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PREFACE

The **Guide for Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the Ewing Board of Education and administered by the Business Office. It is intended to be used as a reference manual by administrators, secretaries and any staff members that have Budgetary/Financial responsibilities. Its purpose is to provide an efficient control and accountability system that will help assure appropriate use of "Public Funds". It must be understood that the principles of this manual are based on "Generally Accepted Accounting Principles" and rely on an assumption that individuals have a general understanding of the financial process of a School System. For this program to operate at optimum efficiency there must be a spirit of cooperation, teamwork and communication between the district staff and the Business Office.

STANDARD OPERATING PROCEDURES OVERVIEW

This guide was compiled by collecting and reviewing all pertinent documents that relate to the functions of the Business Office, including:

1. Job Descriptions
2. Board Policies
3. State and Federal regulations

Various school district websites, and the New Jersey Association of School Business Officials website, in particular, their Guidance Document, were researched for models to guide in the preparation of this document. Employee interviews were conducted and included detailed explanations of the employees' roles and responsibilities as it relates to their job descriptions, which were updated as necessary.

The Standard Operating Procedures

1. The school district shall establish SOPs for each task or function of the business operations of the district by July 1, 2009.
2. The SOP Manual shall include sections on each routine task or function of the following areas
 - a. Accounting including general ledger, accounts payable, accounts receivable, payroll and fixed assets, and year-end procedures for each;
 - b. Cash management;
 - c. Budget development and administration including tasks such as authorization of transfers and overtime;
 - d. Position control;
 - e. Purchasing including such tasks as preparation of requisitions, approval of purchase orders and encumbering of funds, bid and quote requirements, and verification of receipt of goods and services;
 - f. Facilities including administration of work and health and safety;
 - g. Security;
 - h. Emergency preparedness;
 - i. Risk management;
 - j. Transportation;
 - k. Food service;
 - l. Technology systems; and
 - m. Information management.
3. A standard operating procedure shall be established that ensures office supplies are ordered in appropriate quantities, maintained in appropriate storage facilities, and monitored to keep track of inventory.

The basis for good control is through good planning. Planning establishes aims and objectives, how they are to be achieved and the appropriate time lines. The functions for each area of responsibility within the business division should be clearly defined. The goal is to be efficient and effective while meeting the intent and requirements of the various codes.

Functions

1. Provide essential services and materials to schools.
2. Hire sufficient professional personnel to conduct the district's business effectively and efficiently.
3. Control the operations of the district in the critical areas of administration, buildings and budgets, and monitor progress to assure successful performance.
4. Engage in long and short range planning to assure availability of adequate resources.
5. Provide adequate student transportation.
6. Ensure that facilities and grounds are well maintained for a safe environment.

Organizationally

1. Organize the Business Office in proper relationship to the overall plan for the district.
2. Clearly define the lines of authority.
3. The functions and responsibilities delegated to the Business Office are clearly and specifically spelled out.
4. Limit the organization to necessary services as per the district's financial capabilities.
5. Create a flexible organization yet allow for continuity for the delivery of services.
6. The job description of duties and responsibilities are to be clearly defined.

EVALUATING INTERNAL CONTROLS

Purpose

To ensure that controls are evaluated on a periodic basis and continue to be effective.

Procedure

1. The Business Administrator/Board Secretary will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.
2. These internal controls should be evaluated at least annually and every time one of the following conditions exists:
 - a. Change in personnel performing a control function
 - b. Change in accounting system
 - c. Change in regulations
3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.
4. Written documentation of the review of the controls in place should be kept.

COMMUNICATING STAFF MEMBERS ROLES

Purpose

To ensure that staff who perform a control function understands the control.

Procedure

The Business Administrator/Board Secretary will establish a procedure to ensure that all employees and board members who are charged with a control understand the importance of the control and their role in the control environment.

1. Controls that are not performed with an understanding of said control will not be effective.
2. A review of the controls and the staff members' role in the controls should be conducted at least annually and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.
3. Documentation of these reviews should be maintained.

CASH CONTROLS

Purpose

To identify the controls over cash and the personnel responsible for said controls.

Procedure

Cash Receipt activities

1. Cash receipts – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system.
2. Investing - cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes.
3. Reconciling - all accounts must be reconciled in a timely manner.

GENERAL LEDGERProcedure

1. Monthly
 - a. Compare Board Secretary's Report to Subsidiary Ledgers using district's financial software package.
 - b. Compare Board Secretary and Treasurer's Report for agreement.
 - c. Board Secretary Report balances for all funds.
 - d. Verify that all accounts and funds are reported in Board Secretary's Report.
 - e. Review all accounts for funds availability.
2. Year-End Procedures
 - a. At year-end - complete all accrual entries and properly close out accounts.
 - b. Supporting documentation for all accounts, for audit verification.
 - c. Review purchase orders for encumbrance vs. accounts payable carryover.
3. Accounts Receivable
 - a. Record tax levy receivable for general fund and debt service (if applicable).
 - b. Record state aid receivable for general fund, capital projects and debt service (if applicable).
 - c. At year-end – record receivable for food service reimbursements due from state.
 - d. Record accounts receivable for tuitions, building use, other miscellaneous revenue items.
4. Accounts Payable
 - a. Verify invoices are paid in a timely manner.
 - b. All vouchers signed off by appropriate officials e.g. Business Administrator/Board Secretary.
5. Payroll
 - a. Encumber all funds for contracted employees, who have board approval.
 - b. Verify funds availability for all applicable employee benefits including health benefits, PERS, social security, and tuition/workshop reimbursements.
 - c. Verify employee contribution to health benefit premiums.
6. Fixed Assets
 - a. Identify all equipment costs for fixed asset control; if cost is over \$2,000 item must be tagged and recorded.
 - b. If district asset threshold is lower, item must be recorded in inventory control document and tagged.
 - c. If using grant funds, all equipment purchases must be tagged and identified by grant program and year. *Example: Ewing Board of Education – Title IV – FY15*
 - d. Identify assets that are no longer used.
 - e. For disposal of assets, utilizing either donation to other school district, surplus sale, E-Bay or other electronic means.
 - f. Remove item from fixed asset records.

CASH MANAGEMENT

1. Cash receipts – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system.
2. Cash disbursements - identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments.
3. Treasury - confirm verification of signatures on all accounts; verification of person(s) authorized to do wires and ACH; confirmation process for all wires; utilization of on-line banking – verify authorized users; identify person(s) for authorizing stop payment.
4. Investing - cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes.
5. Reconciling - all accounts must be reconciled in a timely manner.

USE OF SCHOOL FACILITIES

Purpose

Buildings and facilities are constructed and purchased by the Board of Education for providing school program. The Board encourages community use of these facilities providing that this use does not interfere with the program of the school.

The Board of Education authorizes the Business Administrator/Board Secretary to approve and schedule the use of school facilities by school related and non-school organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. It is the position of the Board to approve only community groups whose organization’s function will benefit the pupils of the school/community or the school district. School facilities will not be scheduled for use on Sunday except for school related activities that cannot be scheduled on another day. All facility use should comply with Board of Education Policy and Regulation 7510 – Use of School Facilities.

The rules and regulations thus adopted are designed to safeguard a community investment while at the same time to permit use of the school facilities by the community.

The Board of Education shall hold each organization financially responsible for damage to facilities while in its care and retains the right to refuse further permission to any organization not complying with all rules and regulations.

The Business Administrator/Board Secretary shall request the organization using the facility to supply proof of insurance coverage. Minimum acceptable coverage is \$1,000,000 (insurance limits). As a requirement of our insurance carrier, the insurance certificate must name the **Ewing Board of Education** as co-insured. The insurance certificate must be submitted with the application for use of school property.

SPECIAL REGULATIONS FOR USE OF AUDITORIUM

1. Youth groups must be sponsored by a responsible adult group with the names of sponsors given in the application. These sponsors must be present at the activity.
2. The Public Address system, lighting panel board, movie screen, etc, must be operated by a school authorized person.
3. No food /drink is to be sold or consumed in the auditorium.
4. Visual Aids equipment furnished by the user must be approved by a school coordinator for proper use through our sound system.
5. Smoking is not permitted in the auditorium or anywhere in the school.
6. Adequate outside security must be provided by the using organization (local police).

SPECIAL REGULATIONS FOR USE OF CAFETERIA

1. Groups giving dances must conform to all rules and regulations for use of the cafeteria.
2. Arrangements must be made with the Township Police for an officer to be on duty one-half hour before and one-half hour after the dance.
3. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition.
4. Youth groups sponsored by adults must submit a list of chaperones with application. One adult required for each twenty people.
5. Smoking is not permitted anywhere in the school or grounds.
6. Control of the group is the responsibility of the adult sponsors.
7. Adult groups using the cafeteria or kitchen will adhere to all rules and regulations of the Board of Education.
8. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.

SPECIAL REGULATIONS FOR USE OF GYMNASIUM

1. Shoes or black soled sneakers are not permitted on the gym floor. Sneakers with white soles must be worn at all times, by participants, referees and coaches.
2. A responsible adult, together with a custodian, must check all facilities used after participants have left. Damage should be noted, all water and lights turned off.
3. Groups using the gym must meet outside the door with the responsible adult at a designated time. The entire group will be admitted at one time by the custodian on duty.
4. Use of the gymnasium does not permit use of hallways for any reason.
5. All rules and regulations apply whether admission is charged or not. Use of the gymnasium bears responsibility for supervision of the public lavatories, locker and shower room facilities and hallway traffic.
6. Smoking is not permitted anywhere in the school or grounds.
7. No food/drink is to be sold or consumed in the gymnasium.
8. Youth groups must be properly chaperoned with the names of chaperones appearing on the application. A minimum of one adult should be responsible for every fifteen youths.

References: N.J.S.A. 18A:20-20 N.J.S.A. 18A:20-34

DISPOSAL OF OBSOLETE EQUIPMENT

Requests to dispose of outdated books and obsolete equipment must be made to the Business Administrator/Board Secretary. Such books must be at least five years old and equipment must be at least ten years old, with the exception of computers, and have been determined as obsolete by the professional administrative staff.

Equipment may not be sold directly to individuals. If the estimated fair value of the property to be sold exceeds the amount determined by the Governor in any one sale and it is neither livestock nor perishable goods, it will be sold at public sale to the highest bidder. If the value is less than the amount, public sale is not required, but may be desirable.

All proceeds from the disposition of equipment or supplies will be deposited in the general fund of the Ewing Board of Education.

Reference: N.J.S.A. 18A:18A-4S

ACCEPTANCE OF GIFTS

Acceptance of gifts or scholarships from any individuals or groups in the community requires the approval of the Superintendent of Schools subject to the following:

1. No gift or scholarship will be accepted, which in the opinion of the Superintendent is inappropriate for use by the schools.
2. The use and disposition of such gifts or scholarships will remain at the discretion of the Superintendent.
3. Gifts which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent and the Business Administrator/Board Secretary and the appropriate school principal.
4. All gifts require final approval by the Board of Education.

GRANTS, CONTRIBUTIONS AND DONATIONS

Soliciting contributions of cash or personal property for the school district is becoming more common with declining state aid and pressure from the municipalities to control increase in tax levies. There are accounting and tax implications associated with such donations.

Accepting and Accounting for Donations and Contributions

All contributions of cash or personal property made to the district must be acknowledged by the Board at a public meeting. Donations are generally acknowledged verbally for the record by the Superintendent. Grants are accepted by resolution.

A cash contribution can be accepted as a restricted contribution for a particular purpose. An expenditure account is established in the Special Review Fund (fund 20). An unrestricted cash contribution is recorded in the district's General Fund as miscellaneous revenue. When the board receives a donation of tangible personal property valued at greater than \$500, the contribution is recorded at the property's fair market value in the detailed fixed asset records.

Additionally, contributions to schools have tax implications for the donor. IRS regulations have changed since the Internal Revenue Reconciliation Act of 1993 was enacted. No charitable deduction is allowed for a contribution of \$250 or more made after December 31, 1993 unless the taxpayer has "substantiation by a contemporaneous written acknowledgement of the contribution from the recipient." Since the Revenue Reconciliation Act of 1993, the donor's canceled check is no longer accepted by the IRS as substantiation of a contribution.

Donations/Contributions and Purchasing Laws

All purchases for or by the school district are subject to the State and Federal Purchasing Laws regardless of the source of the funds. Three quotes must be obtained for products or services when the aggregate cost during the fiscal year is more than \$1,000. Competitive bidding is required to purchase products or services when the aggregate cost during the fiscal year is over the bid threshold.

Procedures for Donations and Contributions

All contributions, even those restricted for use by a particular school or individual must be received and accounted for by the Board of Education using the following procedures:

1. Forward the check and a copy of the notification award of a grant or receipt of a donation with a signed donation form to the Business Office. Indicate how the donation will be used and the person responsible.
2. Upon receipt of the written notification, the Business Office will prepare a Board acknowledgement or resolution to accept the donation. If a cash contribution, the Board resolution will also establish GAAP account(s) in the amount of the funds received.
3. After the Board has acknowledged the donation or approved the resolution at a public meeting, the GAAP account(s) for cash contributions will be entered into the computer system and the person responsible for expenditure of the funds will be notified. Personal property will be added to the fixed asset records if over \$2,000 in value.
4. All cash expenditures will be made by the usual district purchase order process using the assigned GAAP account codes.

Procedures for Donations/Contributions for Capital Improvement Projects

Projects resulting in changes, alteration or improvements to the interior or exterior of school buildings including painting, equipment and appliance installation, electrical, plumbing, carpentry and landscaping must be reviewed and approved by the Supervisor of Buildings and Grounds and authorized by the Business Administrator/Board Secretary prior to any purchasing or starting work regardless of the source of funding. Similarly, purchases of computers and related technology improvements must also be reviewed by the Manager of Information Technology and Network Manager prior to submitting to the Business Administrator/Board Secretary for authorization. This procedure also applies to contributions of goods or services provided “at no cost to the district.”

The following procedures are required for projects initiated by students, staff, PTA/HSA, school booster groups and similar organizations for the improvement of school property:

The fund raising effort, if required, is approved by the building or department administrator.

1. A proposed project plan is developed along with the building or department administrator.
2. The proposed project plan is reviewed with the Facilities Committee and Manager of Buildings and Grounds to answer such questions as the following:
 - a. What is a realistic estimated cost of the project?
 - b. Do the proposed products, colors and materials meet district standards?
 - c. Does the project require any special accommodations such as upgraded electrical power?
 - d. Will other district resources be required to complete the project such as vehicles, lifts, manpower, building access after-hours? Are the resources readily available?
 - e. What are reasonable timelines for completion of the project?
 - f. Does the project conflict with or enhance district capital improvement plans?
 - g. What will be required to maintain the project after completion?
 - h. Is the project feasible?
3. The proposed project is reviewed with the Manager of Information Technology and Network Manager to answer similar questions if the project will impact technology.
4. A written plan, drawings (if available) and cost estimate is submitted to the Business Office by the building/department administrator for authorization to proceed.
5. Donated funds sufficient to complete the project are submitted to the Business Office.

