary competencies associated with the positions.
- There are formal policies and procedures to evaluate employee performance
- Job performance and competencies are periodically evaluated and reviewed with each employee.

2. Principle: The college demonstrates independence from management in exercising oversight of the development and performance of internal control.

- **The makeup and general construction of the governing body and its committees are appropriate and adequate given the nature of the college.**
 - To become a member of a County College Board of Trustees in New Jersey, you must,
 - Be a resident of the county in which the college is located for four years prior to the appointment
 - Not be an elected official
 - Not be an employee of the college or constituent county
 - Not have been a member of the trustee search committee within the six months prior to appointment
 - The Board of Trustees is comprised of twelve elected members serving four-year, rotating terms. Board of Trustee members serve on a volunteer basis, receiving no monetary compensation. Two members are appointed by the Governor, 8 are appointed by the Monmouth County Board of Chosen Freeholders, two ex-officio members are the College President and the Executive County Superintendent of Schools. There is also a graduate trustee, elected by his or her graduating peers.
- Those charged with governance are sufficiently involved with the entity to address important oversight responsibilities.
 - Makes recommendations to ensure proper financial management of the College
 - The Board of Trustees conducts business at regularly scheduled public meetings.
 - The Board of Trustees provides crucial decision-making votes at each monthly meeting.
 - The Board of Trustees also exercises important oversight responsibilities by reviewing all proposed board resolutions and monthly financial reporting packages.
 - The Board of Trustees encourages the involvement of community residents and welcomes them to all public meetings.

- Those charged with governance provide input and oversight of the entity's financial statements, including the application of GAAP and use of accounting judgments.
 - The Board of Trustees approves the annual Comprehensive Annual Financial Report (CAFR)
 - Monthly financial reporting packages are provided and approved by the President and Board of Trustees at each monthly meeting.

3. Principle: With Board of Trustees oversight, management establishes structures, reporting lines, and appropriate authorities and responsibilities to achieve objectives.

- Management periodically evaluates the entity's organizational structure and makes necessary changes based on changes in its activities and/or the governmental industry.
 - The organizational structure is reviewed annually, along with the risk assessment and internal control documentation.
- **The entity defines key areas of authority and responsibility, including management's responsibility for activities, and how they affect the entity as a whole.**
 - Reporting lines are established that allow for the Board of Trustees to receive information in order to make key decisions in a timely manner.
 - Key areas of the college's operations are identified and management responsibility is assigned to a vice president reporting directly to the President of the College.
 - The President of the College reports directly to the Board of Trustees on any facilities-related and business-related matters that need their attention.
 - See the Organizational chart of the college for a detailed breakdown of reporting lines.
- A process exists to support the identification, authorization, approval, accounting for, and disclosure of related-party relationships and transactions and significant unusual transactions.
 - Related-party relationships are monitored closely by the Board of Trustees.
 - School officials are required to "annually sign a statement affirming the Code of Ethics and their intention to fully comply with same"

4. Principle: The college demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.

- Management establishes human resource policies and procedures that demonstrate its commitment to integrity, ethical behavior, and competence.
 - The Board of Trustees has the authority to appoint all personnel employed by BCC upon Recommendation of the President
- Human resource policies and procedures are clearly communicated to employees and issued, updated, and revised on a timely basis.
- Employee recruitment and retention practices for key financial positions are guided by principles of integrity and by the necessary competencies associated with the positions.

- There are formal procedures for the hiring (recruiting) and retention of employees.
- Job descriptions, reference manuals, or other forms of communication inform personnel of their duties.
- The entity establishes competencies (knowledge, skills, abilities, and credentials) prior to hiring for key positions.
- Employees tend to have the competence and training necessary for their assigned level of responsibility or the nature and complexity of the entity's activities.
- All departments are appropriately staffed.
- Management demonstrates a commitment to provide sufficient accounting and financial personnel to keep pace with the growth and/or complexity of the entity's activities.

5. Principle: The college holds individuals accountable for their internal control responsibilities.

- Employees are empowered to correct problems or implement improvements in their assigned processes.
 - Employees are encouraged to correct issues and enhance assigned processes when they see areas that require adjustment or improvement.
 - Management will receive any employee feedback and consider if adjustment to existing policy is required immediately or can be performed during annual review of the internal control structure.

Risk Assessment

6. Principle: The college specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.

- College objectives are established, communicated, and monitored. The key elements of the college's strategic plan are communicated throughout the entity.
 - The college has identified key objectives related to operations, financial reporting and compliance in this document.
 - Employees are trained annually on the documentation included which tie the objectives into the strategic plan of the college.
- Financial reporting objectives align with the requirements of GAAP.
 - The college develops objectives annually.
 - The objectives are detailed in this internal control document and the financial reporting objectives are aligned with GAAP requirements.
- Management identifies risks related to laws or regulations that may affect financial reporting.
 - As part of the annual risk risk-assessment process the college considers all risks associated with laws and regulations that may affect financial reporting.

7. Principle: The college identifies risks to achieving its objectives and analyzes risks to determine how the risks should be managed.

- Mechanisms are in place to identify risks potentially affecting achievement of the college's objectives, including (1) changes in operating, economic, and regulatory environments, (2) participation in new programs or activities, (3) new college offerings, (4) communication at various levels of management, (5) application processes, and (6) information technology infrastructure and processes.
 - As part of the annual risk risk-assessment process the college considers all risks associated with the items listed above.
- Periodic reviews are performed to, among other things, anticipate and identify routine events or activities that may affect the entity's ability to achieve its objectives.
 - As part of the annual risk-assessment process and documentation review the college considers the day-to-day activities that are performed within the key financial areas of the college and includes any modifications to the procedures during the annual update or sooner if the situation requires it.
- Risks potentially affecting the achievement of financial reporting objectives are identified.
 - Risk-assessment is an annual process in which the college identifies areas that could potentially affect the achieving of its financial reporting objectives.

- Risks related to the ability of an employee to initiate and process unauthorized transactions are appropriately identified.
 - When performing the annual risk-assessment process, the college looks for segregation of duty weaknesses. The college seeks to segregate duties that are prudent given the circumstances to limit the ability of an employee to initiate and process unauthorized transactions.
- Management identifies all significant relationships, including service providers, suppliers, creditors, etc.
 - As part of the annual risk-assessment process, management reviews all relationships it has with service providers, suppliers and creditors.
- Management develops plans to mitigate significant identified risks, including designing and implementing appropriate controls.
 - Once the annual risk-assessment process has been performed and the significant risks have been identified, controls will be reviewed to ensure that mitigating controls are put in place to offset the riskier areas.

8. Principle: The college considers the potential for fraud in assessing risks to the achievement of objectives.

- Fraud risk assessments are an integral part of the risk identification process.
 - A key component of the annual risk-assessment is the identification of areas that are susceptible to fraud within the college.
- The college's assessment of fraud risk considers incentives and pressures, attitudes, and rationalizations as well as the opportunity to commit fraud.
 - Another key component of the annual risk-assessment is taking into consideration employee's incentives and pressures, attitudes, rationalizations and their ability to commit fraud.
- The college's assessment of fraud risk considers risk factors relevant to elementary education and to the geographic region in which the entity operates.
- The college assesses the potential for fraud in high-risk areas, including revenue recognition, management override, accounting estimates, and nonstandard journal entries.
 - The areas listed above are considered to be high-risk areas by the college and are evaluated at-least annually to determine the current risks they present to the college.
- Those charged with governance understand and exercise oversight of the entity's fraud risk assessment process.

9. Principle: The college identifies and assesses changes that could significantly impact the system of internal controls.

- Management has established triggers for reassessment of risks as changes occur that may impact financial reporting objectives (e.g., new accounting principles, nonroutine transactions, new programs or activities, etc.).
 - Management will review controls whenever a change occurs that has an impact on financial reporting objectives. Management will determine whether to change the control structure immediately or wait to a more prudent time in the future.
- Management communicates the risk assessment and changes in the business environment to all appropriate employees.
 - Training of employees on the internal control structure and college policy and procedures provide open communication to all employees involved in the business environment.
 - Risk-assessment is handled at the Management level and risk-assessment results and modifications are made to those employees that are appropriate to the process.
- The governing body adopts a budget for all funds in accordance with state statutory or other requirements. The budget is sufficiently detailed to provide meaningful comparison with actual transactions. The accounting principles used in budget preparation are the same as those used in preparing the financial statements. Both the original and final, amended budget are available and a process exists to incorporate them into the accounting records and budgetary comparison information.
 - The budget is the financial reflection of the educational plan for the college. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of the college. The budget shall be in accordance with statutory and regulatory mandates of the federal government, the state legislature, the County of Monmouth, and the Brookdale Community College Board of Trustees.
 - Annually, on or before February 1, the board shall submit to the County Board of School Estimate an itemized statement of the amount of money estimated to be necessary for the operation and capital outlay expense for the ensuing year.
 - The date of the public hearing shall be advertised in at least one newspaper published in the college not less than 7 days prior to the fixed date. The notice shall include the hours and place the budget will be on file and open to the examination of the public. The budget shall be open to examination from the date of the notice publication until the date of the holding of the public hearing.
 - The Board of Trustees shall hold such public hearing on the date and at the time and place, fixed annually by the board (the date of the hearing shall be fixed between February 1 and February 15). At the public hearing the Board of School Estimate and other interested persons shall have an opportunity to present objections and to be heard with respect to said budget and the amounts of money necessary to be appropriated and the various items and purposes for which the same are to be appropriated for the use of the schools in the college for the ensuing school year.

- Budgets/forecasts are updated during the year to reflect changes in the college's activities. All budget transfers were properly authorized.
 - As business operations proceed through the year, frequently, changes to budgeted amounts are required by the college.
 - The college is allowed to have transfers of budgeted amounts from one appropriation to another appropriation approved by the Board of Trustees during the year to address changes in budgeted spending.
- The business office has a process in place to identify and address changes in GAAP.
 - The finance office reviews professional literature on an annual basis in order to keep up with the latest trends and new changes within the industry.

Information and Communication

10. Principle: The college obtains or generates and uses relevant, quality information to support the functioning of internal control.

- Relevant operating information is used to develop accounting and financial information and serves as a basis for reliable financial reporting. Operating information is used as the basis for accounting estimates.
- Accounting procedures are sufficiently formal that management can determine whether the control objective is met, documentation supporting the procedures is in place, and personnel routinely know the procedures that need to be performed.
 - Accounting procedures and internal control procedures are listed throughout this document. More detailed procedures for certain accounting functions are broken out separately into attached files.
- **Data underlying financial statements are captured completely, accurately, and timely, in accordance with the entity's policies and procedures, and in compliance with laws and regulations.**
 - The Financial Dashboard, a summarized report produced from the general ledger accounting system is utilized to capture data completely, accurately and timely for presentation to the Board of Trustees on a monthly basis.

11. Principle: The college internally communicates information, including objectives and responsibilities for internal control, to support the functioning of internal control.

- Financial personnel meet with management to discuss operating results.
- Information is collected in time to permit effective monitoring.

- Established and agreed-upon deadlines exist for period-end reporting, which includes review by management.
 - Monthly reporting deadlines are established to ensure that all financial data is presented for review by management before the monthly financial reporting package is put together for review by the Board of Trustees.
- Management communicates information about the functioning of internal control over financial reporting on a timely basis with those charged with governance.
 - Management reports monthly to the Board of Trustees, if any internal controls are not functioning properly they will be reported to the Board of Trustees at that time.
- Employees receive adequate information to complete their job responsibilities.
- Management has developed communication approaches that specify individual responsibilities in dealing with inappropriate behavior.
- Upstream communication is encouraged by management to improve performance and enhance internal control.
- All reported potential improprieties are reviewed, investigated, and resolved in a timely manner.

12. Principle: The college communicates with external parties regarding matters affecting the functioning of internal control.

- All reported potential improprieties are reviewed, investigated, and resolved in a timely manner.
 - Any matter of concern that is brought to the attention of the finance office is presented to the President of the College. The President of the College will review, investigate and proceed with actions that are required to resolve the issue in a timely manner.

Monitoring

13. Principle: The college selects, develops, and performs ongoing and/or separate evaluations to determine whether the components of internal control are present and functioning.

- Ongoing monitoring is built into operations throughout the entity and includes explicit identification of what constitutes a deviation from expected control design or performance, and thereby signals a need to investigate both potential control problems and changes in risk profiles. Management's ongoing monitoring provides feedback on the effective design and operation of controls integrated into processes, and on the

processes themselves. Management's ongoing monitoring serves as a primary indicator of both control design and operating effectiveness and of risk conditions.

- Management oversight is key to the control structure of the college. Key internal control processes are identified by management and periodically tested internally to ensure the controls are being observed. Any weaknesses or noncompliance will be identified, and a corrective action will be put in place to correct the issue identified.

14. Principle: The college evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the governing body, as appropriate.

- Reports from external sources (e.g., external auditors, regulators) are considered for their internal control implications, and timely corrective actions are identified and taken. Findings of an internal control deficiency are reported to (1) the appropriate person who is in the position to take corrective actions, if applicable, and (2) at least one level of management above that person. Deficiencies that affect internal control over financial reporting are communicated regularly and as necessary to management and those charged with governance.
 - Reports from external sources are utilized as tools to strengthen the internal control structure of the college. Any weaknesses identified will receive a corrective action plan that is presented to the Board of Trustees for approval and then followed up by implementing the corrective action.

