



**NORTH CALDWELL PUBLIC SCHOOLS
NEW JERSEY**

**GUIDE FOR
STANDARD OPERATING PROCEDURES
AND
INTERNAL CONTROLS**

**NORTH CALDWELL
BOARD OF EDUCATION**

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TABLE OF CONTENTS

<u>NUMBER</u>	<u>TITLE/SOURCE</u>	<u>PAGE</u>
	Preface	4
Section I	Internal Controls	
	Internal Control Document	5
	Evaluating Internal Controls	9
	Communicating Staff Members Roles	10
	Cash Controls	11
	Payroll Controls	12
Section II:	Accounting:	
	General Ledger	13
	After School Use of Facilities	15
	Inventory/Disposal of Obsolete Equipment	17
	Acceptance of Gifts	19
	Sales Tax Exemption Qualifications	20
Section III:	Cash Management:	
	Petty Cash Fund	21
	Student Activity Funds	22
	Pay Procedures	24
	Coding of Budget Accounts	26
Section IV:	Budget Process:	
	Budget Development Process	27
	Budget Transfers	28
	Grant Application Procedure	29
Section V:	Position Control	
	Position Control – General	30
Section VI:	Purchasing:	
	Bidding and Quotations	34
	Definition of a Purchase Order,	36
	Emergency/Extraordinary Conditions	36
	District Purchasing Manual	37
	Contributions to Board Members & Contract Award	62
	Expenditure Control/End of Year Procedure	63
	Expenditure Control/Prof. Affiliation and Expense Reimbursement	64
	Expenditure Control/Mileage reimbursement	67
	Professional Services Legal Services	68
	Professional Services Authorized Services	70
	Expenditure Controls Maintenance Service Contracts	71
	Expenditure Controls Maintenance WO System	72

Section VII:	Facilities Including Administration of Work and Health and Safety	
	Facilities (includes administration of work and health and Safety	73
	Facilities Maintenance and Repair	77
Section VIII:	Security	
	Security	80
Section IX:	Emergency Preparedness	
	Emergency Preparedness	81
Section X:	Risk Management:	
	Safety	82
	Loss Control/Report of Injuries	83
	Loss Control/Recording of Days Absent	86
	Personal Items – Heaters, Microwaves, Refrigerators	87
Section XI:	Transportation	
	Transportation	88
	Vehicle Tracking	90
	Vehicle Assignment	91
Section XII:	Food Service:	
	Food Service	94
Section XIII:	Technology Systems:	
	Physical Security Over Technology Equipment, Peripherals and Media	95
	Security Over Data – Passwords and User Accounts	97
	Systems Software	98
	Protecting Network from Internet Dangers	100
	Protect District’s Network from Internal Dangers	101
	Electronic Communication Archival	102
	Video Surveillance Security	103
	Web Content Filtering and Supervision	104
	Network Storage Availability	105
	Maintenance and Computer Work Order System	106
	Physical Security over Technology Equipment	107
Section XIV:	Information Management:	
	Acceptable Use of Districts Technology and Information	108
	Securing of Sensitive Manual	110
Appendix:		
	ASSA Reporting	111
	Fall Reports Schedule	112
	Glossary of Terms	114
	Retention of Records/Schedule	118
	District Forms	123

PREFACE

The **Guide for Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the **North Caldwell 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 school staff and the Business Office.

SECTION I – INTERNAL CONTROLS

NORTH CALDWELL PUBLIC SCHOOLS INTERNAL CONTROL DOCUMENT

OVERVIEW:

Internal controls are not separate systems of the North Caldwell Public Schools. Controls are not an isolated activity but integral part of each activity used to guide the district.

Establishment, maintenance and evaluation of the internal controls are the responsibility of the administration. The evaluation of internal controls includes identifying the framework used by the administration to determine the effectiveness of the internal controls.

Controls are in place to detect or prevent errors and fraud. An error is an unintentional mistake that has the potential to affect the financial statements; and fraud is the intentional misuse or misappropriation of district assets.

OBJECTIVES OF INTERNAL CONTROL:

The three objectives of internal control are to ensure the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. The safeguarding of assets is a subset of all of these objectives.

Continuous monitoring and testing is needed to help identify poorly designed or ineffective controls. The administration is also responsible for communicating the objectives of internal control and ensuring the organization is committed to sustaining an effective internal control environment.

COMPONENTS OF INTERNAL CONTROLS:

The five (5) components of internal controls include: the control environment, administration's risk assessment, administration's communication of the controls, control activities and monitoring of the controls.

CONTROL ENVIRONMENT:

The control environment includes: the organizational structure, the control framework, the district's policies and procedures, and internal and external influences. The tone set by the North Caldwell Public Schools's board and administration determines the attitude toward the controls of the district.

ORGANIZATIONAL STRUCTURE:

The organizational structure determines the administration's responsibilities and sets the relationship with the board, which sets the policies.

CONTROL FRAMEWORK:

The elements of a control framework include the segregation of duties to help ensure the reliability of the organization's internal controls; and one person not having access to all stages of a process. If there is not proper segregation, situations could arise where errors or irregularities occur and go undetected.

Integrity and competence of the personnel performing the duties are key to achieving the desired controls. This includes hiring the proper people and continually training personnel. It is

important to ensure that employees who perform financial tasks have the knowledge and skill to perform their duties. Communication by the administration of the controls and the employee's responsibilities are as important as ensuring that employees know how to communicate irregularities that may arise.

Proper supervision of employees is needed to ensure proper execution of control activities.

DISTRICT'S POLICIES AND PROCEDURES:

The district's policies set the overall direction of the district. Procedures for all areas of financial preparation, reporting, operations, transportation, maintenance, personnel and payroll are needed. These policies and procedures will become the basis for the determination of compliance.

ADMINISTRATION'S RISK ASSESSMENT:

The administration has to conduct an assessment of risks relevant to the financial statements. This includes the identification of potential risks, the analysis of the potential impact of those risks on the ability to properly report the financial statements and the overall management of risks. Items to consider in the risk assessment of the district include, but are not limited to:

1. New personnel or new duties for existing personnel
2. How a change in accounting information system impacts controls and how effectively the training of personnel on new system was conducted
3. Changes in the regulations and laws that may affect the control environment
4. Record storage is appropriate and secure (fireproof cabinets when needed for manual documents and proper passwords and access limitations for electronic information)
5. District limits access to computers and data files
6. Segregation of duties
7. Transactions are recorded timely
8. Cash is deposited timely
9. Assets are physically safeguarded
10. Transactions are performed by only authorized personnel
11. Reconciliations are properly and promptly completed
12. Occurrences of management override

INFORMATION AND COMMUNICATION:

The administration needs to determine if the information systems utilized in the district are adequate and relevant for their intended purpose.

The district's administration is responsible for communicating the controls of the district and the responsibilities of each employee in the control system.

The administration is also charged with reviewing information that may indicate a flaw in the controls that would not allow the control to detect an error in a timely fashion.

CONTROL ACTIVITIES:

Control activities include the policies and procedures that are in place to achieve the controls desired. Documentation of the control activities is vital to the overall control environment. These activities include, but are not limited to:

1. Segregation of duties
2. Transactions are recorded timely
3. Cash is deposited timely
4. Assets are physically safeguarded
5. Transactions are performed by only authorized personnel
6. Reconciliations are properly and promptly completed

CONTROL ASSERTIONS:

Control activities can be categorized into one or more assertions. All assertions should be addressed for each process (payroll, cash disbursements, etc).

1. Existence (E) /Occurrence (O) – Existence is whether the assets or liabilities of the district exist at any given point in time (cash, state aid receivable). Occurrence is whether the transaction took place (goods were received before the PO was moved to accounts payable from encumbrances).
2. Valuation (V) or Allocation (A) – Valuation is whether the asset or liability is included on the board secretary’s report at the proper value (the amount of cash or state aid receivable). Allocation is whether the revenue and expenditures were recorded in the proper amounts.
3. Accuracy/Classification (A/CL) – transactions are recorded accurately and the classification of the transactions are proper.
4. Completeness (CO) – is whether all transactions are included (unrecorded purchase orders).
5. Cutoff (C) – Transactions are recorded at the proper time (purchase orders written in the proper year).

MONITORING:

The administration is charged with reviewing internal controls on an ongoing basis. Monitoring can include responding to the recommendation of the auditor in changes in the controls.

Reviewing correspondence from outside sources such as banks and vendors for unusual items is part of monitoring.

Employees should be required to “sign off” on their understanding of the control activities and their responsibilities in those activities.

AFTER THE CONTROLS ARE ESTABLISHED:

Once the district establishes controls, those controls need to be evaluated at least annually and anytime circumstances dictate. Changes in personnel or regulations are examples of these.

As controls are evaluated they will either be effective or ineffective at achieving the proposed control. Controls are effective when there would be no material weaknesses in internal controls involved in financial reporting. Ineffective controls would be those where at least one material weakness exists. If a control is determined to be ineffective, then the control deficiency needs to be evaluated.

CONTROL DEFICIENCIES:

A control deficiency exists when the design or operation of a control does not allow the administration to prevent or detect misstatements on a timely basis. A design deficiency exists when a necessary control is missing or is not designed to enable the control objective to be met. An operational deficiency exists when control is designed properly, but does not operate as designed or the person performing the control is not qualified to perform the control.

A deficiency may exist that is unavoidable (segregation of duties in a small office). For these, compensating procedures should be put in place. These compensating procedures do not correct the deficiency.

REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:

Reasonable assurance is a high level of assurance, but is not absolute. The district should understand that potential fraud could exist and not be detected timely in the following circumstances: when the district has poorly designed or operated internal controls, or when there are too many overrides of controls, when there is collusion between employees or between an employee and a third party.

REVIEW OF DISTRICT PROCESSES:

When reviewing processes in the district, it may help to consider incorporating the “5 Ws”.

1. Who performs each activity? Who receives the outcome of the activities?
2. What activities are performed? What forms and reports are used? What computer systems and files are used?
3. When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?
4. Where are activities performed (i.e., board office, school, etc.)?
5. Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)

One final consideration should be whether any changes to the process will increase the efficiency of the process or firm up the controls.

CONTROLS LISTED:

The controls listed here are not intended to be a complete list of controls, as each district will have different processes, controls and concerns. These items should be used as a beginning for the review of controls.

SECTION I – INTERNAL CONTROLS

EVALUATING INTERNAL CONTROLS

TITLE: Internal Control

Subtitle: Evaluation of Internal Controls

Purpose: To ensure that controls are evaluated on a periodic basis to ensure the controls continue to be effective.

Procedure:

1. The business administrator 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; and
 - 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.

SECTION I – INTERNAL CONTROLS

COMMUNICATING STAFF MEMBERS' ROLES

Title: Internal Control

Subtitle: Communicating staff members role in the Internal Controls

Purpose: To ensure that everyone in the district who performs or should perform a control function understands the control.

Procedure:

1. The business administrator 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.
2. Controls that are not performed with an understanding of the control will not be effective.
3. A review of the controls and the staff member's 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.
4. Documentation of these reviews should be maintained.

SECTION I – INTERNAL CONTROLS

CASH CONTROLS

Title: Internal Control

Subtitle: Cash Controls

Purpose: To identify the controls over cash and the personnel responsible

Procedure:

Cash Receipt activities:

1. Any cash collected will be turned over to the Business office no later than 24 hours after receipt.
2. It shall include a breakdown of the function or activity that generated the funds, who presided over the function/activity.
3. The business office shall then deposit funds into the Board of Education bank account within 48 hours or as soon as reasonably possible.

SECTION I – INTERNAL CONTROLS

PAYROLL CONTROLS

Title: Internal Control

Subtitle: Payroll Controls

Purpose: To identify the controls which exist over payroll related items.

Procedure:

1. The business administrator will establish controls that help ensure that the errors and fraud in payroll would be detected in a timely manner. These controls may be some or all of the following:
 - a. With respect to payroll;
 - b. Search for fictitious employees;
 - c. Determine improper alterations of amounts;
 - d. Verify that proper tax deductions are taken;
 - e. Examine time sheets and payroll records in order to verify the proper recording of employee hours;
 - f. Verify the accuracy of pay rates by obtaining the approved pay rates as approved by the Board.
2. Review the adequacy of internal controls relating to hiring, overtime, and retirement.
3. Determine if proper payroll forms exist such as W-4s and I-9s.

Title: GENERAL LEDGER

Procedure:

Monthly

- Compare Board Secretary's Report to Subsidiary Ledgers
- May be done by software
- Compare Board Secretary and Treasurer's Report for agreement
- Board Secretary Report balances for all funds
- Verify that all accounts and funds are reported in Board Secretary's Report
- Review all accounts for funds availability

Year-End Procedures

- At year end complete all accrual entries and properly close out accounts.
- Have supporting documentation for all accounts, for audit verification.
- Review all year end purchases for determination as accounts payable, or carry forward encumbrance.
- Verify outstanding encumbrances are paid within 90 days.

Accounts Receivable

- Appropriate users of facilities have been billed for usage and recorded appropriately.
- Record tuition receivable for tuition students.
- Record transportation receivable for all students transported.
- Record tax levy receivable for general fund and debt service (if applicable).
- Record state aid receivable for general fund, capital projects and debt service (if applicable).
- At year end – record receivable for food service reimbursements due from state, if applicable

SECTION II – ACCOUNTING

ACCOUNTS PAYABLE

- Verify invoices are paid in a timely manner.
- Included in voucher package for payment, receiving copy is signed by receiver; invoice, voucher (signed by vendor if over applicable quote threshold).
- All vouchers signed off by appropriate officials (preferably by SBA).

PAYROLL

- Encumber all funds for contracted employees, who have board approval.
- Verify funds availability for all applicable employee benefits including health benefits, PERS, social security, and tuition/workshop reimbursements.

