



LibraryLinkNJ
THE NEW JERSEY LIBRARY COOPERATIVE

FINANCE POLICIES & PROCEDURES

*Approved by the LLNJ Executive Board: July 20, 2023
Revised October 19, 2023 – Credit Card Policy*

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Table of Contents

<i>INTRODUCTION</i>	1
<i>I. FINANCIAL RESPONSIBILITIES</i>	1
<i>II. GENERAL LEDGER ACCOUNTING</i>	1
A. Chart of Accounts	1
B. Maintenance and Distribution of General Ledger	1
<i>III. REVENUES & CASH RECEIPTS</i>	2
A. Sources of Revenues	2
B. Cash Receipts	2
<i>IV. CASH MANAGEMENT</i>	2
A. Petty Cash	2
B. LLNJ Cash Reserve Strategy	3
C. Investment Strategy	3
D. Permissible Utilizations of LLNJ Cash Reserves	3
E. Bank Reconciliations	4
<i>V. PURCHASING, ACCOUNTS PAYABLE & ACCOUNTS RECEIVABLE</i>	4
A. Purchase of Goods and Services	4
1. General	4
2. Obtaining Quotes	4
3. Request for Proposal (RFP)	4
4. Purchasing approval	5
B. Accounts Payable	5
1. Invoices	5
2. Automatic Recurring Payments	5
3. Processing of Checks and Manual Checks	6
4. Emergency Processing	6
C. Accounts Receivable	6
D. Sales and Use Taxes	6
E. Credit Card Policy	6
<i>VI. PAYROLL</i>	8
<i>VII. PERSONAL EXPENSE REIMBURSEMENTS</i>	8
<i>VIII. FIXED ASSETS</i>	8
A. Definition	8
B. Insurance Records and Reporting of Thefts and Damage	8
C. Disposal of Fixed Assets	8

<i>IX. INSURANCE</i>	<i>9</i>
<i>X. BUDGETING.....</i>	<i>9</i>
<i>XI. YEAR END CLOSE & AUDIT</i>	<i>9</i>
A. Fiscal Year Closing Procedures	9
B. Annual Audit.....	9
<i>XII. RECEIPTS TO DONORS.....</i>	<i>10</i>
<i>XIII. CONFIDENTIALITY OF RECORDS SECURITY.....</i>	<i>10</i>
<i>XIV. DOCUMENT RETENTION</i>	<i>10</i>
<i>XV. BANK ACCOUNT SIGNATORIES AND AUTHORIZED REPRESENTATIVES</i>	<i>10</i>
<i>XVI. TAX REPORTING</i>	<i>11</i>
<i>APPENDIX A: SAMPLE CHART OF ACCOUNTS</i>	<i>12</i>
<i>APPENDIX B: SAMPLE EXPENSE REPORT.....</i>	<i>14</i>
<i>APPENDIX C: EMPLOYEE CREDIT CARD POLICY FORM.....</i>	<i>15</i>

INTRODUCTION

The purpose of this manual is to describe the existing accounting and business policies and procedures that have been established for LLNJ and to serve as a valuable reference guide for employees and members of the Executive Board. These policies and procedures have been designed to help safeguard LLNJ's assets and to promote accuracy, efficiency, transparency and consistency in the organization's financial operations. The manual shall be reviewed by the Finance Committee at least annually. The Executive Board must vote any time a change to this manual is necessary.

I. FINANCIAL RESPONSIBILITIES

The Executive Board holds a fiduciary responsibility to formulate financial policies and review operations and activities on a regular basis. This responsibility is shared, through delegation, with the Executive Director who acts as the primary fiscal agent, implementing all financial policies and procedures.

The conduct of financial matters of the Cooperative, including the power to incur expenses within the limits of the annual budget and in accordance with the policies of the Cooperative, the keeping of financial records, the power to disburse funds, and the preparation and submission of financial reports is carried out by the Executive Director under the direction of the Treasurer and the Executive Board.

Conflict of Interest: Members of the Executive Board and employees of LLNJ are prohibited from activities that might present conflicts of interest or personally benefit them at the organization's expense. If a member of the Executive Board has a financial interest in a LLNJ transaction, the Board member must fully disclose the interest and abstain from voting.

II. GENERAL LEDGER ACCOUNTING

A. Chart of Accounts

LLNJ uses a Chart of Accounts reflecting the operating budget and other approved transactions in accordance with accounting best practices. A sample Chart of Accounts is attached in Appendix A. Both the Executive Director and Treasurer must approve changes to the Chart of Accounts.