6. A resolution is prepared by the Business Office and presented to the Board of Education to:
 - a. Accept the donation.
 - b. Designate the funds for a specific purpose.
 - c. Delegate the administrator responsible for the funds.
 - d. Establish a budget line for disbursing the funds.
7. All purchases for or by the school district are subject to state and federal purchasing laws regardless of the source of the funds. Three quotes must be obtained for products or services when the cost is more than \$6,000. A **Quote Request Form** must be completed for all vendors submitting a quote. Competitive bidding is required to purchase products or services when the cost is more than the bid threshold, currently \$40,000 if the Purchasing Agent has required certification. The Business Office staff can provide assistance in choosing vendors and making appropriate purchases and should be consulted. The district may already have a relationship with a vendor that can offer a better price. A vendor may be available on a state contract.
8. A requisition is prepared by the building/department administrator and presented to the Purchasing Agent to authorize purchases with the funds ensuring compliance with NJ purchasing laws and establishing an accounting of the funds for audit purposes.
9. When the goods or services are received, present the vendor's invoice and the receiving copy of the purchase order to the Business Office to process payment.

Note: For all project donations, the full amount covering the cost of the total project must be donated before a purchase order can be processed (i.e. playground equipment/projects and climbing walls). Questions regarding contributions should be directed to the Business Office.

EQUIPMENT IDENTIFICATION AND ACCOUNTABILITY

Newly Purchased Items

1. When equipment items costing \$2,000.00 or more are received, please contact the purchasing department with the item information so that it can be verified in the accounting system.
2. Describe the item completely, e.g., "one tan, four drawer, legal size locking file cabinet" or "one gray secretarial chair, upholstered back and seat."
3. All equipment items must be tagged with a barcode tag provided by the Purchasing Department. If you do not have a barcode tag, please contact the Business Office.
4. Asset inventory will be maintained and continually updated by the Business Office and verified by the Technology Department.

Transfer and Disposal of Equipment

1. When equipment is moved on a permanent basis, the school/department initiating the movement must contact the Purchasing Department to inform them of the move.
2. When disposing of an asset, please send the asset tag to the Purchasing Department along with a description of the item being disposed.

PETTY CASH FUND

Purpose

To establish a uniform method of accounting for the Petty Cash Funds.

Procedure

1. The Board of Education recognizes the convenience of revolving cash funding the day-to-day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Board authorizes the establishment of a revolving fund as follows:
 - a. Superintendent’s Office/Asst. Superintendent \$200
 - b. Business Administrator/Board Secretary’s Office: \$500
 - c. Student Education and Special Services \$400
 - d. Buildings and Grounds Department \$300
 - e. Transportation Department \$200
 - f. Food Services \$300
 - g. Ewing High School \$500
 - h. All other schools \$200
 - i. Community Relations \$200
3. The Business Administrator/Board Secretary shall ensure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.
4. To request a purchase using petty cash, prior approval by the School Business Administrator/Board Secretary is required before any such purchase may occur. A Petty Cash Request Form is to be prepared and all applicable invoices or receipts are to be attached along with the information of the account to be charged. All documentation must be forwarded to the Business Administrator/Board Secretary’s Office for processing of the reimbursement. All reimbursements will be by check only.
5. All petty cash funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the Business Administrator/Board Secretary for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1. The allocation amounts will be approved annually at the Board Meeting held in April.

STUDENT ACTIVITY FUNDPurpose

By definition, Student Activity Funds are: “Funds which are owned, operated and managed by the student body under the guidance and direction of adults or a staff member for educational, recreational or cultural purposes. Although the Board of Education has the ultimate responsibility for student activity funds, in most cases they are not school district funds.”

Student Activity Funds are accounted for in the Student Activities Account. “Trust” and “agency” are terms often used for the Student Activities Account. The funds are held in “trust” for the students. It is sometimes referred to as an Agency Fund because the school (principal) accounts for funds as an “agent” of the students. The account is intended to be used primarily for activities such as field trips, yearbook, student clubs, class years, etc. which occur during (and within) a school year. The balance at year-end should be minimal.

School management is responsible for establishing and maintaining an internal control structure to ensure student assets are protected from loss, theft, or misuse. The Student Activities Account is audited by an independent auditing agency annually.

Purchasing Laws Apply

Student activity funds are subject to State and Federal Purchasing Laws, including (but not limited to):

1. For every check written, there must be on file:
 - a. A voucher signed by the vendor.
 - b. An invoice.
2. Three quotes must be obtained to purchase products or services when the aggregate cost during the fiscal year is more than \$6,000.
3. If any public funds are used, competitive bidding is required to purchase products or services when the aggregate cost during the fiscal year is over the bid threshold at \$40,000.
4. When all funds are raised by or collected from students to support the purchase of student oriented items and materials such as field trips, yearbook, class rings, and a class gift, competitive bidding is no longer required.

There is a temptation to use the Student Activities Account to circumvent the Board’s purchasing process (i.e., Budget, Requisition Order, Board approval, etc.). The Administrators responsible for these accounts should take steps to implement internal accounting controls similar to the Board’s to provide reasonable assurances this does not occur.

Receipt of Funds

All student activity fund receipts shall be detailed and recorded by the individual student activity showing the date, source, purpose, and amount. The administrator of the student activity account shall provide a written receipt to the individual student activity advisor or coordinator when any student activity funds are turned in for deposit. A copy of these written receipts shall be maintained by the administrator of the student activity account and shall be traceable to the actual receipts or groups of receipts. All bank deposits shall agree with the copies of the written receipts for all deposits.

Disbursement of Funds

All requests for disbursements from the student activity account shall be submitted to the school's administrator of the student activity account and must be supported by a claim, bill, invoice, or written order. All disbursements from the student activity account shall be recorded chronologically by school and individual student activity showing date, vendor, check number, purpose, and amount. All disbursements shall be made by check requiring at least two signatures as authorized and approved by Board of Education resolution. Disbursement of funds cannot occur if there is not adequate funds to support the disbursement. Student Activity accounts cannot have negative balances.

Report of Funds

The student activity account shall be reconciled with the student activity bank account on a monthly basis and if the School Business Administrator designated an administrator of a student activity account, a copy of the reconciliation shall be submitted to the School Business Administrator/Board Secretary for review and approval. The bank account reconciliation shall be completed in accordance with the procedures and requirements established by the School Business Administrator/Board Secretary. Copies of canceled checks, bank statements, and bank account reconciliations shall be retained for examination by the licensed public school accountant as part of the annual audit required under N.J.S.A. 18A:23-1 et seq. and stated in N.J.A.C. 6A:23A-16.2(i).

Any funds accumulated in an individual student activity account that are unexpended or unallocated for use after the student activity is no longer active, discontinuance of the activity or a class has graduated shall revert to student activity fund.

STUDENT ACTIVITIES ACCOUNTS**Fundraising Activities**

The primary source of funds in the Student Activities account should be from students' dues and/or fees. Proceeds from fundraisers are another source. The Board of Education will limit the solicitation of funds by and from the pupils of this district in order to protect pupils from unnecessary pressures and the instructional program from disruption. "Pupil fundraising" means the solicitation and collection of money by pupils, on or off school premises, for any purpose associated directly or indirectly with the school district or under circumstances in which the solicitors are identified as pupils of this district.

Pupils may solicit and collect money on behalf of approved school organizations, provided the fundraising has been approved by the Principal. Door to door solicitation by students is prohibited. In no event shall fundraising be contingent upon student's performance or outcome. The Board discourages incentives or other awards based upon the amount of funds raised by any student or groups of students. In no event shall any outside fundraiser be authorized to take part in any solicitation, or in any other fundraising activity whatsoever.

STUDENT ACTIVITIES ACCOUNTS

Soliciting Funds from and by Students

The schools shall not participate in soliciting funds from or by students. No fundraising is allowed for activities other than for:

1. approved co-curricular activities,
2. athletic teams,
3. an entire class, or
4. a school P.T.A. or Home and School Association
5. field trips

All funds raised must be used within the school and may not be raised for use by related organizations outside the school, including local, state or national branches or parents of the fundraising organization. Fundraising by any other organization or for any other purpose must be expressly approved by the Superintendent in writing.

Soliciting Funds from and by Students for Student Activities

The Board will allow in-school sale of articles by student body organizations for supporting the approved activities of such organizations. Such sales should not interfere with the educational program, are to be conducted at the discretion of the Principal, and are subject to the approval of the Superintendent. The Superintendent shall develop regulations regarding pupil fundraising that establish times and places in which pupil fundraising may be conducted and ensure adequate accounting of funds collected. The building principal shall distribute this policy and the Superintendent's regulations to each recognized pupil organization.

It is recommended that each Administrator develop and implement a procedure for approving fundraisers on an annual basis.

Other Agency Accounting

Interest earned on accounts, small donations (under \$500), consolidated funds from inactive accounts and other miscellaneous revenue may be accumulated in a sub-account for use at the discretion of the Principal for students. Principals are cautioned that this NOT be used as a petty cash account.

A faculty/sunshine account could be maintained with the Principal serving as "agent" or "trustee" for funds "owned, operated and managed" by the faculty and staff. Funds collected by the faculty and staff are turned over to the Principal and deposited in a separate sub-account that is clearly identified as to its purpose.

Questions regarding Student Activities accounts should be directed to the Business Office.

ATHLETIC FUNDPurpose

To establish the financial controls for the administration of the inter-scholastic athletic program to ensure the program is operated fairly and efficiently, and the Board is fully informed of its status.

Procedure

1. Each interscholastic event and their schedule require annual approval from the Board of Education before any monies can be collected or disbursed in the name of the said activity.
2. The Board authorizes the maintenance of the following athletic funds to be known as and to be located at: Athletic Account/Ewing High School.
3. The athletic fund shall be the responsibility of the building principal and the athletic director and shall be monitored by the Business Administrator/Board Secretary.
4. In order to comply with the legal requirement of the annual audit and to further comply with all state statutes, the Board requires that adequate financial and bookkeeping controls be established to include the following:
 - a. The books of accounts shall reflect the income of each approved sport or activity.
 - b. All payments for supplies, equipment, and services shall be made through the regular purchasing procedures of the district, except for ticket takers fees, police fees, and athletic official's fees, but no such fees shall be paid in cash.
 - c. A checking account shall be established for disbursements from the athletic fund. Each such disbursement must be approved by the athletic director. All checks must be signed by the athletic director and a Board approved designee.
 - d. All gate receipts shall be turned in to the designated person or the Supervisor of Wellness/Athletic Director in charge of athletics on the date of collection, so they can be safeguarded.
5. At the conclusion of the respective athletic program, the athletic coach shall submit a complete inventory of all equipment and supplies in writing to the High School Principal or Supervisor of Wellness/Athletic Director. The said list shall be submitted no later than one month after the conclusion of the program.
6. A financial report of the athletic fund shall be submitted to the Board monthly.

PAYROLL

1. Regular Pay
 - a. Employees will be paid bi-weekly on Fridays. When this is a school holiday or an employee is scheduled to be off or out of the district, then he/she may receive his/her pay on the working day prior to the pay day after 2:00 p.m.
 - b. All ten month employees will receive equal payments for their contract salary, from September to June inclusive.
 - c. All twelve month employees will receive their total contract salary, in equal payments, from July thru June inclusive.
 - d. Beginning with the 2008-2009 school year, at least every three years, during the first pay in June, each employee will be required to provide to the head secretary in their respective building, a picture identification and sign for release of his or her check.
 - e. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
 - f. Where no appropriate identification can be produced, the Business Administrator/Board Secretary shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action plan is concluded.
 - g. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.
2. Extra Contracts
 - a. Coaching contracts will be paid at the end of their respective coaching season after all uniforms and equipment is accounted for by the Supervisor of Wellness/Athletic Director.
 - b. All other Schedule B sports and activities will be paid one-half on the second pay of January and one-half of the first pay in June.
 - c. For all After School Programs, workshops and teachers covering classes, personnel will be on a bi-weekly basis, according to the payroll schedule.
3. Substitutes and Hourly Paid Employees
 - a. All daily and hourly paid individuals will receive pay for the time worked according to the payroll schedule.
 - b. A personalized time sheet is used to report hours and/or days worked for this classification of employees. All additional work must be Board approved.
4. Overtime
 - a. Overtime is also reported on the time sheet and is paid when reported, in accordance with the payroll schedule. Payment of overtime will be based on negotiated contract provisions.

5. 403(b) Salary Reduction Plan

- a. In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the Maximum Exclusion Allowance (MEA), the total amount of contribution to the plan allowed by the Internal Revenue Service code each year. The plan administrator for the 403(b) plans, the Business Administrator/Board Secretary, will do the MEA calculation for each employee. By the first day of school for ten month employees and by June 20th for twelve month employees, the payroll office must receive from the employee a 403(b) Salary Reduction Agreement Form before deductions for the Salary Reduction Plan for the new school year will begin. Changes may be made during the year. In order to make changes, the employee must fill out 403(b) Change Form. All changes are made through CPI, who then submits them to the payroll office.
- b. All other changes to be made for tax or voluntary deductions must be forwarded to the Payroll Department "In Writing", no less than two weeks prior to the pay period that these changes are to take effect.

Payments to Individuals

IRS regulations require the Board to report all payments of \$600 or more made to non-employee individuals for services. If the following four conditions are met, a payment generally is reportable as non-employee compensation and must be reported on FORM 1099.

1. You made the payment to someone who is not a district employee;
2. You made the payment for services (including entertainment);
3. You made the payment to someone other than a corporation; and
4. You made payments to the payee of at least \$600 during the year.

Reimbursed “out-of-pocket” expenses that are supported by a receipt are not reported to the IRS. Generally, amounts reported on FORM 1099 are subject to self-employment tax.

Payment for Services to Individuals Who are Not District Employees

Most payments to non-employee individuals are made by purchase order from budgeted accounts. The Business Office prepares IRS FORM 1099s based on the information in Business Office software. It is very important that all vendors have either an EIN (employer identification number) or SSN (social security number) on file in the computer.

However, payments may have been made to an individual from one or more student activity accounts as well. These amounts would not be picked up by the Business Office software, but if the TOTAL amount paid to an individual by the district exceeds \$600, it must be reported to the IRS.