FIXED ASSETS

- Identify all equipment costs for fixed asset control. If cost is over \$2,000, item must be tagged and recorded.
- If district asset threshold is lower, item must be recorded in inventory control document and tagged.
- If using grant funds, all equipment purchases must be tagged and identified by grant program.
- Identify assets that are no longer used.
- For disposal of assets, utilizing either, donation to other North Caldwell Public Schools, surplus sale, or on-line auction.
- Remove item from fixed asset inventory records.

CASH MANAGEMENT

- **Cash receipts** – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system
- **Cash disbursements** - identify vouchers to be paid. Checks should be stored in locked storage until used. If using pre-printed stock, proper numbering sequence, and appropriate signatures are affixed. Review all payments to check amounts for agreement and mail checks or use properly recorded wires for payments.
- **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 (VNB-Connect) – verify authorized users; identify person(s) for authorizing stop payments
- **Investing** - cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes
- **Reconciling** - all accounts must be reconciled in a timely manner

SECTION II – ACCOUNTING

Title: Use of School Facilities

Purpose:

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

Procedure:

The Board of Education authorizes the Business Administrator 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 North Caldwell Public Schools.** School facilities will not be scheduled for use on Sunday except for school related activities that cannot be scheduled on another day.

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 shall request the organization using the facility to supply proof of insurance coverage. Minimum acceptable coverage is \$1,000,000 each occurrence and \$2,000,000 in the aggregate (insurance limits). As a requirement of our insurance carrier, your insurance certificate must name the North Caldwell Board of Education as co-insured. The insurance certificate must be submitted with the application for use of school property.

All facility use will be governed by Policy #7510 - Use of School Facilities

SECTION II – ACCOUNTING

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 chaperons with application. One adult required for each twenty people.
5. No smoking is permitted anywhere in the school.
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, and hallway traffic.
6. No smoking is permitted anywhere in the school.
7. No food/drink is to be sold or consumed in the gymnasium.
8. Youth groups must be properly chaperoned with the names of chaperons 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

Title: Inventory

Subtitle: Disposal of Obsolete Equipment

Procedure:

Requests to dispose of outdated books and obsolete equipment must be made to the School Business Administrator with the **Disposal of Asset Form**.

Books must be at least five (5) years old and equipment must be at least ten (10) years old, with the exception of computers, and other equipment that has 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 or 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 Board of Education.

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

SECTION II – ACCOUNTING

Title: **Inventory**

Subtitle: **Equipment Identification and Accountability**

Procedure: **NEWLY PURCHASED ITEMS**

1. When equipment items costing \$2,000.00 or more are received, each department must complete an **ASSET INVENTORY FORM**. All information can be obtained from the Receiving Slip and/or the Purchase Order.
2. Describe the item completely. For example, “one tan, four drawer, legal size, locking file cabinet” or “one gray secretarial chair, upholstered back and seat.”
3. Forward this form together with a copy of the purchase order to the Business Office. An asset number will be assigned. A scanable tag and a copy of the asset form will be returned to the principal/department for filing. It is the responsibility of the principal/supervisor to ensure the tag is attached to the equipment.
4. An Inventory will be maintained and continually updated by the Business Office.

TRANSFERS AND DISPOSAL OF EQUIPMENT

1. When equipment is moved on a permanent basis, the school/department initiating the movement fills out **Transfer of Assets Form** and passes it on to the business office for completion. It is the responsibility of the principal/supervisor to ensure the equipment is at the proper location.
2. When requesting disposal of equipment, send over the **Disposal of Asset Form** with all appropriate information and check the top for Disposal.
3. The Business Office will use this copy to update the Inventory.

STUDENT AND EMPLOYEE USE

If a student or employee requests to use school owned equipment, a **Student/Employee Equipment Use Agreement form** is to be used. It is to be signed by the principal and submitted to the business office.

DONATED EQUIPMENT

Donated assets require a written “letter of request to donate” with all applicable information for Board approval.

Title: **Acceptance of Gifts**

Procedure:

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

1. No gift 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 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 school Principal.
4. All gifts require final approval by the Board of Education

Title: Sales Tax Exemption Qualifications

Procedure:

Only approved expenditures from the Board of Education operating budget are eligible for sales tax exemption.

Exemption letters are available through the Business Office.

Taxes:

As a New Jersey governmental entity, the Board of Education is exempt from the requirements under New Jersey state sales and use tax (N.J.S.A. 54:32B-1 et seq.), and does not pay any sales or use taxes. Vendors should note that they are expected to comply with the provisions of said statute and the rules and regulations promulgated thereto to qualify them for examinations and reference to any and all labor, services, materials and supplies furnished to the North Caldwell Board of Education. **Vendors and contractors may not use the Board’s tax exempt status to purchase supplies, materials, service or equipment.**

A vendor or contractor may qualify for a New Jersey Sales Tax Exemption on the purchase of materials, supplies and services when these purchases are used exclusively to fulfill the terms and conditions of the contract with the North Caldwell Board of Education. All contractors are referred to New Jersey Division of Taxation, Tax Bulletin S&U-3, for guidance. **Again, contractors are not permitted to use the Board’s tax identification number to purchase supplies, materials or services.**

SECTION III – CASH MANAGEMENT

Title: **Petty Cash Fund**

Purpose: **To establish a uniform method of account for the Petty Cash Funds**

Procedure:

The Board of Education recognizes the convenience of an imprest cash fund in the day to day operation of the North Caldwell Public Schools, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.

1. The Board authorizes the establishment of petty cash funds per Board Policy 6620:

Superintendent of Schools	\$100
Business Administrator	\$150
Grandview Principal	\$50
Gould Principal	\$50
Director of Special Services	<u>\$50</u>
Total	\$400

2. In accordance with District Practice, no single payment from petty cash will exceed \$50.00. The Business Administrator shall insure 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.
3. To request a purchase using petty cash, prior approval by the appropriate person responsible 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's Office for processing.
4. All funds are to be closed out on June 30. To accomplish this, all reimbursement forms and the balance of cash will be returned to Business Office no later than the last day of school. The funds will then be deposited back into the General Account of the Board. All Board approved funds will be reestablished on September 1.

SECTION III – CASH MANAGEMENT

Title: **Student Activity Funds**

Purpose:

To establish financial controls for the administration of the various student activities operated for the benefit of the students, managed by adults, not part of the regular instructional program with the Board indirectly responsible.

1. The general organization of the fund to include student government, student clubs, student publications, school classes and class trips.
2. The Board authorizes the maintenance of student activity funds to be located at and known as; Gould Media Fund, Grandview Media Fund, Grandview Activity, Gould Activity.
3. All funds must be self-sustaining, the responsibility of a designated person, and administered by the Building Principal or Business Administrator.

Procedure:

1. Receipt of Funds:

- A. All funds will be collected by the Building Principal or his/her designee. These funds will be deposited in a reasonable amount of time into the established bank checking account.
- B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
- C. All deposited funds will be recorded in a Receipts Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit, and will be maintained by the Student Activity Bookkeeper.

2. Disbursement of Funds:

- A. Contracts for materials or supplies may be made by the building principal only for a one year period; following applicable Board bidding policies and state statutes.
- B. No educational materials may be purchased from these funds.
- C. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a receipt, claim or company invoice and will be attached to a “**Check Requisition Form**”.
- D. All checks written will be recorded in a simple Cash Disbursement Journal to include the

date of check, payee, amount of check and activity, or class to which it is to be charged.

- E. Checks will require two signatures: that of the Principal and the Business Administrator.
- F. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the Student Activity Bookkeeper

All reconciliations are kept on file, with all canceled checks, for review by the District Auditor and/or School Business Administrator.

SECTION III – CASH MANAGEMENT

Title: Pay Procedures

Procedure:

Regular Pay:

- A. Employees will be paid on the 15th and the last day of each month as per contract. When there is a school holiday employees may receive his/her pay on the working day prior to the holiday after 3:00 p.m.
- B. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.
- C. All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.
- D. Beginning with the 2010-2011 school year, at least every three (3) years, each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.
- E. Picture identification shall be in the form of a district issued identification card, valid driver's 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 School Business Administrator 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 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.

Extra Contracts:

For all After School Programs, workshops, clubs and teachers covering classes, personnel will be paid once a month, upon submission and approval by the Principal, Business Administrator and Superintendent.

Substitutes and Hourly Paid Employees:

All daily and hourly paid individuals will receive pay for the time worked as of the prior pay date. An **Employee Payroll Invoice Form** is used to report hours and/or days worked for this classification of employees.

Overtime:

Overtime is also reported on the **Payroll Invoice Form** and is paid on the first payroll of the month after the overtime is incurred. Payment of overtime will be based on negotiated contract provisions.

403(b) Salary Reduction Plan

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 Internal Revenue Service code each year.

The plan administrator for the 403(b) plans, will do the MEA calculation for each employee. By the **first day of school** for ten month employees and by **June 30th** 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. In order to make changes the employee must fill out 403(b) Change Form.

All other changes to be made for tax or voluntary deductions must be forwarded to the Payroll Department "In Writing" 30 days prior to the pay period that the changes are to take effect.

References

6A:23A-5.7 Verification of payroll check distribution

SECTION III – CASH MANAGEMENT

Title: Budget Account Number Coding

Procedure:

When completing purchase orders 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 accounts are broken down into 13 digits as follows:

11 190 100 610 01 11 - Fund 190 - Program 100 - Function 610 - Object 01- Location

Fund - An accounting entity with a self-balancing set of accounts.

- 11** General Fund (instruction);
- 12** Capital Outlay Fund (assets over \$2,000)/acquiring fixed assets;
- 13** Special Schools;
- 20** Special Revenue; and
- 30** Capital Projects

Program - Activities and procedures to accomplish an objective.

105 - Pre-K, 110 – K; 120 - 1-5; 130 - 6-8; 140 - 9-12; 150 - Home Instruction;
190 – undistributed; 200 - Special Programs(Special Education);
000 - Undistributed Expenditures - charged indirectly to a program

Function - Describes the activity for which a service/material is acquired.

- 100 – Instruction** - activities dealing directly with instruction
- 200 - Support Services-** provide administrative, technical support to enhance instruction.

Examples: **211**-Attendance/Social Services **213** - Health Services **240** - Support-Sch. Admin.

Object - the service obtained as a result of a specific expenditure.

- 320 Purchased Professional Services** - Consultants, Assembly speakers
- 420 Cleaning, repair and Maintenance Services** - Equipment and repair contracts
- 500 Repair and maintenance of Instructional Equipment**
- 580 Travel** - Staff Conferences - staff mileage
- 590 Miscellaneous Purchased Services** - Printing costs-student publications, booklets,
- 610 General Supplies-A.V.** supplies, furniture under \$2,000, workbooks, classroom/office supplies
- 640 Textbooks**
- 730 Equipment** - Capital Outlay Fund - each unit must exceed \$2,000 & last over one (1) year.
- 800 Miscellaneous Expenditures** - Awards, graduation expenses, registration - conferences

Location - School Buildings/Departments:

SECTION IV – BUDGET PROCESS

Title: **Budget Development Process**

Procedure:

School Budgets – Site Based Management

School Budgets are the responsibility of the Building Principal. It is also the responsibility of the Principal to justify proposed expenditures in each of the line item accounts. Building Principals track their school accounts during the year to ensure no accounts are over-expended. If during the budget development process there is a need to reduce the school budgets, the Building Principal will be notified of the amount and is responsible for re-submitting the changes to the revised school budget. Below is a breakdown of the budget process and timeline:

<u>Date</u>	<u>Description</u>
October	Finance Committee to meet with Administration: Budget Goals and Parameters
November	Admin to release budget request sheets to staff and principals to request items in Budget
December	BA to budget salaries, Health Benefits, Utilities and other obligations
January	Administration to meet with Finance Committee to update progress
February	State releases final state aid figures
March	Board adopts preliminary budget and authorize submission to ECS
March	Budget published in the Progress newspaper
April	Public hearing on budget
April	Board adopts final budget and authorize submission to ECS
May	Final budget transmitted to DOE and A4F submitted

SECTION IV – BUDGET PROCESS

Title: Budget Transfers

Procedure:

Individual budget line item transfer requests are to be submitted to the School Business Administrator by the Building Principals, using the **Request For Transfer of Funds 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 and justification for the transfer.

An updated transfer report will be done on a monthly basis and submitted to County Office twice a year (December and June).

SECTION IV – BUDGET PROCESS

Title: Grant Application Procedure

Procedure:

All grant applications must be submitted to the building Principal for approval prior to submission to the Granting Authority.

All grants require approval from the Superintendent and action from the Board of Education.

SECTION V – POSITION CONTROL

POSITION CONTROL STANDARD OPERATING PROCEDURE

Position control is a process to measure the current status of positions for personal services within the district in order to analyze 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 amounts set aside to cover appointments to the position for the remainder of the fiscal year.

The concept of position control implies that each position must be defined in specific terms and that the hiring procedure may 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 Data Base.

According to 6A:23A-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 detail.

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:
 - i. The employee name
 - ii. The date of hire
 - iii. A permanent position tracking number for each employee including:
 - (1) An accurate expenditure account code(s)
 - (2) The building the position is assigned
 - (3) The certification title and endorsement held, as applicable
 - (4) The assignment position title as follows:
 - (A) Superintendent or Chief School Administrator
 - (B) Assistant Superintendent
 - (C) School Business Administrator
 - (D) Board Secretary (when other than A, B or C above)
 - (E) Principal
 - (F) Vice Principal
 - (G) Director
 - (H) Supervisor
 - (I) Facilitator
 - (J) Instructional Coach by Subject Area
 - (K) Department Chairperson by Subject Area
 - (L) Certificated Administrator – Other

- (M) Guidance
- (N) Media Specialist/Librarian
- (O) School Nurse
- (P) Social Worker
- (Q) Psychologist
- (R) Therapist – OT
- (S) Therapist – PT
- (T) Therapist - Speech
- (U) Certificated Support Staff – Other
- (V) Teacher by Subject Area
- (W) Instructional Assistants
- (X) Certificated Instructional-Other
- (Y) Aides supported by IEP
- (Z) Other Aides
- (AA) Maintenance Worker
- (BB) Custodian
- (CC) Bus Driver
- (DD) Vehicle Mechanic
- (EE) Food Service
- (FF) Other Non-certificated

- iv. A budgetary control number for substitute teachers
- v. A budgetary control number for overtime
- vi. A budgetary control number for extra pay
- vii. The status of the position (filled, vacant, abolished, etc.)
- viii. An indication, when available, of whether the 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;
- ix. Each of the following:
 - 1. base salary
 - 2. step
 - 3. longevity
 - 4. guide
 - 5. stipends by type
 - 6. overtime
 - 7. other extra compensation
- x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
- xi. The position's full-time equivalent value by location;
- xii. The date the position was filled; and
- xiii. 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.