B. Maintenance and Distribution of General Ledger

The General Ledger is maintained by the Bookkeeper under the supervision of the Administrative Operations Manager. The Administrative Operations Manager will perform monthly audits of the financial statements and balance sheets. Once completed, monthly reports are provided to the Executive Director and the Executive Board as follows:

Executive Director:

- Payroll detail reports
- 403(b) reports
- Accounts Receivable Breakdown
- Monthly reconciliation of bank statements

Executive Director and Treasurer:

- Cash Management Statement
- Investment Statements
- Operating Expenses by Account

Executive Board and Executive Director:

- Operating Expenses
- Check Detail
- Budget vs. Expenses Report
- Monthly Investment report
- Balance Sheet Prev Year Comparison
- Statement of Operations with Prior Year Comparison
- Budget Report

III. REVENUES & CASH RECEIPTS

A. Sources of Revenues

The majority of LLNJ's revenue is derived from a grant from the New Jersey State Library, member cost share payments, extra delivery day payments, and professional program fees. Other revenues may also be received from grants, donations, and investments.

B. Cash Receipts

All revenue received by LLNJ is recorded by the Bookkeeper. Deposits are entered into the accounting system when received and logged into the deposit register. Bank deposits, if completed with a check deposit machine are completed daily. If brought to the bank, then deposits should be made at least weekly but more often when large amounts are received. At the end of the month, a Cash Receipts Journal is generated.

IV. CASH MANAGEMENT

A. Petty Cash

LLNJ's petty cash funds are electronically held by the Executive Director which are linked to the business account. This account is referred to as the "Business Card".

LLNJ does not maintain cash reserves in the office.

B. LLNJ Cash Reserve Strategy

The Executive Director, Treasurer, and Administrative Operations Manager meet at the end of each fiscal year in order to calculate LLNJ's cash reserves. At least 25% of the next total LLNJ budget should be placed into an interest-yielding, FDIC insured bank account from reserves in order to offset unforeseen expenses or poor cash flow. This is known as the "25% Rule." If LLNJ's total cash reserves are lower than 25% of the LLNJ budget, the insertion of a "Contingency Fund" budget line should be considered for the next LLNJ budget.

C. Investment Strategy

Residual cash reserves beyond the "25% Rule" may be invested. Strategies for investing cash reserves shall be reviewed at least every other year by the Finance Committee due to the nature of LLNJ's needs and financial conditions.

Cash reserves that exist outside of the "25% Rule" shall be invested in certificates of deposit (CDs) or similar investments with limited risk until a different strategy is adopted by the Executive Board.

The Executive Director, Finance Committee, and outgoing Treasurer (if applicable) shall meet at the beginning of the year to determine the performance of LLNJ's investments. Adjustments are made as necessary.

D. Permissible Utilizations of LLNJ Cash Reserves

It may become necessary to draw upon cash reserves in extraordinary circumstances, including but not limited to:

- Vendor bankruptcy or acquisition
- Changes to State or Federal regulations or services
- One-time equipment discount opportunities
- Catastrophic facility repairs
- Legal action

It is not recommended that these funds be used to fund:

- Travel or continuing education opportunities
- Permanent positions within the LLNJ staff
- Cosmetic facility upgrades

The Executive Board may only decide to use cash reserves during a regular or emergency Executive Board meeting via formal resolution. A majority of the full Executive Board, irrespective of who is present, must approve the transfer of funds and specifically state for what those funds are being used.

E. Bank Reconciliations

Bank reconciliations are performed monthly by the Bookkeeper, under the supervision of the Administrative Operations Manager. Then reviewed and signed off by the Executive Director as necessary.

V. PURCHASING, ACCOUNTS PAYABLE & ACCOUNTS RECEIVABLE

A. Purchase of Goods and Services

1. General

All purchases and expenditures must meet the ordinary business standard of reasonable and necessary, with prudent consideration of LLNJ's financial resources. Purchases of goods and services must be authorized by the Executive Director (See Purchasing Approval below) and should not exceed budgeted amounts approved by the Executive Board.

Every reasonable effort should be made to obtain the best possible quality, service and price. For larger non-routine purchases and contracts, competitive proposals should always be solicited and evaluated. Vendor prices of routine purchases and contracts should be checked periodically with those of reliable competitors.