The following procedure was established to comply with the IRS regulations:

1. Ensure a vendor declaration is provided for every check issued from the student activities account and that it contains a mailing address and one of the following:
 - a. Corporation’s tax identification number
 - b. Individual’s social security number
 - c. New Jersey Business Registration Certificate (if applicable)
2. Maintain a list of ALL payments made to non-employee individuals for services during the calendar year. DO NOT LIST:
 - a. Payments to individuals to reimburse expenses supported by receipts
 - b. Payments to District employees for services
3. Submit the list to the Business Office the first week in January with total payments made to each individual (alphabetical with social security numbers and mailing addresses). Include all payments; even those for less than \$600. These will be matched with District records and lists from other schools to identify those individuals who must receive IRS FORM 1099. Include only payments for services made between January 1 and December 31. The IRS FORM 1099 can only be used to report non-employee compensation.

Payment for Services to District Employees

All payments to District employees for services must be made through payroll on approved time sheets, taxes must be withheld, and all earnings reported to the IRS on FORM W-2. Payments to reimburse expenses supported by receipts are NOT paid by payroll and may be made from either budgeted accounts or student activity accounts.

Reimbursement for Purchases to Employees

The Board of Education only recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meals and conferences. The Board may reimburse employees for items and goods personally purchased by the employee after discussion and approval from building principal.

1. Approved travel, meals, and conferences – district employees may be reimbursed for out-of-pocket expenditures, if supported by receipts and if the event is pre-approved by the Superintendent and the Board of Education.
2. Other goods and services – reimbursement of out-of-pocket expenses may be made only if:
 - a. A bona fide emergency is demonstrated;
 - b. The purchase is authorized by the Business Administrator/Board Secretary in advance, and
 - c. It is supported by original receipts.

Contact the Business Office for assistance with items that are urgently needed. Staff can help you “walk” the PO through the approval process. Business Office staff maintains relationships with many vendors and may be able to help expedite the order. In most urgent cases, the purchase order can be expedited.

Reimbursements are most often requested for event refreshments because food providers usually expect payment at the time of purchase. Employees are strongly encouraged to issue purchase orders to the district’s dining services for catering meetings and events. Not only will this reduce the number of out-of-pocket expenses made, but the school lunch program benefits as well. Note that refreshments for staff meetings in district or within 10 miles of the district cannot be provided with **public funds**. All refreshments must be purchased in accordance with the Commissioner’s regulations.

1. Routine goods and services – Employee reimbursements which could have been anticipated are considered unauthorized purchases and will not be made. Employees should plan purchase orders in order to strictly adhere to purchasing laws and Board policy.

Employees requesting reimbursements should sign both the voucher and receiving copies of the purchase order and attach the appropriate supporting documentation before submission to the Business Office.

2. Mileage reimbursement – Employees requesting mileage reimbursement should submit an Expense Voucher by using the Mileage To/From School Guide.

BUDGET ACCOUNT NUMBER CODING

When completing requisitions for materials, supplies, equipment and/or services, it is important to use the correct Budget account number as outlined by the New Jersey Chart of Accounts.

To assist administrators, supervisors and staff members who complete purchase orders, an example of how accounts are displayed has been developed. The GAAP (Generally Accepted Accounting Principles) accounts are available in the district accounting system.

BUDGET DEVELOPMENT PROCESS

School Budgets – Site Based Management

1. The School Business Administrator/Board Secretary is responsible for the administration and coordination of all budget preparation activities and will be guided by the budget planning forecasts prepared in accordance with Policy No. 6210.
2. Each Principal will assess the educational needs of the pupils, collect and evaluate the requests for funds submitted by the teaching and support staff members in his or her building, and compile an estimate of the total building needs for the next budget year. The estimate will be submitted to the School Business Administrator/Board Secretary.
3. Each central office administrator will assess the needs of the program operation for which he or she is responsible (such as staff recruiting, facilities maintenance, transportation, capital improvements) and will prepare an estimate of the program needs for the next budget year. The estimate will be submitted to the School Business Administrator/Board Secretary.

Budget Calendar

1. The School Business Administrator / Central Administration will annually develop the budget calendar.
2. The budget calendar will be reviewed and approved by the Superintendent of School on an annual basis.

BUDGET TRANSFERS

Individual budget line item transfer requests are to be submitted to the School Business Administrator by the Building Principals and/or Curriculum Supervisor. Requests must be submitted using an **Appropriation Transfer Form**. When transferring money from one account to another, the “from” account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected are used and fill in the description of the account.

Update transfer report as necessary (suggested on a monthly basis), for submission to the County Office twice a year (December and June) in accordance with state law.

GRANT APPLICATION PROCEDURE

The Board of Education encourages the development of proposals to private foundations and other sources of financial aid to subsidize such activities as innovative projects, feasibility studies, long-range planning, and research and development. Any such activity must:

1. Be based on a specific set of project objectives that relate to the established goals of the district;
2. Provide measures for evaluating whether or not project objectives are being achieved; and
3. Conform to applicable state and federal laws and to Board policies.

All grant proposals must be approved by the Board before being submitted to the funding agency. Any proposal for private funding must be submitted to the Superintendent before it is formally submitted to the Board of Education for approval. The Superintendent shall establish regulations for the processing of proposal ideas throughout the district.

Position control is a process to precisely and accurately define the staff positions authorized by the Board of Education to exist; and to measure the current budget status of those positions in order to assess their fiscal impact on the whole budget year. The impact of a position is determined by actual expenditures from the beginning of a fiscal year plus an amount set aside to cover appointments to the position for the remainder of the fiscal year, due to exigent circumstances.

The concept of position control requires that each staff position be defined in specific terms, and that the hiring procedure not be completed until a specifically defined position exists for the applicant. Budget Status is determined by combining elements from the Position File, the Payroll Distribution File, and the Employee Database.

Position control baseline data for budget development is generated on the “snapshot” date of February 1 of the pre-budget year. Grouping will minimally use budgetary “function” and “object” categories, and may include additional detail.

According to N.J.A.C. 6A:23:A-6.8, districts shall maintain an accurate, complete, and up-to-date automated position control roster in order to track the actual number of employees, as well as, the category of employees in details.

The position control roster shall:

1. Share a common database and be integrated with the district’s payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:
 - a. A tracking number for each position including:
 - i. An accurate expenditure account code(s)
 - ii. The position’s full-time equivalent value by location;
 - iii. The certification title and endorsement held, as applicable
 - iv. The assignment position title as follows:
 1. Superintendent or Chief School Administrator
 2. Assistant Superintendent
 3. Business Administrator/Board Secretary
 4. Board Secretary (when other than I, II, or III above)
 5. Principal
 6. Vice Principal
 7. Director
 8. Supervisor
 9. Facilitator
 10. Instructional Coach by Subject Area
 11. Department Chairperson by Subject Area
 12. Certificated Administrator - Other
 13. Guidance
 14. Media Specialist/Librarian
 15. School Nurse

16. Social Worker
 17. Psychologist
 18. Therapist - OT
 19. Therapist - PT
 20. Therapist - Speech
 21. Certificated Support Staff - Other
 22. Teacher by Subject Area and/or Grade Level
 23. Instructional Assistants
 24. Certificated Instructional - Other
 25. Aides supported by IEP
 26. Other Aides
 27. (AA) Maintenance Worker
 28. (BB) Custodian
 29. (CC) Bus Driver
 30. (DD) Vehicle Mechanic
 31. (EE) Food Service
 32. (FF) Other Non-certificated
- b. A budgetary control number for substitute teachers
 - c. A budgetary control number for overtime
 - d. A budgetary control number for extra pay
 - e. The status of the position (filled, vacant, abolished, etc.)
 - f. Name and/or ID # of the employee currently filling the position
 - g. An indication, when available, of whether the incumbent employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc;
 - h. Each of the following for the incumbent employee:
 - i. base salary
 - ii. step
 - iii. longevity
 - iv. guide
 - v. stipends by type
 - vi. overtime
 - vii. other extra compensation
 - i. The benefits paid/provided to the incumbent employee by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
 - j. The position's full-time equivalent value by location;
 - k. The date the position was filled by the incumbent employee; and
 - l. The date the position was originally created by the Board. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the Board.

Purpose

The purpose of this Standard Operating Procedure is to describe forms and procedures needed to assign position control numbers (PCN), and create or abolish positions.

Scope

These procedures cover all positions and all employees of the district.

Authority

The assignment of PCN's should be initiated by the Superintendent. Human Resources, in conjunction with the Business Administrator/Board Secretary, should maintain a list available to the Superintendent when hiring or transferring employees for the district. It is recommended that the PCN be referenced in the resolution approved by the Board of Education.

Position

A position is a set of duties and responsibilities specified in a written job description assigned to be performed by an employee of the district. A position may be full-time, or part-time, salaried or stipend, permanent or temporary, seasonal (summer school, after school, athletics, etc.) and either filled or vacant. A permanent position does not exist until it has been authorized and established by the Board of Education, Human Resources and the Business Office.

Position Control Number (PCN)

A position control number (PCN) is created to represent each Board approved contraction position within a district. These control numbers are attached to the budget spread, telling the system which account(s) the position is to be paid from. As each position is filled, the corresponding control number is linked to the employee who is filling the position. Control numbers that are not linked to any employees represent vacant positions. An example: if your district has five Board approved positions for high school math teachers, you would establish five PCN's to represent the five separate positions.

PCN's are independent of employee records. Each PCN represents a separate *position* within the district's operational structures, not the employee who fills it at any particular time. Thus, if an employee leaves a position and the position is not abolished, the PCN remains active in the system representing a vacant position to be filled. Once a new employee is hired for that position, the vacant PCN is assigned to that person.

Vacant PCN's can allow for the projections of estimated salaries, providing the district with the ability to budget for positions that are expected to be filled. An assigned PCN will forward a calculated salary into the budget projection. As PCN's represent *positions* within the district, they are only added or deleted when a job position itself is either created or abolished by the Board of Education.

Position Control Number - Creating and Maintaining

Position control data is maintained in the Business Office. (See attached sample for creating). It is recommended that a PCN audit be done at least monthly prior to the processing of payroll. The PCN audit report should indicate, at a minimum, the PCN of each individual being paid and linked budgetary account to be charged. Any individual not assigned a PCN must be assigned one, and any vacant PCN should be noted for future reference.

Request for PCN for a New Position

Any administrative request to use a PCN for a new position, or to reactivate the PCN of an abolished position, shall include detailed justification and a cost-benefit analysis. The Superintendent will determine: whether the position is likely to provide the district with meaningful value adequate to justify its expense; and whether adequate funds are available in the budget. If the Superintendent recommends, and the Board of Education approves the requested position, the Business Office will create a new PCN.

Other

Each PCN shall be integrated with the payroll system to ensure that the correct budgetary account is charged. The PCN system shall be able to track through payroll and the personnel system the position by account number, individual, PCN and the history of the use of the PCN.

Sample Reports

The reports are to give the Business Administrator/Board Secretary information on the actual full function of the use of an integrated and non-integrated PCN system and suggestions for creating actual position control numbers for staff within their particular district.

1. Personnel to Payroll Spread - This report compares personnel information to payroll.
2. History Report - This report shows who has been assigned to a specific PCN.
3. PCN by alpha-A simple alphabetical list indicating FTE, PCN, budgetary account charged, percent charges and salary charged.
4. Recommendation for Formation of Position Control Numbers - Examples for PCN segments.
5. Position Control Sample Spreadsheets - These are example of small districts that are not using integrated systems of how PCN can be controlled using simple spreadsheet formats.
6. Internal Control Questionnaire - An example of the segregation of duties with regard to the assignment of Position Control Numbers.

RECOMMENDED FORMAT FOR MEANINGFUL PCNs

Each individual district must develop a PCN format that represents their Board-approved positions. If broken down into segments, PCNs are easily identifiable.

Recommended Format for PCN Segments

General Category	District Location	Dept/ Position	Randomly Generated Code
2 char	2 chars	2 char or digts	3 chars
05	AS	21	AMS
20	AS	22	GRS
93	OA	22	RDS
48	PS	M4	RED
44	PS	M5	AHJ
98	MS	M5	NOV

Suggested General Category Codes

Category Description	Code
Administrators	05
Custodians	25
Sub Custodians	95
Food Service	35
Sub Food Service	97
Maintenance	30
Paraprofessional	20
Sub Paraprofessional	96
Secretarial – 12 Month	15
Secretarial – 10 Month	16
Singleton Central Office	44
Singleton Professional NonCert	45
Singleton Admin. Sec	46
Singleton Techs	48
Substitute Secretaries	94
Supervisors	40
Teachers	10

Suggested Department/Position Codes

Department/Position	Code
Buildings and Grounds	26
Child Study Team	11
Clerical	15
Coach	S9
Department	00/10
Food Service	35
Guidance	21
Health	22
Multi-School - AS	M1
Multi-School - LS	M2
Multi-School - PS	M3
Multi-School - MS	M4
Multi-School - HS	M5
Multi-School - OA	M6
Multi Sub/Temp Assignments	M9
Special Education	12
Substitute	99
Temporary/Replacement/LT Sub	09

Suggested School/Building Codes

Grade Level	Code
Administration Building	AD
Antheil School	AS
John Gusz Building	GB
Ewing High School	HS
Lore School	LS
Miscellaneous	MC
Fisher Middle School	MS
O'Brien Academy	OA
Parkway School	PS
Student Personnel Services	SP

AUTHORIZED PURCHASES

All requests for purchases of materials, supplies and services must be made through a signed and approved purchase order.

A purchase order pursuant to State Law N.J.S.A.18A:18A-2(v) is a document issued by the Business Administrator authorizing the work or service to be done and/or the materials and supplies to be delivered to our school district.

UNAUTHORIZED PURCHASES

Any Ewing Township Board of Education employee who orders and/or receives any materials, supplies or services without first going through the approved purchase order process has made an unauthorized purchase.

Unauthorized purchases are a violation of State Law and Board Policy.

Penalties listed below may be assigned by the Superintendent of Schools for unauthorized purchases.

1. First Offense	Letter in Personal File	Pay for Purchase
2. Second Offense	Suspension	Pay for Purchase
3. Third Offense	Loss of Increment	Pay for Purchase
4. Fourth Offense	Loss of Employment Tenure Charges	Pay for Purchase

Please note the following:

1. Preview of Materials- All staff members must receive permission from administrators, supervisors or principals to preview materials. After the preview process has been complete, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for the new item.
2. Reimbursements- The Ewing Township Board of Education only recognizes a reimbursement purchase order when it pertains to approved travel, meals and conferences. The Board will not reimburse employees for items and goods personal purchased by the employee.
3. Student Activity Accounts- Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to Student Activity Accounts for the aforementioned purpose will not be signed by the School Business Administrator.