Control Activities

- 15. Principle: The college selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.**
- 16. Principle: The college selects and develops general control activities over technology to support the achievement of objectives.**
- 17. Principle: The college deploys control activities through policies that establish what is expected and procedures that put policies into action.**

Control activities are broken down into significant control areas, including:

- Cash
- Revenues, Receivables, and Receipts
- Cash Disbursements, Expenditures, Accounts Payable and other Liabilities
- Payroll and Related Liabilities
- Debt and Debt Service Payments
- Capital Assets and Capital Expenditures
- Grants and Similar Programs
- General Information Technology (IT) Controls

Cash

Processing Cash Receipts

- **Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.**
 - The monthly financial reporting package is reviewed by the College President and the Board of Trustees.
 - The Director of Finance, Vice President of Finance, and the Board of Trustees will review budget vs. actual data on a monthly basis and investigate any unexpected differences.
 - As part of the monthly financial reporting package, fund financial statements have been prepared and ensures that all payments can be made in a timely manner and follows the standard operating procedures.
- Delinquent receivables are reviewed and the receivables aging/subledger is reviewed and reconciled to the general ledger accounting system.
 - The Director of Finance will review all receivable balances and the receivable subsidiary ledger as part of the monthly financial review process. The subsidiary ledger will be reconciled to the general ledger accounting system.
- There is adequate segregation of duties among those who: 1. Collect Accounts Receivable. 2. Open the Mail or Copy Checks Received. 3. Prepare Deposits. 4. Deposit Cash Receipts. 5. Post Cash Receipts to the General Ledger. 6. Authorize Write-Offs of Delinquent Accounts. 7. Reconcile Bank Accounts.
 - Mail can be opened by any A/R specialist. Amounts can be collected at the window by any member of the A/R staff. Amounts collected during the day are counted, with a deposit slip prepared, and both being placed in a locked safe by one of the A/R specialists with another verifying. The following morning, the A/R Coordinator or Manager will also verify deposits for accuracy. Deposits are taken to the bank by a BCC police officer. Cash Receipts recorded in student account sub-ledgers, which feed into general ledger accounts automatically. Bank reconciliations are performed by the Staff Accountant. Any write-offs are approved by Director of Finance, after reviewing the aging of accounts receivable by school term.
- The college has a formal cash management plan that limits the college's allowable deposits and addresses the specific types of risk to which the college is exposed.
 - College adopted Policy 4.4000 directing President of the College to invest excess funds, and to keep the Board of Trustees apprised of all investments and proceeds.
- Cash receipts are deposited intact promptly or stored in a secure location.
 - Cash receipts for the day are counted and verified by Coordinator of Accounts. Funds are then placed locked in a safe until being picked up the following morning by campus police.
- Cash receipts are reconciled to general ledger postings daily.
 - Cash receipts are posted directly to student account sub-ledgers, which feed into general ledger accounts automatically.
- Adjustments of cash accounts are approved and documented by the appropriate level of management or another appropriate person.

- Bank reconciliations are prepared and reviewed in a timely fashion.
 - Bank reconciliations are prepared monthly as soon as the bank statements are available from the bank. The Staff Accountant prepares various bank reconciliations.
- There is adequate segregation of duties among those who: 1. Open the Mail 2. Prepare Deposits. 3. Deposit Cash Receipts 4. Post Journal Entries to the General Ledger. 5. Reconcile Bank Accounts.
 - Mail can be opened by any A/R specialist. Amounts can be collected at the window by any member of the A/R staff. Amounts collected during the day are counted, with a deposit slip prepared, and both being placed in a locked safe by one of the A/R specialists with another verifying. The following morning, the A/R Coordinator or Manager will also verify deposits for accuracy. Deposits are taken to the bank by a BCC police officer. Cash Receipts recorded in student account sub-ledgers, which feed into general ledger accounts automatically. Bank reconciliations are performed by the Staff Accountant.
- Bank statements are received, downloaded, or accessed online, and reviewed by a responsible person other than the person who reconciles the bank account before being submitted for reconciliation.
 - Access to banking information is limited, based on position. Account Payable Manager and Payroll Manager have limited access in order to reconcile their respective accounts. The Finance Director can access all accounts, and can review for incoming wire transfers and prepare and approve outgoing wire transfers.

Processing Disbursements

- System rejects duplicate entry of an invoice from a vendor.
 - Colleague software will reject a duplicate invoice number when invoicing/preparing to pay a purchase order.
- Purchase order, receiving report, and invoice are matched and cancelled prior to payment.
 - Prior to payment, a purchase order must be accompanied with an invoice sent by the vendor and a receiving ticket prepared by the centralized receiving department and signed by the ordering department.
- Accounts payable aging/subledger is reviewed and reconciled to the general ledger.
 - The Purchasing Manager will review the status of purchase orders monthly to see if any older outstanding purchase orders can be closed or cancelled.
- There is adequate segregation of duties among those who: 1. Initiate Payments. 2. Prepare Checks. 3. Review, Authorize, or Sign Checks/Approve Electronic Payments. 4. Mail Checks. 5. Edit the Vendor Master File. 6. Reconcile Bank Accounts.
 - Payments are initiated in the account payable department. A/P Specialists receive completed purchase orders from the purchasing department and print checks. The signatures on the checks are generated electronically. A third manual signature is required for any check amount greater than \$5,000. Checks are mailed by the Account Payable Specialist after matching the check to the approved purchase order.
- Checks are prenumbered, the sequence is accounted for regularly, and unissued checks are controlled and kept in a secure location.

- Check stock is kept in a locked safe. The actual stock is blank except for security features built-in. The check number is generated by Colleague automatically, and the next check in sequence is used when performing check printing procedures.
- **All supporting documentation is reviewed by designated parties prior to signing a check or authorizing electronic payment.**
 - Third manual signature is required for any check amount greater than \$5,000.
- Passwords are established and used for individuals authorized to make wire transfers or online payments, and bank verifications (e.g., phone calls, emails, or text messages) are in place for transactions exceeding a predetermined dollar amount.
 - Individual user accounts with passwords are used to keep access to specific areas of the online banking platform strictly limited to the required level of access needed to perform employees responsibilities.
- Disbursements that require special approval of funding sources or the governing body are properly documented.
 - Disbursements relating to federal and/or local grants are reviewed for compliance with grant agreements. Any disbursements exceeding \$17,500 are required to be approved by the board and disbursements exceeding \$10,000 up to \$17,500 must be approved by the Vice President of Finance.

Revenues, Receivables and Receipts

Processing and Managing Billings for Tuition, County and State Aid, and Other Revenues

- Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.
 - The monthly financial reporting package is reviewed monthly by the President of the College and the Board of Trustees.
- Rates and fees are approved by the governing body and publicly announced or published in accordance with applicable laws and regulations.
 - The Board of Trustees establishes tuition rates annually in addition to a general service fee, which is used to offset the cost of technology enhancements, student life and activities, capital improvements, and debt service obligations.
- The college has established procedures to ensure that all reimbursable costs or contract costs are billed and adherence to those procedures is periodically reviewed by the appropriate level of management or another appropriate person.
 - When setting tuition rates, the Board of Trustees will determine cost per student credit hour utilizing current salaries and other expenses.
- The college has established policies for the recording or deferral and amortization of revenues and adherence to those policies is periodically reviewed by the appropriate level of management.
- The college prohibits loans to employees and governing body members.
 - The college prohibits loans or advances to employees, with the exception of travel advances allowed under regulation 4.3501r, "*Travel, Mileage and Other Reimbursable Expenses*".
- Tuition, fees, etc., are agreed to authorized and/or approved amounts before recording.
 - When recording the current year budget into Colleague, the Director of Finance must verify that the budget and revenue information matches the approved budget, including county aid, state aid, student tuition, and miscellaneous revenues anticipated.
- There is adequate segregation of duties among those who:
 1. Collect Accounts Receivable.
 2. Open the Mail or Copy Checks Received.
 3. Prepare Deposits.
 4. Deposit Cash Receipts.
 5. Post Cash Receipts to the General Ledger.
 6. Authorize Write-Offs of Delinquent Accounts.
 7. Reconcile Bank Accounts.
 - Mail can be opened by any A/R specialist. Amounts can be collected at the window by any member of the A/R staff. Amounts collected during the day are counted, with a deposit slip prepared, and both being placed in a locked safe by one of the A/R specialists with another verifying. The following morning, the A/R Coordinator or Manager will also verify deposits for accuracy. Deposits are taken to the bank by a BCC police officer. Cash Receipts recorded in student account sub-ledgers, which feed into general ledger accounts automatically. Bank reconciliations are performed by the Staff Accountant.
- Tuition Bills, including any interest and penalties, are checked for accuracy.
 - Tuition is billed automatically by the system. Tuition is based on credit hours students are enrolling in. Any fees, such as general service fees or course specific, are billed at the point of enrollment as well.

- Summary totals (for example, batch totals) of billings are prepared and compared to the posting to the control accounts.
 - Billing entries to student accounts are generated automatically when student enrolls for the semester. The accounts receivable for all accounts is reconciled to the general ledger monthly.
- Penalties and interest are agreed to authorized and/or approved amounts before recording.
- Abatement, deposit, cancellation, and refund policies (including legal requirements) are in writing and adhered to.
- Delinquent receivables are reviewed.
 - An aging of accounts receivable is printed by the A/R department and provided to the Manager of Finance monthly.
- The receivables aging/subledger is reviewed and reconciled to the general ledger.
 - The receivable ledger is reconciled to the general ledger monthly by the A/R Manager.
- Revenues by revenue source and/or governmental activity are reviewed regularly by management.
- Receivables from miscellaneous activities are periodically reviewed and significant amounts are reported to the governing body.
- Interfund receivables and payables are balanced monthly and reconciled to the general ledger.

Processing Billing Adjustments

- All write-offs, adjustments, and abatements greater than amounts specified by the college's policies are approved.
 - The college sends delinquent receivables greater than three months out to collections, and will write off any delinquent balance remaining after another 6 months.

Cash Disbursements, Expenditures, Accounts Payable and Other Liabilities

Recording Purchase Orders

- **Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.**
 - The monthly financial reporting package is reviewed monthly by College President and the Board of Trustees.
 - The Director of Finance, Vice President of Finance, and the Board of Trustees will review budget vs. actual data on a monthly basis and investigate any unexpected differences.
 - As part of the monthly financial reporting package, fund financial statements have been prepared and ensures that all payments can be made in a timely manner and follows the standard operating procedures.
- **Management or governing body approval of purchase orders is required for purchases that exceed established limits according to entity policy.**
 - The College requires the President's approval on all disbursements greater than \$5,000, in addition to department heads.
- Purchase order, receiving report, and invoice are matched and cancelled prior to payment.
 - Prior to payment, a purchase order must be accompanied with an invoice sent by the vendor and a receiving ticket prepared by the centralized receiving department and signed by the ordering department.
- **There is adequate segregation of duties among those who: 1. Initiate Purchase Orders. 2. Approve Purchase Orders. 3. Initiate Payments. 4. Review, Authorize, or Sign Checks/Approve Electronic Payments. 5. Mail Checks. 6. Edit the Vendor Master File. 7. Investigate discrepancies or issues related to expenditures, capital assets, debt, or cash. 8. Maintain the Chart of Accounts.**
 - Purchase orders begin as requisitions prepared by employees. Purchase orders must then get approval from: (1) Supervisor, (2) Vice President, then if greater than \$5,000 (3) College President.
 - Payments are initiated in the account payable department. A/P Specialists receive completed purchase orders from the purchasing department and print checks. The signautres on the checks are generated electronically. A third manual signature is required for any check amount greater than \$5,000. Checks are mailed by the Account Payable Specialist after matching the check to the approved purchase order.
 - Purchasing Manager has access to add or remove vendors. Chart of Accounts is maintained by Director of Finance.
- Purchase orders, receiving reports, debit/credit memos, and shipping orders for returned goods (including unused forms) are prenumbered and the sequence is accounted for.
 - Purchase order numbers are generated automatically by Colleague.
- A current purchasing manual defines restrictions on purchases of goods or services from governing body members, employees, or other suppliers that would create a conflict of interest.
 - See **Attachment A** for copy of the college ethics policy.
- **Purchases are reviewed for compliance with requirements of laws and regulations, the governing body, and of funding sources, if applicable (for example, competitive bidding requirements).**

- There are no confirming purchase orders, in accordance with standard operating procedures. Any disbursements exceeding \$17,500 are required to be approved by the board and disbursements exceeding \$10,000 up to \$17,500 must be approved by the Vice President of Finance.
- The college has procedures for coding expenditures in compliance with funding and organization accounting requirements.

Processing Accounts Payable and Accruals

- System rejects duplicate entry of an invoice from a vendor.
 - Colleague software will reject a duplicate invoice number when preparing to pay a purchase order.
- **Purchase order, receiving report, and invoice are matched and cancelled prior to payment.**
 - Prior to payment, a purchase order must be accompanied with an invoice sent by the vendor and a receiving ticket prepared by the centralized receiving department and signed by the ordering department.
- Accruals for goods/services received but not invoiced are reviewed.
 - The Purchasing Manager will review the status of purchase orders monthly to see if any orders with receiving tickets can be paid.
- Accounts payable aging/subledger is reviewed and reconciled to the general ledger.
 - The Purchasing Manager will review the status of purchase orders monthly to see if any older outstanding purchase orders can be closed or cancelled.
 -
- Open purchase orders are reconciled to the outstanding encumbrance listing at year end.
- The appropriate level of management reviews reconciliations between the outstanding encumbrance listing and the general ledger control accounts.
 - The Director of Finance will review the status of purchase orders with the Purchasing Manager periodically to see if any older outstanding purchase orders can be closed or cancelled. During this process, the open purchase orders are reconciled to the accounts payable and encumbrance balance sheet accounts to determine if all purchase orders were addressed.

Maintaining the Vendor Master File

- Changes to the vendor master file are periodically reviewed for reasonableness.