A. Purpose

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

B. Scope

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

C. Authority

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

D. Position

A position is a set of duties and responsibilities specified in a specific job description assigned to be performed by an employee of the district. A position may be full-time, part-time, stipend, permanent/non-permanent, 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 Resource and the Office of Business Administrator.

E. Position Control Number – Creating and Maintaining

Position Control data is maintained in the Office of Business Administration. It is recommended that monthly or semi-monthly before the payroll is processed a report or review be done of all employees being paid. This report or review should indicate at a minimum the individuals PCN and linked budgetary account to be charged. Individuals not assigned a PCN must be assigned one and any vacant PCN should be noted for future reference.

F. Position Control Number (PCN)

A position control number (PCN) is created to represent each board approved contracted *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 the positions are filled, the corresponding control number is linked to the employee who is currently 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 Kindergarten teachers, you would establish five PCNs to represent the five separate positions.

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

Vacant PCNs can provide an area where a projected estimated salary amount may be entered, 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 PCNs represent *positions* within the district, they are only added or deleted when a job position itself is either created or phased out.

G. Request for PCN for a New Position

Departments request for the use of PCNs for new positions or to reactivate an abolished position shall include detailed justification and a cost benefit analysis. The superintendent will determine if the new

position is justified, needed and that adequate funds are or have been budgeted. Based on this determination, the superintendent will decide if they will make a recommendation to the Board of Education. Upon approval from the Board of Education, the Office of Business Administrator will create a new PCN.

H. Other

Each PCN shall be integrated with the payroll system to ensure that the correct budgetary account is charged. The PCN system should 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.

SECTION VI – PURCHASING

Title: Purchasing Procedures

Sub-Title: Authority to Purchase, Bidding and Quotations

Authority to Purchase:

According to New Jersey State statute 18A:18A-2(b), the Purchasing Agent/School Business Administrator is the only individual in the North Caldwell Public School District that has the authority to make purchases for the Board of Education.

Authorized Purchases

All requests for the purchase of goods and/or services must be made through an approved purchase order signed by the School Business Administrator. No goods or materials may be ordered or work/service be authorized to begin by any other individual in the North Caldwell Public Schools other than the School Business Administrator.

Unauthorized Purchases

Any Board of Education employee who orders and/or receives any materials, supplies or services without going through the approved purchase order process has made an unauthorized purchase that may be subject to disciplinary action.

Procedure:

1. **QUOTATIONS:** When a single item or service, or group of like items cost between **\$6,000** to **\$39,999***, **three quotations are required.** Notification of this range will be sent throughout the district by July 1, of each year. A **Quotation Record Form** is used for this procedure and is to be attached to the Purchase Order for submission to the Business Office.
2. **BIDDING PROCESS:** When a single item or service of a group of like items are at **\$40,000*** or greater, the formal bidding process through the Business Office is required. Building Principals are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date of the Business Office receives the request and specifications. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.
3. If the vendor has a State Contract Number, no quotes or bids are necessary however the State Contract Number must appear on the purchase order and must be approved by the Board prior to purchase.
4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means **there will be no purchase orders authorized by a telephone call by a Principal, Supervisor, Teacher or other staff member.** Board members/staff members attending conventions or workshops are not to make purchases in the name of the North Caldwell Public Schools without following the purchasing process. All

purchases of goods and services require a purchase order to be generated with approval from the Superintendent and Business Administrator.

5. **Preview of Materials:** All staff members must receive permission from the **Business Administrator to preview materials**. After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for a new item. All purchases must go through the Business Office.
6. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. The Board **will not reimburse** employees for items and goods personally purchased by the employee as these items are required to be purchased through a vendor through the purchase order system.
7. **Student Activity Accounts:** Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to the Student Activity Accounts for the aforementioned purpose will not be signed by the Purchasing Agent.
8. **See District purchasing manual for more detailed information and directions.**

LEGAL REFERENCE: Bidding requirements N.J.S.A. 18A:18A 3 and 4, quotation requirements N.J.S.A. 18A:18A-37.

***Amounts can be modified when the State modifies purchasing limits.**

Title: Purchasing Procedures

**Subtitle: Definition of Purchase Order
Emergency Orders and Extraordinary Conditions**

Purchase Order:

According to 18A:18A-2(v), a purchase order is a legal document issued by the Purchasing Agent (School Business Administrator) authorizing a purchasing transaction with a vendor to perform or provide goods or services to the Board of Education. ONLY THE PURCHASING AGENT IS AUTHORIZED BY LAW TO PURCHASE GOODS AND SERVICES FOR THE NORTH CALDWELL PUBLIC SCHOOLS.

Emergency Orders or Extraordinary Conditions:

Procedure:

1. **EMERGENCY SITUATIONS** will be defined as situations in which the operation of a school or program would be seriously hampered.
2. **EXTRAORDINARY CONDITIONS** will be defined as conditions which are not known until after an operation has begun, which required unanticipated parts, equipment or materials to be obtained in order for the operation to be completed.
3. Under the conditions defined as emergency or Extraordinary in nature, the appropriate Central Office Administrator may request an emergency purchase order by contacting the County Office immediately with all correct information and provided there is enough unencumbered balance in the account to cover the amount of the purchase order. The Business Office will make all necessary contacts with vendors. This type of purchase order will be immediately processed.
4. **Confirming purchase orders**, orders where the vendor is given the PO number prior to the PO being processed, **are not allowed and are a violation of state law.**

References:

18A:18A-3(A)40a:11-9(b)



PURCHASING MANUAL

North Caldwell Board of Education

Administration

Dr. Linda Freda, Superintendent of Schools

Mr. Michael W. Halik, Business Administrator/Board Secretary

Prepared By:

Mr. Michael W. Halik

Business Administrator/ Board Secretary

North Caldwell Public School District

132A Gould Ave

North Caldwell NJ 07006

973-712-4400

TO: All District Employees

The purpose of this Purchasing Manual is to assist all Board of Education employees in the proper purchasing practices to be in full compliance with:

- New Jersey Public School Contract Laws Title 18A:18A, et. seq.;
- New Jersey Administrative Code N.J.A.C. 5:34 et. seq.;
- Board of Education Policy; and
- Other federal, state law and code.

The Purchasing Manual is designed to achieve three (3) goals:

1. Follow the law and Board policy on purchasing;
2. Promote efficiency in the purchasing practices; and
3. Achieve savings of money through proper purchasing practices.

We ask you, the user of the purchasing system, to help achieve these goals through proper planning. Please allow yourself enough leeway between generating a purchase order and the actual date materials or services are needed. Please think of purchasing in terms of a whole year. What items and services do you need on an annual basis?

Through proper planning, we can eliminate much of the frustration that is encountered in all public school purchasing procedures.

This manual should be reviewed with department heads, teachers, secretaries, and others who are involved in the purchasing process. It is imperative that everyone adhere to all purchasing laws and guidelines.

Please remember – ALL financial transactions are subject to Auditor Review.

If you have any questions concerning the following guidelines, please do not hesitate to call the Business Office at 973-712-4400

Thank you,

Michael W. Halik

Michael W. Halik
Business Administrator/Board Secretary

PURCHASE ORDER PROCEDURES

Authority to Purchase

The purchase of goods and/or services by a board of education is governed by state statutes, administrative code and board policy. New Jersey State Law (18A:18A-2(b)) assigns the authority to the Purchasing Agent to make purchases for the board of education.

The Purchasing Agent is the only individual in the school district that has the authority to make purchases for the board of education.

The North Caldwell Board of Education by board resolution has authorized Mr. Michael W. Halik to be the Purchasing Agent for the school district.

Authorized Purchases

All requests for purchases of goods and/or services must be made through an approved purchase order signed by the Purchasing Agent.

A purchase order, pursuant to State Law, is a document issued by the Purchasing Agent authorizing goods or materials to be ordered for the school district or work/service to begin. No goods or materials may be ordered or work/service be authorized to begin by any other individual in the school district other than the Purchasing Agent.

Unauthorized Purchases

Any 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:

Penalties for Unauthorized Purchases

First Offense	Letter in Personnel File	Pay for Purchase
Second Offense	Suspension	Pay for Purchase
Third Offense	Loss of Increment	Pay for Purchase
Fourth Offense	Loss of Employment Tenure Charges	Pay for Purchase

Corrective Action for Non-compliance

If the Purchasing Agent has determined that an unauthorized purchase has been made, a memo will be sent to the responsible administrator advising the administrator of the unauthorized purchase. The Superintendent of Schools shall receive a copy of the memo.

The responsible administrator shall prepare a memo explaining the reasons why proper purchasing procedures were not followed. The memo will be attached to the purchase order and a copy of the memo will be sent to the Superintendent of Schools.

Corrective Action for Non-compliance (continued)

At any time, during the Corrective Action Process, the Superintendent may invoke the penalties for non-compliance.

A repeat offense of an unauthorized purchase by the same administrator within a school year will mandate that administrator to attend a special in-service workshop on proper purchasing procedures and any sanction that may be invoked by the Superintendent.

Miscellaneous:

Preview of Materials

All staff members must receive permission from administrators, supervisors, or principals to pre-view materials. After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be prepared for a new item.

Reimbursements - Employee

The Board of Education only recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meals, and conferences. The Board will not reimburse employees for items and goods personally purchased by the employee.

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 Purchasing Agent.

Internet Purchasing

With the advance of technology, Internet purchasing has become commonplace. You can order from sites that will accept purchase orders.

You follow the same procedure; the order will be placed in the Board Office.

Just a note: Internet pricing is variable and what you see on sale today may not be the same price by the time the requisition goes through the approval process. Please print out the page from the site and attach it to the requisition to make sure that the correct items are ordered.

A. **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. He/She is to ensure the following:

1. **Purchase Orders are entered into the requisition system** - All purchase orders must be entered into the system.
2. **Vendor's Name** - All Board checks are made payable to the vendor name (top line) listed on the purchase order. Please ensure the proper vendor name is printed.
3. **Vendor's Complete Address** - The purchase order must include the vendor's complete address and phone number. Post Office Box addresses by themselves are not acceptable unless they are of major well-known companies.
4. **Current Budget Year Included** - The current budget year must be included in the space provided.
5. **Description of Items, Services, Costs and Catalogue Numbers** - Items and/or services requested are to be described clearly with correct and up-to-date catalogue numbers and costs. Please use latest online description/item number or catalog of internet not available.
6. **For Professional Development, you MUST put the date that the conference was Board Approved in body of requisition/purchase order.**
7. **Shipping Costs** - Shipping and handling costs are to be added to all purchase orders. Please read the catalogue or contact the vendor to determine the actual shipping and handling costs.

If you are unable to ascertain the actual charges, type

“10% Estimated Shipping and Handling”

If there are no shipping and handling charges, type on purchase order

“Shipping and Handling Included.”

7. **Delivery Address--Attention of** -The delivery address should include a name of a person or a specific department.
8. **Delivery types:**
The North Caldwell Board of Education recognizes two (2) types of delivery.

a. INSIDE DELIVERY

Items are to be delivered to a 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.

b. SPOTTED DELIVERY

Items are to be delivered to a 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, assemble items to determine good working order and remove all debris to the satisfaction of the North Caldwell Board of Education within five (5) working days. Please ensure that all purchase orders have the correct delivery designation.

9. **Total Cost** - Please include the words “Total Cost” on the purchase order with the actual amount of the order. Minimum Order -- The minimum order amount for all purchase orders is \$25.00. Please try to plan and combine orders to exceed the \$25.00 limit. Please verify your figures for accuracy. Please note: The Board of Education is exempt from paying New Jersey Sales Tax.
10. **Budget Account Number** - Please be sure the correct Budget Account Number is typed on the purchase order.
11. **State Contract Orders** - When ordering through State Contract vendors (minimum order \$100.00) please include:
 - a. State Contract Number;
 - b. Shipping and Handling Included; and
 - c. Appropriate documentation when required.

In state contracts, the state goes out to bid and awards contracts to companies that meet the state bid requirements. These vendors then are put on a state vendor contract list and the state and local public entities can purchase the specified supplies at the state contract prices. Only the specific items on the list fall under the contracted prices. You cannot buy an item not on the list and claim state contract. If the purchase exceeds the bid threshold (\$40,000), the Board of Education must adopt a resolution awarding the bid. The website below can provide you with state contract vendors:

<http://www.state.nj.us/treasury/purchase/contracts.htm>

12. **Quotations** - If quotations are obtained, please attach to the purchase order a copy of each written quotation received. Please type the quotation date and the quotation number on the purchase order in the space provided.
13. **Bids** - If bids are obtained, please type the following in the upper left corner on the purchase order in the space provided:

a. Bid Date

b. Bid number

14. **Staple Purchase Orders** - Purchase orders are to be stapled if two or more purchase order forms are used for the same order.
15. **Purchase Order Rationale Form** - Attach to top of Purchase Order.

B. Purchase Order Rationale Form

A Purchase Order Rationale Form shall be attached to the top of each purchase order (exceptions noted) submitted to the Superintendent of Schools. This form asks for a written explanation as to the **educational or operational** need for the purchase.