RESPONSIBILITIES OF ORIGINATOR OF PURCHASE ORDER*Preparing a Purchase Order*

The person who prepares the purchase order has certain responsibilities before the order is sent to the administrator, supervisor or principal for approval. The following information must be provided:

1. Purchase Request Form:
A purchase request form must be completed by the person requesting the purchase. All individuals that complete the requisition in the district accounting software must ensure the form is completed before entering the requisition in computer system (CSI)
2. Vendor's Name:
All Ewing Township Board of Education checks are made payable to the vendor's name listed on the purchase order. Please ensure the correct vendor's name is selected when typing the requisition.
3. Vendor's Complete Address:
All purchase orders must include a complete vendor's address. Post Office Box addresses by themselves are not acceptable unless they are of major, well-known companies. Please note that telephone numbers and fax numbers must be included when requesting a new vendor to be added in the computer system.
4. Description of Items, Services, Costs and Catalog Numbers:
Items and/or services requested are to be described clearly with correct and up-to-date catalog numbers and costs. Please use latest catalogs available and each item must be listed separately.
5. Shipping Costs:
Shipping and handling costs are to be added to all purchase orders. Please read the catalog or contact the vendor to determine the actual shipping and handling costs.
 - a. If you are unable to ascertain the actual charges, type on the requisition "10% Estimated Shipping and Handling"
 - b. If there is no shipping and handling, type on the requisition "Shipping and Handling Included"
6. Delivery Address:
The delivery address should include a name of a person or a specific department.
7. Delivery for Equipment and Furniture:
The Ewing Township Board of Education recognizes three (3) types of delivery for equipment and furniture:
 - a. Platform delivery- Items are delivered to a platform or loading dock and are taken off the truck by transportation carrier personnel and placed on a platform or loading dock area. The Ewing Township Board of Education personnel will bring items in the school or office building storage area.
 - b. Inside delivery- Items are to be delivered a Ewing Township Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building.
 - c. Spotted Delivery- Items are to be delivered to a Ewing Township Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building. Transportation carrier personnel or specialized individuals are responsible to then uncrate, setup and assemble items to

determine good working order and remove all debris to the satisfaction of the Ewing Township Board of Education within five (5) working days.

Please ensure that all purchase orders have the correct delivery designation.

8. State Contract Orders- When ordering through a State Contract vendor (minimum order \$100.00) please include:
 - a. State Contract number.
 - b. Shipping and handling included.
 - c. Appropriate documentation when required.
9. Bids/Quotations- If bids/quotations are obtained, please attach to the requisition a copy of each written bid/quotation received. Please type Bid/Quotation Date and the Bid/Quotation Number on the requisition.

RESPONSIBILITIES OF ADMINISTRATOR/SUPERVISOR OR PRINCIPAL

Administrators/supervisors or principals must ensure the following before the purchase order is sent to the School Business Administrator:

1. They must check to determine if *funds are available* in their budget to cover the purchase order.
2. They must check to determine that items 1-9 previously noted (Responsibilities of the Originator) have been properly completed.
3. The administrator/supervisor or principal who is responsible for the budget account must ensure that requisitioned item(s) from these accounts match item(s) budgeted for.
 - a. For example: If your budget accounts lists (2) French horns and you chose to purchase (2) flutes instead, you must advise the School Business Administrator in writing, otherwise the order will be rejected indicating that the flutes were not budgeted for.
4. The Principal/Supervisor must sign the **Purchase Request Form** and submit to the person responsible for completing the requisition.

RESPONSIBILITIES OF BUSINESS OFFICE

The Superintendent and the School Business Administrator review(s) each requisition. Special attention is given to the following:

1. Available Funds- Purchase Orders are checked to determine if funds are available in the account. If not the purchase order is rejected by the School Business administrator.
2. What is Being Ordered and the Cost- The School Business Administrator review(s) the technical aspects of the purchase order to ensure compliance with State Law and Ewing Township Board of Education Policy.
 - a. The Business Office checks the cost of each item and determines if it can be purchased from another vendor at a savings.
 - b. The Business Office also reviews whether the purchase order exceeds:
 - i. The Quotation Limit \$6,000
 - ii. The Bid Limit \$40,000
3. Review of Requisition- The requisition is also reviewed for technical aspects such as:
 - a. Budget page and line item numbers missing or incorrect.

- b. Shipping charges included.
- c. State Contract Numbers incorrect/missing.

Incomplete or improper requisitions will be rejected.

If the School Business Administrator is satisfied, the requisition will be approved. The Business Office will then:

1. Issue a purchase order (number assigned).
2. Send the purchase order to the vendor.

PURCHASE ORDER PROCESSING

If you are placing an order for supplies/services, give your order along with the Purchase Request Form to the person at your location who enters them into the computer system (CSI) for you. Approval is required before an order can be made. A requisition will be completed for the order, which will go through an approval process and then become a purchase order. Once the order goes through all of these approvals, it will then get sent to the vendor to fill.

Note: Orders done without an approved purchase order are illegal!

When you initially place your order, keep a copy of the items you ordered for your records so that you can check it against the order once it arrives. If you have any attachments that need to go with the purchase, give it to the person who places the order for you. They are to make a copy of the requisition, attach any paperwork that needs to go with the order underneath the requisition and send to the Board Office. The Secretary to the School Business Administrator will send the purchase order to the vendor once the purchase order is signed by the Superintendent and School Business Administrator for final approval. All attachments should be sent to the Board Office immediately so that it reaches the Board Office before the purchase order gets sent. Likewise, if there are special instructions that must accompany the order; make a copy of the requisition and write the special instructions on the bottom of it. This helps expedite the payment processing for the vendor.

***The purchase order process as explained may take 5-7 days to complete.
Please plan accordingly.***

TRANSFER OF FUNDS

The Business Office processes purchase orders if there are appropriate funds to cover the purchase. Purchase orders lacking sufficient funds are sent back to the originator for a request to transfer funds. All **Appropriation Adjustment Forms** are sent to the Assistant School Business Administrator.

All transfer requests must list the account codes and transfer amounts. All transfers of funds must be approved by the Ewing Township Board of Education at a public meeting.

Employees Prohibited from Signing Contracts

Ewing Township Board of Education employees are prohibited to sign any contract by a vendor.

The power to sign and execute contracts after the Ewing Board of Education approval lies with the Board President and the Board Secretary.

Contracts signed by an employee shall be considered non-binding with the employee accepting full responsibility for the costs of the contract.

All Contracts: Purchase Order Required

The award of contract to vendor approved by the Ewing Township of Education at public meeting does not automatically authorize any employee to use the services of, or purchase materials from the vendor.

All contract purchases require the issuance of a purchase order authorizing the purchase of services and/or goods and materials from the vendor.

PURCHASE ORDER CUT OFF DATE

It is at the discretion of the School Business Administrator to determine the Purchase Order cut-off date. All Purchase Orders related to Grants must be completed for the Fiscal Year no later than March 31 of the current school year. This means that all grant funds must be encumbered by March 31. This shall be the responsibility of the Grant Administrator.

SECTION VI – PURCHASING

EWING PUBLIC SCHOOLS

BIDS AND PURCHASING

Bid Limit- \$40,000

The Ewing Township Board of Education is restricted by New Jersey State Law on how much money can be spent by the district for the entire year on materials, supplies and services. (N.J.S.A. 18A:18A-2(m))

This restriction is called the **bid threshold** or **bid limit**. The bid limit is \$40,000. This means that any specific item, class of items and/or services of a similar nature, purchased by the school district totaling more than \$40,000 for the entire year must be competitively bid. (N.J.S.A. 18A:18A-3(a))

You cannot circumvent the law by splitting purchases to be under the \$40,000 bid limit.

If you expect that your purchase may exceed the \$40,000 bid limit, please contact the Business Office at once.

If you need assistance in preparing a purchase order or have any questions, please contact the Purchasing Department (Ext. 1305).

The formal bidding process takes about 6-8 weeks to complete.

ANNUAL BIDS

The Board of Education requests that the Central Office Department Administrators, Supervisors and School Principals start to plan and prepare for Annual Bids. (N.J.S.A. 18A:18A-9, N.J.A.C. 5:34-8.2(C-1))

The proposed timelines are as follows:

1. March- Administrators/Supervisors prepare technical specifications to be reviewed by the School Business Administrator.
2. April- the Business Administrator prepares final bid specification to be drafted in a manner to encourage free, open and competitive bidding. (N.J.S.A. 18A:18A-15)
3. May/June- Annual bids are received, opened and tabulated by the Business Administrator.
4. June- Bid resolutions are prepared by the Business Administrator.
5. July- Purchase orders are generated by Administrators/Supervisors for August/September delivery.

Please note: The delivery of furniture usually takes place about 8-12 weeks after receipt of purchase order.

SECTION VI – PURCHASING

EWING PUBLIC SCHOOLS

BIDDING TIME FRAME

As stated before the formal bidding process usually takes about 6-8 weeks from start to finish. Please plan appropriately. An online of the bidding process is located in the Appendix.

EXCEPTIONS TO THE BID LIMIT

New Jersey State Law allows for some exceptions to the bid and quotation limits. There are approximately 20 exceptions where a Board of Education does not have to go for bid. Some of them are:

1. Professional services as outlined by New Jersey law;
2. Textbooks, kindergarten supplies, student produced publications, library and educational goods;
3. Legal notices, food supplies, milk, utilities, insurance, election expenses, travel and conference.

Please contact the Business Administrator for further explanation.

STATE CONTRACT PURCHASING

Pursuant to N.J.S.A. 18A:18A-10(A) and N.J.A.C. 5:34-7.29(e) a Board of Education may purchase goods and services through State Contract vendors. If the purchase exceeds the bid threshold, the Ewing Township Board of Education must adopt a resolution awarding the contract.

1. Office supplies and school supplies
 - a. The Business Office will distribute separate memos highlighting State Contract vendors who sell office supplies and school supplies. Please review these memos with your staff.
 - b. If you plan to purchase office supplies and school supplies from a State Contract vendor, please follow the instructions on the memo.
2. Computers
 - a. If you plan to purchase computers, please adhere to the following process prior to completing purchase orders for computers.
 - i. Contact the Supervisor of Technology
Please contact the Supervisor of Technology (Ext. 7717). They will be able to assist you with the technical aspects and the State Contract requirements of purchasing computers.
 - ii. Contact the Coordinator of Building Services
Please contact the Coordinator of Building Services (Ext. 7102). They have to be appraised of all computer purchases to properly plan for electrical hookups.
3. Copiers- Pre-Approval Needed

- a. If you plan to purchase a copier, please contact the Business office. All purchases of copiers must be pre-approved by the Business administrator and the Superintendent of Schools.

4. Purchase Orders- State Contract- GSA

- a. All purchase orders made through State Contract GSA vendors shall include the following:
 - i. State Contract Number
 - ii. Notification award
 - iii. *Approved price list
 - iv. Shipping and handling included

The minimum order for State Contract purchases is \$100.00.

*Not needed for purchases of office and school supplies.

Professional services/professional Consultants

Although Professional Services, as defined in N.J.S.A. 18A:18A-5, do not require competitive bids or quotations, it is in the best interest of the Board of Education to obtain at least three (3) proposals for any professional services.

If proposals are to be obtained, they are to be sealed proposals and may be scheduled to be opened publicly at a Committee of the Whole meeting. This scheduling, together with the text of the solicitation for proposals are to be reviewed with the Business Administrator.

Professional Contracts

All Professional Services and Consultant Contracts must be approved by the Ewing board of Education if the contract exceeds \$3,750.00. If you plan to recommend a contract for a professional consultant, please be advised of the following:

1. An appropriate resolution must be written for placement on the Board of Education meeting agenda.
2. With the resolution should be a written proposal from the consultant and/or vendor outlining the following:
 - a. Name, address of consultant/vendor (No P.O. Box #s)
 - b. A description of services to be provided
 - c. Starting date of service; ending date of service
 - d. The cost of the services/terms of payment(s)
3. Legal advertisement
 - a. Contract for professional services that exceed the bid threshold must be advertised in an official newspaper.

All resolutions are to be sent to the School Business Administrator with the written proposal attached. A copy of the resolution and proposal should be sent to the Board Attorney. A written contract will be prepared by the Board Attorney. No service is to be performed without a properly executed contract.

Emergency Contracts

Emergency Contracts are strictly regulated by N.J.S.A. 18A:18A-7. A situation must exist affecting the health or safety of the occupants of school property that requires the immediate delivery of articles or the performance of a service to alleviate the emergency.

The Superintendent of Schools must be **first** notified of all emergency purchase requests.

Only the School Business Administrator may award an Emergency Contract.

Purchases, Contracts Exceeding the Bid Threshold

Pursuant to State Law N.J.S.A. 19A:18A-5,4(a) all purchases and contracts exceeding the bid threshold of \$40,000, shall be awarded by Board Resolution at a public meeting of the Ewing Township Board of Education. This includes all items exempted from bidding and all State Contract purchases that exceed \$40,000. **Only the purchase of textbooks is exempt from this law.**

Administrators and Supervisors must plan better as certain purchases once allowed just by purchase order must be approved by the Ewing Township Board of Education first, then a purchase order can be signed and mailed. A form has been developed to meet this requirement. (Appendix D)

Student Activity Account Purchases

Pursuant to State Law N.J.S.A. 18A:18A-5a(21), purchases made through Student Activity Accounts require no budget appropriation from the Ewing Township Board of Education.

Examples of items purchased through the Student Activity Accounts include:

1. Class gift
2. Class rings
3. Field trips
4. Proms
5. Yearbooks

QUOTATIONS AND QUOTATIONS PROCEDURES

Quotations

The quotation limit (threshold) is now \$6,000. This means that any specific item or group of items of a similar nature purchased by the school district, totaling more than \$6,000 and less than \$40,000 for the entire year, must be competitively quoted or advertised for bid at the discretion of the School Business Administrator. A **Quote Request Form** must be filled out for each vendor you are seeking a quote from. If the vendor submits a quote on another form, the District Form must still be signed by the vendor and submitted with the vendors quote form.

You cannot circumvent the law by splitting purchases to under the quote threshold.

Quotation Process

All quotations will go through the Business office except for the Food Services Department and the Building Services Department. Quotation proposals prepared by Food Services and Building Services shall first be received and approved by the School Business Administrator. When a quotation is deemed necessary, the principal or Department Supervisor is asked to contact the Business office. The School Business Administrator will review these quotation specifications to determine whether they are set up to provide open and competitive quotations

Please note: The formal quotation process could take about 2-4 weeks from start to finish.