Payroll and Related Liabilities

Processing Payroll

- **Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.**
 - The monthly financial reporting package is reviewed by the College President and the Board of Trustees.
- **Bank reconciliations are prepared and reviewed in a timely fashion.**
 - Bank reconciliations are prepared monthly as soon as the bank statements are available from the bank. The Staff Accountant prepares bank reconciliations.
- Access to data and/or transaction files is appropriately restricted.
- Standard programmed algorithms perform significant payroll calculations.
 - The college utilizes Colleague software to process payroll. The software performs all payroll calculations taking information supplied by the college including salaries, tax withholding, and voluntary deductions.
- The payroll system master file change log, showing all changes made to payroll information, is reviewed by management to ensure it reflects accurate and complete information.
 - Any changes to employee data is recorded, including username and date/time the change was made. An audit trail is available for review.
- **There is adequate segregation of duties among those who: 1. Prepare Payroll Checks. 2. Sign Payroll Checks. 3. Review and Authorize Electronic Payroll Disbursements. 4. Resolve Employee Payroll Inquires. 5. Edit the Payroll Master File. 6. Reconcile Bank Accounts.**
 - Payroll checks are prepared by the Payroll Manager or Administrator. Payroll Manager does not have access to enter data for processing. Each check is printed electronically with the required signatures. Director of Finance or the College President must sign checks over \$5,000. The Payroll Manager prepares direct deposit transfers and any interfund wire transfers required for payroll agency.
- **Current payrolls are compared with previous payrolls and variances are investigated and documented.**
 - Payroll Manager compares salaried employee payrolls with the prior period to determine if there are any differences and their cause. Timesheets entered into Systems are reviewed and verified for proper entry and compared to paper sheet.
- Payroll registers are reviewed after processing, reconciled to control totals, and approved by an appropriate level of management.

Maintaining the Employee Database Master File

- Access to data and/or transaction files is appropriately restricted.
 - Human Resources department has access to modify employee information. Payroll department can only view information to verify correct salary information is being utilized to calculate payroll.

- **Individuals who determine salary and wage rates cannot— 1. Approve changes to salary and wage rates in the employee database master file. 2. Define the financial closing and reporting process.**
 - Salaries are determined based on contracts approved by the Board of Trustees. Only the human resources department has access to modify employee salaries. Any changes to employee data is recorded, including username and date/time the change was made. The Director of Finance is responsible for financial closing and reporting.

Compensated Absences

- Absences are approved by department heads.
 - Absences require the employee to submit a request with supervisor approval.
- **Someone other than the department heads track sick and vacation time.**
 - Sick and vacation balances are tracked electronically by Human Resources department. Sick and vacation are accrued each 15th of the month. Human Resources enters absence request forms into HR software prior to forwarding them to Payroll.
- Responsible official reviewed compensated absences liability calculations.
 - The Director of Finance calculates compensated absence liability for vacation time only. Sick and personal time are not compensated.

Quarterly Reporting

- Remittances are made timely and confirmations of those remittances are retained.
 - Payroll Supervisor submits payments electronically to state/federal government the day of each payroll. After payment information is submitted a confirmation page is generated for the college to print and retain.

Debt and Debt Service Payments

Managing Borrowings

- Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.
- Debt agreements are reviewed for appropriate classification of outstanding debt.
- Debt compliance determinations are prepared and reviewed timely.
- Financial commitments require approval by management and/or those charged with governance.
 - Authorization for new debt must come from the Board of Trustees.
- Leases are reviewed for capitalization.
- A reconciliation of outstanding debt instruments to the general ledger is prepared and reviewed timely.
- Statements received from lenders are reconciled to the subsidiary ledger (debt register) and differences are investigated.
- A responsible official reviews use of proceeds from bond sales to ensure that proceeds are used in accordance with legal requirements.
 - Authorizations for new debt must be for a specific purpose
- The college has review procedures in place to determine compliance with debt agreement restrictions and procedures and adherence to those procedures is periodically reviewed by the appropriate level of management or another appropriate person.
- A responsible official performs an annual review for compliance with IRS arbitrage requirements.

Debt Service Expenditures

- Separate accounting records are maintained for each bond issue.
- Accounting records and procedures are adequate for control of various transactions of the restricted accounts required by revenue bond ordinances.

Capital Assets and Capital Expenditures

Acquiring and Safeguarding Capital Assets

- Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.
 - The college has accounted for each capital project in Fund 66 separately.
 - There are no negative line items on the college's monthly reports.
 - College spending is within the authorized amount or has proper approvals on file for raising funds to augment the authorized amount.
- Management or governing body approval of purchase orders is required for purchases that exceed established limits according to entity policy.
- Management tracks asset acquisitions and remaining costs and compares to capital budgets.
 - Inventory Control/ Fixed Asset Assistant records assets acquired into the Colleague Fixed Asset Maintenance module, and tags assets for tracking purposes.
- Periodically, capital asset listings are routed to the appropriate managers to determine whether the assets still physically exist.
 - The College annually contracts with an outside contractor, who provides the College with a detailed report on capital assets, related additions, retirements, and depreciation. The College also engages in a physical inventory every five years to ensure the integrity of the capital assets.
- The entity has a capitalization and useful lives policy, and the policy has been formally reviewed and approved by management and communicated to departments that request capital asset purchases.
 - Capital assets are recorded at historical cost and include land, buildings and building improvements and furniture and equipment over \$5,000. Capital assets are depreciated using the straight-line method over the following estimated useful lives: Buildings and building improvements 10-45 years; Furniture and equipment 5-10 years.
- Capital assets are located in an appropriately secured area, where access is restricted to authorized personnel.
- Prior to entry, accounting personnel compare capital asset information to the capitalization policy to ensure appropriate accounting treatment.
- The capital assets subledger is reviewed and reconciled to the general ledger.
 - Inventory Control/ Fixed Asset Assistant records assets acquired into the Colleague Fixed Asset Maintenance module.
- The college has written policies for determining the fair value of contributed capital assets, and adherence to those policies is periodically reviewed by the appropriate level of management or another appropriate person.
- Individuals are designated with responsibility for assuring compliance with the terms and conditions of all grants, restricted contributions, exchange contracts, etc., that relate to capital assets.
- Individuals are designated with responsibility for monitoring all significant construction projects.
 - Projects are overseen by the Engineer of Record.

Depreciating Capital Assets

- Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.
- Capital asset depreciation charges are calculated correctly by the automated system and are reviewed for reasonableness by management.
 - The College has a contract with an outside vendor who calculates depreciation and provides a detailed report with historical cost, current and accumulated depreciation amounts.
- The automated system generates the depreciation journal entry, which is manually entered into the general ledger by accounting personnel and reviewed by management.
 - The Director of Finance utilizes the detailed depreciation report to record the depreciation journal entry required.
- Prior to entry, accounting personnel compare capital asset information to the capitalization policy to ensure appropriate accounting treatment.

Disposing of Capital Assets

- Management reviews the entity's financial statements on a periodic basis and investigates significant variances from budgets and expected results.
- Periodically, capital assets listings are routed to the appropriate managers to determine whether the assets still physically exist.
 - Assets are not allowed to be transferred or removed from service prior to notifying the Inventory Control/Fixed Asset Assistant. Department Heads are responsible for notifying the ICFA that surplus property is usable but not needed, unusable, change in coding of the asset. In addition, Department Heads are required to ensure assets are used only for official business and proper care and protection is given.
- Disposals of capital assets are reviewed by management and entered into the capital assets subledger by accounting personnel in a timely fashion.
 - Prior to disposal, the Supervisor of Common Services and Inventory Control/Fixed Asset Assistant must be notified. A Capital Inventory Equipment Disposal or Relocation Form must be used.
- Based on disposal information entered, the capital assets subledger automatically calculates any gain or loss on the disposal.
 - When the asset and accumulated depreciation is removed from the Colleague General Ledger Module and Fixed Asset System, a gain or loss is recognized for the difference in the general ledger.
- Accounting personnel create a journal entry to record the disposal and any gain or loss on the disposal, which is reviewed and approved by management.

Maintaining the Capital Assets Subledger

- Management tracks asset acquisitions and remaining costs and compares to capital budgets.
- Periodically, capital assets listings are routed to the appropriate managers to determine whether the assets still physically exist.
 - Assets are not allowed to be transferred or removed from service prior to notifying the Inventory Control/Fixed Asset Assistant. Department Heads are responsible for notifying the ICFA that surplus property is usable but not needed, unusable, change in

coding of the asset. In addition, Department Heads are required to ensure assets are used only for official business and proper care and protection is given.

- Prior to entry, accounting personnel compare capital asset information to the capitalization policy to ensure appropriate accounting treatment.
- Disposals of capital assets are reviewed by management and entered into the capital assets subledger by accounting personnel in a timely fashion.
 - Prior to disposal, the Supervisor of Common Services and Inventory Control/Fixed Asset Assistant must be notified. A Capital Inventory Equipment Disposal or Relocation Form must be used.
- Capital asset depreciation charges are calculated correctly by the automated system and are reviewed for reasonableness by management.
 - The College has a contract with an outside vendor who calculates depreciation and provides a detailed report with historical cost, current and accumulated depreciation amounts.
- The automated system generates the depreciation journal entry, which is manually entered into the general ledger by accounting personnel and reviewed by management.
 - The Director of Finance utilizes the detailed depreciation report to record the depreciation journal entry required.
- Management reviews and approves write-offs or other adjustments to capital asset accounts.

Grants and Similar Programs

Recording Grants and Similar Programs

- Management reviews the entity's financial reports on a periodic basis and investigates significant variances from budgets and expected results.
- The college has procedures for identifying federal, state, and other awards.
- The college has accounting procedures, charts of accounts, etc., for identifying and recording receipts and expenditures of program funds separately and in the appropriate cost category for each award or grant.
 - Grant Accountant reviews expenditures to ensure proper cost center and object codes are being utilized. Also, that grants charged to specific cost centers are allowable under grant guidelines, within the proper grant period, and if the expenditure is reasonable, allocable, allowable, and consistently applied.
- The college provides written notification to employees when grant provisions or regulations impose requirements that differ from the college's normal policies and procedures.
- Reconciliations of grant financial reports with supporting accounting records are prepared, reviewed, and approved by a responsible official before filing.
 - Grant accountant provides financial and operational reports to grantor as required by individual grant agreements. A master listing of Grant Reports is maintained, and updated as part of new grant set-up procedures.
- Financial reports are prepared for required accounting periods within the time imposed and on the basis of accounting required by the grantor agencies.
 - A master listing of Grant Reports is maintained, and updated as part of new grant set-up procedures.
- Financial reports and claims for advances and reimbursements agree with the supporting financial records and general ledger.
 - Drawdowns for Pell Grants, Financial Aid, and Work Study grants are performed in accordance with terms of grant agreements, using information exported from the Colleague software.

Processing Program Receipts

- Management reviews the entity's financial reports on a periodic basis and investigates significant variances from budgets and expected results.
- The college has procedures, including cash requirement projections, minimizing the time between the transfer of funds from the grantor agency or primary recipient and disbursement.
 - Grant Accountant monitors the general ledger budget status report to ensure reports are accurate, within grant guidelines, and adequate for the remainder of the grant period.
- Governmental funds are deposited in a separate bank account or accounted for through general ledger control accounts.
- A responsible official approves requests for advances or reimbursements.
 - Grant accountant is responsible for requesting drawdowns for Pell Grants, Financial Aid, and Work Study programs.
- The college's calculation of required funds considers updated estimates of allowable program costs.

- The college has a formal approval process for activities generating program income.
- The college has accounting procedures, charts of accounts, etc., for identifying and recording receipts and expenditures of program funds separately and in the appropriate cost category for each award or grant.
- Financial reports and claims for advances and reimbursements agree with the supporting financial records and general ledger.

Processing Program Expenditures

- Management reviews the entity's financial reports on a periodic basis and investigates significant variances from budgets and expected results.
 - The Grant Accountant prepares the monthly Grant Summary Schedule for inclusion with the Monthly Financial Report submitted to the Board of Trustees.
- The college has established controls to preclude charging federal award programs with unallowable costs and expenditures.
 - The Grant Accountant is tasked with reviewing expenditures charged to specific cost centers to ensure they are allowable under grant guidelines, within the proper grant period, and if the expenditure is reasonable, allocable, allowable, and consistently applied.
- The college has procedures for tracking property and equipment purchased with federal award funds.
- If the college has awards or grants with matching requirements, levels of effort, and earmarking limitations, a responsible member of management monitors activities to ensure that requirements and limitations were met and amounts claimed or used for matching were determined in accordance with applicable laws and regulations (for example, the Uniform Guidance).
- The college has written personnel policies covering job descriptions, hiring procedures, salary or wage levels, promotions, dismissals, and conflicts of interest.
- The college has written policies prohibiting discrimination based on race, sex, age, or marital status in its employment practices.
 - The college has a Nondiscrimination Policy accessible on their website, noting the Compliance/Equal Opportunity/ Affirmative Action Officer.
- The college has procedures that provide reasonable assurance that consistent treatment is applied in the distribution of charges as direct or indirect costs to all awards or grants.
 - The Grant Accountant is responsible for ensuring compliance with grant agreements, including verifying costs are allowable, within proper grant periods, and transactions are treated consistently.
- The college has accounting procedures, charts of accounts, etc., for identifying and recording receipts and expenditures of program funds separately and in the appropriate cost category for each award or grant.
 - Grants are recorded in the accounting system with their own cost centers.
- A responsible member of management reviews costs charged to direct and indirect cost centers in accordance with applicable grant agreements and cost principles.
 - The Grant Accountant is responsible for ensuring compliance with grant agreements.