2. Obtaining Quotes

Obtaining quotes is a best practice for purchases, leases and contracts over \$5,000. A written statement detailing the goods or services required should be provided to vendors. It is recommended that at least three (3) written quotes be obtained and evaluated. Awards should be made to the vendor whose quote or offer is most advantageous to LLNJ, considering price, quality, service, vendor history and conformance to specifications.

Formal quotes may not be appropriate in certain exceptional cases when the item is a highly specialized piece of equipment (or service) that is only available from one source or due to legitimate extenuating or emergency circumstances.

Documentation of quotes received (or justification why obtaining quotes was not used – See Appendix B) will be included in requests for approval of purchases that exceed \$5,000.

3. Request for Proposal (RFP)

A Request for Proposal (RFP) must be issued for purchases of goods and services over \$40,000.

The purpose of an RFP is to solicit proposals from qualified providers to provide goods and services for the Cooperative. Bidders must meet the requirements as described within the RFP specifications. The contract will be awarded to the bidder whose proposal is most advantageous to the Cooperative in accordance with the selection criteria described in the RFP.

Proposals will be evaluated for completeness and compliance with the requirements of the RFP by the members of an evaluation committee. The committee will evaluate each proposal

received; rating each based on the selection criteria of price, experience, proposed service, references and supporting documentation.

The LibraryLinkNJ Executive Board will receive a contract award recommendation from the Executive Director in conjunction with input from members of the evaluation committee. LibraryLinkNJ.

Upon approval of the Executive Board, the Executive Director will commence award notice and contract process as follows:

- Notify the successful vendor in writing of its winning proposal.
- Draw up a contract which will include by reference this RFP, the vendor's proposal, and any additional contractual language as may be required by the Cooperative or by law.
- Notify all other proposers in writing after a contract has been negotiated and signed with the successful vendor.
- Notify the Cooperative membership.

4. Purchasing approval

All purchases of goods and services over \$250.00 must be approved by the Executive Director prior to purchase. The Executive Director must be presented a proposed invoice for review which will be signed off on. In the absence of the Executive Director the proposed invoice, up to \$1,000.00 may be signed by the Administrative Operations Manager with email approval of the Executive Director, Treasurer or President. Pre-approval is not required for regular recurring costs such as payroll, health benefits, insurance premiums, retirement contributions, and telecommunications (see Automatic Recurring Payments below).

B. Accounts Payable

1. Invoices

In order to ensure that the goods or services purchased have been received or delivered in good order, all invoices received for payment must be reviewed and approved by the Executive Director.

2. Automatic Recurring Payments

At the first Executive Board meeting each fiscal year, the Executive Board will approve a list of recurring automatic payments for that fiscal year. These payments may include but are not limited to the following items:

- Employee Insurance
 - Medical
 - Dental
 - Vision
- Employee retirement plan (annuity) payments
- Employee Life Insurance
- Bi weekly payroll

- Office and other operating expenses which can include but are not limited to telephone service charges, project management and virtual meeting software, and website and email server charges

3. Processing of Checks and Manual Checks

Non-payroll checks are processed within the payment cycle which is the third Monday through the second Friday of each month. This follows the Executive Board Meeting schedule. The approved checks will be mailed after the meeting. Checks may be processed outside of this timeline only in emergencies and require the approval of the Executive Director and the Treasurer. Two signatures by authorized signers are required on all checks issued of more than \$3,000 and which are not routine expenses (see Bylaws Article XV).

4. Emergency Processing

In the event a State or Federal state of emergency has been declared, or the President or Treasurer have issued written consent via email, an authorized signer (see Article XV) may be the sole signer on a check. The details of these checks shall be reported and detailed no later than the next regularly scheduled Executive Board meeting.

C. Accounts Receivable

Invoices for services provided by LLNJ to its members should be paid within 60 days, unless previous arrangements have been made. Such arrangements may include, but are not limited to, extended repayment terms or payment plans. Such special arrangements must be approved by both the Executive Director and Treasurer.

Delinquent/Unpaid invoices will be reviewed by the Administrative Operations Manager and brought to the attention of the Executive Director. The Administrative Operations Manager will contact the Director of the library after the Bookkeeper has made two unsuccessful attempts to collect payment. An email will be sent to the Director of the library and the Executive Director of LLNJ with information that was provided over the phone.