There will be no telephone quotations except in case of extreme urgency.

Receipt of Two Quotations

Pursuant to N.J.S.A. 18A:18A-37(a) the school district shall receive two quotations if practicable. Evidence of the quotation process shall be kept on file. A copy of the quotation shall be attached to the purchase order.

ETHICS IN PURCHASING

It is the desire of the Ewing Township Board of Education to have all Board employees to practice exemplary ethical behavior in the purchasing of goods, materials, supplies and services. With this in mind the Board reminds all employees of the following:

1. Family members- District officials and employees should avoid recommending purchases from members of their family or businesses that employ members of their family.
2. Favoritism- District officials and employees who recommend purchases from members of their family or businesses that employ members of their family.
3. Funds, Solicitation of, Gifts- District officials and employees are prohibited from soliciting and/or accepting funds, materials, goods, supplies, favors and other items of value from vendors doing business with the Ewing Township Board of Education.

All district officials should be guided by the tenets of the New Jersey School Ethics Law.

CRIMINAL CODE CITATIONS

All district employees must understand the seriousness of the section on Ethics in Purchasing. Pursuant to N.J.S.A. 2C:27-4, a person commits a crime if the person as a public servant:

“...directly or indirectly, knowingly solicits, accepts or agrees to accept any benefit from one another for or because of any official act performed or to be performed by the person or for or because of a violation of official duty.”

A public servant commits a crime of the fourth degree if, while performing his official functions on behalf of a governmental entity, the public servant knowingly transacts any business with himself, a member of his immediate family, or a business organization in which the public servant or an immediate family member has an interest.

If you have any questions concerning recommendation of purchasing goods and services, please contact the School Business Administrator.

ADMINISTRATION OF WORK, HEALTH AND SAFETYPurpose:

The Board of Education recognizes that adequate facilities must be provided to all students and that it must maintain all buildings so that students and staff have a safe and healthy environment in which to learn and work.

Building Coordinator

1. The building principal or his designee has the responsibility to be the contact person for the facility to handle communication and administrative details. The building principal generally approves and forwards written requests for long term and elective maintenance.
2. During the periods of school vacations, the head building custodian will assume the responsibility to forward the work requests to the Building and Grounds Department.
3. All work orders, within a building, are forwarded to the head or lead custodian.

Planning for Alterations and Remodeling

1. The principal is to communicate in writing to the Business Administrator/Board Secretary requests for any alterations. He will review and submit all requests for remodeling to the Facilities Committee. Upon acceptance by the Facilities Committee, all requests will be submitted to the Superintendent of Schools.
2. After the Superintendent approves the request, it will be sent to the Buildings and Grounds Department, large projects are sent to the architect on record to obtain a project cost estimate for the proposed work. A source of funding must be identified before the project will move to the design and construction phases. Once the project is funded, the Business Administrator/Board Secretary or his designee will be instructed to prepare the proper documentation to submit to the Executive County Superintendent or the Department of Education for approval. Application for building permits, bid specifications, plans and drawings must be produced to assist the requestor through the design and construction phases. Keep all concerned informed of scheduling and major events.

Maintenance and Repair of Equipment

1. The Manager of Maintenance and Custodial Services holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, burglar alarms, boiler repairs, clock repairs, public address systems, gym door repairs and roof repairs.
2. The Maintenance Department is prepared to carry out some minor renovations, alterations and improvements and support buildings in order to offer a constant safe environment. These operations must be scheduled in advance.

Noise Control

1. The Coordinator of Custodial and Maintenance Service attempts to schedule work with high noise potential at times least likely to be disruptive. These jobs are scheduled during breaks, when possible. However, it is not always possible to delay emergency repairs.
2. When you are bothered by noise caused by repair projects, call the Buildings and Grounds Department so they can try to accommodate your needs. The Buildings and Grounds Department will try to give notification prior to the work beginning.

Pest Control

1. The Coordinator of Maintenance and Custodial Services shall be designated the Integrated Pest Management Coordinator (IPMC) of the school district. Principals are responsible for their respective buildings.
2. Please call the Buildings and Grounds Department if this service is needed.

Recycling

Materials such as newspaper, glass containers, aluminum cans, office paper and corrugated cardboard are recycled. Recyclable materials are to be left in containers properly labeled and located in areas throughout the buildings.

Refuse Collection Services

Trash collection is provided by the grounds crew and is under the supervision of the Buildings and Grounds Department. It is done on a regularly scheduled basis. Requests for special pickups should be directed to the Manager of Maintenance and Custodial Services.

Right to Know

1. The district will maintain up-to-date Right to Know logs and ensure that all employees are provided training through the Buildings and Grounds Department at the time of initial employment.
2. The district will provide training on Right to Know regulations to all new employees. Retraining will also be provided by the Buildings and Grounds Department as required.

Safety/Accident Reporting

All accidents will be reported to the Business Office on the appropriate district approved form. Following review by the Benefits Coordinator, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

Asbestos Management

1. The district maintains an Asbestos Management Plan as required by the Asbestos Hazard Emergency Response Act (AHERA).
2. The district shall maintain its AHERA management plan and ensure that it is updated every three years.

Indoor Air Quality

1. The School Business Administrator will designate the Coordinator for Custodial Maintenance Services who is given the responsibility to assure compliance with indoor air quality standards.
2. The district shall develop an Indoor Air Quality plan, Tools for Schools, and update it annually.

Fire Alarm Systems

The district shall ensure that annual inspections are performed on the fire alarm system. It shall also conduct monthly inspections of all fire extinguishers.

Boilers

1. The district will ensure that all boilers are inspected annually.
2. The district will ensure that a properly licensed boiler operator is on site whenever the boilers are running and buildings are occupied.
3. Log books is signed every two (2) hours when the boilers are inspected.

Safety Inspections

The district will ensure that all health and safety inspections are done on a regular basis, in accordance with the NJ Department of Education evaluation of school buildings checklist.

Long Range Facility Plan

1. The district will ensure that it submits all required documents for its Long Range Facility Plan to the Department of Education on a timely basis.
2. Early Childhood Program Aid (ECPA) Districts Only. The district will amend their LRFP annually, immediately following approval of the district's ECPA plan, to ensure that it is consistent with the approved ECPA plan required pursuant to N.J.S.A. 18A:7F-16 and N.J.A.C. 6A:24-3 et seq. or N.J.A.C. 6:19-3.1.

Comprehensive Maintenance Plan

The district shall annually approve its three year comprehensive maintenance plan which shall include corrective and preventative measures for the interior and exterior of each building.

MAINTENANCE AND REPAIR SCHEDULING AND ACCOUNTINGPurpose

To have an automated work order system for prioritizing, performing and recording all maintenance repair requests for all district buildings and grounds.

Procedure

Whenever a school district employee wants to request a repair or an enhancement from the Maintenance Department, it should be generated by the person making the request. Staff members are encouraged to enter their request directly into the web-based work order system instead of using the paper form. The web-based system and paper form have been designed to include all information required by N.J.A.C. 6A:23A-6-9.

Prioritization

The work order must first be approved by the maintenance manager before any work is performed. The work orders will be performed in the following priority order:

1. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.
2. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.
3. Within three days, the Superintendent shall inform the Executive County Superintendent of the nature of the emergency and the estimated needs to respond to it.
4. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
5. The contract shall only cover the necessary tasks to alleviate the emergency.
6. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken handrails, steps, etc.
7. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters in winter, boiler repair, and any issue affecting the delivery of instruction.
8. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a leaky faucet or light ballast out. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district's Strategic Plan.
9. Low – A work order should be categorized as low for requests that are new items, such as a new shelf or cosmetic improvements.
10. Scheduled – Preventive maintenance.

Within each priority category, work orders should be completed in chronological order. The Manager of Custodial and Maintenance Services may group work orders in order to complete them in an efficient manner. The Superintendent may authorize the completion of a work order in a priority order other than above.

Completion Procedures

Labor & Materials:

The Coordinator of Custodial and Maintenance Service shall record the following for each work order:

1. The actual hours worked by date.
2. Whether those hours were at regular or overtime rate.
3. The actual materials and supplies needed to complete the order.

The technician shall record these items either directly into the work order software. The work order software should be marked as completed after the transactions are entered.

Close Out Procedures

The Coordinator of Custodial and Maintenance Services, along with the Assistant Coordinator of Custodial and Maintenance Services, shall review all completed work orders to ensure that they are properly classified and costed out for the Comprehensive Maintenance Plan. The work order should be marked as closed.

Contracted Services

When a work order requires the hiring of an outside contractor, it should be assigned (in the software) to the Assistant Coordinator of Custodial and Maintenance Services.

When the service is complete, the Assistant Coordinator of Custodial and Maintenance Services should mark the work order as complete. When an invoice for the work is received, the Secretary should enter it as a purchase transaction into the work order. The work order should then be marked as closed.

Planning

During the budget year, the Manager of Custodial and Maintenance Services shall conduct an analysis of the work order system to plan for the following budget year. The analysis shall include:

1. Productivity of staff as a whole and individually.
2. Variations between estimated and actual labor and material costs.
3. Unusual trends for like projects.
4. The projected life expectancy vs. the date a building system/piece of equipment was put into place.
5. Other factors that will improve productivity and efficiency.

The results of the analysis will be presented to the Business Administrator/Board Secretary.

SECURITY

The Board of Education believes that the buildings and facilities of the district represent a substantial community investment. The Board directs the implementation of procedures to protect this investment.

Buildings and Grounds Security

1. All staff are responsible for buildings and grounds security.
2. All exterior building doors shall be locked at all times. Doors will be unlocked for student admittance during bus arrival times only.
3. Staff members shall not prop doors open for any reason.
4. In the evening, all doors shall be locked except those where access is required for public meetings or facility use events.

ID Badges

1. All employees shall wear district issued identification badges when school is in session.
2. All visitors in the building shall wear identification badges issued by the main office.

Visitors/Deliveries

1. All visitors during the school day will be permitted access to the building through the main school office.
2. Outside deliveries shall be accepted only at the main school office.
3. Deliveries to loading area shall be permitted only after the driver has checked into the main school office and a building and grounds staff member has been assigned to oversee the delivery.

Building Keys

1. Staff members and school officials will be provided with keys as follows:
 - a. Teaching staff members and support staff members will be provided with keys to the specific classroom(s) or storage facility(ies) to which they require access for the performance of their professional duties.
 - b. The building principal and foreman of custodians will be provided with keys to the school building and master keys to all offices, classrooms, and storage facilities in the building.
 - c. Other administrators assigned to the school building will be provided with keys to the school building and to the offices to which they require access for the performance of their professional duties.
 - d. The Superintendent and an individual designated by the Superintendent will be provided with a set of all master keys.
2. Building principals are required to oversee the issuance of building keys to teaching staff members. Building keys are to be turned in to the building principal on the teachers' last day of school in June.

Parking Areas

1. Staff members shall park in areas designated for staff (or in assigned parking spots).

EMERGENCY PREPAREDNESSPurpose

To provide the district staff with a reference document and to provide the administration with detailed information to use in the event of an unforeseen crisis.

Procedure

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et. seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.
2. The administration shall create a quick reference guide for staff to follow in the event of a crisis, including but not limited to:
 - a. Bomb threats
 - b. Fire
 - c. Intruder with a weapon
 - d. Weather
 - e. Earthquakes
 - f. Intruder/Fights
 - g. Shooting
 - h. Sexual battery
 - i. Other as identified

The quick reference guide shall be distributed to each staff member.

3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
 - a. Planning and Coordination
 - b. Continuity of Learning and Core Operations
 - c. Infection Control Policies and Procedures
 - d. Communications Planning
4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.
5. Training on the Emergency Management Plan shall be conducted annually.

SAFETYPurpose

It is our goal to provide a safe and healthful environment for everyone that utilizes the district's facilities. This includes employees, students, and visitors to our district.

Providing a safe environment goes beyond the obvious of properly maintaining buildings and grounds. A safe environment entails the attitude of the people occupying the environment. Therefore, we believe that safety is an attitude which must be cultivated and reinforced.

Procedure

The Superintendent of Schools shall appoint a District Safety coordinator with the responsibility of establishing and implementing a continuing effective safety program. The district goal is to eliminate lost time accidents. The program must involve all employees and students of the district. Employees should be involved through periodic safety meetings. Students should be involved through classroom instruction by the appropriate educators.

The Safety Coordinator shall organize a safety committee with at least the following employees involved to ensure all areas of the operation of the district are represented: Manager of Custodial and Maintenance Services, Cafeteria Supervisor, Transportation Coordinator, Business Administrator/Board Secretary, a school nurse, principal and other staff as deemed necessary.

The Safety Committee will meet periodically during the year.

The Safety Coordinator will be responsible for working with the Safety Committee to define the safety program. However, these points must be covered:

1. Accident investigation and accident trend analysis.
2. Safety themes identified for use at meetings.
3. Remediation of hazards.
4. Modification to improper work methods.
5. Safety guidelines and specific rules for each area of each building in the district.
6. Proper PEOSH – 200 log maintenance.

Each employee and student will be responsible for obeying the safety rules established.

LOSS CONTROL

Staff Injuries

Every employee is entitled to work under the safest possible conditions. In order to ensure this, it is necessary that every accident/injury be reported.

All incidents/accidents must be reported by the employee to their Supervisor within twenty-four (24) hours after the incident occurs. In the case of injury, reports must be filled out within twenty-four (24) hours. If there is an employee accident, the employee is to report it to the nurse/supervisor and fill out the **Employees Report of Injury**. The Supervisor must fill out the **Supervisors Report of Accident**.

The employee will speak to a nurse who will obtain detailed information and make the arrangements for treatment. If further specialized treatment is needed, the nurse or employee will call Qual-Care at (888) 342-3839. The referred doctor will determine when the employee may return to work.

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to Qual-Care at (888) 342-3839.

After examination or treatment by the workers' compensation doctor, emergency doctor or referred doctor, the employee must report back to work with the Return to Work form. If the employee is unable to return to work, they must notify their supervisor immediately.

Litigation/Liability

Any incidents having the slightest possibility of potential litigation/liability must be reported to the Business Administrator/Board Secretary immediately. Upon receipt of the notice, the Business Administrator/Board Secretary will notify the insurance carrier.

Injuries to Visitors on the Premises

For injuries to visitors in the building or on the premises (day or evening), the same procedure should be followed as for injuries to pupils, except the office of the Business Administrator/Board Secretary will be notified as to when and where the accident occurred. When an injury occurs, call the **Payroll Department** for more information.