- If the college provides services under award programs with eligibility requirements, a responsible member of management uses a set checklist to review and approve the provision of services to ensure that recipients are eligible under specific program requirements.
- The college's depreciation policies or methods of computing use allowances are in accordance with the standards outlined in agency regulations or the Uniform Guidance.
- If the college has an indirect cost allocation plan, it is prepared in accordance with the provisions of the Uniform Guidance.
- If the college has an indirect cost allocation plan, the plan has been submitted to the cognizant agency for indirect costs, and the rates are accepted by all participating federal and state agencies.
- The college's employee time allocation method is in accordance with the standards outlined in agency regulations or the Uniform Guidance.
- The college has a written procurement manual that complies with the applicable grant agreements and the Uniform Guidance.
- If the college has subrecipients, it has policies and procedures for making required communications to the subrecipients and monitoring the subrecipients' activities as required.

Reporting Grants and Similar Programs

- Management reviews the entity's financial reports on a periodic basis and investigates significant variances from budgets and expected results.
 - The Grant Accountant prepares the monthly Grant Summary Schedule for inclusion with the Monthly Financial Report submitted to the Board of Trustees.
- The college has a documented time schedule for filing financial reports with grantors and policies for identifying special requirements of grants.
 - A master listing of Grant Reports is maintained, and updated as part of new grant set-up procedures.
- The appropriate level of management or another appropriate person reviews reports from audits of the college's awards or grants prepared by other auditors.
- Reconciliations of grant financial reports with supporting accounting records are prepared, reviewed, and approved by a responsible official before filing.
- Financial reports are prepared for required accounting periods within the time imposed and on the basis of accounting required by the grantor agencies.
 - A master listing of Grant Reports is maintained, and updated as part of new grant set-up procedures.
- Financial reports and claims for advances and reimbursements agree with the supporting financial records and general ledger.
 - Drawdowns for Pell Grants, Financial Aid, and Work Study grants are performed in accordance with terms of grant agreements, using information exported from the Colleague software.

General Information Technology (IT) Controls

Objective: The college has an IT strategic planning and risk management process in place to support its financial reporting requirements.

- A management steering committee is responsible for reviewing and approving IT plans and priorities.
- IT is evaluated regularly for risks, and any identified risks are appropriately addressed.
- All outside service providers used by the entity are evaluated to determine those who provide material financial services that may impact controls.

Objective: The college maintains reliable systems that include appropriate data backup and recovery processes.

- A backup and data retention policy/schedule exist, specifying how often backups are to be performed, how long they are to be retained, and where the backup media is to be stored.
 - The College contracts with an IT company to maintain their computer systems, perform weekly backups, and store backups at an offsite location.
- Application data and file server backups are performed to minimize the risk of lost or corrupted data. Backup data is secure (accessible only by authorized personnel).
- Application data and file server recovery procedures are tested at least annually to ensure data integrity and recovery.
- Batch processing is controlled and monitored to ensure proper completion.
- Interfaces between systems include appropriate controls to ensure the complete and accurate transfer of data.
- Appropriate environmental controls (such as fire/smoke detection, temperature controls, and alternate power supply) exist to ensure the security and reliability of equipment.
- A process exists to ensure that systems incidents, problems, and errors are reported, analyzed, and resolved in a timely manner.

Objective: Physical security and access to programs and data are appropriately controlled to prevent unauthorized use, disclosure, modification, damage, or loss of data.

- An information security policy exists that defines information security objectives. This policy is supported by documented standards and procedures where necessary.
 - IT department utilizes a security protocol to limit access to various modules/ routines in the Colleague software.
- Procedures exist and are followed to ensure timely action relating to requesting, establishing, issuing, suspending, modifying, and closing user accounts, including appropriate authorization.
- User access rights are removed or suspended in a timely manner when employees are terminated. Standards exist to define timeliness requirements for various situations (i.e., voluntary or involuntary termination).
 - IT department reviews with human resources regularly to determine user access rights that need to be revoked.
- User access rights (network, application, and database) are granted on a need-to-know, need-to-do basis that considers appropriate segregation of duties.

- Procedures exist and are followed to maintain the effectiveness of authentication and access mechanisms (e.g., password length, password history, password expiration, and lockout for failed attempts).
- Controls are in place to ensure that all users are identified uniquely:
 - No shared IDs are used except for limited, read-only access.
 - Access rights of any guest IDs are appropriately limited.
- Physical access to file/communication servers, off-line data areas, and other sensitive areas is appropriately restricted to authorized personnel. Access is reviewed for appropriateness on a periodic basis.
- Controls over perimeter and network security are in place. Such controls may include firewalls, routers, terminal service devices, wireless security, intrusion detection, and vulnerability assessments where appropriate.
 - IT Department maintains firewall, limits access to wireless services, and monitors the college's network for threats.
- Software users are prohibited from having access to source code, the compiler, and programming documentation, including protection of critical spreadsheet formulas.
- There is adequate segregation of duties among those who:
 - Administer IT security.
 - Make changes to programs or systems.
 - Perform transaction and accounting duties.
 - Programmers at the IT company have access to make changes to Colleague software, but they do not have the ability to install their changes. Only the System Administrator can install changes. The VP of Finance, Director of Finance, and managers and staff of various finance offices perform transaction and accounting duties.
- Sensitive data is encrypted on servers, individual computers, and portable devices (e.g., phones, tablets, USB flash drives).
- Penetration testing is performed periodically to identify, assess, and address cybersecurity risk.
- Cybersecurity breach detection sensors are deployed throughout the IT network and monitored. Detected events are properly investigated.

Objective: Program changes (including program development) and systems acquisition and development are appropriately managed to ensure that the application software and reports adequately support internal control and financial reporting objectives.

- Formalized change management policies and procedures, including policies and procedures related to emergency changes, exist and are updated as necessary.
 - College has an information technology steering committee that discusses policy and procedures within the scope of IT.
- Application, database, and operating system changes are appropriately approved and tracked in a centralized change tracking database or system.
- Controls are in place to ensure that only authorized individuals migrate application programs to production.
 - IT System Administrator is the only individual with access to update the software.

- A formal change management policy documents the minimum requirements for program changes and system acquisition and development on an entity-wide basis.
 - College has an information technology steering committee that discusses policy and procedures within the scope of IT. Any software changes or user access right changes are documented in the security change log.
- Application controls are formally considered and documented during the implementation of new information systems.
- Users are involved in deriving application system requirements.
- A test plan is developed and followed for all major implementation projects, including data conversion testing as appropriate.
- User acceptance testing is performed on all user-requested projects. Tests are completed and documented prior to the move into production.

Limitations

The Framework recognizes that while internal control provides reasonable assurance of achieving the entity's objectives, limitations do exist. Internal control cannot prevent bad judgment or decisions, or external events that can cause an organization to fail to achieve its operational goals. In other words, even an effective system of internal control can experience a failure. Limitations may result from the:

- Suitability of objectives established as a precondition to internal control
- Reality that human judgment in decision making can be faulty and subject to bias
- Breakdowns that can occur because of human failures such as simple errors
- Ability of management to override internal control
- Ability of management, other personnel, and/or third parties to circumvent controls through collusion
- External events beyond the organization's control

These limitations preclude the board and management from having absolute assurance of the achievement of the entity's objectives—that is, internal control provides reasonable but not absolute assurance. Notwithstanding these inherent limitations, management should be aware of them when selecting, developing, and deploying controls that minimize, to the extent practical, these limitations.

This page intentionally left blank

ATTACHMENT A

College Ethics Policy

This page intentionally left blank

Code of Ethics

I. Title of Policy

Code of Ethics for Trustees of Brookdale Community College

II. Objective of Policy

To establish a Code of Ethics for the conduct of all Trustees of Brookdale Community College.

III. Authority

N.J.S.A. 18A:64A-12; Executive Order No. 65 issued by Governor Codey on November 16, 2005, and Board of Trustee Bylaw 1.7060 Code of Ethics for Trustees of Brookdale Community College.

IV. Policy Statement

The Board of Trustees of Brookdale Community College will comply with the following Code of Ethics:

A. A Trustee should devote time, thought, and study to the duties and responsibilities of a community college trustee so as to render effective and creditable service.

B. As an individual, a Trustee has no legal authority outside of the meetings of the Board and should conduct him/herself accordingly with College staff, local citizens, and facets of the community.

C. A primary function of the Board of Trustees is to establish the policies and the goals of the institution and to audit the performance of the administration in the fulfillment of these policies and the progress towards the goals, but the administration of the College's operations shall be left to the President and the President's staff.

D. No College Trustee should accept from any person, directly or indirectly, or through his/her spouse or any member of his/her family any gift, favor, service, employment, or other things of value under circumstances from which it might be reasonably inferred or which he/she knows or has reasons to believe is offered to him/her with intent to influence his/her public duties and responsibilities.

E. No College Trustee should knowingly act in an official capacity, by voting or otherwise, on any College matter in which he/she has an interest.

F. Disclosure of the precise nature of the interest or involvement, at first knowledge of the transaction, should be required in the event that the Board must consider any College matter which also involves:

1. A member of the Board of Trustees or a member of his/her family (defined as spouse, parents, siblings, or children); and/or
2. An organization with which a member of the Board of Trustees is affiliated.

G. Disclosure should be further required of Board members concerning all relationships and business affiliations that reasonably could give rise to a conflict of interest involving the institution.

- H. No College Trustee should act as an officer or agent of the College for the transaction of any business with himself/herself or in which he/she has an interest.
- I. No College Trustee should willfully disclose to any person or party for pecuniary gain any information not generally available to members of the public which he/she receives or acquires in the course of his/her official duties.
- J. No College Trustee should have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity which might reasonably be expected to impair his/her objectivity or independence of judgment, or which is otherwise in substantial conflict with the proper discharge of his/her duties in the public interest.
- K. No College Trustee should use or attempt to use his/her official position to secure unwarranted privileges or advantages for himself/herself or others.
- L. No College Trustee should act in his/her official capacity in any matter wherein he/she has a direct or indirect interest that might reasonably be expected to impair his/her objectivity or independence of judgment.
- M. No member of the Board of Trustees, including the President of the College, nor any member of the immediate families of such officials, shall do business, directly or indirectly, with the institution that they govern or by which they are employed. For purposes of this section, "member of the immediate family" shall mean the official's spouse, child, parent or sibling residing in the same household.
- N. The prohibitions in M, above, shall also apply to any firm, association or partnership by which the College President or Trustee is employed, from which the President or College Trustee receives compensation, or of which the President or College Trustee owns or controls more than one percent of the profits or assets of that firm, association or partnership. Such prohibitions shall also apply to shareholders, associates or professional employees of a professional service corporation regardless of the extent or amount of their shareholder interest in such a corporation.
- O. A President or College Trustee who is currently involved in a business relationship that is prohibited by this Policy shall be given 30 days to terminate the prohibited business relationship or to resign from public office. Failure to comply with the terms set forth in sections M through O, above shall constitute good cause for the removal from employment or office of the College President or College Trustee.
- P. The Executive Director of the Executive Commission on Ethical Standards is hereby authorized to grant an exception from the terms sections M through O, above, if, in the judgment of the Executive Director, the entity that employs, provides compensation or is owned in part by the College Trustee is one with which the College may contract with pursuant to N.J.S.A. 52:13D-19 and N.J.S.A. 52:34-10, or where the public interest requires that an exception be made.
- Q. Violations of this Code of Conduct may also constitute cause for removal of an appointed member of the Board of Trustees pursuant to N.J.S.A. 18A:64A-9 or imposition of other sanctions determined by the Board and/or the appropriate appointing authority.
- R. Board members will annually sign a statement affirming the Code of Ethics and their intention to fully comply with same.
- S. The members of the Board of Trustees will comply annually with public law with regard to the filing of financial disclosure statements.

The following definitions shall have the following meanings with regard to the Code of Ethics for Trustees of Brookdale Community College:

“College Matter” means any application, award, bid, claim, contract, license, proceeding, resolution or transaction made by, to, against, or with Brookdale Community College or which requires any official action by the Board of Trustees, its officers, or employees.

“College Trustee” means any person who is a member of the Board of Trustees of Brookdale Community College. This includes the President, who by appointment is an ex-officio member of the Board of Trustees.

“Interest” means any personal, financial, economic, property, or other concern amounting to a right, advantage, share, or portion coming either directly or indirectly to a Trustee singularly or in affiliation with any person or party as defined herein.

“Member of the immediate family” will mean the official’s spouse, child, parent or sibling residing in the same household.

“Person or party” means any natural person, association, corporation, estate, partnership, proprietorship, trust, or other legal entity.

Approved: August 1995

Revised: December 2005

Proposed Revision: March 2016

Approved Revision: March 2016 (Lodging of Policy was waived by unanimous consent)

Select Language ▼

This page intentionally left blank

ATTACHMENT B

Accounts Receivable Procedure Supplement

This page intentionally left blank

BROOKDALE COMMUNITY COLLEGE

ACCOUNTS RECEIVABLE

POLICY AND PROCEDURES

POLICY STATEMENT

Brookdale Community College's policy is to ensure students are accurately charged tuition, fees, and other charges; that recording and collection of tuition, fees, and other charges are accurate and recorded timely; and financial aid, private loans, and scholarship funds are allocated to student accounts accurately and timely.

PROCEDURE STATEMENT

The purpose of these procedures are to ensure consistent practice in the recording and/or collection of tuition, fees, financial aid, loans, and scholarship funds in accordance with college policy and applicable laws.