Administrators who submit purchase orders will now have to put in writing why the purchase is essential to the North Caldwell Public Schools. Administrators who sign off on purchase orders will now have to provide explanations on the following:

- How students will learn or benefit from the purchase?
- What educational achievement or program may be linked to the purchase?
- How is the purchase of operational value to your school/office?
- Are the goods/services purchased useful for the long term rather than immediate need?

- Have inventories been checked to determine whether there is a real need for the purchase? Administrators will now have to justify the need for the purchase and if so required, explain the need at a Board of Education meeting.

The Superintendent will review each purchase order to ensure what is requested is essential to the North Caldwell Public Schools. It has been determined that a number of items are considered *non-essential*. The list is not all inclusive and may be amended throughout the school year. The Superintendent will not approve purchase orders for the *non-essential items*.

Non-Essential Items

A list of non-essential and permitted purchases is provided on the adjacent page. The list will highlight purchase pertaining to:

- Meals; Refreshments;
- Celebration; Decorative Items;
- Extracurricular Activities/Field Trips;
- T-Shirts;
- Library Books, Magazines, Videos/DVD's

Exceptions for Purchase Order Rational Form

Purchase orders for the following items do not require a Purchase Order Rationale form:

- **Emergency Purchases (N.J.S.A. 18A:18-7)**

Emergency purchases are regulated by state law. In order to approve an emergency purchase, rationale must be first provided thus negating the need for a purchase order rationale form.

- **Field Trip Transportation**

Purchase orders for field trip transportation do not need a rationale form as long as there is a rationale form for the purchase order for the admissions fee. If the Superintendent approves the field trip admissions fee purchase order, then by default the purchase order for the transportation will be approved.

- **Pupil Transportation; Athletic Transportation**

Transportation of students to and from school is regulated by state law, administrative code and the student's IEP.

- **Travel Reimbursement for Employees**

Travel reimbursement costs are regulated by state law, state administrative code and board policy. All conditions and approvals for this reimbursement have been met in order for the purchase order to have been prepared.

- **Tuition Contracts—Special Education Schools**

As with pupil transportation purchase orders, tuition to special education schools are regulated by federal and state law and no further justification is needed.

- **Tuition Reimbursement for Employees**

This employee contractual benefit needs no further explanation. All conditions and approvals for tuition reimbursement have been met in order for the purchase order to have been prepared.

A copy of the Purchase Order Rationale Form is in the Appendix.

North Caldwell Board of Education

Non-Essential Purchases Permitted Purchases

<u>MEALS; REFRESHMENTS; CATERING</u>	
<u>Prohibitions</u>	<u>Permitted Purchases – Case by Case</u>
<p>Board of Education funds may not be used for meals; refreshments; catering; food for the following:</p> <ul style="list-style-type: none"> • Staff Meetings; Functions • Honoring Employees; Retirement Functions • Athletic Events – Guests and Participants (other than students) 	<p>The Superintendent of Schools will consider, on a case by case basis, requests for the following:</p> <ul style="list-style-type: none"> • Student Functions; Activities; Events – Reasonable Costs – Instructional Only!! • Functions; Activities; Events for Dignitaries and other “Non-district employees e.g., Parents – light meals/refreshments – minimal and infrequent • Back to School Nights – Light refreshments • Board of Education Meetings—Light meals / refreshments
<u>CELEBRATION; DECORATIVE ITEMS; ACKNOWLEDGEMENTS</u>	
<u>Prohibitions</u>	<u>Permitted Purchases – Case by Case</u>
<p>Board of Education funds may not be used for Celebration; decorative or acknowledgement items as follows:</p> <ul style="list-style-type: none"> • Carnivals • Gifts for employees; teacher appreciation • Gift baskets; greeting cards • Retirement Plaques • Bereavement flowers; fruit basket acknowledgements • Student Entertainment 	<p>The Superintendent of Schools will consider, on a case by case basis, requests for the following:</p> <ul style="list-style-type: none"> • All reasonable costs for commencement; convocation activities • Yearbooks – Elementary Schools

Purchase of T-Shirts

The Superintendent of Schools will consider, on a case by case basis, requests for the purchase of T-Shirts – T-shirts for field days or field trips.

Library Books, Magazines, Videos/DVD’s

Library books, magazines, videos/DVD’s shall be for educational purposes.

Extracurricular Activities/Field Trips

All expenses using public funds for extracurricular activities and field trips shall be part of the instructional program and have educational value and shall be reasonable in cost. A full detailed explanation of the activity must be provided on the Purchase Order Rationale Form.

C. Responsibilities of Administrator/Supervisor or Principal

Administrators/supervisors and principals must ensure the following before the requisition is approved online:

1. Funds Available

They must check to determine if *funds are available* in their budget to cover the purchase order.

2. Purchase Order Completion

They must check to determine that items 1-16 previously noted (Responsibilities of the Originator) have been *properly completed*.

3. Signature on Requisition

The purchase order must be approved on line and will be electronically sent to the Superintendent's Office. By signing the purchase order, the administrator/supervisor or principal is certifying that funds are available in the budget account line to cover the cost of the purchase.

4. Purchase Order Rationale Form (Exceptions Noted)

The Purchase Order Rationale Form shall be signed and submitted with the purchase order. (Placed on top of purchase order).

5. Approval of Principal

When ordering materials, textbooks, and equipment for the instructional staff of the various schools, the purchase order for these items must be approved by the school principal. The principal must sign the requisition.

D. Responsibilities of the Superintendent of Schools

Upon receipt of the purchase order, the Superintendent reviews and determines the educational or operational value of each purchase order. The Superintendent reviews each Purchase Order Rationale Form and if satisfied signs and approves the requisition.

The requisition is then approved by the Superintendent and sent to the Business Office for final approval.

E. Responsibilities of Business Office

The Purchasing Agent reviews each requisition with special attention to the following:

1. **Available Funds** - Purchase orders are divided by account and are checked to determine if funds are available in the account. If not, the purchase order is returned by the Business Administrator to the originator with a memo of explanation.

2. **What is being ordered and the cost** - The Business Administrator reviews the technical aspects of the purchase order to ensure compliance with State Law and Board Policy.

The Business Office checks the cost of each item and determines if it can be purchased from another vendor at a savings. The Business Office also reviews whether the purchase order exceeds – the quotation limit or bid limit.

3. **Document Check – State Law**

Pursuant to various State Laws, the Purchasing Agent must ensure the following documents are on file in the Business Office before the purchase order is signed and processed:

- Affirmative Action Evidence – Contracts \$40,000.00 and over (cumulative).
- Business Registration Certificate (BRC) – Purchases \$6,000.00 and over.
- Chapter 271 – Political Contribution Disclosure Form (PCD) * Purchases over \$17,500.00 (cumulative).
- IRAN Financial Disclosure Activities Form

*Administrators recommending contracts for professional/educational services are to secure the Chapter 271 PCD from the vendor when the vendor submits his/her proposal. The PCD must be forwarded to the Business Office.

A copy of the PCD is in the Appendix.

4. **Review of requisition**--The requisition is also reviewed for technical aspects such as:

- a. Account number missing or incorrect;
- b. Shipping charges added;
- c. Signatures missing;
- d. State contract numbers incorrect/missing;
- e. Vendor address incomplete; and
- f. Other items as listed in Section A.

Incomplete or improper requisitions will be returned online with a notation explaining deficiencies.

If the Purchasing Agent is satisfied, he signs the requisition and then it becomes a purchase order. The Business Office will then:

- Print the purchase order.
- The purchase order will be processed by mailing the white and yellow copies to the vendor. If order needs to be faxed or emailed, that is to be noted on the purchase order and only the Business Office is permitted to fax or email purchase orders to vendors.
- The pink copy will go to the file at the business office.
- The blue copy is sent back to the originator.
- Upon receipt of the items, the blue copy will be signed by the originator and returned to the business office to authorize payment.

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

5. **Transfer of Funds** -The Business Office processes purchase orders only 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 letters requesting a transfer of funds are to be sent to the Board Secretary/ School Business Administrator

All transfers of funds have to be approved by the Board of Education at a public meeting.

F. Responsibility of the Vendor

The Business Office sends to the vendor the purchase order and the voucher. The vendor is to sign the voucher and return it to the Business Office with an invoice. If you receive a signed voucher, return it to the Business Office. A check is prepared for the vendor once the Business Office has a:

- Signed Voucher
- All Packing Slips
- Invoice
- Receiving Copy (Blue) Signed

G. Employees Prohibited from Signing Contracts

Board of Education employees are prohibited from signing any contract offered by a vendor.

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

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

H. Contracts - Purchase Order Required

The award of contract to a vendor approved by the Board of Education at a 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.

I. Cancellation of Purchase Orders

All requests to cancel purchase orders must be made in writing to the Business Office. Reasons explaining the need to cancel the purchase order must be outlined. The Purchasing Agent maintains the sole right to cancel purchase orders. Any order where shipment is not made in sixty (60) days can be canceled by the Board of Education.

J. Private Purchases - Prohibited

Goods and services procured by the North Caldwell Board of Education are exclusively for the use of the North Caldwell Board of Education and, if applicable, other public and non-public schools. These goods and services are purchased through the signed purchase order process.

Employees of the North Caldwell Board of Education are prohibited from purchasing privately goods and/or services off the bid prices and quotation prices offered by the vendors to the North Caldwell Board of Education.

BIDS AND PURCHASING

A. **Bid Limit - \$40,000**

The North Caldwell 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.

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 North Caldwell Public Schools totaling more than **\$40,000** for the entire year must be competitively bid. This restriction is for the entire district and not by location or schools.

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

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

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

B. **Annual Bids**

The Board of Education requests that central office department administrators and supervisors and school principals start to plan and prepare for Annual Bids. The proposed time lines are as follows:

- March* • Administrators/Supervisors prepare technical specifications to be reviewed by Purchasing Agent.
- April* • Purchasing Agent prepares final bid specifications to be drafted in a manner to encourage free, open, and competitive bidding.
- May/June* • Annual bids are received, opened and tabulated by Purchasing Agent.
- June* • Bid resolutions are prepared by Purchasing Agent for Board approval.
- 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.

C. **Bidding: Time Frame**

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

D. **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:

D. **Exceptions to the Bid Limit (continued)**

1. Purchasing through State Contract;
 2. Professional services as outlined by New Jersey law;
 - *3. Textbooks, kindergarten supplies, student produced publications, library and educational goods;
 - *4. Legal notices, food supplies, milk, utilities, insurance, election expenses, travel and conferences.
- * These purchases may be subject to the quotation process pursuant to N.J.S.A. 18A:18A-37(a) if practical.

Please contact the Purchasing Agent for further explanation.

E. **State Contract Purchasing**

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

❶ **Office Supplies and School Supplies**

The Purchasing Agent will distribute separate memos highlighting State Contract vendors who sell Office Supplies and School Supplies. Please review these memos with your staff.

If you plan to purchase Office Supplies and School Supplies from a State Contract vendor, please follow the instructions on the memo.

❷ **Computers**

If you request to purchase computers, please adhere to the following process prior to completing purchase orders for computers.

Please contact **the business office**. They will be able to assist you with the technical aspects and the State Contract requirements of purchasing computers.

Next, contact the Director of Facilities **at Ext. 1060**. The Director has to be apprised of all computer purchases to properly plan for electrical hookups. The Director must sign all purchase orders for new computers before they are sent to the Superintendent.

Purchase Orders--State Contract

All purchase orders made through State Contract vendors shall include the following:

1. State Contract Number;
2. Notification of Award;
3. Approved Price List; and
4. Shipping and Handling Included.

F. **Professional Services/Professional Consultants - RFP Required**

Although Professional Services, as defined in Title 18A:18A-5, do not require competitive bids or quotations, newly introduced DOE regulations require the Board of Education to obtain competitive proposals for any professional service.

In accordance with N.J.A.C. 6A:23A-5.2(a-4) professional services contracts are to be secured through the request for proposal process (RFP). The process may take six (6) to eight (8) weeks depending on the Board of Education meeting date.

All administrators who need professional services contracts are to contact the Board Secretary/Business Administrator.

G. **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.

Please note that the Superintendent of Schools and Business Administrator must be notified **first** of all emergency purchase requests.

Only the Purchasing Agent may award an Emergency Contract.

H. **Cooperative Purchasing**

The North Caldwell Board of Education has contracted with Educational Data Services of Saddle Brook, NJ, to bid on items in the following categories on an as needed basis.

1. Office Supplies	5. Art Supplies
2. Copy Paper	6. Custodial Supplies
3. Science Supplies	7. Phys Ed. Supplies
4. School Supplies	8. many other items...

This cooperative completes the bidding process for all of the Districts that join. This means that we do not have to worry about bidding or quotes when purchasing through Ed-data. However, all purchases must be made through the Ed-data website. A list of all the vendors is available on the site. Keep in mind that shipping is free through Ed-data, but only for orders \$50 and higher. Plan accordingly and combine orders to save on shipping costs. Ed-Data should be the primary source for District purchases. If Ed-Data does not have the item(s), then the purchasing procedures must be followed, keeping attention to the quote and bid process, as well as the quote and bid thresholds of \$6,000 and \$39,999.

I. **Purchases, Contracts Exceeding the Bid Threshold**

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

Administrators must anticipate their needs as certain purchases once allowed just by purchase order now must be approved by the Board of Education first, then a purchase order can be signed and mailed.

J. **Student Activity Account Purchases**

Pursuant to State Law N.J.S.A. 18A:18A-5a(21), purchases made through Student Activity Accounts that exceed the bid threshold shall be awarded by the Board of Education at a public meeting.

Examples of items purchased through the Student Activity Accounts that may exceed the bid threshold are:

- Class Gift
- Class Rings
- Field Trips
- Proms
- Yearbooks

QUOTATIONS AND QUOTATION PROCEDURES

A. **Quotations**

Purchases of a specific item or group of items of a similar nature that total \$6,000 and over but less than \$39,999 must be quoted with 3 written quotes. The quotes must be for the identical quantity and merchandise. The most reasonable quote is the one awarded. The quotes are attached and become part of the purchasing document.