RECORDING OF DAYS ABSENT DUE TO INJURY/ACCIDENT

Days absent from work due to illness, injury or accident will be recorded as sick days initially. When the District receives a determination from the Workers' Compensation Insurance Carrier or a Workers' Compensation Court, that these days are designated as Workers' Compensation Days, the employee's attendance record will be adjusted accordingly. **Legal Reference: N.J.S.A. 18A:30-2.1**

PERSONAL ITEMS

1. It is recommended that personal items not be brought to school or work. The district will not be responsible for any items lost or stolen. In bringing equipment or other items to school, the employee does so at his/her own risk.
2. The school also is not responsible for damage to vehicles while parking on school property. When parking on school property the employee assumes the risk for any damage that may occur.

TRANSPORTATION

The Board of Education recognizes that transportation to and from school is required for the promotion of education. The Board has the responsibility to transport eligible students to and from their homes.

New Students

1. Central Registration shall notify the transportation department of registration of new students.
2. Transportation department will assign bus and stop number to new student.
3. Transportation department will communicate the bus stop information back to the school office and to the bus driver/contractor

Students Leaving District

Central Registration shall notify the transportation department when a student withdraws from the district.

Contracted Bus Services (if applicable)

1. Bus services provided by outside contractors will be coordinated by the Transportation Coordinator and in accordance with NJ Public Contracts Law.
2. Special education in and out of district.

Non-Public/Aid-in-Lieu

1. Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
2. The non-public school shall supply completed Applications for Non-Public Transportation forms to the Transportation Coordinator for review and processing.
3. The Transportation Coordinator shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and non-public school administrators of the determination for each application by August 1st.
4. The Transportation Coordinator shall prepare the Non-public School Transportation Summary form and submit it to the non-public school administrators in January and May for certification of each.
5. The Non-public Transportation Summary form is created by the Transportation Coordinator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

DRTRS

1. The Transportation Supervisor will maintain such records reports and make such reports regarding school transportation as are required by the Education
2. The annual District Report of Transported Resident Students will be completed by the Transportation Coordinator and submitted within the State set timeframe.

Special Education Transportation

1. The Board of Education shall provide transportation services for pupils with disabilities as required by law and dictated by the pupil's educational needs and physical welfare. The transportation of disabled pupils to special education programs approved by the Board and located outside the state will conform to guidelines established by the New Jersey State Department of Education. The Board will provide the transportation specified as a related service in the program of special education approved for a disabled pupil. Such transportation will conform to the pupil's Individualized Education Program (IEP) and the transportation requirements described by the Child Study Team or prescribed by the school physician.
2. Transportation to a placement outside this district will conform to the school calendar of the receiving school. The individual plan for a disabled pupil's out-of state transportation will be submitted to the Office of the County Superintendent prior to its implementation. In general, transportation of out-of-state disabled pupils will be by the most economical and expeditious mode consistent with the pupil's special needs and will be limited to travel at the beginning and the ending of the school year.

Safety

1. The Board directs the Superintendent to oversee development of regulations to govern:
 - a. Pupil conduct on buses;
 - b. In-service education for bus drivers to include:
 - i. Management of pupils,
 - ii. Safe driving practices; recognition of hazards,
 - iii. Special concerns in transporting handicapped pupils;
 - iv. Emergency procedures on the road; accident report.
2. The Transportation Coordinator shall ensure that all school bus drivers and school bus aides are properly trained for the functions for their position.
3. The Transportation Coordinator shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A. 18A:39-17, 18, 19, and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
4. The Transportation Coordinator shall ensure that anyone driving a school vehicle hold a valid Commercial Driver's License with appropriate endorsement(s) for the class and type of vehicle operated.
5. The Transportation Coordinator will file the Annual Certification of School Bus Drivers Report with the County Department of Education.
6. Random drug and alcohol testing of bus drivers shall be conducted in accordance with applicable regulations.

Bus Accidents

1. In the event of an emergency, the school bus driver shall follow procedures established by this Board. The school bus driver will immediately inform the Principal of the receiving school and the School Business Administrator or designee of the district providing the transportation following an accident that involves injury, death or property damage. Forms shall be provided for the immediate reporting of all incidents involving a district owned or contracted vehicle that include any of the following:
 - a. Physical injury to anyone concerned, no matter how minor.
 - b. Property damage of any kind, even if the financial loss is negligible.
 - c. Failure of any mechanical function of a district-owned or contracted vehicle during operation, even if no injury or damage results.
2. The school bus driver must also complete a Preliminary School Bus Accident Report prescribed by the Commissioner of Education and provide the Report to the Principal of the receiving school by the end of the next working day. The Principal of the receiving school shall retain a copy of the Report and forward other copies of the Report as prescribed by the New Jersey Department of Education.
3. It shall be the responsibility of the Superintendent to direct an investigation on the report and to comply with the law. The information gained shall be considered in evaluating personnel performances, and in scheduling inspection of vehicles.

VEHICLE TRACKING, MAINTENANCE AND ACCOUNTING

For the management, control and regulatory supervision of school district vehicles, if the district owns/purchases their own vehicles/buses in the future.

Procedure

1. The district vehicle coordinator shall maintain a vehicle inventory control record including:
 - a. The vehicle make, model and year;
 - b. The vehicle identification numbers (VIN);
 - c. The original purchase price;
 - d. The date purchased;
 - e. The license plate number;
 - f. The person assigned or the pool if not individually assigned;
 - g. The driver license number of the person assigned and the expiration date;
 - h. The insurer and policy number of person assigned, and
 - i. The usage category such as regulatory business, maintenance, security or pupil transportation.
2. A driving record of the operators of the district vehicles including:
 - a. The name of the driver;
 - b. The driver license number and expiration date;
 - c. The insurer policy number of person assigned;
 - d. Motor vehicle code violations;
 - e. Incidents of improper or non-business usage;
 - f. Accidents, and
 - g. Other relevant information.

SECTION XI – TRANSPORTATION

EWING PUBLIC SCHOOLS

3. A driving record of the operators of the district vehicles including:
 - a. The name of the driver;
 - b. The driver license number and expiration date;
 - c. The insurer policy number of person assigned;
 - d. Motor vehicle code violations;
 - e. Incidents of improper or non-business usage;
 - f. Accidents, and
 - g. Other relevant information.
4. A record of maintenance, repair and body work for each district vehicle including:
 - a. The vehicle make, model and year;
 - b. The vehicle identification number (VIN);
 - c. The original purchase price;
 - d. The date purchased;
 - e. The license plate number;
 - f. The usage category such as regular business, maintenance, security or pupil transportation;
 - g. The manufacturer's routine maintenance schedule;
 - h. Purchase order number;
 - i. Date work was performed;
 - j. The category of work performed;
 - k. Detailed description of work performed;
 - l. The mileage on the date work was performed, and
 - m. The cost of the work performed.

DISTRICT VEHICLE ASSIGNMENT

The Board of Education, upon the recommendation of the Superintendent, may authorize, at its discretion, by an affirmative vote of the Board's full membership, the lease, lease-purchase, or purchase and assignment of school district vehicles for the conduct of official school district business.

Procedure

The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.

1. The vehicles may be assigned either to individuals or to units within the school district for pool use according to the following classifications:
 - a. Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator/Board Secretary, the staff member serving as head of facilities services, the staff member serving as head of security services or other supervisory employees who, based on their job duties, may be called upon on a twenty-four hour, seven day-a-week basis. No individual assignment shall be made for the primary purpose of commuting.
 - b. A unit may be permanently assigned one or more school district pool vehicles only if employees of the unit will collectively use the vehicle or each vehicle for more than an average of 750 miles per month on official school district business. Pool vehicles shall not be used for the purpose of commuting and shall remain at a school district facility when not in official use.

2. Board members or employees may be temporarily assigned a school district vehicle for travel events.
3. In the event the operator of a school district vehicle believes their personal health (temporary or long-term) may impair their ability to safely operate a school vehicle, the operator shall inform their immediate supervisor and the school vehicle coordinator of the health problem and the expected duration of impairment. The operator's immediate supervisor or the school vehicle coordinator may coordinate a physical examination for the staff member in accordance with Policy 3160 or 4160.
4. Smoking, as defined in Policy 7434, is prohibited on "school grounds" and therefore, in accordance with the definition of school grounds in Policy 7434, smoking is prohibited in a school district vehicle at any time.
5. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.
6. All complaints of a potential misuse shall be investigated by the school vehicle coordinator and/or appropriate administrator and appropriate disciplinary action shall be taken. Any disciplinary action shall be progressive and uniform depending on the specific misuse.
7. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.
8. No luxury vehicle, one which exceeds the greater of \$30,000 or any current dollar limit established in IRS law or regulation, shall be purchased, lease purchased, or leased by the school district. If a vehicle is assigned to the Superintendent, it may be a full size or intermediate, four-door sedan of the non-luxury class. All other vehicles shall be compact sedans, unless special passenger, cargo, equipment, or use requirements make the standard vehicle unsuitable for documented school district needs.
9. All damage to school district vehicles, regardless of cause, shall be reported within twenty-four hours to the school vehicle coordinator and the employee assigned to file insurance claims.
10. No physical alterations shall be made to a vehicle without prior Board approval.
11. Operators of a school district vehicle shall possess a valid driver's license to operate a vehicle in New Jersey. The school vehicle coordinator(s) shall be responsible to maintain a copy of each driver's license on file. In the event a driver's license is revoked, suspended or otherwise makes the driver unable to operate a school district vehicle in accordance with law, the driver shall immediately notify the school vehicle coordinator, who will immediately revoke the driver's authorization to operate a school district vehicle.
12. When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of an individually assigned vehicle or, in the case of a pool vehicle, the school vehicle coordinator shall be responsible for ensuring the vehicle receives the scheduled service.
13. A driver assigned a school district vehicle shall be responsible for the security of the vehicle and its contents.
14. Drivers shall be personally responsible for all fines accrued as a result of traffic violations related to operation of school district vehicles.
15. The driver, or the driver's supervisor, if the driver is incapacitated, of a school district vehicle involved in an accident resulting in damage to the school district vehicle or other vehicle shall file, within twenty-four hours of the accident, a detailed written report with the school vehicle coordinator and the school district staff member responsible for making insurance claims.

16. Police shall be immediately notified of an accident by the driver or school vehicle coordinator, if the driver is incapacitated. A copy of the police report shall be submitted to the school vehicle coordinator and the school district staff member responsible for making insurance claims as soon as possible.
17. If a school district vehicle is misused in any of the following ways, the driver's driving privileges for school district vehicles shall be suspended or revoked, and additional disciplinary action shall be taken as appropriate:
 - a. Frequent violation of traffic laws;
 - b. Flagrant violation of traffic laws;
 - c. Operation of a vehicle which the police or insurance company determined was the cause of an accident;
 - d. Use of a vehicle for unauthorized use whether personal use, business use, or commuting;
 - e. Violation of these rules or school district policy governing the assignment, use, operation, repair, and/or maintenance of vehicles. This includes the failure to submit a vehicle for routine maintenance as called for in the manufacturer's routine maintenance schedule;
 - f. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
 - g. Use of a school district vehicle by an unauthorized individual while assigned to an employee;
 - h. Use of a school district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; and/or
 - i. Use of radar detectors in school district vehicles.
18. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

Purpose

The Board of Education recognizes that Food Service is required for the purpose of education. The Board has the responsibility to provide food services to all students.

Direct Certification

Students eligible for TANF and/or SNAP may be directly certified by the State. In these cases, the district sends a letter to the household and notifies them of their child's meal status before school even begins. The district sends letters to new directly certified students in September and January. In these instances, no meal applications need to be filled out.

Homeless Students

Students who are deemed homeless by the district's Homeless Liaison shall receive free meals upon notification of Food Service from the Homeless Liaison for the period of time that they are homeless.

New Students

Upon registration, applications for free and reduced meals are made available to new students.

Free and Reduced Meal Application

The Superintendent shall annually notify all interested persons in the school district of the availability, eligibility requirements, and application procedures for free and reduced rate meals by the distribution of an application for such meals to the family of each pupil enrolled in the district, and by placing a notice in the Board's official newspaper.

Determining Eligibility for Free and Reduced Meals

The Board designates the Director of Food Services to determine, in accordance with standards issued annually by the State Department of Education, the pupils eligible for free or reduced rate meals. Any pupil found eligible shall be offered free or reduced rate meals immediately and shall continue to receive such meals during the pendency of any inquiry regarding his or her eligibility.

Benefit Issuance Document

A Benefit Issuance Document shall be maintained by the Director of Food Service in the Food Service Office. This is a comprehensive list of all students who filed an application and indicates their status as free, reduced or denied.

Civil Rights Compliance

Per regulation, a Civil Rights Compliance is completed each year. Using the October 15th student data, lists are maintained by school, broken down by ethnic group and further broken down by status of free, reduced and denied.

Bidding

Milk, other food items, and supplies are subject to the bidding requirements of the New Jersey State Contract Law.

Daily Deposits

Deposits are prepared daily, by school cafeteria managers and reconciled to computer point-of-sale system. They are placed into bags which are sealed and picked up by the armored car company daily at the school offices. Deposit totals are reconciled to the bank statement in the Food Service Office. Parent deposits made on-line are also reconciled to the bank statement in the Food Service Office.

Setting Prices

Each year, the Board of Education sets prices for food services. Every effort is made to set prices that are affordable for students but enable the food services to operate without contribution from board funds. Pricing is set in accordance with the Equity in School Lunch Pricing provision.

Commodities

The district shall participate in the commodities program offered by the New Jersey Department of Agriculture.

Sanitation

The Food Service Department utilizes HACCP- Based Standard Operating Procedures to maintain sanitary conditions in the school kitchens as required by USDA.

Food Service Biosecurity

The Food Service Department maintains and utilizes a Biosecurity Management Plan as required by USDA.

PHYSICAL SECURITY OVER TECHNOLOGY EQUIPMENT, PERIPHERALS AND MEDIAPurpose

In order to ensure the overall performance of the technology systems, the equipment must be protected from harm, abuse, misuse and pilfering.

Procedure

1. Rooms or cabinets that house servers will be restricted to authorized personnel only. Review of the personnel who has access to these areas is performed several times a year.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) have environmental controls to ensure that proper heating, cooling, ventilation, and dehumidification is provided, whenever possible.
3. All computer and technology equipment is checked and confirmed. Periodically (but no less than annually) the equipment is physically verified for existence and location verification based on the inventory log.
 - a. Equipment locations and moves should be recorded and updated.
 - b. Mobile equipment (including laptops, tablets, etc.) should be equipment accounted for periodically and physically inspected.
 - c. Updates of software clients which are capable of gathering inventory information and can be used to track inventory of computer-based assets should be made on a regular basis.
4. Media, such as disks, tapes, portable external storages, flash memories and other output devices should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems are held in another area/building or in a fire-rated cabinet. Aging media are transferred to a current technology (archived), when possible.