AREAS OF RESPONSIBILITY

Accounts Receivable Coordinator

- Verifies tuition and fee rate schedules entered into Colleague
- Verifies all amounts are posted to student accounts prior to refunds made
- Ensures that all charges and reversing entries are posted timely
- Approves all corrections to student accounts prior to being made
- Processes refund information for Accounts Payable
- Notifies Accounts Payable when refund check is reported as lost
- Requests stop payment and replacement for lost checks
- Reviews accounts receivable aging report
- Places hold on student accounts is past due
- Refers accounts to appropriate collection agency

Accounts Receivable Specialist

- Records all one-time payments received from private resources and students
- Review charges to student accounts for accuracy, propose corrections, if necessary
- Perform corrections to student accounts (upon approval by Coordinator)
- Bills third party vendors
- Performs recommended procedures to collect from third parties billed

Accounts Receivable Manager

- Updates tuition and fee rate tables to current approved rates
- Verifies tuition invoices are sent timely
- Monitors receivable balances
- Verifies third party vendors are billed after the census date
- Determines follow-up procedure to collect from third parties billed
- Retrieves reports of TMS incoming wire transfers
- Agrees bank activity to activity posted to student accounts
- Submit vouchers to A/P to reimburse bookstore (purchases made against student accounts)
- Approves all refund payments made to students
- Monitors outstanding refund checks issued to students
- Creates student accounts receivable aging report
- Prepares and reviews 1098T Forms
- Reconciles credit card processing bank account

BROOKDALE COMMUNITY COLLEGE

ACCOUNTS RECEIVABLE

POLICY AND PROCEDURES

PROCEDURE DETAILS

1. Creating Student Accounts

An individual desiring admittance to Brookdale Community College must first apply through the Office of Admissions. There is a walk in and online process that a person must follow for acceptance as a student in BCC. Once a student is admitted the student is issued an identification number and a BCC email account. A student record is established in the student self-service portal and the student is given login credentials. After completion of admissions counseling the student can then begin the registration process. The admitted student is required to see an academic advisor and register for classes either through the student online student registration or in person. Tuition and student fees are charged to a student's account automatically through the registration process. When registration is complete, a student account is set up with all of the fees for tuition and academic fees. Tuition and academic fee rates are established by the Board of Trustees.

2. Updating Fees and Posting Charges

The Accounts Receivable Manager and Coordinator update various tuition, fee, and waiver rate tables with the Board approved amounts. Both Manager and Coordinator enter half of the rates, and review the other half entered. There are multiple screens used to calculate tuition and fees, including WAMP (AR Waiver Policy: Waives tuition and certain fees for certain types of students), TRTB (Tuition Rate Tables: Used to define tuition calculations for in-county, out-of-county, and out-of-state tuition), RTRT (Registration Term Rate Tables: Used to calculate general service fees, late fees, etc.). The Office of Admissions reviews the student's application for admission to BCC and a student record is set up using the student's ID as the account number. During the registration period, the student registers for classes. As part of this registration, tuition charges and various fees are charged to the student's account and automatically posted to the individual student account. Students are able to access their account online through WebAdvisor under *My Student Account*, where they can review tuition and fee charges, financial aid information, and balance. Accounts Receivable Specialists are able to review charges to the student accounts and proposing a correction if any errors are found. The Accounts Receivable Coordinator approves corrections before the Accounts Receivable Specialist makes the correction. Most adjustments to student accounts are made through MCRG, including chargebacks for out-of-county students, appeals, or waivers. The Accounts Receivable Specialist will first lookup the student's account by name, ID number, or social security number. Then will record the adjustment type and amount. The accounting entry to record tuition and fees receivable is as follows:

DR Tuition Receivable

CR Deferred Revenue (Summer III and Fall only)

CR Tuition Revenue

CR Fee Revenue

The details for each entry are combined with other sub-ledger postings for the daily summary entry to the GL System.

The entries to the student accounts must balance on a daily basis. All entries are posted in a batch on a nightly basis. If the batch cannot post, it creates an error message that must be cleared before the posting can occur. The Accounting Office is notified of the error.

In addition to tuition and fees, bookstore purchases are also posted to students receiving financial aid. The amount is based on the availability of financial aid funds. The Office of Financial Aid verifies that the student has at least this amount available in financial aid for bookstore purchases and sets the purchase limit. Charging books to financial aid becomes available beginning the week before the start of classes and lasts through the end of the drop/add period. The Bookstore can directly access the amount available

BROOKDALE COMMUNITY COLLEGE

ACCOUNTS RECEIVABLE

POLICY AND PROCEDURES

in aid and uses the student ID to charge the books to the student account. On a regular basis, a file with the purchase information is loaded into the Colleague Enterprise System and posted to the student account by the Manager Accounts Receivable.

3. Recording Payments (Financial Aid, Loans, and Scholarships)

Students may apply for financial aid during the admissions process. If approved, the borrowed funds are used to pay for tuition and fees. The Office of Financial Aid assists the student in completing application for financial aid, and are responsible for posting approved financial aid amounts to the student's account as payment of tuition and fees. Accounts Receivable Coordinator will run a process called FATP (Financial Aid Transmittal Post), after set up by Financial Aid department. An EFT or incoming wire transfer will follow, again initiated by the Financial Aid department. The Accounts Receivable Coordinator keeps an excel spreadsheet noting totals from each FATP.

4. Recording Payments (Payment Plans)

Students have the option of paying their tuition through monthly installments through BCC's deferred payment option. The College has a contract with Tuition Management Systems to administer the program. Students register directly via TMS website, and set up an account with payment plan. Students make payments through the TMS website, which is integrated the with student account system. Payments made by the student are automatically applied, in real time, directly to their account. Once weekly, a direct credit to the BCC bank account via wire transfer is made from TMS to the College for amounts collected the preceding week. Accounts Receivable manager obtains a report from TMS online and reconciles to the amounts received in the College's bank account and ensures the amounts are posted to student accounts.

5. Recording Payments (Walk-In and Mail)

Any students wishing to make a payment on their account directly, may present payment to cashier in the Accounts Receivable office. The college accepts cash, check, and money orders in the CAR building. To record a payment received, the AR Specialist will first open a CREN Screen and lookup the student using the students Name, ID number, or Social Security Number. Next, a term is selected as well as payment type and amount. Once the payment is entered, a receipt is printed and provided to the student as evidence of payment. Mailed payments are recorded the same way, with the exception of a receipt being provided. Payments made on accounts sent to collections are received by the Accounts Receivable Specialists along with a roster of students making payments. The Specialist will use the information contained in the roster to apply the payment received to the student's account.

Amounts collected during the day are counted by the Accounts Receivable Specialists, and recounted by either Manager or Coordinator. An attempt is made to ensure the Specialist performing initial cash counts had limited involvement with that day's collections. Collections are locked in the department safe until the next morning. Any checks received during the preceding day are run through a check scanner and uploaded to the bank electronically via dedicated software. Cash is taken to the bank by a Brookdale police officer daily. Deposit reports are generated from the banking software after each batch. Every Monday, the police officer returns endorsed deposit slip from the bank as support for the deposit clearing the bank. A Specialist will match endorsed deposit slips returned from the bank to what was originally recorded/sent.

BROOKDALE COMMUNITY COLLEGE

ACCOUNTS RECEIVABLE

POLICY AND PROCEDURES

6. Refunding overpayments (Financial Aid)

The Coordinator Accounts Receivable ensures that all charges and reversing entries have been posted in a timely manner. The Manager Accounts Receivable reviews and approves final report on refunds due to students. The Coordinator Accounts Receivable runs a file to feed refund information to the accounts payable process. The student has the option of signing up to receive an electronic deposit directly into their bank account instead of paper check. The Accounts Payable Manager process student refunds and prints checks to the Accounts Receivable printer. The Accounts Payable Office sends an ACH file directly to the bank for transfers to student accounts. The Accounts Payable Office also corrects ACH errors. This process is performed regularly, as DOE regulations require that any credit balance as a result of federal financial aid payments must be refunded to the student within 14 calendar days.

7. Reviewing Receivable Balances, Adjustments and Write-offs

On a monthly basis, the Accounts Receivable Manager will generate an accounts receivable aging report and forward it to the Accounts Receivable Coordinator for review. On or about 30 days prior to the end of the semester, the Accounts Receivable Manager will generate an unpaid balance report for the semester. Using this report, a pre-collection letter is sent to students with unpaid balances, notifying them that their account is subject to being sent out for collections, and a hold will be placed on their account. Send pre-collection letter. 30 days after pre-collection letter, place hold on student ability to register for future semester, to receive a transcript, or receive a diploma.

The Accounts Receivable and Finance Offices decide collectively which student accounts to write off as uncollectible. The decision is based on aging of the account and whether the student has made any arrangements to pay the balance. In addition, accounts are written off upon receiving a bankruptcy notice for the student.

8. Issuing 1098T Forms

In order to be compliant with IRS regulations, the College is required to issue 1098T Forms detailing certain amounts paid by students. The information on the form must include the amount of tuition and fees charged to the student for the calendar year. The form is utilized when the student prepares his/her tax return.

Once a year, after January 1, and before January 31, the Manager Accounts Receivable is responsible for running the Colleague programs which produce the 1098T forms for students. The information used to produce the 1098T forms is obtained directly from student accounts in Colleague. A sample of forms are generated and reviewed against student data to ensure accuracy. The forms are issued in a timely manner and mailed to the students. The form is also available online in WebAdvisor. Students have the opportunity to identify errors and ask for a corrected form until the end of February. If forms are returned by the Post Office, they are kept in the Accounts Receivable Office for pick-up. Once the correction period is over, the Manager Accounts Receivable is responsible for uploading the electronic file to the IRS by March 31. The Accounts Receivable Office receives all 1098T forms that are returned, and hand delivers the forms when students request them upon proper identification.

BROOKDALE COMMUNITY COLLEGE

ACCOUNTS RECEIVABLE

POLICY AND PROCEDURES

ADDITIONAL INFORMATION

In addition to the procedures documented here within, Colleague software vendor Ellucian provides the College with detailed technical manuals containing step-by-step instructions for performing accounts receivable tasks.

CONTACTS

Subject	Contact	Phone
Policies and Procedures	Michael DeStefano mdestefano@brookdalecc.edu	732-224-2256
Suspected Policy Violations	Internal Audit Department mholman@hfacpas.com gallen@hfacpas.com	

Approved Date	Effective Date	Author	Description of Change
1-25-2019	1-25-2019	Accounts Receivable Department	Original Document

This page intentionally left blank

ATTACHMENT C

Purchasing Procedure Supplement

This page intentionally left blank

BROOKDALE COMMUNITY COLLEGE

PURCHASING AND PROCUREMENT

POLICY AND PROCEDURES

POLICY STATEMENT

Brookdale Community College's contracts policy is to ensure compliance with legal requirements in the award of public contracts; to provide for an orderly purchasing process; to limit the use of emergency purchasing and excessive change orders and to prevent unnecessary expenditure of College funds

PROCEDURE STATEMENT

The purpose of this procedure is to ensure consistent practice in purchasing and procurement, in accordance with college policy and applicable laws.

AREAS OF RESPONSIBILITY

Requesting Employees:

Enters requisitions through WebAdvisor (eReq) or prepare paper requisition. Employee emails back-up documents related to the e-req (requisition@brookdalecc.edu – Subject is the E-req #) or attaches documents to paper requisition. Such documents include: Vendor W-9 (if new vendor); quote(s) or estimate(s); registration form; membership renewal form; etc.

Requesting Department Heads / Approver

Review and approve requisitions entered through WebAdvisor or sign paper requisitions. Approver should also review the account number (object code) to ensure it correlates with the item(s) request.

Sr. Assistant – Purchasing

Prints the Outstanding Requisition Report.

Prints attachments (back-up documents) for e-reqs and places them in a folder in numeric order.

Stamps "Date Received" on paper requisitions (completed and signed) and enters the requisition number in the requisition log (Excel report).

Reviews assigned requisition to ensure that it is approved appropriately and checks back up documents as they relate to the requisition.

Confirms W-9 and NJBRC.

Converts e-req or requisition to a Purchase Order or Blanket PO.

Prints PO or BPO and attaches any documents related.

Submits to Manager for signature.

Emails PO/BPO to vendor and copies end user.

If an email is not available, purchase orders are mailed and a copy is scanned to the end-user's email.

Updates requisition log with correlating PO/BPO number.

Scans all documents to ImageNow.

If the PO requires a check enclosed, the PO and attachment is submitted to Accounts Payable.

Handles returns if items are damaged or not needed; contacts end-user, Receiving Departments, Vendor and Accounts Payable.

BROOKDALE COMMUNITY COLLEGE

PURCHASING AND PROCUREMENT

POLICY AND PROCEDURES

Purchasing Specialist

Prints the Outstanding Requisition Report.
Prints attachments (back-up documents) for e-reqs and places them in a folder in numeric order.
Stamps "Date Received" on paper requisitions (completed and signed) and enters the requisition number in the requisition log (Excel report).
Reviews Outstanding Requisition Report and assigns e-reqs under \$5,000 to the Sr. Assistant.
Discusses requisitions valued \$5,000 or more with the Purchasing Manager for appropriate course of action (additional approvers, 3 quotes, Bid, State Contract, Purchasing Co-op Pricing, etc.).
Discusses requisitions that are considered confirming orders.
Reviews assigned requisition to ensure that it is approved appropriately and checks back up documents as they relate to the requisition.
Confirms W-9 and NJBRC.
Converts e-req or requisition to a Purchase Order or Blanket PO.
Prints PO or BPO and attaches any documents related.
Submits to Manager for signature.
Emails PO/BPO to vendor and copies end user.
If an email is not available, purchase orders are mailed and a copy is scanned to the end-user's email.
Updates requisition log with correlating PO/BPO number.
Scans all documents to ImageNow.
If the PO requires a check enclosed, the PO and attachment is submitted to Accounts Payable.
Pre-printed office supply forms ("Stockless Stock" forms) are completed and submitted.
Reviews for appropriate signatures, correct account numbers and available funds.
Emails form to the office supply vendor.
When items are received, closes the order and creates a report for Accounts Payable to back-charge departments.
Handles returns if items are damaged or not needed; contacts end-user, Receiving Departments, Vendor and Accounts Payable.