Please allow 2 to 4 weeks for processing from start to finish.

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

B. **Quotation Process**

All quotations will go through the Business Office. When a quotation is deemed necessary, the Principal or Department Head is asked to contact the Business Office. The Purchasing Agent 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 all quotes must be written (hard copy).

C. **Receipt of Multiple Quotations**

Pursuant to N.J.S.A 18A:18A-37(a) the school district shall receive three (3) 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.

PURCHASE ORDER PROCESS

A. **Processing the Purchase Order--Design of Purchase Order**

The purchase order is made of four (4) sheets, each color-coded for a certain purpose. Listed below are the names of the appropriate color and the purpose of each sheet.

<u>Copy</u>	<u>Color</u>	<u>Disposition</u>
Vendor Copy	White (top)	Sent to vendor to order items/provide services
Voucher Copy	Canary	Sent to vendor for signature
Receiving Copy or Originators Copy	Blue	Sent to school/office; returned to Business Office upon receipt of goods/services
Accounting Copy	Pink	Remains on file in Business Office

B. **Receipt of Goods and Services**

The originator of the purchase order should follow the following process when receiving materials, goods, and services.

1. **Receipt of Items Ordered**

It is important that all items received be immediately checked. Please note the following:

- a. Obtain receiving copy (Blue) of purchase order and packing slip of items ordered.
- b. Open boxes and check off items received on the receiving copy and the packing slip.
- c. If all items are enclosed, then sign and attach packing slip to the receiving copy of the purchase order.
- d. The school principal/office supervisor should sign the receiving copy (Blue) and send it with the packing slip to

Accounts Payable, c/o Business Office

All receiving copies (blue) of purchase orders and packing slips should be signed and sent to the Business Office within seven (7) days of receipt of items.

The North Caldwell Board of Education has an excellent reputation for paying its bills in a timely fashion. We ask that all employees assist in maintaining this fine reputation.

B. Receipt of Goods and Services (continued)

2. Problems Encountered with Receipt of Goods

Problem: Back Orders

Sometimes items ordered will not be received in the first shipment. This is known as a back order. The packing slip will have back order written on those particular items.

Process to Follow: Back Orders

If the order is incomplete because there is a back order, do not wait for the next shipment. Please do the following:

- Mark on your receiving copy (blue) of the purchase order those items you did not receive.
- Make and keep a copy of your receiving copy (blue) and the packing slip.
- Send the original receiving copy (blue) and packing slip to the Business Office.
- Upon receipt of the back order in the next shipment, check off your copies of the receiving copy (blue) and the packing slip and send both copies to the Business Office.

Problem: Items Missing from Order

Sometimes items are marked on the packing slip that they were delivered but are missing from your shipment.

Process to Follow: Items Missing

- Call the company and tell them what was missing.
- Mark on the receiving copy and packing slip what items were missing.
- Make and keep a copy of your receiving copy (blue) and the packing slip.
- Send the original receiving copy (blue) and packing slip to the Business Office.
- Upon receipt of the missing item in the next shipment, check off your copies of the receiving copy (blue) and the packing slip and send both copies to the Business Office.

Problem: Items Damaged; Wrong Item

Sometimes you will receive items that are damaged or the wrong item.

Process to Follow: Items Damaged; Wrong Item

- Call the company and ask them what the procedure is for returning damaged or wrong items.
- Return the item(s) to the company.
- On the receiving copy (blue) and the packing slip, mark what items were returned and the reason(s) for being returned. Please note how the items were returned (UPS/PO/Vendor Pick Up).
- Send the receiving copy and packing slip to the Business Office.
- Upon receipt of the missing item in the next shipment, check off your copies of the

receiving copy (blue) and the packing slip and send both copies to the Business Office.

B. **Receipt of Goods and Services (continued)**

2. **Problems Encountered with Receipt of Goods**

✚ **Problem: Discontinued Item**

Sometimes the items you requested have been discontinued.

Process to Follow: Discontinued Item

- Mark on the receiving copy (blue) of the purchase order “discontinued.”
- Do not call the company for a replacement item. You must complete a new purchase order.

C. **Purchase Order Cut Off Date**

Administrators and Supervisors are to be alerted to the fact that purchase orders for the present school year will not be accepted after March 30th of each year or any other date specified by the district’s Business Administrator based on budget projections.

D. **Training Sessions**

All school personnel involved in the purchasing process may be required to attend an annual training session concerning the proper purchasing procedure.

FORMAL BID PROCESS

<u>Process</u>	<u>Time Line</u>
Initial request to bid made by Administrator/Supervisor. Certification that funds exist.	One Day
Review of specifications, fully outlining items, materials or services to be bid by Purchasing Agent.	One Week
Return of reviewed specifications to Administrator/Supervisor for final approval. Administrator/Supervisor signs off final approval.	One Week
Bid package prepared by Purchasing Agent.	One Week
Legal advertisement sent to newspaper.	Three Day Advance Notice
Bid Date/Time-- must be at least 10 days after Legal Ad appears in newspaper. Bids are opened and read publicly.	10-20 Days
Bid results are reviewed by: <ul style="list-style-type: none"> a. Administrator/Supervisor b. Purchasing Agent 	One Week
Administrator/Supervisor prepares spreadsheet showing lowest bidders and recommends award of bid. Purchasing Agent reviews bids. Resolution is prepared.	One-Two Weeks
Bids are reviewed at Board Agenda, Committee of the Whole, and Regular Public Meetings.	One Week
Purchase orders are prepared by Administrator/Supervisor.	One Week

The formal bidding process takes about 6-8 weeks from start to finish.

Please note: Bids for Public Works/Construction Projects take longer as a request for wage determination must be formally made to the State of New Jersey.

EMERGENCY CONTRACTS (18A:18A-7)

A. Background

An actual emergency must exist. An “emergency” is not to be created as a result of inadequate planning, delay, failure to take into account construction season or administrative convenience.

B. Definition of Emergency

An emergency is a situation affecting the health or safety of occupants of school property that requires the immediate delivery of the articles or performance of a service to alleviate the emergency.

C. Process in Declaring an Emergency

1. Superintendent of Schools Notified

The Superintendent of Schools is notified by the employee/supervisor/administrator requesting a declaration of emergency.

2. Business Administrator/Purchasing Agent Notified

The official in charge of the building or facility, wherein the emergency occurred shall notify the Business Administrator/Purchasing Agent of the following:

- a. Nature of the emergency;
- b. Time of the occurrence; and
- c. The need for the performance of a contract.

Such notification shall be prepared in writing and filed with the Purchasing Agent as soon as possible.

3. Awarding of Contract by Business Administrator/Purchasing Agent

If the Business Administrator/Purchasing Agent is satisfied the emergency exists, the Business Administrator/Purchasing Agent by State Law is authorized to award the contract.

4. Filing of Documents with State and County by Board Secretary/School Business Administrator

In accordance with N.J.A.C. 5:34-6.1, the following documents must be filed with the Bureau of Facility Planning and the County Superintendent within three (3) days after awarding the contract or agreement:

- a. A copy of the contract or agreement; and
- b. A copy of the written requisition.

5. Approval by Board of Education

The Board of Education, at its next regular Board of Education Public Meeting, shall review and approve said emergency purchase.



NORTH CALDWELL BOARD OF EDUCATION

BUSINESS OFFICE

North Caldwell, New Jersey 07006

MEMORANDUM

To: _____

From: Business Administrator/Board Secretary

Date: _____

Re: **Return of Purchase Order(s)**

I am returning the attached purchase order(s) for the reason(s) checked below:

- Account Number Incorrect; Missing--Please use _____
- Bid Number, Quotation Number--Not Included on Purchase Order
- Board Resolution Needed--Attach to Purchase Order
- Chapter 271--Political Contribution Disclosure Form Required
- Conference Request Form--Not Attached; Not Approved
- Description of Item(s), Service Needed
- Date of Requisition Missing--Secretary's Initials Missing
- Minimum Order \$25.00 Minimum State Contract Order \$100.00
- Proposal/Contract Missing -- Attach to Purchase Order
- Quotation Needed--Please contact me X 1026 to discuss process
- Rationale Form Missing; Unsigned
- Shipping Charges Not Added
- Shipping Charges Not Needed. Type on P.O. "Shipping and Handling Included"
- Signature Missing--Administrator, Supervisor, Principal
- State Contract Number Incorrect, Missing--State Contract Documentation Missing
- Textbook Documentation Missing
- _____ Website Documentation / Board Resolution
- Unauthorized Order--Please contact me X 1026 to discuss procedures
- Vendor Address Incomplete--Post Office Box Number Only
- Vendor Check Needed?
- As Per Attached Memo
- Other _____

Please make the adjustments needed and return the purchase order with this form to my office.

Purchase Order Rationale Form

A. Educational Rationale

As a result of this purchase, please explain what will students learn or how students will benefit. Note any educational achievement or program that may be linked to this purchase.

B. Operational Rationale

Provide a brief explanation 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.

C. Light Meals; Refreshments—Student or Parent Activities - N.J.A.C. 6A:23A-5.8(e)

Provide a description and purpose of student or parent activity. Document the makeup of the group participating. Attach a list of employees or board members included in the group. (Use back if necessary).

Name of School/Office
Administrator/Supervisor _____

Signature: _____ Date _____

Name of Vendor _____

Amount \$ _____ Account # _____

_____ **Approved** _____ **Not Approved**

Other: _____

_____ Date _____

Dr. Linda Freda
Superintendent of Schools

Please attach the Rationale Form to the front of the Purchase Order – One Form Per Purchase Order.

**North Caldwell Board of Education
Business Office**

132A Gould Avenue
North Caldwell, New Jersey 07006

**Chapter 271
Political Contribution Disclosure Form
(Contracts that Exceed \$17,500.00)
Ref. N.J.S.A. 52:34-25**

Part I – Vendor Information

Vendor Name:			
Address:			
City:	State:	Zip:	

The undersigned being authorized to certify, hereby certifies that the submission herein represents compliance with the provisions N.J.S.A. 19:44-20.26 and as represented by the Instructions accompanying this form.

Signature
Title

Printed Name

Part II – Contribution Disclosure

Disclosure requirement: Pursuant to N.J.S.A. 19:44A-20.26 this disclosure must include all reportable political contributions (more than \$300 per election cycle) over the 12 months prior to submission to the committees of the government entities listed on the form provided by the local unit.

Check here if disclosure is provided in electronic form.

<u>Contributor Name</u>	<u>Recipient Name</u>	<u>Date</u>	<u>Dollar Amount</u>
			\$

Check here if the information is continued on subsequent page(s).

No Reportable Contributions (Please check (✓) if applicable.)

I certify that _____ (Business Entity) made no reportable contributions to any elected official, political candidate or any political committee as defined in N.J.S.A. 19:44-20.26.

**List of Agencies with Elected Officials Required for Political Contribution Disclosure
N.J.S.A. 52:34-25**

STATE OF NEW JERSEY – DIVISION OF PURCHASE AND PROPERTY
DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN

PART 1: CERTIFICATION
BIDDERS MUST COMPLETE PART 1 BY CHECKING EITHER BOX
FAILURE TO CHECK ONE OF THE BOXES WILL RENDER THE PROPOSAL NON-RESPONSIVE

Pursuant to public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that neither the person or entity, nor any of its parents, subsidiaries, or affiliates, is identified on the Department of Treasury’s Chapter 25 list as a person or entity engaging in investment activities in Iran. The Chapter 25 list is found on the Division’s website at <http://www.state.nj.us/treasury/purchase/pdf/Chapter25Listpdf>. Bidders **must** review this list prior to completing the below certification. **Failure to complete the certification will render a bidder’s proposal non-responsive.** If the Director finds a person or entity to be in violation of law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

PLEASE CHECK THE APPROPRIATE BOX:

I certify, pursuant to Public Law 2012, c. 25, that neither the bidder listed above nor any of the bidder’s parents, prohibited activities in Iran pursuant to P.L. 2012, c. 25 (“Chapter 25 List”). I further certify that I am the person listed above, or I am an officer or representative of the entity listed above and authorized to make this certification on its behalf. **I will skip Part 2 and sign and complete the Certification below.**

OR

I am unable to certify as above because the bidder and/or one or more of its parents, subsidiaries, or affiliates is listed on the Department’s Chapter 25 list. I will provide a detailed, accurate and precise description of the activities in Part 2 below and sign and complete the Certification below. Failure to provide such will result in the proposal being rendered as non-responsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

PART 2: PLEASE PROVIDE FURTHER INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN –

You must provide a detailed, accurate and precise description of the activities of the bidding person/entity, or one of its parents, subsidiaries or affiliates, engaging in the investment activities in Iran outlined above by completing the box below.

PLEASE PROVIDE THOROUGH ANSWERS TO EACH QUESTION.

Name: _____ Relationship to Bidder/Offeror _____
Description of Activities _____
Duration of Engagement _____ Anticipated Cessation Date _____
Bidder/Offeror Contact Name _____ Contact Phone Number _____

Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the above-referenced person or entity. I acknowledge that the State of New Jersey is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the State to notify the State in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with the State of New Jersey and the State at its option may declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print): _____ Signature _____

Title: _____ Date: _____

Name of Company: _____ City/State/Zip: _____

County Name: Essex

State: Governor, and Legislative Leadership Committees

Legislative District #: 27

State Senator and two members of the General Assembly per district.

County:

Freeholders,
Surrogate

County Clerk,
Registrar of Deeds

Sheriff

Municipalities (Mayor and members of governing body, regardless of title including all Essex County Boards of Education):

Belleville
Bloomfield
Caldwell
Cedar Grove
Essex Fells
Fairfield
Glen Ridge
Irvington
Livingston
Maplewood
Millburn
Montclair
Newark
Nutley
The Oranges
Roseland
Verona
West Caldwell

SECTION VI – PURCHASING

Title: Purchasing Procedure

Subtitle: Contributions to Board Members and Contract Awards

Purpose: To ensure the North Caldwell Public Schools maintain honest and ethical relations with vendors and shall guard against favoritism, improvidence, extravagance and corruption in its contracting processes and practices.