SECURITY OVER DATA – PASSWORDS AND USER ACCOUNTSPurpose

In order to ensure the overall performance of the district via its technology systems and data:

1. Password protection is utilized for all network logons. Key district applications also require users to have passwords.
 - a. All users are reminded not to share or write down passwords.
 - b. Passwords are “hardened” passwords and must be at least eight characters long containing characters from three out of four subsets, upper case letters, lower case letters, numeric, and special symbols.
 - c. Passwords for network access are forced to be changed periodically.
 - d. Passwords for key district applications are changed periodically.
 - e. Passwords are user generated and not written down, with only reset ability at the technology department level.
 - f. Passwords are not repeated for network access and application access, particularly the student information system.
 - g. Student passwords are given, generated by the technology department and have been recorded and shared with staff/employees for the management purposes of learning processes.
2. User accounts are only made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
 - a. Access to district wide public or private folders is restricted based upon user role.

SYSTEMS SOFTWARE AND APPLICATIONS AUTHORIZED FOR USE IN THE DISTRICTPurpose

The number, type and scope of individual applications are monitored to maximize the efficiency of the technology while not creating an overly complex environment.

Procedure

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district require approval of the Superintendent and Business Administrator/Board Secretary. Among considerations are any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage)
 - a. Before new applications are purchased, there is a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
 - b. Before implementation of new applications, timelines and deliverables are established. The deliverables include what is expected of the application, training, support, and the time frame for each.
 - c. Before implementation of new applications, data conversion, data mapping and processes are defined. After loading the data, accuracy of data conversion is verified. Changes to user procedures are identified and documented.

- d. Before installation of new applications, general preparations of systems (like storage cleanup) are done. In case of incompatibility and adverse reactions to the new software, back-up to systems is performed whenever possible. Baseline information is held.
 - e. Hardware requirements for the new application are identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware. Summer imaging provides enough time to create an image of new software and hardware and to test it properly.
2. Hardware and operating systems software must be updated with the latest compatible firmware and security updates, before any applications.
 3. For existing applications and systems software, a listing is created and maintained.

PROTECT THE DISTRICT’S NETWORK FROM INTERNET DANGERS

Purpose

The district employs several layers of protection to ensure that unauthorized access to the network does not occur.

Procedure

1. A commercial Anti-virus Application like the one from Symantec is in use, and automatically updated and periodic/forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination. District users cannot modify the antivirus program.
2. The district utilizes spam filters (Barracuda SPAM Filter) and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
3. The district utilizes an external firewall (a router that controls access) to prevent access from unauthorized sources. The available and open ports are reviewed periodically.
4. Obtaining automatic updates are done for operating systems, common applications and anti-virus program.
5. The district secures the wireless network by using a combination of Wi-Fi Protected Access (WPA) and/or MAC address filtering done at the routers and switches to avoid access by unauthorized sources.
6. District monitors wireless transmission to verify authentication of users.
7. Network administrators periodically check system access logs for unauthorized activities.

PROTECT THE DISTRICT’S NETWORK FROM INTERNAL DANGERS

Purpose

Create procedures that prevent unauthorized use from within the district.

Procedure

1. The district utilizes “Lock Out”, where the workstations and password screensavers automatically lock the unit when not in use for 60 minutes, and shut itself down in 180 minutes.
2. Access to the network is requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access.
3. User roles are defined that allows for many users to be grouped together. The use of profiles allows for more standardization and efficiency in administering the security access of each application.

4. All application access is reviewed periodically for discrepancies in the user roles and the access to sensitive information.

ELECTRONIC COMMUNICATION ARCHIVAL

Purpose

Store electronic communications made within district.

Procedure

1. District employs hardware solution (Barracuda Message Archiver) to maintain electronic backups of all communications.
2. District stores for a period of seven years, all inbound and outbound email messages.
3. General read-only and retrieval access to the email archival system access is restricted to secure district personnel.
4. Daily checks of the email archival system are made to ensure reliability.
5. Regular password changes are made to the archival system to limit potential security breaches. The archive system is accessible from outside the district.
6. The district sets up network policies to block any electronic instant messaging/chat program

VIDEO SURVEILLANCE SECURITY

Purpose

To ensure a safe and secure environment for student learning.

Procedure

1. District has installed optical cameras in key locations to record activities at all hours.
2. Surveillance cameras interface with digital video recording systems/servers.
3. Digital recording system provides enough storage to monitor key locations for a period of three to five days at a minimum.
4. Digital recording systems are checked regularly to ensure recording quality, reliability, and ability to retrieve information.

WEB CONTENT FILTERING AND SUPERVISION

Purpose

To ensure a safe and secure electronic environment for students to access the Internet.

Procedure

1. District employs tools (Barracuda Web Filter) to monitor access to web sites. Using a hardware or software “proxy” solution, the district has put into place a method to filter web sites containing content that is against the district’s Acceptable Use Policy.
2. “Proxy” system filters web sites that contain viruses, spyware, malware, unsecure connections and improper certificates.
3. Technology staff conducts regular maintenance of the “proxy” filter.
4. Proxy system regularly (automatically) updates to block new web sites.

NETWORK STORAGE AVAILABILITY

Purpose

To provide users with a secure area on the network to store files.

Procedure

1. District employs tools to allow users to save files on a number of secured servers. File servers are in place and are being managed and backed up.
2. Systematic and regular backups are being made of network-stored data and files.
3. Access to individual network space is restricted to individual users and network administrators based on user level permissions.
 - a. Quotas for space limitations are being utilized in the middle schools so as to not exceed the capacity of the server space.
 - b. Users of the network storage system agree to store content that is in agreement with the district's Acceptable Use Policy.
4. Shared network storage is monitored to ensure proper access based on security groups.
5. Network administrators check backups of the systems regularly.
6. A backup policy that ensures quick recovery is in place.

ACCEPTABLE USE OF DISTRICT’S TECHNOLOGY AND INFORMATION

To ensure that anyone who has access to district electronic resources understands what is acceptable use of the technology and information and to ensure that anyone who has access to sensitive information understands the acceptable uses of that information.

Procedure

1. The Board has established a policy that informs all users of the districts’ data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy identifies students, staff, parents and guardians, and other users who may have access to the district’s data, systems and information.
 - a. The students and staff are required to login and acknowledge the policy when using a computer connected to the district network.
 - b. Parents who utilize information of the district via the internet (student’s grades, lunch accounts, library information, etc.) have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances includes non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.
 - c. Other web users of information are required to have an electronic acceptance on the web pages before data is displayed. These may include calendars, or web requests for use of facilities, these instances may require additional assurances as well (i.e., secure logon).
 - d. All persons with sign-on to the district’s network or to district data, i.e. parent portals, are required to agree to the acceptable use policy, which should be listed.
2. The Board has adopted an Acceptable Use of Computer Network/Computers and Resources Policy # 2361 that, at a minimum, prohibits the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.
 - a. Conduct any activity not related to the district’s operation, including, but not limited to, advertising, soliciting business, or political lobbying.
 - b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.
 - c. Threats, harassment, libel or slander.
3. This policy is reviewed annually for changes in the types of information used and in the types of technology used.
4. Information as referred to in the policy is not limited to electronic information or simply the use of electronic systems. Controls exist over written information and paper files.
 - a. Individuals who have access to district records should not use the information for personal reasons.

- b. Sensitive information is stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user are employed. For written and paper files, information is secured by locking cabinets, drawers and doors to offices that hold such information.
 - c. Copies of sensitive material are only made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in an appropriate manner, such as shredding.
5. All staff members are required on an annual basis to review and sign a form that states that the person signing has read and agrees to uphold the mandated Board policies/regulations posted on the district website.
 6. Violations of the Acceptable Use Policy are spelled out in student and staff code of conduct.

SECURING OF SENSITIVE MANUAL (WRITTEN OR PAPER) INFORMATION

To ensure that sensitive information is properly handled and to limit the potential exposure of information from being obtained through the district.

Procedure

1. All employees who have access to any of the following information are required to sign an acceptable use form at least annually on the proper methods of use, compilation, dissemination and destruction, when appropriate, and safe-guarding of that information.
2. The Superintendent and Business Administrator/Board Secretary or their designees determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, student, volunteer and board member personal information such as address, unlisted phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.
3. Sensitive information is housed in a locked cabinet or behind locked doors.
 - a. Access to keys is restricted to personnel authorized to view the information.
 - b. Keys have “do not duplicate” on them and copies are prohibited, except as needed.
 - c. Areas housing sensitive information are locked whenever the areas are not staffed.
 - d. Whenever possible, sensitive information is stored away from high traffic areas.
4. Original sensitive information files should be housed in a fire rated cabinet, where possible.
5. Backups of paper documents are treated as sensitive. Electronic documents are backed up daily and paper documents are housed in locked areas.

ASSA REPORTING

Procedure

The information for the Application for State School Aid (ASSA) is generated through and completed by the Assistant School Business Administrator. The Assistant School Business Administrator works with the school Data Analyst to determine the accuracy of the ASSA data prior to submittal.

Below is a breakdown of how the information is generated:

Information	Person Responsible	Documentation
Students on roll-full and shared	Principal	Attendance registers maintained by principal. Documentation to be submitted with the report.
Sent full time	Director of Special Programs	Genesis data
Received full time	Director of Special Programs	
Received shared time		
Private Schools for the handicapped	Assistant School Business Administrator	Maintain tuition contracts for private school for the handicapped
Sent shared time	Director of Special Programs	Documentation to be provided to Supervisor of Special Education
Resident students	Director of Special Programs	Genesis data
At Risk Transportation report	Principal/ Transportation Coordinator	Genesis data
English Language Learners	Director of Special Programs	Genesis data
Tier I students	Director of Special Programs	Genesis data

FREE AND REDUCED LUNCH APPLICATIONS**Procedure**

The Free and Reduced Meal applications are sent to us electronically by the state. It is mandated that we use this form without change. The Business Administrator is responsible for getting the forms copied and distributed to all of the schools. The youngest member of the household is to receive the application on the first day of school. Business Administrator sends this list to each school or meal application distribution. Once completed by the parent, all applications returned are sent to the Business Administrator for processing. The Business Administrator sends home a meal status notification letter to all applicants. Applications are kept at the Business Office through the year. Using Genesis for processing the application, the eligibility determination is forwarded to each student's file and to the Point of Sale system. Each school secretary can view this information via Genesis.

Elementary School Procedures

The cafeterias have computerized point of sale cash registers. After the student identifies himself with a PIN number, the picture of the student comes up on the screen along with the meal status code and any balance the student may have.

All money for meals is collected in the classrooms. The money is put into an envelope which is already labeled with the students' names, teacher name, room number and grade, which is supplied by the school secretary. The envelopes are forwarded by the teacher to the main office where the cafeteria worker gets them and applies the money to the appropriate student account via the Point of Sale. At lunch time, the student puts their PIN number into the cash register via PIN pad for items purchased. No money is exchanged at lunch time. At the end of each day the cafeteria worker counts out all money received and posts it to the point of sale. The physical cash received should match the money posted to student's accounts. At the end of each day the cafeteria worker prints out a daily sales report and sends it to the Food Service office. Any problems or questions during the course of the day are to go to the Bookkeeper in the Food Service Department. Any discrepancies are to be called into the Bookkeeper prior to closing out for the day.

Middle School and High School

In these two schools the students deposit money directly with the cashier while they are purchasing meals. The meal eligibility status is on the point of sale screen, reducing overt identification. All meal statuses are shown by a symbol. Students have the option of depositing as much money as they wish in their account. All deposits and purchases go through the cashier during lunch time.

At the end of the day the manager at the middle schools and the bookkeeper at the high school print out the daily sales reports. The cashiers can view these numbers prior to printing to verify cash received against sales. Any problems are referred to the manager at the middle schools and the bookkeeper at the high school. The cashiers need to advise their managers of any money discrepancies.

FALL REPORT

Procedure

Below is a listing of the required Fall Reports along with the personnel responsible for its completion:

District Contact Person	Data Collection	Distribution Medium	Distribution Date	Due Back Medium	Due Back Date	Due in Supt.'s Office
Manager of Information Technology	NJ Smart	DOEnet	Beginning Sept.	DOEnet	End Sept.	
STATE AID Supt. of Special Ed.	ASSA	DOEnet	Beginning Oct.	DOEnet	End Oct.	Middle Oct.
Bus. Admin/BS	Debt Serv.	DOEnet	Beginning Nov.	DOEnet	Middle Nov.	
Trans. Coordinator	Transp. Report	Diskette	Mid-Nov.	Diskette	Middle Dec.	
Sup. of Special Ed.	LEP	DOEnet	Beginning Oct.	DOEnet	Beg. Nov.	Middle Oct.
FALL SURVEY Supt's Sec. – Data	Certificated Staff	Diskette	Mid-Oct.	DOEnet	Mid. Nov.	
Supt's Sec./ Asst Supt's. Sec.	Enroll./ Dropouts	DOEnet	Mid-Oct.	DOEnet	Beg. Nov.	First Nov.
Supt's Secretary	Graduates/Non Cert. Staff	DOEnet	Mid. Oct.	DOEnet	Beg. Nov.	First Nov.
Sup. of Special Ed.	Special Ed. Report	DOEnet	End – Nov.	DOEnet	Beg. Dec	
	ECPA & NCLB	DOEnet	End – Nov.	DOEnet	Beg. Dec	

GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

ACCOUNT: A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

APPROPRIATION: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes

AUDIT: The examination of records and documents and the securing of other evidence for one or more of the following purposes:

- A. Determining the propriety, legality and mathematical accuracy of proposed or completed transactions.
- B. Ascertaining whether all transactions have been recorded.
- C. Determining whether transactions are accurately recorded in the accounts and in the statement drawn from the accounts.
- D. To determine whether the statements prepared present fairly the financial position of the school district.

AVERAGE DAILY ATTENDANCE, ADA: The aggregate day; attendance of a given school during a reporting period divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session.

BID: The process which includes legal advertising and direct contact, sought from appropriate vendors for goods and services individually or in the aggregate, whose cost is above the mandated bid threshold.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

CAPITAL OUTLAY: An expenditure which results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings and the remodeling of buildings, with the life expectancy of at least ten years.

CASH: Currency, checks, postal and express money orders, and bankers' drafts on hand on deposit with an official or agent designated as custodian of cash, and bank deposits.