Purchasing Manager

Prints the Outstanding Requisition Report.
Reviews report as necessary.
Contacts end-users if requisitions are confirming; emails end-user about College Policy and copies their immediate supervisor.
Requisitions over \$17,500 are reviewed and confirmed that VP/Cabinet level personnel and the Finance Department has approved; these requisitions undergo a formal process and Board of Trustees approval.
Reviews printed Purchase Orders and Blanket POs from staff for typos, correct remit address, appropriateness, account number (object code), quantity, cost, fixed asset or capital status.
Confirm State Contract number and/or purchasing co-op contract number; ensure there are 3 quotes for POs valued from \$5,000 to \$17,499.
Signs POs/BPOs up to \$5,000. Submits POs/BPOs valued \$5,001 and up to the VP and/or Director of Finance for signature.
Manager assigns purchasing to staff emails/mails signed PO/BPO to vendor and proceed with the rest of the steps.
After formal process is completed for purchases over \$17,500, items are added to the monthly Board of Trustees Agenda for final approval.

BROOKDALE COMMUNITY COLLEGE

PURCHASING AND PROCUREMENT

POLICY AND PROCEDURES

PROCEDURE DETAILS

1. Creating a Requisition

All purchase requests, regardless of the funding source, must be processed through the Purchasing Department. The procurement process begins with the submission of an online requisition (eReq) through WebAdvisor or a paper requisition form. It is the responsibility of each department's requisitioner to verify that funds are available. Requisitioners must enter the appropriate approvers. Approvers are responsible for ensuring the appropriate account information applied. The following must also be included:

- Date of submission
- Department and requisitioner's name (eReq's should include name of approver)
- Vendor name, contact name, address, phone number, fax number, and e-mail address
- If there is a new vendor, a W-9 Form must be completed and filed.
- Detailed quotations received (See section on Soliciting for Quotations)
- Budget Account Number
- Description of good/service, quantity, price per unit
- Paper requisitions require signature of person responsible for cost center

Departments are responsible for obtaining the appropriate approval signatures, up to and including the respective EVP or VP and securing a copy for their records. Online requisitioners are responsible to ensure the correct approvers are entered according to their cost centers. Once all approvals/signatures are in place, the requisition should be forwarded to Purchasing for verification and order placement.

<u>Requisition Threshold</u>	<u>Department Head / Dean</u>	<u>VP of Finance and Operations</u>	<u>Board of Trustees</u>
Less than \$10,000	X		
Between \$10,000 and \$17,500	X	X	
\$17,500 and greater	X	X	X

Upon receipt of the approved requisition, the Purchasing Department will:

- Determine if specifications are sufficient.
- Determine method of purchase (Quote, Bid, RFP, RFQ, and P2P).
- Verify price, description (model/manufacturer's numbers, color size), account number, etc.
- Review suggested vendor information.

2. Soliciting for Quotations

All purchases between \$5,000 and \$17,500 require at least three written quotes per Board Policy. Competitive quotes may be solicited by the end user or the Purchasing Department. The quotes must be current and good for at least 30 days in order to be viable in the purchasing process.

Quoted prices should be as accurate as possible and on company letterhead with all contact information included. Read all literature carefully to determine if it is current and that no extra charges are necessary such as postage, handling and freight, or installation fees. When asking for prices make sure they are delivered prices and note the source and contact for your prices on the requisition, i.e., telephone number, email address, person quoting the price, company name, physical address and Federal Identification Number or Social Security Number. Employees will notify purchasing in the e-req comment section that quotes have been obtained and emailed to requisition@brookdalecc.edu or simply attach quotes to a paper req. Once quotes are received and analyzed, a vendor will be selected and a Purchase Order will be issued.

BROOKDALE COMMUNITY COLLEGE

PURCHASING AND PROCUREMENT

POLICY AND PROCEDURES

3. Soliciting for Bids, RFPs, and RFQs

Requisitions that require a formal Bid/RFP/RFQ process will proceed as follows:

- Purchasing Manager will meet/discuss specifications with the end users/departments who is soliciting to purchase a good or service over \$17,500.
- Bid/RFP/RFQ opening date and other timelines that will impact the process will be discussed.
- Purchasing will provide a Bid/RFP/RFQ template at the request of the end user/department. There are 3 separate template for each process; they are reviewed and updated by the Purchasing Manager and the Executive Associate – Legal Services as needed. These templates are available upon request from the Purchasing Manager.
- Department will submit specifications to the Purchasing Manager for review.
- The Purchasing Manager will publicly advertise in the form of a Notice to Bidders Ad in the Legal Notice section of an approved newspaper and on the College Web page. This ad must be published in the newspaper no less than 10 days prior to the bid opening. RFPs are not subject to advertising in an approved newspaper; the Purchasing Manager enters and loads the request on the Vendor Opportunity link located on Brookdale's main webpage.
- Bids are opened publicly and evaluated by the Purchasing Manager (and the enduser/department) on the predetermined Bid Opening date and time. A tabulation of results is compiled at the time of the opening. A sign in sheet is provided for those attending the bid opening. RFPs are generally not opened to the public. Bids and RFPs may be reviewed by vendors by submitting an OPRA request. The College prefers that the review take place after the Board of Trustees approves the award. The Purchasing Manager prepares Board materials and submits recommendations to the Board of Trustees for the award of such, and will include an agenda, summary, and price tabulation.

If specifications refer to a brand name, the phrase “or approved equal” shall be inserted into the Detailed Bid Specifications page. This allows bidders/proposers to submit substitutions; however, they must meet or exceed the specified good or service requirements.

If a low bid is rejected, reasons must be submitted in writing to justify the rejection. This justification is part of the Board Summary material.

A Purchase Order will be processed and issued to the vendor immediately following the Board approval of the purchase.

4. Purchases exempt from Bids, Quotes, and RFP/RFQ

The Purchasing Department will determine if the requisition is exempt from bidding per the County College Contracts Law and notify the requisitioning department of the process. A few examples of exemptions from bidding are:

- Professional Services
- Insurance
- Food Supplies and Services
- Printing
- Personnel recruitment and advertising
- Purchase and rental of graduation caps and gowns and award certificates

Although the said items do not require advertising (in a bid process), they must adhere to the College's purchasing policy and regulations (3 quotes if over \$5,000, RFP, P2P, etc.).

BROOKDALE COMMUNITY COLLEGE

PURCHASING AND PROCUREMENT

POLICY AND PROCEDURES

Emergency Purchases

Emergency purchases - defined as “a circumstance affecting the public health, safety and welfare of occupants of college property and requiring immediate delivery of goods or the performance of services.” The term “affecting the public health, safety and welfare” means a circumstance that presents an imminent risk to life or property and does not include potential disruption to individual academic programs or business activities. Requisitions for these services follow a process which differs from other purchases.

All emergency requisitions must have an accompanying memo from the department head and/or supervisor attached, which clearly explains the nature and circumstance of the emergency purchase and justification of necessity. The use of emergency purchasing procedures in a situation not meeting the definition of an emergency is a violation of State law and of college policy.

The emergency purchasing procedures as stated in the College Contracts Policy shall apply to all emergency purchases over \$17,500, and are as follows:

Upon the occurrence of an emergency as defined above, the College employee(s) making such determination in the first instance shall immediately notify their superior, who shall take such steps as are immediately necessary to protect health, safety and welfare and shall follow up within one business day by a written requisition for the goods and services required and stating the nature and cause of the emergency.

Whenever possible, the College’s standby trade contracts, and not emergency purchases, shall be used. Within one business day, the requisition shall be forwarded to the department head, who shall if they concur, forward the requisition to the President, the applicable Vice President, and the Purchasing department.

The notice given by the department head shall include the requisition and give sufficient additional information for the President to determine that an emergency does indeed exist within the meaning and intent of the County College Contracts Law, and that there are sufficient funds identified to carry out the work required in mitigating the emergency.

If the President is satisfied that an emergency in fact exists, the President shall immediately authorize the procurement of the goods and services, notify the Chairman of the Board of Trustees and the College’s counsel of the nature and extent of the emergency and what actions have or will be taken.

Direct the Purchasing Manager to take all appropriate action, and cause to prepare a Resolution acknowledging said procurement for Board of Trustees action. The Resolution ratifying the President’s action authorizing the emergency procurement shall be placed on the next Board of Trustees agenda for formal action.

5. Creating Purchase Order from Requisitions

Paper requisitions are entered into Colleague’s module POEM. The purchasing staff will manually enter information (vendor name, description, quantity, cost, account numbers, end user’s name and approvers). An automated purchase order number is released, but not in the “Approved” status. This number is written on the paper requisition. The staff checks the status periodically and awaits for approval. Once the PO is in the “Approved” Status, then the system will allow the purchasing staff to print the Purchase Order.

BROOKDALE COMMUNITY COLLEGE

PURCHASING AND PROCUREMENT

POLICY AND PROCEDURES

Once e-reqs are in the approved status, purchasing staff reviews the e-req in Colleague's module REQM. The e-req number is entered into a specific section of POEM; all information is auto populated. The PO is automatically in an "Approved" status; therefore, a Purchase Order may be printed at this time.

After all the processes have been completed leading up to the award of an order, the document known as a Purchase Order will be prepared by the Purchasing Department. Only the Purchasing Department is to assign a Purchase Order Number to a requisition. No purchase of goods and services shall be made without a Purchase Order.

Purchase Orders are binding contracts between the College and Vendor for the acquisition of goods and/or services. It is a formal document detailing specifically what is to be purchased, terms and conditions, the supplier, ship to information, and all necessary data to complete the ordering process, including instructions to the vendor. The Purchase Order is reviewed and signed by the Purchasing Manager up to \$5,000. Purchase Orders valued between \$5,000 and \$17,500 are reviewed and signed by the V.P. or Director of Finance; if not available, the Contracts Administration Manager may sign. Purchase Orders valued at \$17,500 and above are reviewed and signed by the V.P. or ED Director of Finance.

The Purchasing staff will then place the order with the vendor via email or mail (Requisitioners and department heads/division administrators are copied on the email). The Purchase Order and any related documents (quotes, signed contracts) are scanned to ImageNow.

Formal contracts that accompany a purchase order shall be reviewed by the Contracts Administration Manager and signed by the President, EVPs, VPs or Director of Finance. No other employee may sign any contract that engages the College in business.

Blanket Purchase Orders (BPOs)

Blanket Purchase Orders are binding contracts, similar to Purchase Orders; however, they offer the flexibility of multiple procurements of goods and services over a specific period of time (fiscal year) for a specific "Not to exceed" amount. The end users and Accounts Payable keeps track of blanket PO balances. We can run an open BPO report in Colleague (BREG) to identify BPOs.

Blanket POs will be processed for requisitions under the following circumstances:

- Recurring orders of goods and services through quotations, Bids, RFPs, unit prices extending throughout the entire fiscal year involving orders to be released as material is required.

- Recurring orders for miscellaneous material, not established within a bid and without firm unit prices and quantities established.

Once the Blanket P.O. is processed and issued to the vendor, it is the end user's responsibility to keep track of the expenditures and BPO balance. When the Blanket PO amount has been exhausted, the end user (department head or division administrator) may request an increase, which requires justification and Board approval, if \$17,500 or greater.

The process to close these at year-end is as followed. BREG report is printed out and reviewed. Purchasing staff and manager contact both end users and vendors for any pending invoices through 6/30. We start this process of closing the year in April or May depending on the yearly-announced cutoff date to process requisition's and/or e-reqs.

BROOKDALE COMMUNITY COLLEGE

PURCHASING AND PROCUREMENT

POLICY AND PROCEDURES

Amendment, Change Order & Cancellation of Purchase Orders

Purchase Orders and Blanket POs may be cancelled by the Purchasing Department upon the request of the end user. Change Orders and Amendments may be made with proper authorization and approval, and may require Board approval depending on the value of change. Vendors will be notified by Purchasing of any changes to the PO or BPO.

Purchasing staff and manager can cancel a PO or BPO upon the request of end users/departments will contact purchasing staff or manager to cancel. To cancel a PO/BPO, the Purchasing staff and manager contact the vendor and advise them of cancellation (for simple orders). For complex orders/contracts over \$17,500, the Executive Associate – Legal Services will notify the vendor via email/mail. Once both parties are in agreement, the PO/BPO is closed in the system.

When a PO/BPO is cancelled and items have been received by the College and must be returned, a restocking charge may be added to the invoice and will be paid from the account on the PO/BPO. NOTE: a vendor may have the right to refuse acceptance of cancellation.

Stockless Stock Requisitions

Stockless Stock Requisition forms are utilized to order frequently used office supplies. Preparation of this form must include Department Name, Requisitioner's Name, Account Number, Date, Signature of person responsible for department's budget, and the total of the amount of the order. The quantity will be indicated and computed for a total line cost, and a total cost of the order. Departments will retain a copy and forward the form to purchasing.

Internal Purchases/Transactions

Internal purchases/transactions of business cards, copy paper, letterhead, memo paper, and envelopes may be obtained via the PrintNow online Printing Services Work order process. Departments may log into the system and place an order for delivery. If an expense occurs, your department will be back-charged the expense.

BROOKDALE COMMUNITY COLLEGE

PURCHASING AND PROCUREMENT

POLICY AND PROCEDURES

ADDITIONAL INFORMATION

In addition to the procedures documented here within, Colleague software vendor Ellucian provides the College with detailed technical manuals containing step-by-step instructions for performing purchasing tasks.