Procedure:

1. The Board will not vote upon or award any contract in the amount of \$17,500 or greater to any business entity which has made a contribution reportable by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to a member of the Board during the preceding one-year period.
2. Contributions reportable by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to any Board member from any business entity doing business with the North Caldwell Public Schools are prohibitive during the term of the contract.
3. When a business entity referred to in #2, above is a natural person, a contribution by that person's spouse or child that resides in the same household, shall be deemed to be a contribution by the business entity. Where a business entity is other than a natural person, a contribution by any person or other business entity having an interest therein shall be deemed to be a contribution by the business entity.
4. The disclosure requirement set forth in section 2 of P.L. 2005, c. 271 (N.J.S.A. 19:44A-20.26) also shall apply when the contract is required by law to be publicly advertised for bids.
5. The requirements of N.J.A.C. 6A:23A-6.3 shall not apply to a contract when a district emergency requires the immediate delivery of goods or services.

References

N.J.A.C. 6A:23A-6.3
N.J.S.A. 19 :44-1 et seq.
P.L. 1973, c.83

SECTION VI – PURCHASING

Title: Expenditure Control

Subtitle: End of Year Procedure

Purpose: To assure delivery and acceptance prior to June 30 for budgeted goods and services.

Procedure:

The deadline for ordering items from the current operating budget is **March 30**, unless an earlier date is set by the Superintendent or Business Administrator.

Exceptions to this will be as follows:

- a. Miscellaneous Principals' account
- b. Emergency end of the year supplies
- c. End of year activities such as field days, graduation, after school programs, assemblies and workshop / in services
- d. Contractual responsibilities
- e. Special State and Federally Funded Programs

SECTION VI – PURCHASING

Title: Expenditure Control

Subtitle: Professional Affiliations/Expense Reimbursement

Procedure:

Professional Affiliations:

Payment for approved professional affiliations require all original bills to be attached to the Purchase Order Requests for verification with the account to be charged.

Workshop/ Trip Reimbursement:

1. A request for travel must be submitted to the Superintendent of Schools which includes a Professional Development Request Form, prior to the travel date(s), and at least seven (7) days before a Board meeting. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging, meals, and other expenses. A purchase order with the registration and/ or lodging request must be submitted at the same time. Lodging will only be paid at the Federal GSA (General Service Administration) rate. Any amount that exceeds that rate the individual must reimburse the Board the difference.
2. The Superintendent of Schools shall review and may approve or deny each request for travel expense. The Superintendent's signature designating approval is required on the request for travel reimbursement.
3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator, or designee, to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement).
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Borough Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and related expenses not be reimbursed unless adequately substantiated.
5. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.

- a. If expenses are in compliance with the guidelines, the Superintendent will include the Professional Development Request Form information and the purchase order on the Board of Education agenda for approval.
 - b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.
 - c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
6. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.
 7. If approval is given to issue a purchase order for the conference and register, a requisition must be put in the system with the Board approval date noted on the requisition. If the purchase order needs a registration form attached and faxed and/or emailed, or forwarded to a place, it must be noted at the end of the body of the purchase order and a copy of the form should be sent to accounts payable since they are responsible for faxing/emailing and/or mailing the purchase orders. Please note accounts payable will only email or fax registration forms. If registration needs to be done online or by other means, the employee is responsible to complete registration after purchase is approved. The copy of the Professional Development Request Form returned to the staff member along with the Conference Travel Expense Report and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.

It is strongly recommended that all staff members confirm their registration for the professional development conference that they plan on attending five (5) days prior to the event, in order to confirm receipt of the purchase order and that their spot has been reserved.

8. If approval is given by the Superintendent and the Board of Education, a copy of the Professional Development Request Form will be returned to the staff member. This copy along with the Conference Travel Expense Report and the Voucher, (second page of the PO that must be signed) and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.
9. For any covered fees or expenses not included in the purchase order, the payment shall be made personally by the North Caldwell Public Schools employee and reimbursed at the conclusion of the travel event.
10. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt. The cancelled check or the receipt from a credit card should be attached to the purchase order.

11. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Board meeting. If the purchase order is submitted in the beginning of the month, payment will be made at the next scheduled board of education meeting.
12. At the time of submission of all expense reimbursements, the staff member must submit a Post Professional Development (PD) Report that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the North Caldwell Public Schools.
13. Board members, officers and designated employees of the North Caldwell Public Schools who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses.

Exceptions caused by extenuating circumstances may be granted at the Board's discretion.

North Caldwell Public Schools travel expenditures **shall not include** costs for the following:

- a. Subsistence reimbursement for one day–trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:XX-8.20.
- b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedure set forth in N.J.A.C. 6A:23A-8.19(b).
- c. Attendance by the appropriate people at NJSA, NJADA or NJASBO shall only be permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 6A:23A-8.19(b) and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.
- d. Lunch or refreshments for training sessions and retreats held within the North Caldwell Public Schools including in-service days and for employee participants traveling from other locations within the district.
- e. Car rentals, limousine services, reverse telephone charges or entertainment costs.
- f. Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or on –line services.

Out of State Travel

1. Pursuant to N.J.S.A.18A:11-12, out of state travel shall be limited to the fewest number of board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles.

2. Where a travel event has a total cost that exceeds \$5,000, regardless of the number of attendees, or where more than three individuals from the district are to attend, the North Caldwell Public Schools shall obtain the prior written approval of the Executive County Superintendent.

References

N.J.S.18A:19-1et seq.

N.J.S.A. 18A:11-12

N.J.A.C. 6A:23A-8.19(b).

N.J.A.C. 6A:23A-8.20

N.J.S.A. 18A:11-12

SECTION VI – PURCHASING

Reimbursement for Mileage only:

1. All staff members must use the Mileage Reimbursement Form to be reimbursed for all appropriate travel.
2. This form is available in the Principal's office or the Superintendent's office.
3. The Mileage Reimbursement Voucher form must be maintained on a monthly basis for reimbursable mileage.
4. For one day trips involving tolls and parking, all receipts must be attached to the Mileage Reimbursement Voucher form.
5. Staff members who are assigned duties in more than one building may be compensated for mileage. For travel between schools, mileage will be reimbursed based on the Standard District-Wide Mileage Schedules. Use the Mileage Voucher form to keep the daily mileage (submit monthly).
6. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

SECTION VI – PURCHASING

Title: Professional Services

Subtitle: Legal Services

Procedure:

1. In order to help minimize the cost of legal services, the Board will authorize the designated persons, Superintendent of Schools or the Business Administrator to contact legal counsel. The designated persons shall ensure that contacted legal counsel is not contacted unnecessarily for management decisions or readily available information contained in district materials such as Board policies, administrative regulations, or guidance available through professional source materials.
2. If legal advice is requested by anyone other than the two designated persons listed, a request for legal advice shall be made in writing and shall be maintained on file in the administrative office. The designated person(s) will determine whether the request warrants legal advice or if the information can be obtained elsewhere.
2. A log of all legal counsel contacts will be maintained by the designated person(s) and will include: the name of legal counsel contacted, date of contact, issue discussed and length of contact. Legal bills shall be compared to the contact log and any variances shall be investigated and resolved.
3. Payments for legal services will comply with payment requirements and restrictions pursuant to N.J.S.A.18A-19-1 et seq. as follows:
 - A. Advance payments are prohibited
 - B. Services to be provided shall be described in detail in the contract
 - C. Invoices for payment shall itemize the services provided for the billing period
 - D. Payment shall only be for services actually provided
4. The Board of Education will annually establish, prior to the budget preparation, a maximum dollar limit for each type of professional service, including legal services.

In the event it becomes necessary to exceed the established maximum dollar limit for the professional service, the Superintendent shall recommend to the Board of Education an increase in the maximum dollar amount. Any increase shall require formal Board action.

5. Contracts for legal services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified

factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for legal services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.

References

N.J.A.C. 6A:23-5.

SECTION VI – PURCHASING

Title: Professional Services

Subtitle: Authorized Services

Procedure:

1. In order to help minimize the cost of legal services, the Board will establish annually, prior to budget preparation, a maximum dollar limit for each type of professional service. In the event it becomes necessary to exceed the established maximum amount, the Superintendent shall recommend to the Board an increase in the maximum dollar amount. This shall require formal Board action.
2. Contracts for professional services will be issued by the Board in a deliberative and efficient manner, such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for professional services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.
3. Nothing in this manual or N.J.A.C. 6A:23A-5.2 shall preclude the Board from complying with the requirements of any statute, administrative code, or regulation for the award of professional service contracts.

References

N.J.A.C. 6A:23A-5.2

SECTION VI – PURCHASING

Title: **Expenditure Control**

Subtitle: **Maintenance Service Contract and Other Repairs**

Procedure:

1. Service contracts for continued maintenance and repair of district equipment are available.
2. Whenever a repair is required, the school/department will call the Director of Buildings and Grounds.
3. The Director of Buildings and Grounds will notify the Business Office to verify funds are available.
4. The Director of Buildings and Grounds will notify the vendor of the need for repair and to get an estimate of the potential cost.
5. When the repair is made, **the service call form from the company** who serviced the machine must be signed by the staff member and the copy forwarded to the Business Office.
6. The Business Office will match the service call from the company invoice with the bill as it comes in. The Business Office will then send the bill to the Building Principal to have the PO typed and the appropriate account charged.

SECTION VI – PURCHASING

- Title:** Expenditure Control
- Subtitle:** Maintenance and Computer Work Order System
- Procedure:** Maintenance Work Order System

In order to ensure that building maintenance projects are done in a timely fashion, the Schooldude work order system must be followed. Work orders may be generated by the Teachers or other school personnel but must be forwarded and approved by the building Principal.

The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department's web site; therefore the work order is automatically sent to the Maintenance office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

Computer Work Order System

In order to ensure that computer repairs are done in a timely fashion, the following procedure must be followed.

1. A work order is generated on the web site indicating a description of the problem and the location.
2. Work orders are received and delegated to the Computer Technicians and given a reference number. Work orders will then be processed in the order they are received, and/or the location of the technician, unless there is one that is classified as a priority request.
3. Upon completion of the work order, the person initiating the work receives a report stating that the work is completed.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF WORK, HEALTH & SAFETY)

Title: Facilities (includes administration of work and health and safety)

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

Procedure:

Building Coordinator

- While any staff member could contact the Buildings and Grounds Office, 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.
- During the periods of school vacations, the head building employee will assume the responsibility to forward the work requests to the Building and Grounds Department.

Planning for Alterations and Remodeling

- The first step that a school must take before deciding on all major or minor elective alterations or change in use of space is to communicate in writing to the Business Administrator. He will review and submit all requests for remodeling to the Superintendent of Schools.
- After the Superintendent approves the request, it will be sent to the Buildings and Grounds Department 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 Board Architect will be instructed to prepare the proper documentation to submit to the 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

- The Buildings and Grounds Department holds contracts with several service companies who provide maintenance and repair services such as

elevators, fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.

- The Maintenance Department is prepared to carry out some renovations, alterations and improvements and support buildings in order to offer a constant safe environment. These operations must be scheduled in advance.

Noise Control

- The Maintenance Department attempts to schedule work with high noise potential at times least likely to be disruptive. However, it is not always possible to delay emergency repairs.
- When you are bothered by noise caused by repair projects, call the Buildings and Grounds Department so we can try to accommodate your needs.

Pest Control

- The Buildings and Grounds Department provides exterminator services to rid the building of rodents, insects and other pests in accordance with the district's Integrated Pest Management Plan.
- 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 contract 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 Supervisor of Buildings and Grounds.

Chemical Hygiene and Disposal of Hazardous Wastes

- The district shall maintain its Chemical Hygiene plan and update it on an annual basis.

- Chemicals, oils, paints, radioactive materials or other hazardous waste should not be disposed of in trash or waste water collection systems. If you have any questions regarding the storage or disposal of these materials, please contact the Buildings and Grounds department.

Right To Know

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

Safety/Accident Reporting

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

Asbestos Management

- The district shall maintain its AHERA management plan and ensure that it is updated every three years.

Indoor Air Quality

- Each classroom has a built in uni-vent system that circulates and brings in fresh filtered air.

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.

Drinking Water

- The district shall conduct all required tests and inspections to ensure that all water coming in to the building is potable.

Wastewater Treatment

- The district will ensure that either a properly licensed person is on staff or that a professional firm is hired to ensure that all required DEP reports are filed as required.

Boilers

- The district will ensure that all boilers are inspected annually
- The district will ensure that a properly licensed boiler operator is on site whenever the boilers are running and buildings are occupied

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

- 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

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

OSHA/PEOSHA requirements

- The district shall comply with all OSHA and PEOSHA requirements including but not limited to lockout/tagout and confined spaces procedures

**SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF
WORK, HEALTH & SAFETY)**

TITLE: Facilities Maintenance & Repair Scheduling and Accounting

SUBTITLE: General

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

Whenever a North Caldwell Public Schools employee wants to request a repair or an enhancement from the Maintenance Department, they should complete a maintenance request. The maintenance request should be generated by the person making the request. Employees are encouraged to enter their request directly into the web-based work order system instead of using a paper form. The web-based system has 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 building principal before any work is performed. The work orders will be performed in the following priority order:

- A. 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.
 - 1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.
 - 2. Within three days, the superintendent shall inform the County Superintendent of the nature of the emergency and the estimated needs to respond to it.
 - 3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
 - 4. The contract shall only cover the necessary tasks to alleviate the emergency.
- B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken locks, water leaks, etc.

- C. 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 or air conditioners in violation of “Indoor Air Quality” rules or PEOSHA requirements.
- D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a broken sink. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district’s Strategic Plan.
- E. Low – A work order should be categorized as low for requests that are new items, such as a new shelf.

Within each priority category, work orders should be completed in chronological order. The Buildings & Grounds Supervisor 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.