CHART OF ACCOUNTS: A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number which has been assigned to each account. Accounts in the chart are arranged by Fund, Program, Function and Object.

CONTRACTED SERVICES: Services rendered by personnel who are not on the payroll of the Board of Education including all related expense covered by the contract. Also see Purchased Services.

CURRENT: The term refers to the fiscal year in progress.

DEFICIT: The excess of the obligations of a fund over the fund's resources.

DISBURSEMENTS: Payment in cash.

ENCUMBRANCES: Purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid.

EQUIPMENT: An instrument, machine, apparatus, or set of articles with a value of at least \$500 which retains its original shape and appearance with use and/or is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair than to replace it with an entirely new unit.

EXPENDITURES: Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year.

FISCAL YEAR: The twelve-month period from July 1 through June 30, during which the financial transactions of the school system are conducted.

FIXED ASSETS: Land, buildings, machinery, furniture, and other equipment which the Board of Education intends to hold or continue to use over a long period of time and costs over \$500.00 when purchased. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FUNCTION: A group of related activities which are aimed at accomplishing a major service for which the school system is responsible.

FUND: All accounts necessary to set forth the financial position, the financial operations, the changes in residual equities or balances, and the changes in financial position of a fund.

GENERAL FUND: Used to account for all transactions in the ordinary operations of the Board.

INVENTORY: A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

INVOICE: An itemized list of merchandise purchased from a particular vendor from which payment is made. The list includes quantity, description, price, terms, date and the like, and is matched with the signed receiving copy.

OBJECT: The commodity or service obtained from a specific expenditure.

OBLIGATIONS: Amounts which the Board of Education will be required to meet out of its resources, including both liabilities and encumbrances.

PETTY CASH: A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Also, a sum of money, in the form of a special bank deposit, set aside for the purpose of making immediate payments of comparatively small amounts.

PROGRAM: A plan of activities and procedures designed to accomplish a predetermined objective or set of allied objectives.

PROGRAM MANAGER: The individual responsible for monitoring the expenditures within a particular program of the budget. This person usually determines what to purchase, originates purchase orders and receives goods and/or services.

PRORATING: The allocation of parts of a single expenditure to two or more different accounts. The allocation is made in proportion to the benefits which the expenditure provides for the respective purposes or programs for which the accounts were established.

PURCHASE ORDER: A written request to a vendor to provide materials or services at a price set forth in the order and is used as an encumbrance document.

PURCHASED SERVICES: Personal services rendered by personnel who are not on the payroll of the Board of Education and other services which may be purchased by the Board of Education.

REFUND: A return of an overpayment or over collection. The return may be either in the form of cash or a credit to an account.

REIMBURSEMENT: The return of an overpayment or over collection in cash.

REPLACEMENT OF EQUIPMENT: A complete unit of equipment purchased to take the place of another complete unit of equipment which is to be sold, scrapped or written off the record and serving the same purpose as the replaced unit in the same way.

REQUISITION: A written request to a school official for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official to a vendor.

STUDENT ACTIVITY FUND: Financial transactions related to school-sponsored student activities and interscholastic activities. These activities are supported in whole or in part by income from students, gate receipts, and other fund-raising activities.

SUPPLY: A material item of an inexpensive, expandable nature that is consumed, worn out or deteriorated in use; loses its identity through fabrication or incorporation into a different or more complex unit or substance. Is expendable or subject to replace rather than repair if damaged or if some of its parts are lost or worn out.

TRAVEL: Costs for transportation, meals, hotel and other expenses associated with traveling on business for the Board of Education.

UNIT COST: Expenditures for a function, activity, or service divided by the total number of units for which the function activity or service was provided.

VOUCHER: A document which authorizes the payment of money and usually indicates the accounts to be charged.

RETENTION OF RECORDS

Procedure

1. No material which qualifies as a record or document may be destroyed without the prior approval of the Department of Education.
2. All requests for document disposal must be submitted to the Business Administrator/Board Secretary.
3. The Business Administrator/Board Secretary will forward all requests to the State for approval.
4. Questions concerning the disposition of records should be directed to the Business Administrator/Board Secretary.

**STATE DEPARTMENT OF EDUCATION
RECORDS RETENTION SCHEDULE**

Retention Period-Destroy Records After

Item #	Form #	Description	District	County
1	A-1	School Register, Classroom	6 years	-----
2	A-1a	School Register, Central	6 years	-----
3	A-2b	Record of Individual Instruction	6 years	-----
4	A-3	Annual Report of Education Statistics	10 years	10 years
5	A-4	Annual Financial Statistic Report	10 years	10 years
6	A-4a	Report of Res. Enrollment Statistics	10 years	10 years
7	A-4b	Report of Pupils Receiving Bedside/Home Instruction	10 years	10 years
8	A-4c	Report of Tuition Pupils sent to App. Special Classes for Atypical Pupils	10 years	10 years
9	A-4d	Application for State Aid-Transportation	10 years	10 years
10	A-4e	Atypical Pupils	10 years	10 years
11	A-4f	Report of School Budget and District Taxes	10 years	10 years
12	A-4g	Report of Pupils Living on Non-Taxable State-Owned Property	10 years	10 years
13	A-5	Custodian's Financial Report	10 years	10 years
14	A-13	Certificate of Tax Ordered	10 years	10 years
14a	A-17	Financial Record Book, Custodian of School Monies	Permanent	-----
15	A-22	Employment Contract Teacher	10 years after term	10 years after term
16	A-28	Tally Sheet	-----	1 year
18	A-32	Proceedings with Respect to Authorization of Bonds	Bond Maturity	_____

APPENDIX

EWING PUBLIC SCHOOLS

Item #	Form #	Description	District	County
19	A-33	Report of Election Proceedings	10 years	10 years
20	A-36	Board Members Affidavit and Oath of Office	10 years	10 years
21	A-41a	Pupils Transfer Card	3 years	-----
22	A-44	Record of Exclusion	3 years	-----
23	A-45	Medical Inspection Record Card	1 year after Graduation	-----
24	A-50	Age Certificate	When Minor	Reaches age 21
25	A-56A	School Record	When Minor	Reaches age 21
26	A-56b	Promise of Employment	When Minor	Reaches age 21
27	A-56c	Physician's Certificate	When Minor	Reaches age 21
28	A-66a	Vacation Employment Certificate	When Minor	Reaches age 21
29	A-66a1	Vacation Employment Certificate (Employment outside of district)	When Minor	Reaches age 21
30	A-66b	Regular Employment Certificate	When Minor	Reaches age 21
31	A-66c	Application for Special Newsboy or Special Street Trades Permit	When Minor	Reaches age 21
32	A-66d	Application for Special Agricultural Permit	When Minor	Reaches age 21
33	A-66e	Special Agricultural Permit	When Minor	Reaches age 21
34	A-66f	Special Newsboy Permit	When Minor	Reaches age 21
35	A-66g	Special Street Trades Permit	When Minor	Reaches age 21
36	A-66h	Age Certificate – Agricultural	When Minor	Reaches age 21
37	A-66i	Application for Special Theatrical Permit	When Minor	Reaches age 21

APPENDIX

EWING PUBLIC SCHOOLS

Item #	Form #	Description	District	County
38	A-66j	Special Theatrical Permit	When Minor	Reaches age 21
39	A-66k	Application for Special News Paperboy Permit	When Minor	Reaches age 21
40	A-66m	Special News Paperboy Permit	When Minor	Reaches age 21
41	A-59	Notice to Parents	6 years	-----
42	A-60	State Warrant	6 years	-----
43	A-61	Rules to Show Cause	6 years	-----
44	A-62	Complaint	6 years	-----
45	A-63	Attendance Report	3 years	-----
46	A-74	Employment Contract – Attendance Officer	10 years after termination	-----
47	A-77	Medical Inspection Notice	1 year after graduation	-----
48	A-100	Budget	Permanent	-----
49	A-101	Budget	Permanent	-----
50	A-102	Budget	Permanent	-----
51	A-103	Budget	Permanent	-----
52	A-104	Budget	Permanent	-----
53	A-109	Appropriations Receivable	Permanent	-----
54	A-110	Appropriations and Cash Receipts	Permanent	-----
55	A-111	Cash Expenditures	Permanent	-----
56	A-112	General Control	Permanent	-----
57	A-115	Distribution of Costs, Administration	10 years	-----

APPENDIX

EWING PUBLIC SCHOOLS

Item #	Form #	Description	District	County
58	A-116	Distribution of Costs, Instruction	10 years	-----
59	A-117	Distribution of Costs, Attendance & Health	10 years	-----
60	A-118	Distribution of Costs, Maintenance	10 years	-----
61	A-119	Distribution of Costs, Fixed Charges	10 years	-----
62	A-120	Distribution of Costs, Capital Outlay	10 years	-----
63	A-121	Distribution of Costs, Vocational	10 years	-----
64	A-122	Distribution of Costs, Evening School	10 years	-----
65	A-125	Distribution of Costs	10 years	-----
66	A-130	Property Record	10 years	-----
67	A-131	Tuition Ledger – Pupils sent	10 years	-----
68	A-132	Tuition Ledger – Pupils Received	10 years	-----
69	A-148	Report of the Secretary	Permanent	-----
70	A-149	Report of the Custodian	Permanent	-----
71	A-151	Purchase Order	6 years	6 years
72	A-162	Bond Register	Permanent	-----
73	A-231	Permanent Record Card	Permanent	-----
74	B-1A	Bonding Election Report	-----	3 years
75	C-212	Transportation Contract	6 years after termination	6 years after termination
76	C-213	Transportation Contract Renewal	6 years after termination	6 years after termination
77	TB-1	Tuberculosis Testing Survey card	1 year after graduation	-----

APPENDIX

EWING PUBLIC SCHOOLS

Item #	Form #	Description	District	County
77a	101	Application to Local Finance board & Comm. Of Education (for extension of Credit)	Bond Maturity	-----
		<u>FEDERAL PROGRAMS IDEA</u>		
78		Reimbursement Claim	6 years	-----
79		Request for Verification of Expenditures Title V	6 years	-----
		<u>PUBLIC LAWS 815 AND 874</u>		
80	RSF – 1	Application for Assistance	3 years	3 years
81	RSF – 2	Application for Financial Assistance, Public School Construction, Parts I and II	3 years	3 years
82	RSF – 3	Report for Determining Payment	3 years	3 years

THE EWING PUBLIC SCHOOL DISTRICT

MEMORANDUM

TO:

From: School Business Administrator/Board Secretary

DATE:

Re:

The Business Office is unable to process or pay your purchase order/voucher for one or more of the following reasons. Please make the necessary change(s) and re-submit for processing.

___ The request is above the allowable competitive quotation threshold (\$6,000) and will require the formal competitive quotation process. Please contact the Board Office.

___ The request is above the bid threshold (\$40,000) and will require specifications to be submitted to the Business office for formal bidding.

___ The appropriate documentation is not included (receipts, travel log, etc.).

EWING TOWNSHIP BOARD OF EDUCATION
Mileage Expense Voucher

Name _____ Building _____ From _____ / _____ / _____ To _____ / _____ / _____

DATE	FROM	TO	DETAILS	Car Mileage	\$\$\$ Mileage	Parking/ Tolls	Total \$
Totals					\$	\$	\$

CLAIMANT'S SIGNED DECLARATION

I do solemnly declare and specify under the penalties of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons within the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount charged is a reasonable one.

Approved _____ Principal or Supervisor
 Approved _____ Supt. Of Schools
 Audited _____
 Account # _____

Submitted by _____



**EWING BOARD OF EDUCATION
Vendor Request Form**

NEW VENDOR	
Vendor Name:	Vendor Type:
Address (1):	Phone:
Address (2):	Fax:
City, State:	Email:
Zip:	Website:
Vendor Remit Address	
Payor Name:	
Address (1):	
Address (2):	
City, State, Zip:	
Required Vendor Information	
W-9 – FEIN#	
NJ Business Registration Certificate	
Vendor Signed Purchasing Acknowledgement	
Political Disclosure Form (if applicable)	
State Contract # (if applicable)	
Approval:	

Signature:

Date:

Send to Lisa Rasaw – Purchasing Department

Entered into CSI



**EWING BOARD OF EDUCATION
Purchase Request Form**

REQUESTOR INFORMATION	
Requestor Name:	Vendor Name:
School Name:	Account Number:
Department:	Total Amount:
Principal/Supervisor:	
Educational Rationale	
As a result of this purchase, please explain what students will learn or how students will benefit. Note any educational achievement or program that may be linked to this purchase.	
Operational Rationale	
Provide a brief explanation as to how this purchase is of operational value to your school/office. Note any particular benefits to the district. Explain whether any goods/services are being utilized on a regular basis and whether they are useful on a long term basis.	

Requestor Signature:

Date:

- | | |
|--|--------------------------------------|
| Purchase rationale is appropriate and consistent with CCCS and District Curriculum | Purchase was budgeted for |
| Funds are available | Supporting Documentation is attached |
| Quotes are attached (if applicable) | |
| Complete cost is attached (including shipping) | |

Supervisor/Principal Signature

Date:

APPROVED FOR DATA ENTRY INTO ACCOUNTING SYSTEM



EWING BOARD OF EDUCATION Quote Request Form

Requested by:

Location:

Fax #:

Date:

VENDOR:

VENDOR CONTACT:

PRODUCT INFORMATION:

Quantity	Item Description	Unit Price	Total
Sub Total:			\$0.00
Shipping:			
Total:			\$0.00

Vendor Signature:

1. The Board of Education will not be liable for goods furnished without a Purchase Order signed by the Business Administrator and Superintendent.
2. As a public school, any purchase is exempt from Federal, State and Municipal taxes.
3. Any vendor who surpasses \$6,000 for the school year is required to submit a New Jersey Business Registration Certificate
4. Any vendor who surpasses \$17,500 in sales or service for the school year is required to submit a Political Contribution Disclosure Form.
5. Any vendor who surpasses \$40,000 in sales or service is required to submit an Affirmative Action Certificate.

<p>VENDOR SIGNATURE: _____</p> <p>VENDOR NAME : _____</p> <p>PHONE: _____ FAX: _____</p>
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EWING BOARD OF EDUCATION Appropriation/Disbursement Adjustment Form

Requested By: _____

Date: _____

Account to Transfer From:

Account Number	Description	Amount
Total:		\$0.00

Account to Transfer To:

Account Number	Description	Amount
Total:		\$0.00

Rationale:

Approval:

Disbursement Adjustment

Asst. School Business Administrator's Signature

Date

Appropriation Adjustment

School Business Administrator's Signature

Date