D. Sales and Use Taxes

As a 501(c)(3) non-profit organization, LLNJ is exempt from sales and use taxes. LLNJ will make every attempt to work with vendors who honor its tax-exempt status. Personal purchases made through LLNJ to avoid the payment of sales tax are prohibited.

E. Credit Card Policy

The Executive Board authorizes the use of a credit card account for the purchase of goods and/or services solely for the official business of LLNJ under the guidelines below. This policy sets out the acceptable and unacceptable uses of such credit cards.

- LLNJ may issue company credit cards to certain employees for use in their jobs at the discretion of the Executive Director and either the Treasurer or the Assistant Treasurer.
- The Executive Director is designated as the responsible party for compliance with LLNJ's credit card policy.

- Use of company-issued credit cards is a privilege that LLNJ may withdraw at any time, with or without cause. Any violation of this policy by credit card holders will result in revocation of the credit card.
- Persons violating this policy may be subject to disciplinary action up to and including termination.
- Holders of an LLNJ credit card are responsible for the protection and custody of the card and shall report to the Executive Director immediately if the credit card is lost or stolen (or to the Treasurer if the Executive Director has lost the credit card).
- The employee in possession of the company credit card is responsible for ensuring that the card is not used by unauthorized personnel. Card numbers may not be distributed.
- Any credit card issued to an employee must be used for business purposes only, and for purposes in conjunction with the employee's job duties. Employees with such credit cards shall not use them for any non-business purpose. Non-business purchases are considered any purchases that are not for the benefit of LLNJ.
- Business-related expenses, such as lodging and transportation while on LLNJ-approved business travel, may be purchased on the company credit card as long as these purchases are consistent with the LLNJ travel and expense reimbursement policy in the *LibraryLinkNJ Employee Handbook*. LLNJ employees are reimbursed for meals and other incidental expenses via a per diem allocation for overnight travel. These expenses should not be charged to the company credit card.
- Any purchases in the amount of \$250 or above must be approved prior to purchase. The employee must submit the purchase request in writing to the Executive Director and receive approval in writing before making the purchase. The employee should attach a copy of the purchase approval to the receipt and submit them together when submitting the receipt to the Administrative Operations Manager.
- Anyone using an LLNJ credit card shall submit appropriate documentation detailing the goods and services purchased, the cost of the goods and services, the date of purchase, and the official business reason for the purchase.
 - The employee in possession of the credit card is responsible for receiving, printing, and retaining all receipts related to purchases made on the company credit card. If a receipt is lost, a written description of the items and cost of the purchase must be maintained and submitted in the same manner in which a receipt would be maintained and submitted.
 - Receipts need to be turned into the Administrative Operations Manager within two (2) weeks of the date of purchase. All receipts should be labeled with a description of what the purchase was for to ensure proper accounting of the purchase. See the *LibraryLinkNJ Employee Handbook* for more information about reporting travel expenses.
- Anyone issued a credit card shall return it to the Executive Director upon termination of their employment or service to LLNJ (or to the Treasurer if the Executive Director is not able to receive the card).

- This policy will remain in effect as long as the employee has a company credit card or until a new policy has been issued and which clearly indicates that it is intended to be a replacement of this policy.
- See Appendix C for the Employee Credit Card Policy Acknowledgment and Return of Credit Card Form.

VI. PAYROLL

LLNJ's payroll is handled by an outside vendor. Paychecks to employees are issued on the 15th and 30th days of the month (28th or 29th in February) by direct deposit.

Monthly payroll expenses are verified by the Bookkeeper under supervision of the Administrative Operations Manager against payroll reports and reconciled with LLNJ's checking account reports.

VII. PERSONAL EXPENSE REIMBURSEMENTS

Employees must submit an Expense Report by the second Friday of the following month to the Executive Director for approval of any personal expenses incurred while working for LLNJ. LLNJ abides by IRS compensation standards for mileage. Employees are allocated a \$75 per diem rate for every full day of travel. All reimbursement requests must be documented on the LLNJ Travel Expense Report (see Appendix D).

VIII. FIXED ASSETS

A. Definition

Fixed assets are tangible property with a fixed usable life. Fixed assets include equipment, furniture, vehicles and property. LLNJ considers any tangible property with a cost of \$2,500.00 or higher to be a fixed asset.

B. Insurance Records and Reporting of Thefts and Damage

All new purchases of fixed assets are required to be recorded in the fixed asset database and given an inventory tag. Equipment such as personal computers or other equipment that does not qualify as a fixed asset must still be tagged and put in the database for insurance purposes. Theft or damage of any LLNJ property is to be immediately reported to the Executive Director.