CONTACTS

Subject	Contact	Phone
Policies and Procedures	Kim Van Lew kvanlew@brookedalecc.edu	732-224-2241
Suspected Policy Violations	Internal Audit Department mholman@hfacpas.com gallen@hfacpas.com	

Approved Date	Effective Date	Author	Description of Change
1-25-2019	1-25-2019	Purchasing Department	Original Document

ATTACHMENT D

Accounts Payable Procedure Supplement

This page intentionally left blank

BROOKDALE COMMUNITY COLLEGE

ACCOUNTS PAYABLE

POLICY AND PROCEDURES

POLICY STATEMENT

Brookdale Community College's accounts payable policy is to process all non-payroll related payments in a timely and professional manner; to ensure that the disbursement of College funds is done in accordance with generally accepted accounting principles; and providing external vendors and internal employees with efficient, precise and prompt service.

PROCEDURE STATEMENT

The purpose of this procedure is to ensure consistent practice in processing accounts payables in accordance with college policy and applicable laws.

AREAS OF RESPONSIBILITY

Manager

- Providing AP process and procedure training
- Providing assistance and direction to departments when vendor disputes arise
- Providing follow-up services on outstanding payments and problem resolution

Administrator

- Payments to vendors
- Monitoring vendor statements and investigating billing or payment errors
- Researching returned checks
- Processing credit invoices
- Maintaining permanent electronic records of backup documentation for payments (ImageNow)
- Document verification prior to authorizing the release of checks to vendors

Specialist

- Payments to vendors
- Travel advances, expense reports and Invoice Vouchers
- Check processing for student refunds
- Processing, printing, and distributing checks or electronic refunds (eChecks)

BROOKDALE COMMUNITY COLLEGE

ACCOUNTS PAYABLE

POLICY AND PROCEDURES

PROCEDURE DETAILS

1. Preparing for Payments

Mail is received and opened by Accounts Payable Specialists. Accounts Payable Specialists will match invoices received to any existing documentation as well as reviewing the paperwork received for completeness, accuracy, and ensuring any required purchase order or requisition numbers are included. Mail can also include travel and expense reports, credit card statement, and travel advance requests.

Payments can be made against purchase orders, requisitions, credit card statements, and travel/expense reports only after proper documentation is received and reviewed. Payments made for travel advances are prior to incurring of actual expenses. However, a reconciliation/settlement is made to ensure proper documentation is received, and any funds remaining are remitted back to the College or any funds still owed are paid to the requesting party.

Payments for Standard Purchase Order and Requisitions

Payment of invoices associated with a purchase order/requisition requires verification that goods and services requested by a department are the same as goods and services received, that the quantity and amounts invoiced matches the amounts on the purchase order/requisition. The first step in this process is the verification performed by the receiving department of the purchase order and goods delivered. The second step is a review by the department, to determine whether goods and services are satisfactory. The third step is verification by Accounts Payable Specialist that the goods and services received are approved for payment by the department.

Prior to any payments being generated, the following guidelines have been followed:

- All goods shall be shipped to the Receiving department for receipt and input into the system.
- All invoices shall be remitted to the Accounts Payable office for payment processing. Invoices inadvertently mailed to departments will be forwarded to the Accounts Payable office immediately.
- Payment checks will be generated based on the original invoice only. Accounts Payable Specialist will not generate payments on the basis of other documents, e.g., sales orders, packing slips, statements, etc. In the event the original invoice is absolutely unavailable, an attestation must be made stating the invoice has been thoroughly researched and it is a true copy of an unpaid invoice.
- The purchase order costs and quantities, the receiving notification of materiel received and delivered, and invoice must match.
- The purchase order must agree to the company submitting the invoice. Accounts Payable will make payment only to the vendor listed on the purchase order.

BROOKDALE COMMUNITY COLLEGE

ACCOUNTS PAYABLE

POLICY AND PROCEDURES

Approved invoices are assigned a voucher ID number during the Colleague Accounts Payable process. All backup documentation is scanned and filed by Accounts Payable Specialists using ImageNow software.

If for any reason defective or wrong items are received, or services not rendered, etc., and a department does not want an invoice to be paid, they must notify AP via e-mail and request that the invoice be placed on hold. When the problem has been resolved, the department shall update Accounts Payable (via e-mail) to release the invoice for payment.

Payments for Check Enclosed Purchase Orders

Select purchase orders may require payment when the order is submitted. Examples include: membership dues, registration fees, sponsorships, and instances where vendors do not accept purchase orders. Therefore, a check may need to be processed along with the purchase order and issued at the same time.

Payments for Invoices against Blanket Purchase Orders

Invoices received that reference a blanket purchase order for good or services that have been accepted in the Receiving Department are matched to a receiving ticket prior to processing a payment in the system. Payment cannot be made if the expense exceeds the blanket's available funds. An Accounts Payable staff will contact the end user or purchasing staff for a status on funding.

Payments for Credit Cards

Credit cards are issued at the discretion of the Vice President of Finance & Operations. Credit card statements received by Accounts Payable are emailed to each respective credit card holder for review and approval. Credit card statements are provided to the credit card holder within 1 business day of receipt. Credit card statements must be approved by the credit card holder prior to the issue of payment. The credit card holder is required to provide itemized receipts to Accounts Payable to support all charges on the statement before payment will be processed. Itemized receipts and approved credit card statement must be submitted to Accounts Payable within 5 business days of receipt. Accounts Payable specialist will issue payment for credit card only upon satisfactory review of itemized receipts.

Payments for Travel Expenses

Accounts Payable specialist will only reimburse expenses incurred as a direct result of conducting College related business. Reimbursement for actual and reasonable previously approved expenses incurred, and may include actual expenses and reimbursement for at per diem rates for meals and incidentals as established by the U.S. General Services Administration (GSA). Travel Expense Reports must be approved by the individual's immediate supervisor as well as the associated College officer who has the authority to approve such expenditures. Requests for reimbursement must be received in the Accounts Payable Office within 10 business days after the date of incurrence or the end of travel.

BROOKDALE COMMUNITY COLLEGE

ACCOUNTS PAYABLE

POLICY AND PROCEDURES

Accounts Payable specialist will issue payment for travel expenses upon satisfactory review of Travel Expense Reports and supporting documentation.

Payments for Travel Advances

Travel Advance Requests must be approved by the individual's immediate supervisor as well as the associated College officer who has the authority to approve such expenditures. Advances of any amount will only be granted if the Request for Travel Approval (RTA) bears the signature of an authorized approver or delegate, College Officer, and President. Advances will not be issued more than 5 days prior to travel or the expected expense is incurred. Accounts Payable specialist will issue payment for travel advances upon receipt of an approved Request for Travel Approval.

2. Generating Checks

The Administrator and the Specialists process payment using the Colleague Accounts Payable Module. Check runs are printed and verified for accuracy by a staff member other than the individual who inputted the original information in Colleague. After verification, the staff member that verified the check run initials the Check Payment Selection Report or the Check Register and the check is released.

Checks under \$5,000 contain a facsimile signature. Paper checks over \$5,000 require two facsimile signatures and a live signature as well as back up documentation attached to the check. Prior to the release of eChecks over \$5,000 a live signature on the Check Payment Selection Report to which all back up documentation is attached is required.

Only the College President has the authority to authorize those who will sign checks and contracts for the College.

The Accounts Payable Manager and Administrator do not have the required software to run checks in order to maintain segregation of duties. Both positions have the access to add a vendor/individual information via BAIE (the bank information screen) for set up in the eCheck process. No one in the Accounts Payable Department can add Vendors into the system. This is handled in the Purchasing Department.

Accounts Payable issues computer generated checks on a daily basis. Accounts Payable can only issue the check to the vendor's address as shown on the invoice. eCheck files are sent to the bank on a daily basis. If an individual is picking up a check, they are required to present valid identification as well as sign the check log prior to release.

3. Stop Payments

If a stop payment is required for a check issued by AP, AP will issue a stop payment with the bank online. The following day, AP will void the check in Colleague. There are a few reasons a void is required. If the information is incorrect on the check, i.e., vendor name or address change, the original voucher is voided with a notation in the comment field. A new check is issued within a week of the issue of the stop payment.

BROOKDALE COMMUNITY COLLEGE

ACCOUNTS PAYABLE

POLICY AND PROCEDURES

If the department has the original check, it is held in a drawer of the individual who voided the check and stamped VOID. If there is no check (in the case of an eCheck) an email as well as any support documentation is saved along with the print screen of the check. When the stop is placed, a report is printed and attached. After 24 hours, the check is voided in Colleague and report stamped VOIDED.

4. Travel Advance Settlements

Each travel advance is the personal obligation of the recipient receiving the funds until the expenses have been settled. The recipient of the funds is responsible for the proper record keeping of expenses incurred while conducting College business and for settling any unused funds owed back to the College. Cash advances must be accounted for on completed Travel Expense Report with the required documentation. Due dates are established at the time that the individual is issued the advance. The Travel Expense Report requires the recipient to declare when the trip, activity, or event will be completed. The due date for settling the advance is not later than 10 business day after returning from the trip, or the completion of activity or event. In the event of cancellation or postponement of more than 10 business days, cash advances must be returned to the AP office within three business days of notification.

Travel Expense Reports with required itemized receipts must be properly authorized and submitted to the Accounts Payable office for settlement. Once the form is submitted, approved, and processed, the College will reimburse the traveler by check or eCheck for expenses which exceed the cash advance. If a cash advance is greater than the expense incurred, the traveler must return the remaining balance (by personal check, travelers check, or cash) to the Accounts Payable office with the expense report. The returned balance is taken to the Accounts Receivable office to be deposited (with other receipts).

Recipients who have not settled their cash advances by the anticipated settlement date will be notified via email that the settlement is overdue. The first notice is sent 30 days after the anticipated settlement date. The second notice is sent 60 days after the anticipated settlement date with a copy to the supervisor. The final notice is sent 90 days after the anticipated settlement date with a copy to the Vice President, Finance & Operations. If the settlement of the cash advance is not completed within 120 days of the settlement date, the recipient and the Vice President, Finance & Operations and Human Resources will be notified and recommended for transition to a taxable payroll payment.

BROOKDALE COMMUNITY COLLEGE

ACCOUNTS PAYABLE

POLICY AND PROCEDURES

ADDITIONAL INFORMATION

In addition to the procedures documented here within, Colleague software vendor Ellucian provides the College with detailed technical manuals containing step-by-step instructions for performing accounts payable tasks.

CONTACT

Subject	Contact	Phone
Policies and Procedures	Deborah Almeida dalmeida@brookdalecc.edu	732-224-2745
Suspected Policy Violations	Internal Audit Department mholman@hfacpas.com gallen@hfacpas.com	

Approved Date	Effective Date	Author	Description of Change
1-25-2019	1-25-2019	Accounts Payable Department	Original Document

ATTACHMENT E

Payroll Procedure Supplement

This page intentionally left blank

BROOKDALE COMMUNITY COLLEGE

PAYROLL AND RELATED LIABILITIES

POLICY AND PROCEDURES

POLICY STATEMENT

Brookdale Community College's payroll policy governs how employees are to record and report time worked, how payroll is processed, how payments to employees and agencies are made, and how absences from work are tracked and reported.

PROCEDURE STATEMENT

The purpose of this procedure is to ensure consistent practice in the recording and reporting of payroll, in accordance with company policy and applicable laws.

AREAS OF RESPONSIBILITY

Employees

Ensure completeness, accuracy, and integrity of the time recorded on their timesheet. Personally submit and certify their completed timesheet by the required deadline.

Department Heads

Review and approve employee timesheets
Submit timesheets to Payroll department

Human Resources Department

Enters new employees into Colleague
Establishes employee salaries and/or hourly pay rates
Accrues and tracks employee compensated absences/balances

Payroll Specialist and Senior Payroll Specialist and Senior Payroll Assistant (2 separate positions)

Enter time for employees based on approved timesheets.
Verify data entry for other payroll specialist(s).

Payroll Administrator

Process payroll and generate paper checks
Generate bank direct deposit file and uploads to bank.
Verify accuracy of information for new hires (via information from HR)

Payroll Manager

Ensures employees are properly trained
Establishes job descriptions and duties
Sets data access and monitors employee access to data (Approved by module custodians)
Responds to payroll discrepancies and/or corrects errors
Completes required payroll tax documents

BROOKDALE COMMUNITY COLLEGE

PAYROLL AND RELATED LIABILITIES

POLICY AND PROCEDURES

PROCEDURE DETAILS

1. Time Entry for Hourly Employees

Employees must complete and sign paper timesheets and remit to department heads for review. Department heads review and sign employee timesheets denoting approval and forward approved timesheets to Payroll department for entry into Colleague. Payroll Specialists will enter timesheets into colleague in batches in the Time Card Entry (TCDE) and then create a file for each batch. The Payroll Specialist enters the following information into TDCE: Work Date, Work Day, Earning Type, Work Hours, Project Number (if applicable). For timesheets, the G/L account number and rate of pay is already in system when HR is setting up an employee's position in Colleague. A report is generated from Colleague and matched with timesheet batches. Once all timesheets for current pay are entered, Payroll Specialists will review each other's batches for accuracy and correct coding. Next, a Pay Period Generation (PPGN) is run to generate and pull in all non-manual and manually entered time to create a Pay Control record. Once a PPGN is run, a Pay Period File is also created, which is a work file of records for the current payroll. A payroll calculation register (CALC) is then run. All Payroll staff review CALC report (Payroll detail report) against source document (i.e. time sheets, additional compensation requests, etc.). Payroll Manager signs off on every final CALC report to verify entries.