Cost Benefit Analysis

Whenever the estimated cost of completing the work order, including labor and materials, is greater than the quote threshold, a cost-benefit analysis of outsourcing the work order shall be performed.

If the results of the cost benefit analysis indicate that it would be less expensive to outsource the work, the work shall be outsourced provided the work can be contracted in accordance with the Public Schools Contracts Law and it can be completed on time.

Completion Procedures

Labor & Materials:

The technician 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 or on the paper work order form and forward that form to the Maintenance Secretary for recording in the work order software. The work order should be marked as completed after the transactions are entered.

Close Out Procedures

The Business Administrator 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 Supervisor of Buildings and Grounds. If a contractor must be called in when the Supervisor is unavailable, he must be informed that a contractor is called. The Supervisor must mark on his calendar the contractor and the work order number for the service. He should initiate a requisition with an estimated amount for the service call. The work order number should be entered into the control number field on the requisition.

When the service is complete, the Supervisor of Buildings and Grounds should mark the work order as complete. When an invoice for the work is received, the Supervisor should enter it as a purchase transaction into the work order. The work order should then be marked as closed.

Planning

Prior to December 1st of each year, the School Business Administrator shall conduct an analysis of the work order system to plan for the following budget year. The analysis shall include:

- A. Productivity of staff as a whole and individually.
- B. Variations between estimated and actual labor and materials costs.
- C. Unusual trends for like projects.
- D. The projected life expectancy vs. the date a building system/piece of equipment was put into place.
 - a. Other factors that will improve productivity and efficiency.

SECTION VIII – SECURITY

Title: Security

Purpose: 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.

Procedure:

Buildings and Grounds Security

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

ID Badges

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

Visitors/Deliveries

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

Building Keys

- 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 teachers' last day of school in June.

Parking Areas

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

SECTION IX – EMERGENCY PREPAREDNESS

TITLE: **Emergency Preparedness**

SUBTITLE: **General**

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

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 crises, including but not limited to:
 - a. Bomb Threats
 - b. Fire
 - c. Intruder with gun
 - d. Weather
 - e. Earthquakes
 - f. Intruder/Fights
 - g. Shooting
 - h. Sexual Battery

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 Bio-security Management Plan to keep the food products safe. The Bio-security 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

SECTION X– RISK MANAGEMENT

Title: Safety

Purpose: 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 that 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: Supervisor of Buildings and Grounds, Cafeteria Supervisor, School Business Administrator, a school nurse, Principal and other staff 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. Disregard of these rules will automatically cause a progressive disciplinary system to be enforced, which ultimately could lead to termination from the district.

SECTION X– RISK MANAGEMENT

Title: RISK MANAGEMENT

Subtitle: Chapter 2 – Loss Control/Report of Injuries

Procedure:

STAFF INJURIES/WORKERS' COMPENSATION INJURY PROCEDURES

All incidents/accidents must be reported by the employee to the school nurse immediately after the incident occurs. Once the accident is reported to the nurse and supervisor, the nurse shall fill out the Employee Accident Form and OSHA Form 300. If the employee needs medical treatment they will notify the school nurse.

The employee will report all injuries to the school nurse immediately who shall complete an employee accident form.

Report non-emergency situations to First MCO at 1-800-831-9531. First MCO will obtain detailed information about the accident and injury. They will make the necessary arrangements for any medical treatment.

Emergency situations – seek treatment at VanGuard or the hospital immediately and report the accident to First MCO as soon as possible.

Do not report injuries where no treatment is rendered or needed to First MCO. The incident report completed at the nurse's office is for recording purposes only.

For work related injuries, employee must follow the attached First MCO Procedure for Reporting Work-Related Injuries, as outlined. Failure to follow these procedures will result in non-payment by the Insurance Carrier.

INJURIES TO STUDENTS

For injuries to students, the following procedures should be followed:

1. When a student is injured, a student accident form should be completed by the school nurse. The school nurse shall complete the first section of the student accident claim form.
2. Upon completion of the first section of the student accident claim form, by either the nurse or a school official, it then must be given to the parent/guardian to fill out and send in. The parent/guardian should read directions on back of claim form.

3. Once the student accident form and student accident claim form (first section only) are complete, a copy of each should be sent to the Board Office.
4. The completed claim form should be mailed by the parent/guardian within 90 days of the date of the accident to:

BMI Benefits, LLC.
PO Box 511
Matawan, NJ 07747
800-445-3126 (P) 732-583-9610 (F)

The Policy # is **8IS L10490790 002**; this number *must* be on the claim form for it to be processed correctly.

5. The parent/guardian must immediately submit a claim for all medical expenses to the company that administers their personal or group health insurance, as there are time limitations.

* Please note that the student accident policy is written on an excess basis. This means that all claims must be submitted to the parent/guardian's health insurance first. If the student is not covered by the parent/guardian's health plan or the parent/guardian does not have health insurance, then a letter from the parent/guardian's employer must be submitted along with the claim form stating such. The Board of Education strongly suggests that the injured student(s) seek medical attention first from medical professionals inside their health insurance networks.

6. If any further information is needed, call BMI Benefits at 800-445-3126. **DO NOT CALL THE SCHOOL OR BOARD OFFICE.**

As always, coverage is determined solely by the Insurance Company.

INJURIES TO VISITORS ON THE PREMISES

For injuries to visitors in the building or on the premises (day or evening), the following procedures should be followed:

7. Any injury or accident occurring during school hours should be brought to the school nurse's attention immediately.
8. Any injury or accident occurring after school hours should be brought to the school nurse's attention the next school day.
9. The nurse will fill out an accident form for any injury or accident occurring on school premises.

FIRST MCO
PROCEDURE FOR REPORTING
WORK-RELATED INJURIES

Adhering to the reporting criteria outlined by MEIG, please follow these steps when an employee gets injured on the job:

1. Injured employee reports injury to supervisor/school nurse and immediately notifies First MCO by calling **1-800-831-5931**. This pertains to all shifts.
2. In case of an emergency, the employee should go to the nearest hospital and then notify First MCO, as soon as medically possible.
3. The intake unit captures the first accident report information and communicates it to:
 - a. Designated employer contact person, via fax
 - b. MEIG, via daily batch email, for a compensability decision
4. The nurse case manager will direct the employee to an appropriate provider.
5. The nurse case manager will call the employer's designated contact person to discuss alternate duty positions when appropriate.
6. Should the district or the employee receive any medical bills associated with a work-related injury First MCO is managing, please forward them to:

INSERVCO Insurance Services, Inc.
PO Box 1457
Harrisburg, PA 10105-1457

SECTION X– RISK MANAGEMENT

Title: **Loss Control**

Subtitle: **Recording of Days Absent Due to Injury/Accident**

Procedure:

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

SECTION X- RISK MANAGEMENT

Title: Personal Items

Procedure:

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.
3. Heaters, microwaves and refrigerators are considered personal items and are not to be placed in any classroom.

SECTION XI– TRANSPORTATION

Title: Transportation

Purpose:

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.

Procedure:

New Students

- School principal's office shall notify the business office of registration of new students
- Essex Regional Ed Services Commission will assign bus and stop number to new student
- Business office will communicate the bus stop information back to the school office and to the bus driver

Students Leaving District

- School principal's office shall notify the business office when a student withdraws from the district.

Field Trip/Athletic Buses

- Requests for buses for field trips and athletic events shall be submitted to the Superintendent at the earliest possible date and must have approval by the Board of Education.

Contracted Bus Services (if applicable)

- Bus services provided by outside contractors will be coordinated by the Business Administrator in consultation with Transportation and in accordance with NJ Public Contracts Law.

Non Public/ Aid-in-Lieu

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1. The West Essex Board of Education will handle all Aid-in-lieu.

DRTRS

- The annual District Report of Transported Resident Students will be completed by the Business Office and submitted within the State set timeframe.

Safety

- School principals in cooperation with the Transportation Committee shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.

Bus Accidents

- In the event of a bus accident, the Transportation Company shall notify police via cell phone and request that they notify the Principal or Superintendent of Schools.
- The driver shall contact the Principal and/or agencies that can assist in promptly providing for the safety and welfare of the passengers.
- The driver shall NOT leave the students unattended under any circumstances.
- The Principal shall notify the Business Administrator and School Nurse of the accident.
- The Principal shall proceed to the scene of the accident as soon as possible.
- The Principal shall verify the accident with police, keep a written record of each accident, and forward a report to the Business Office to be forwarded to the state.

SECTION XI– TRANSPORTATION

Title: Vehicle Tracking, Maintenance and Accounting

Purpose: For the management, control and regulatory supervision of North Caldwell Public Schools vehicles.

Procedure:

1. The Business Administrator along with the Director of Buildings and Grounds 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 regular business, maintenance, security or pupil transportation.

2. A driving record of the operators of district vehicles including:
 - a. The name of the driver;
 - b. The driver license number and expiration date;
 - c. Motor vehicle code violations;
 - d. Incidents of improper or non-business usage;
 - e. Accidents, and
 - f. Other relevant information.

3. 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. The mileage on the date work was performed, and
 - i. The cost of the work performed.

SECTION XI- TRANSPORTATION

Title: District Vehicle Assignment

Purpose: To ensure compliance for the assignment of district vehicles for the conduct of official district business.

Procedure:

1. The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.
2. The Board upon the recommendation of the Superintendent may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to units within the North Caldwell Public Schools for pool use according to the following classifications:
3. The North Caldwell Public Schools board shall ensure that an employee, such as the School Business Administrator, insurance or risk management staff member, head of facilities or other appropriate employee is assigned the functions of district vehicle coordinator.
4. 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.
5. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.
6. 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.
7. No luxury vehicle, one which exceeds the greater of \$30,000 or any current dollar limit established in Internal Revenue Service (IRS) law or regulation, shall be purchased, lease-purchased or leased by the District. All other vehicles shall be compact sedans, unless special passenger, cargo, equipment, or use requirements make the standard vehicle unsuitable for documented district needs.
8. The district vehicle shall be used primarily for business purposes.

9. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the 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. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.
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 Director of Buildings and Grounds shall be responsible for ensuring that the vehicle receives the scheduled service.
13. A driver assigned a 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 violation related to operation of district vehicles.
15. The driver, or the driver's supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or other vehicle shall file, within 24 hours of the accident, a detailed written report with the vehicle coordinator and the district staff member responsible for making insurance claims.
16. Police shall be immediately notified of an accident by the driver or vehicle coordinator, if the driver is incapacitated. A copy of the police report shall be submitted to the vehicle coordinator and the district staff member responsible for making insurance claims as soon as possible.
17. If a district vehicle is misused in any of the following ways, the driver's driving privileges for 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 the 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 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 district vehicle by an unauthorized individual while assigned to an employee;
- h. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
- i. Use of radar detectors in district vehicles.

SECTION XII- FOOD SERVICE

Title: Food Service

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

Procedure:

The North Caldwell NCPE is responsible for administering the Food Service program. Any free or reduced lunch costs will be subsidized by the NCPE Food Service Program. No Board funds are used for food service operations.

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Physical security over technology equipment, peripherals and media

PURPOSE: In order to ensure the overall performance of the technology systems, the equipment must be protected from harm, abuse, mis-use and pilfering.

1. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
 - a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.
 - b. Review of the personnel who has access to these areas should be reviewed several times a year.
 - c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
 - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
 - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection. Portable devices must be signed out and when they are removed from their assigned location with the person's name and date of sign out. Such devices should be signed in when they are returned. For equipment that may be taken home or off district premises, users will have to sign the appropriate form for liability for damage or loss of an item while in their possession.
 - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.

- d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
 - e. District should track cost of replacement on all technology equipment valued above \$500.
4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
 5. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology when practical and if the budget permits.

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Security over data – passwords and user accounts

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

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.
 - a. Users should be reminded not share or write down passwords
 - b. Passwords for critical systems such as servers, switches, access points, firewalls, etc. should be “hardened” passwords and should be at least eight digits long, requiring upper and lower cases, numbers, and special characters. Passwords should not be “real” words or names of family, friends, pets, etc
 - c. Passwords for network access should be forced to be changed periodically
 - d. Passwords for applications should be changed periodically.
 - e. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level
 - f. Passwords should not be repeated for network access and application access, particularly the student information system.
2. User accounts should only be made for network access, individual application access, or network and policy testing as required for the completion of the staff duties or learning opportunities for students
 - a. User profiles should be documented with regard to creation, change or deletion on a written or electronic form. Central administration shall request the addition or deletion of new accounts at the beginning of each school year and as needed for new hires. This form should include the name of the individual, the applications and network services to be granted access to and the level of security in each. Accounts for network and email access should be evaluated at the end of each school year for staff members that are leaving or coming into the district
 - b. Systems that employ automatic account/password creation should be monitored regularly to ensure software functionality.
 - c. Access to district wide public folders should be restricted based on user role.

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Systems software and applications authorized for use in the district

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

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require evaluation by the technology coordinator. Among considerations should be 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). Final approval for purchase as with all purchase lies with the superintendent and business administrator
 - a. Before new applications are purchased, there should be 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 should be established. The deliverables would include what is expected of the application and the time frame for each.
 - c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.
 - d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.
2. For existing applications and systems software, a listing should be created and maintained and submitted by the technology department for periodic review by central administration. The list should include:
 - a. Hardware utilized, including name of server or location of software or application
 - b. Summarized description of user
 - c. Number of users
 - d. Licensing information, including expiry dates
 - e. Application owner responsible for user authorities

- f. Date of original purchase and dates of updated purchases
- g. Version information
- h. Vendor contact information

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Protect the district’s network from internet dangers

PURPOSE: The district needs to employ several layers of protection to ensure that unauthorized access to the network does not occur.

1. Anti-virus Application is in use and automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.
2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
3. The district utilizes an external firewall to prevent access from unauthorized sources.
4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.
5. The district will secure the wireless network by using WPA2-PSK with AES (when available) or higher network level of encryption to avoid access by unauthorized sources.
6. The technology department will monitor wireless transmission to verify authentication of users.