The Executive Director and Administrative Operations Manager will annually review LLNJ's insurance coverage to assure it provides adequate protection.

C. Disposal of Fixed Assets

Disposal of fixed assets require authorization by the Executive Director. Disposed items should be removed from the inventory database.

IX. INSURANCE

Reasonable and adequate coverage will be maintained to protect LLNJ's interests as well as the Executive Board and its employees. The following insurance policies shall be kept on a yearly basis:

- Nonprofit Business Owners Liability & Property
- Directors & Officers Professional Liability
- Employee's Dishonesty/Theft/ERISA Fidelity Bond - Crime Policy
- Workers' Compensation
- Cyber Liability

All insurance policies shall be carefully reviewed by the Executive Director before renewal each year. LLNJ employees seeking information regarding health insurance and other employment benefits should refer to the LLNJ Personnel Manual or contact the Executive Director.

X. BUDGETING

The Fiscal year of the Cooperative is from July 1 through June 30. The Executive Director and Finance Committee work together to propose a budget(s) to the Executive Board. The Executive Board considers any proposals that are submitted to them and votes to recommend a budget for adoption by the LLNJ Membership. All budgets for the target fiscal year recommended by the Executive Board will be sent to the LLNJ Membership a minimum of 21 days prior to an LLNJ Membership vote at the annual membership meeting.

XI. YEAR END CLOSE & AUDIT

A. Fiscal Year Closing Procedures

LLNJ's fiscal year ends on June 30. Invoices for goods and services received by June 30 will be paid in July of the new fiscal year and will be included in the previous fiscal year financial statement. LLNJ will close the books (with the exception of any entries required by the auditors) no later than July 31 of the new fiscal year.

B. Annual Audit

Annually, a licensed auditing agency will review and submit a written report on the finances of the Cooperative. Generally, the audit takes place as soon as possible to the close of the fiscal year. The final audit report is then distributed to the Executive Board for review and discussion. A copy of the audit is made available to the Membership and a copy is sent to the New Jersey State Librarian.

XII. RECEIPTS TO DONORS

The Executive Director shall ensure that all monetary contributors to LLNJ shall receive proper acknowledgement of their contributions in accordance with IRS Guidelines for contributions to 501(c)(3) organizations.

LLNJ is registered with the State of New Jersey as a charitable organization.

Donated materials and equipment will also be acknowledged at their estimated values measured on the date of receipt. Volunteer services should also be acknowledged but generally not given an estimated value.

XIII. CONFIDENTIALITY OF RECORDS SECURITY

Financial records are restricted materials with limited access. Only the members of the Executive Board, the Executive Director, the Administrative Operations Manager, or others so authorized shall have access to financial records such as vendor files, checks, journals, and payroll documentation.

XIV. DOCUMENT RETENTION

Financial documents are retained for a period of time in accordance with State and Federal regulations.

XV. BANK ACCOUNT SIGNATORIES AND AUTHORIZED REPRESENTATIVES

The following people shall be listed as signatories and/or authorized representatives on LLNJ bank accounts:

Authorized Representatives

- President of the Executive Board
- Vice President of the Executive Board
- Executive Director
- Administrative Operations Manager

Signatories

- President of the Executive Board
- Treasurer of the Executive Board
- Assistant Treasurer of the Executive Board
- Executive Director

The signatories listed on LLNJ bank accounts shall be audited annually by July 15th.

XVI. TAX REPORTING

LLNJ is exempt from federal income taxes under Section 501(c)(3) of the IRS Code as amended. In order to maintain this exempt status, IRS Form 990 is required to be filed annually with the IRS. In addition, IRS Form 1099 will be sent to vendors pursuant to IRS requirements.