2. Processing Payroll

After payroll timesheets are entered and the review process is completed, the Payroll Administrator will calculate payroll utilizing automated processes within the Colleague software. This software generates payroll reports utilized to proof payroll checks, direct deposits, and agency checks. The department utilizes a checklist to ensure all reports are generated, and payroll all payroll processes are performed, and done in the correct order. Colleague system will not let you continue with processing the payroll unless all the steps are processed. The Payroll Manager will compare the current and prior pay periods payroll reports to check for any variances with salaried employees (which may result from leave of absences), or to ensure any new salaries entered by Human Resources department were done correctly. During these processes the following is generated: Earnings Summary by Earnings Type, Benefit Deduction Summary by benefit Code, Tax Summary by Tax Code, Check Register, Advice Register, Earnings Summary by G/L Account and Direct Deposit Report. These reports are used for proofing payroll and also for determining tax/agency remittances. They are filed in a binder per pay period and kept in a locked cabinet.

3. Preparing Net Payroll Checks and Direct Deposits

After payroll is processed, either the Payroll Administrator or the Payroll Manager will review the completed payroll for accuracy of calculations and time entered. Utilizing a dedicated computer and printer, the Payroll Administrator or Payroll Manager will print paper checks for distribution to employees. Checks are printed on blank check stock, which has no identifying features like account name or number, individual check number, bank name, or school information. All of this information, including required signatures are generated and printed at this time. If there are any checks included in the check run greater than \$5,000, there must be a manual signature of either the College President or Finance Manager. Checks are provided to department heads, but must be given out no earlier than the payroll date. Also at this time, Payroll Administrator or Payroll Manager will generate the direct deposit file for transmission to the bank. This file will contain a detailed listing of all direct debits to employee bank accounts contained for that payroll. The Payroll Manager and Payroll Administrator have access to Bank of America Payroll Account. Neither can transfer funds for the net Payroll or anything else. Both can request of the Accounts Receivable Manager or Director of Finance to transfer funds from Operating Account to the Payroll Account. The transfer is then approved by Director of Finance or Assistant to the CFO. Bank transfers are done after printing checks and only after the bank confirms numbers for direct deposit and checks. After net payroll checks are printed, they are kept in a safe in the payroll department prior to distribution. Checks are then mailed and student checks are picked up.

BROOKDALE COMMUNITY COLLEGE

PAYROLL AND RELATED LIABILITIES

POLICY AND PROCEDURES

4. Preparing Agency Checks and transmitting electronic agency payments

After payroll checks are printed and direct deposit files are created and transmitted to the bank, the Payroll Administrator or Payroll Manager will generate any required payroll agency checks. Also at this time, the Payroll Administrator or Payroll Manager will remit electronic payments for items such as taxes and pensions. Checks are printed on blank check stock, which has no identifying features like account name or number, individual check number, bank name, or school information. All of this information, including required signatures are generated and printed at this time. If there are any checks included in the check run greater than \$5,000, there must be a manual signature of either the College President or Finance Manager. The Payroll Manager and Payroll Administrator have access to tax sites. Federal tax is remitted on the payroll date and reports federal, Social Security, and Medicare withholdings. State tax is also remitted on the payroll date and reports total state withholding. The Payroll Manager, Payroll Administrator and Payroll Associate have access to EPIC and submit total withholding for each pension separately. Prior to uploading the direct deposit file, the bank emails and leaves an automated phone message confirming the total and the effective date of the pay, to ensure the control total for direct deposit gets reported to bank. The Payroll Manager confirms that figures Bank of America provides agrees with report totals.

5. Quarterly and Annual Wage and Tax Reporting

At the conclusion of each calendar quarter, the Payroll Manager will prepare and submit to the Federal Government a 941 Tax Form, to the State of NJ a 927 Tax Form, to the State of PA electronically submit a quarterly wage reconciliation. In addition, the college is required to submit an Internet-Based Report of Contributions (IROC) utilizing NJ's Employer Pensions and Benefits Information Connection (EPIC) Platform. The Payroll Manager utilizes system reports as well as payment confirmations for each pay period (each month for pension) to complete the quarterly reporting. In addition to quarterly reporting, annual W-2/W-3's are generated. The Payroll Manager will utilize quarterly 941's/927's to ensure the information presented is accurate to the computer system and items previously submitted to the federal and state governments. W-2's are submitted electronically, Federal are submitted via Social Security administration portal, and state are submitted through a state repository website. Completed documents/files are reviewed by the Payroll Manager and External Auditor prior to final submission.

6. Compensated Absences

Human Resources keeps electronic records of employee sick, vacation, and personal time. This is kept separate from the payroll department, with no integration into the payroll software. When an employee is hired, Human Resources creates an electronic personnel file, with statistical data (Name, DOB, SSN, Address, dependents, etc.) as well as payroll data (Salary, DOH, S/V/P time, etc.). It is within this electronic file that Human Resources will allocate Personal and floating days on July 1 each year, and accrue sick and vacation time each 15th of the month. This information is reviewed periodically by the Director of Finance, who also is tasked with calculating the total estimated liability on an annual basis. The total liability is the sum of all employee balances.

Any payouts for unused accrued time is held until the payroll subsequent to the termination date. Human Resources will provide a screen shot of the accrued balance to Payroll as support, while Payroll is ultimately responsible for calculating the amount of pay for said time.

BROOKDALE COMMUNITY COLLEGE

PAYROLL AND RELATED LIABILITIES

POLICY AND PROCEDURES

ADDITIONAL INFORMATION

In addition to the procedures documented here within, Colleague software vendor Ellucian provides the College with detailed technical manuals containing step-by-step instructions for performing payroll tasks.

Contacts:

Subject	Contact	Phone
Policies and Procedures	Joan Messina jmessina@brookedalecc.edu	732-224-2694
Suspected Policy Violations	Internal Audit Department mholman@hfacpas.com gallen@hfacpas.com	

Revision History:

Approved Date	Effective Date	Author	Description of Change
1-25-2019	1-25-2019	Payroll Department	Original Document

BROOKDALE COMMUNITY COLLEGE
Board of Trustees
2019 Committee Appointments

Board Bylaw 1.4010, appointments to Standing Committee

Membership on standing committees of the Board of Trustees, except as otherwise herein expressly provided shall consist of five Trustees, including the Chair of the Committee. The Board Chair is an ex officio member and the Vice Chair serves as an alternate to the Board Chair as an ex-officio voting member for purposes of a quorum.

Committees meeting monthly	<u>Executive Committee (5)</u> Ms. Tracey Abby-White, Chair Ms. Suzanne Brennan, Vice-Chair Dr. Hank Cram Mr. Bret Kaufmann Ms. Marta Rambaud		<u>Finance and Facilities (5)</u> Mr. Bret Kaufmann, Chair Ms. Madeline Ferraro Dr. Les Richens Dr. Hank Cram Ms. Latonya Brennan
Committees meeting 4 times per year	<u>Policy and Education (5)</u> Dr. Hank Cram, Chair Dr. Les Richens Mr. Bret Kaufmann Ms. Victoria Cattelona	<u>Governance (5)</u> Ms. Suzanne Brennan, Chair Ms. Madeline Ferraro Ms. Marta Rambaud Mr. Dan Becht Ms. Latonya Brennan	<u>Audit Committee (4)</u> Ms. Marta Rambaud, Chair Mr. Paul Crupi Mr. Dan Becht Dr. Carl Guzzo, Jr.
Committees Meeting on as needed basis	<u>By Laws Committee (5)</u> Ms. Madeline Ferraro, Chair Mr. Dan Becht Ms. Suzanne Brennan Ms. Victoria Cattelona Ms. Marta Rambaud	<u>Nominating Committee (3)</u> Mr. Bret Kaufmann, Chair Dr. Hank Cram Ms. Madeline Ferraro	<u>Private Public Partnership – Ad-Hoc</u> Ms. Victoria Cattelona, Chair Ms. Suzanne Brennan
Liaisons	Liaisons <u>Liaison to New Jersey Council of County Colleges (NJCCC)</u> Mr. Paul Crupi <u>NJCCC Trustees Ambassador</u> Mr. Paul Crupi		<u>Liaison to Brookdale Community College Foundation</u> Dr. Carl Guzzo, Jr.

* The Human Resources Committee – A committee of the whole

BROOKDALE COMMUNITY COLLEGE SCHEDULE OF BOARD OF TRUSTEE MEETINGS FOR 2019

1/25/19

2019 Public Business Meetings (PBM)	Executive	Governance	Policy & Ed (Student Success & Educational)	Finance & Facilities	Audit	Public Private Partnership	Foundatio n Board
DATES/LOCATIONS Public Business Meeting 5:30 PM	Shall meet prior to each regular meeting	Shall meet a minimum of four times per year or as	Shall meet a minimum of four times per year or as	Shall meet monthly	Shall meet a minimum of four times per year or as requested.	Shall meet a minimum of four times per year or as requested.	4:00 PM in Trustees Conference Room
Tuesday, January 29 Brookdale at Wall, Rms 110 & 112	January 22 5:30 PM			January 22 6 PM	January 15 6 PM	January 7 5 PM	January 17 4 PM
Tuesday, February 26 Brookdale at Long Branch, Rm 200	February 19 5 PM	Feb. 21 6 PM	Feb. 21 5 PM	Feb. 19 5:30 PM			
Tuesday, March 26 Lincroft, SLC, Navesink I & II	March 19 5 PM			March 19 5:30 PM	March 11 6 PM	March 4 5 PM	March 14 3:45 PM
Board Retreat - Friday-Saturday, March 29 & 30 –Location TBD							
MSCHE Follow up visit – April 2, 2:15 PM – 3:15 PM – SLC, Trustees Conference Room							
Tuesday, April 30 Lincroft, SLC, Navesink I & II	April 23 5 PM	April 17 5:30 PM	April 18 5:30 PM	April 23 5:30 PM	April 16 6 PM		
Wednesday, May 29 Lincroft, SLC, Navesink I & II	May 21 5 PM			May 21 5:30 PM	May 6 5 PM	May 6 5 PM	May 23 4 PM
Tuesday, June 25 Lincroft, SLC, Navesink I & II	June 18 5 PM			June 18 5:30 PM	June 11 6 PM		
Tuesday, July 23 Brookdale at Wall, Rms 110 & 112	July 16 5 PM			July 16 5:30 PM		July 1 5 PM	
Tuesday, August 27 Brookdale at Neptune	August 20 5 PM			August 20 5:30 PM		August 5 5 PM	
Tuesday, September 24 Lincroft, SLC, Navesink I & II	September 17 5 PM	Sept. 16 5:30 PM	Sept. 19 5:30 PM	Sept. 17 5:30 PM	Sept. 10 6 PM		
Tuesday, October 29 Brookdale at Freehold, 103 & 104	October 22 5 PM			October 22 5:30 PM		October 7 5 PM	
Tuesday, November 19 Lincroft, SLC, Navesink I & II	November 12 5 PM	Nov. 13 5:30 PM	Nov. 14 5:30 PM	Nov. 12 5:30 PM			
Tuesday, December 17 Brookdale at Hazlet, Rms 102 & 103	December 10 5 PM			Dec. 10 5:30 PM	December 3 6 PM	December 2 5 PM	

| Human Resources is a Committee of the whole

BROOKDALE COMMUNITY COLLEGE
2019 UPCOMING EVENTS

Draft 12/12/18

DATE	EVENT	TIME	LOCATION
February 10-13	ACCT National Legislative Summit		Washington D.C.
February 26	BOT Public Business Meeting	5:30PM	Brookdale at Long Branch, Rm 200
March 18	NJCCC Council Meeting		
March 14	Foundation Board Meeting	3:45PM - 5:00PM	SLC, Trustee Conference Room
March 14	Foundation Scholarship Recognition	5:00PM - 7:30PM	Robert J. Collins Arena
March 26	BOT Public Business Meeting	5:30PM	Lincroft, SLC, Navesink I & II
March 29 & 30	BOT Retreat	TBD	TBD
April 2 & 3	MSCHE Site Visit	2:15-3:15 PM	Lincroft, SLC, Trustees Conference Room
April 5	Wilbur Ray Scholarship Dinner	6:00PM - 9:00PM	Waterview Pavillion, Belmar
April 30	BOT Public Business Meeting	5:30PM	Lincroft, SLC, Navesink I & II
May 3	Barringer Awards Dinner	5:00PM - 10:00PM	Essex & Sussex in Spring Lake
May 15	Chhange Colloquium	9 AM	Robert J. Collins Arena
May 16	Commencement	9:00AM - 3:00PM	Robert J. Collins Arena
May 17	Foundation Scholarship Ball / Gala	6:30PM – 11:00PM	Eagle Oaks Golf & Country Club
May 23	Foundation Board Meeting	4:00PM - 6:00PM	SLC, Trustee Conference Room
May 29	BOT Public Business Meeting	5:30PM	Lincroft, SLC, Navesink I & II
June 5	CPS Completion Ceremony	6:30PM	Student Life Center
June 20	Foundation Board Meeting	4:00PM – 6:00PM	SLC, Trustee Conference Room
June 25	BOT Public Business Meeting	5:30PM	Lincroft, SLC, Navesink I & II
July 23	BOT Public Business Meeting	5:30PM	Brookdale at Wall, Rm 110 & 112
August 27	BOT Public Business Meeting	5:30PM	Brookdale at Neptune, Student Success Ctr
September 3	Convocation	9:00AM	Robert J. Collins Arena
September 24	BOT Public Business Meeting	5:30PM	Lincroft, SLC, Navesink Rooms I & II
October 16-19	ACCT Leadership Congress, SFO, CA		
October 29	BOT Public Business Meeting	5:30PM	Brookdale at Freehold, Rms 103 & 104
November 19	BOT Public Business Meeting	5:30PM	Lincroft, SLC, Navesink Rooms I & II
December 9-11	MSCHE Annual Conference		Philadelphia, PA
December 17	BOT Public Business Meeting	5:30PM	Brookdale at Hazlet, Rms 102 & 103