APPENDIX A: SAMPLE CHART OF ACCOUNTS

Chart of accounts

LibraryLinkNJ

Chart of accounts

<input checked="" type="checkbox"/>	Number	Name	Account type	Detail type	Action
<input type="checkbox"/>	1000	1000 TD Checking	Bank	Checking	View register
<input type="checkbox"/>	1001	1001 TD Petty Cash	Bank	Checking	View register
<input type="checkbox"/>	1002	1002 CHASE Checking	Bank	Checking	View register
<input type="checkbox"/>	1100	1100 Cash/Checking	Bank	Checking	View register
<input type="checkbox"/>	1102	1102 Petty Cash Checking	Bank	Checking	View register
<input type="checkbox"/>	1104	1104 NJ Cash Management Fund	Bank	Checking	View register
<input type="checkbox"/>	1105	1105 Rebates	Bank	Checking	View register
<input type="checkbox"/>		PLAT BUS CHECKING (6333) - 1	Bank	Checking	View register
<input type="checkbox"/>	1110	1110 Accts Receivable	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1112	1112 Leased Line	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1114	1114 General	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1115	1115 Periodicals DB	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1117	1117 Internet Service Provider	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1119	1119 Email Accounts	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1120	1120 Grant Receivable	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1122	1122 FY99 CE Grant	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1123	1123 FY2000 CE Grant	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1125	1125 CE INFOLINK	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1126	1126 Delivery	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1127	1127 ListenNJ.com	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1128	1128 Gale E-Book Collections	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1129	1129 NextReads	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1130	1130 South Jersey Works	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1131	1131 NetLibrary	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1133	1133 Ebsco eBook	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1134	1134 Drupal Web Hosting	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1135	1135 Ports in a Storm Conference	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register

Inbox (26) - jennifer@libra: x Search results - Google Drive x My Drive - Google Drive x FY24 Cost Share, Xtra Deliv x Lists x Chart of accounts x

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<input type="checkbox"/>	1134	1134 Drupal web hosting	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1135	1135 Ports in a Storm Conference	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1132	1132 Accounts Receivable - Adjusting	Accounts receivable (A/R)	Accounts Receivable (A/R)	View register
<input type="checkbox"/>	1499	1499 Undeposited Funds	Other Current Assets	Undeposited Funds	View register
<input type="checkbox"/>	1500	1500 Prepaid Expenses	Other Current Assets	Other Current Assets	View register
<input type="checkbox"/>	1500a	1500a Amazon Web Services LLC	Other Current Assets	Other Current Assets	View register
<input type="checkbox"/>	1500b	1500b NJ Makers Day	Other Current Assets	Other Current Assets	View register
<input type="checkbox"/>	1501	1501 Accrued Revenue	Other Current Assets	Other Current Assets	View register
<input type="checkbox"/>		Inventory Asset	Other Current Assets	Inventory	View register
<input type="checkbox"/>		Uncategorized Asset	Other Current Assets	Other Current Assets	View register
<input type="checkbox"/>		Uncategorized Asset (466)	Other Current Assets	Other Current Assets	View register
<input type="checkbox"/>	1124	1124 Automobile	Fixed Assets	Other fixed assets	View register
<input type="checkbox"/>		Deposits in Transit	Other Assets	Other Long-term Assets	View register
<input type="checkbox"/>		..	Accounts payable (A/P)	Accounts Payable (A/P)	View register
<input type="checkbox"/>	2000	2000 Accts Payable	Accounts payable (A/P)	Accounts Payable (A/P)	View register
<input type="checkbox"/>	2325	2325 Accrued Expenses	Accounts payable (A/P)	Accounts Payable (A/P)	View register
<input type="checkbox"/>	2326	2326 Delivery	Accounts payable (A/P)	Accounts Payable (A/P)	View register
<input type="checkbox"/>	2327	2327 FY 2000 Payable	Accounts payable (A/P)	Accounts Payable (A/P)	View register
<input type="checkbox"/>	2329	2329 1996 Payables	Accounts payable (A/P)	Accounts Payable (A/P)	View register
<input type="checkbox"/>	2330	2330 General	Accounts payable (A/P)	Accounts Payable (A/P)	View register
<input type="checkbox"/>	2340	2340 Reference/Referral	Accounts payable (A/P)	Accounts Payable (A/P)	View register
<input type="checkbox"/>	2342	2342 Online DB	Accounts payable (A/P)	Accounts Payable (A/P)	View register
<input type="checkbox"/>	2728	2728 FY 2001 Payable	Accounts payable (A/P)	Accounts Payable (A/P)	View register
<input type="checkbox"/>	2108	2108 Capitol One - CO	Credit Card	Credit Card	View register
<input type="checkbox"/>	2109	2109 Capital One - KSG	Credit Card	Credit Card	View register
<input type="checkbox"/>	2109a	2109a Capital One - JM	Credit Card	Credit Card	View register
<input type="checkbox"/>	2110	2110 Diversity Grant FY 2010 (pp09)	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/>	2200	2200 Online DB Subsidy	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/>	2400	2400 Accrued Payroll Expenses	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/>	2401	2401 Accrued Expenses	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/>	3802	3802 Deferred Revenue	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/>	3802a	3802a William Paterson	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/>	3802b	3802b NJ Makers Day	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/>	3802c	3802c Delivery Deferred	Other Current Liabilities	Other Current Liabilities	View register

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		Accounts payable (A/P)	Accounts payable (A/P)	
<input type="checkbox"/> 2000	2000 Accs payable	Accounts payable (A/P)	Accounts payable (A/P)	View register
<input type="checkbox"/> 2325	2325 Accrued Expenses	Accounts payable (A/P)	Accounts payable (A/P)	View register
<input type="checkbox"/> 2326	2326 Delivery	Accounts payable (A/P)	Accounts payable (A/P)	View register
<input type="checkbox"/> 2327	2327 FY 2000 Payable	Accounts payable (A/P)	Accounts payable (A/P)	View register
<input type="checkbox"/> 2329	2329 1996 Payables	Accounts payable (A/P)	Accounts payable (A/P)	View register
<input type="checkbox"/> 2330	2330 General	Accounts payable (A/P)	Accounts payable (A/P)	View register
<input type="checkbox"/> 2340	2340 Reference/Referral	Accounts payable (A/P)	Accounts payable (A/P)	View register
<input type="checkbox"/> 2342	2342 Online DB	Accounts payable (A/P)	Accounts payable (A/P)	View register
<input type="checkbox"/> 2728	2728 FY 2001 Payable	Accounts payable (A/P)	Accounts payable (A/P)	View register
<input type="checkbox"/> 2108	2108 Capitol One - CO	Credit Card	Credit Card	View register
<input type="checkbox"/> 2109	2109 Capital One - KSG	Credit Card	Credit Card	View register
<input type="checkbox"/> 2109a	2109a Capital One - JM	Credit Card	Credit Card	View register
<input type="checkbox"/> 2110	2110 Diversity Grant FY 2010 (pp09)	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 2200	2200 Online DB Subsidy	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 2400	2400 Accrued Payroll Expenses	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 2401	2401 Accrued Expenses	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 3802	3802 Deferred Revenue	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 3802a	3802a William Paterson	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 3802b	3802b NJ Makers Day	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 3802c	3802c Delivery Deferred	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 3802d	3802d State Funds	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 3802e	3802e Futures Conference 2017	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 3802f	3802f Delivery Cost Share	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 3802g	3802g Extra Delivery Days	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 3902	3902 Prepaid Revenue	Other Current Liabilities	Other Current Liabilities	View register
<input type="checkbox"/> 3901	3901 PPP Loan	Long Term Liabilities	Other Long Term Liabilities	View register
<input type="checkbox"/> 3000	3000 Opening Bal Equity	Equity	Opening Balance Equity	View register
<input type="checkbox"/> 31300	31300 Perm. Restricted Net Assets	Equity	Owner's Equity	View register
<input type="checkbox"/> 31500	31500 Temp. Restricted Net Assets	Equity	Owner's Equity	View register
<input type="checkbox"/> 3800	3800 Deferred Revenue from CE Grant	Equity	Owner's Equity	View register
<input type="checkbox"/> 3900	3900 Retained Earnings	Equity	Retained Earnings	Run report
<input type="checkbox"/> 4500	4500 1996 Carry over	Income	Service/Fee Income	Run report
<input type="checkbox"/> 4530	4530 Gen. Revenue	Income	Service/Fee Income	Run report
<input type="checkbox"/> 4530a	4530a State funds	Income	Service/Fee Income	Run report

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APPENDIX C: EMPLOYEE CREDIT CARD POLICY FORM

LibraryLinkNJ Credit Card Policy Acknowledgment

I, _____, hereby acknowledge that I have received a corporate credit card. I have been provided with and read the corporate credit card policy, and I understand that I am responsible for complying with the policy rules. I understand that violation of such policy may result in consequences including cancellation of my card or my termination.

Signature of Employee

Date

Printed Name

Signature of Company Representative

Date

Printed Name

Return of Credit Card to LibraryLinkNJ

The corporate credit card issued to _____ was returned to LLNJ on _____.

Signature of Employee

Date

Printed Name

Signature of Company Representative

Date

Printed Name