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Protect the district’s network from internal dangers

PURPOSE: Create procedures that prevent unauthorized use from within the district

1. Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access.
2. The district will maintain logs of all users and access levels for all systems applications. Application administrators will maintain logs of all user and access levels for all applications.
3. User roles should be 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 will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

1. District will employ a hardware solution on or off site to maintain electronic backups of all communications.
2. District will store for the following schedule, all inbound and outbound email messages:
 - a. Personal correspondence & non-governmental publications (i.e. advertisements, etc.): 1 Year
 - b. Transient documents (those that are no longer of administrative value, emails establishing a meeting date, those that show temporary importance, etc.): 3 Years
 - c. Intermediate documents (general correspondence, internal correspondence, minutes of internal meetings, etc.): 7 Years
 - d. Permanent documents
 - i. Legal documents: Permanent retention
 - ii. Executive correspondence: 10 years
 - iii. Policies and procedures: Retained until superseded
 - iv. Minutes of public meetings: Permanent retention
3. Email archival system access will be restricted to secure district personnel.
4. Periodic checks of the email archival system will be made to ensure reliability.
5. The district will setup network policies to block any electronic instant messaging/chat program that cannot be monitored/archived.
6. District will archive all inbound and outbound instant messaging communications that can be archived

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

PURPOSE: To ensure a safe and secure environment for student learning

1. The Board of Education has installed electronic surveillance monitoring devices in school buildings and on school grounds to enhance the safety and security for school district pupils, staff, other property occupants and to protect the school district's assets.
2. Staff are not permitted to let anyone (including students) utilize their card and are responsible for its whereabouts at all times. If misuse occurs, disciplinary action will be taken. All cards are linked to each individual employee.
3. In the event your card is lost, the staff member is to immediately notify the Business Administrator so their card can be deactivated.
4. District has installed and maintains optical cameras at all main entrance doors to monitor all personnel and visitors entering and exiting the buildings.
5. District has employed remote door locking systems to allow visitors to enter only when doors are opened by personnel who monitor the entrance cameras.
6. All Staff are to wear their North Caldwell Public School Identification Card and lanyard at all times while on the premises.
7. Staff are not permitted to let anyone utilize their card and are responsible for its whereabouts at all times.
8. All school building doors will be locked at all times.
9. Staff members are responsible for walking their classes between buildings and swiping their card to access the building.
10. Staff members are not permitted to prop any doors open for any reason, or interfere with any locking mechanism.
11. These guidelines will serve as your notification that the North Caldwell Public Schools will be monitored by Electronic Surveillance.

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

PURPOSE: To ensure a safe and secure electronic environment for students.

1. District will employ tools to monitor access to web sites. Using a hardware or software “proxy” solution, the district will put into place a method to filter web sites containing content that is against the district’s acceptable use policy.
2. “Proxy” system will filter web sites that contain viruses, spyware, malware, unsecure connections and improper certificates.
3. District will develop a system to log attempts at blocked web sites if one is not implemented by the hardware or software solution

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Network Storage Availability

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

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data. A backup system will be established whereby local network data will be backed up to a back-up/disaster recovery appliance. Local encryption will be enabled to prevent unauthorized access to the data. The data will also be sent off-site to multiple data warehouses in the cloud where it can be accessed in the event of failure of local equipment, or natural disaster. Data will be encrypted when sent off-site and will maintain encryption during its storage-period. The backup appliance and cloud backup will both provide bare-metal recovery and the capability of being used as a virtual server to replace damaged hardware.
3. Access to individual network space will be restricted to individual users and network administrators. Any access to another user's network space should be restricted to network administrators to unless accompanied by a signed form by central administration. Logs will be maintained with regard to this access.
 - a. Network administrators will create space limitations so as to not exceed the capacity of the server space based on need.
 - b. Users of the network storage system will agree to store content that is in agreement with the district's acceptable use policy.
4. Shared network storage will be monitored to ensure proper access based on security groups.
5. Network administrators will periodically check backups of the system.

SECTION XIII– TECHNOLOGY SYSTEMS

- Title:** Technology Systems
- Subtitle:** Maintenance and Computer Work Order System
- Procedure:** Maintenance Work Order System

In order to ensure that building maintenance projects are done in a timely fashion, the Troubletrakker work order system must be followed. Work orders may generated by the teachers or other school personnel.

The program will ask for specific information regarding the exact location and the extent of the work. No technology projects will be started without a work order request. The work orders will be processed in the order they are received. The technology coordinator will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The technology coordinator will send a notice upon completion of the project.

Computer Work Order System

In order to ensure that computer repairs are done in a timely fashion, the following procedure must be followed.

1. A work order is generated on the web site indicating a description of the problem and the location.
2. Work orders are received and delegated to the Computer Technicians and given a reference number. Work orders will then be processed in the order they are received, and/or location of technician, unless there is one that is classified as a priority request.
3. Upon completion of the work order, the person initiating the work order and the technician receive a report stating that the work is completed.

SECTION XIII– TECHNOLOGY SYSTEMS

Title: **Technology Systems**

Subtitle: **Physical Security over Technology Equipment**

Procedure:

In order to ensure that building technology equipment is accounted for, the Network Administrator shall keep a list of all technology assets as well as the following information, at a minimum:

- A. Description
- B. Serial number
- C. Date of purchase
- D. Cost
- E. Location

Asset inventory tags shall be placed on all technology equipment above \$500. It shall be the responsibility of the Network Administrator to ensure that the Technology Asset Inventory list is updated regularly, as well as the disposal of equipment deemed unusable.

SECTION XIV– INFORMATION MANAGEMENT

TITLE: Information Management

Subtitle: Acceptable Use of Districts Technology and Information

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

Procedure:

1. The board will establish 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 should identify 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 should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.
 - b. Parents who utilize information of the district via the internet (student's grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include 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 should be 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.
 - d. All persons with sign-on to the district's network or to district data, i.e. parent portals, should be required to agree to the acceptable use policy, which should be listed.
2. The board will adopt an acceptable use policy that at a minimum should prohibit 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 should be 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 should not be limited to electronic information or simply the use of electronic systems. Controls need to 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 should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.
 - c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.
5. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
 - a. Forms should be signed at least annually and for any major change in position that allows access to additional information.
6. Violations of AUP should be spelled out in student and staff code of conduct.

SECTION XIV– INFORMATION MANAGEMENT

TITLE: Information Management

Subtitle: Securing of sensitive manual (written or paper) information

Purpose: To ensure that sensitive information is proper handled and 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, will be 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 or designees will determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, students, volunteers and board members, 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 should be housed in a locked cabinet or behind locked doors.
 - a. Access to keys are restricted to personnel authorized to view the information
 - i. Keys should have “do not duplicate” on them and copies should be prohibited, except as needed.
 - b. Areas housing sensitive information should be locked whenever the areas are not staffed.
 - c. Wherever possible, sensitive information should be 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 should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

APPENDIX

Title: **ASSA REPORTING**

Procedure: **The information for the Application for State School Aid (ASSA) is generated through and completed by the Superintendent of Schools. In September a memo is sent out to all Principals/Supervisors from the Superintendent detailing the directions for submitting the school ASSA information along with the importance of its accuracy. 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 Received full time Received shared time	Director of Special Services	Genesis
Private schools for the handicapped	Business Office	Maintain tuition contracts for private school for the handicapped
Sent shared time	Dir of Spec Serv.	Documentation to be provided to Supervisor of Special Education.
Resident students	Director of Special Education	Genesis
At Risk	Principal	Genesis
Transportation	Transportation	Documentation to be submitted
English Language Learners	Principals	Genesis
Tier I students	Dir of Spec Serv.	Genesis

APPENDIX

Title: FALL REPORT

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

Electronic Data Collection Schedule

Data Collection	Medium	Available	Due	Contact	Phone*
ASSA	Internet	November	December	Raymond Hofelder	633-2652
Audit Summary	Internet	September	12/4/20XX	Heather Leary	984-4945
Charter School Enrollment	Internet	9/8/20XX (Session I) 11/10/20XX (Session II)	10/23/20XX (Session I) 6/17/20XX (Session II)	Nicole Kane	984-5929
CSSD Enrollment and Tuition Payment	Internet	7/1/20XX	5/30/20XX	Yan Zhang	943-5399
Debt Service	Internet	9/21/20XX	10/16/20XX	Dennis Smeltzer & Frank Lavdas	292-6097 & 984-4946
District Budget	Internet	Mid-January (Part 1); End of February (Part 2, see election calendar)	March 4 (see election calendar for changes)	Stephanie Gorman	292-3469
EVVRS	Internet	9/15/XX	9/15/XX	Mary McKillip	292-5814
Extraordinary Aid	Internet	Spring	TBA	Dennis Smeltzer	292-6097
HIB-Grades	Internet	Annually in May	9/30/XX	OSSS	292-5935
HIB-ITP	Internet	9/15/XX	7/15/XX	Mary McKillip	292-5814
NonPublic Ch 192/193 Additional Funding- (ADDL)	Internet	8/11/20XX	5/29/20XX	Toni Lynn Schmidt	984-5592
NonPublic Ch 192/193 Report of Auxiliary and Handicapped Services – (Ch192-193)	Internet	9/16/20XX	11/5/20XX	Pallavi Chiramana	984-5787
Nonpublic Enrollment	Internet	projected	projected	Emily	633-0251

		11/14/20XX	12/2/XX	MacKinnon	
Nonpublic Project Completion Report – (NPCR)	Internet	8/19/20XX	10/16/20XX	Toni Lynn Schmidt	984-5592
PSSD Appendix S	Internet	11/25/20XX	11/1/20XX	Andy Samson	633-6972
Report Card	Internet	TBA	TBA	Shannon Tootell	292-6037
Report Card Narrative	Internet	TBA	TBA	Shannon Tootell	292-6037
School Register Summary	Internet	6/XX	8/1/XX	Heather Leary	984-4945
SpEd End of Year	Internet	6/1/20XX	6/28/20XX		
State Facilities Enrollment	Internet	10/23/20XX (Agency) 11/2/20XX (County) 11/9/20XX (District)	TBA	Dennis Smeltzer	292-6097
State Responsible Homeless Tuition	Internet	Spring 20XX	TBA	Dennis Smeltzer	292-6097
Student Transportation (DRTRS)	Internet	9/15/20XX	11/16/20XX	Ray Zirilli/Greg Ferra	984-5757

*All phone contacts are in the 609 area code

APPENDIX
NORTH CALDWELL PUBLIC SCHOOLS
NEW JERSEY

Title: 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 North Caldwell Public Schools.

AVERAGE DAILY ATTENDANCE, ADA - The aggregate days; 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 article 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 **\$2000.00** 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 of Education.

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, expendable 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.

APPENDIX

Title: **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.
3. The Business Administrator will forward all requests to the State for approval.
4. Questions concerning the disposition of records should be directed to the Business Administrator.

Legal Reference: Chapter 410 47:3-15 et seq. Public Records Account

APPENDIX

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 Statistical 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	_____

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 Yr 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
38	A-66j	Special Theatrical Permit	When Minor	Reaches age 21
39	A-66k	Application for Special Newspaperboy Permit	When Minor	Reaches age 21
40	A-66m	Special Newspaperboy Permit	When Minor	Reaches age 21
41	A-59	Notice to Parents	6 Years	-----

42	A-60	State Warrant	6 Years	-----
43	A-61	Rule 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 Term.	-----
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	-----
58	A-116	Distribution of Costs, Instruction	10 Years	-----
59	A-117	Distribution of Costs, Attendance and Health	10 Years	-----
60	A-118	Distribution of Costs, Maintenance	10 Years	-----
61	A-119	Distribution of Costs, Foxed 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 Term.	6 Years After Term.
76	C-213	Transportation Contract Renewal	6 Years After Term.	6 Years After Term.
77	TB-1	Tuberculosis Testing Survey Card	1 Year after Graduation	-----
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	-----
		PUBLIC LAWS 815 AND 874		-----
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

STATE OF NEW JERSEY – DIVISION OF PURCHASE AND PROPERTY
DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN

PART 1: CERTIFICATION

BIDDERS MUST COMPLETE PART 1 BY CHECKING EITHER BOX

FAILURE TO CHECK ONE OF THE BOXES WILL RENDER THE PROPOSAL NON-RESPONSIVE

Pursuant to public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that neither the person or entity, nor any of its parents, subsidiaries, or affiliates, is identified on the Department of Treasury’s Chapter 25 list as a person or entity engaging in investment activities in Iran. The Chapter 25 list is found on the Division’s website at <http://www.state.nj.us/treasury/purchase/pdf/Chapter25Listpdf>. Bidders **must** review this list prior to completing the below certification. **Failure to complete the certification will render a bidder’s proposal non-responsive.** If the Director finds a person or entity to be in violation of law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

PLEASE CHECK THE APPROPRIATE BOX:

I certify, pursuant to Public Law 2012, c. 25, that neither the bidder listed above nor any of the bidder’s parents, prohibited activities in Iran pursuant to P.L. 2012, c. 25 (“Chapter 25 List”). I further certify that I am the person listed above, or I am an officer or representative of the entity listed above and authorized to make this certification on its behalf. **I will skip Part 2 and sign and complete the Certification below.**

OR

I am unable to certify as above because the bidder and/or one or more of its parents, subsidiaries, or affiliates is listed on the Department’s Chapter 25 list. I will provide a detailed, accurate and precise description of the activities in Part 2 below and sign and complete the Certification below. Failure to provide such will result in the proposal being rendered as non-responsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

PART 2: PLEASE PROVIDE FURTHER INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN –

You must provide a detailed, accurate and precise description of the activities of the bidding person/entity, or one of its parents, subsidiaries or affiliates, engaging in the investment activities in Iran outlined above by completing the box below.

PLEASE PROVIDE THOROUGH ANSWERS TO EACH QUESTION.

Name: _____ Relationship to Bidder/Offeror _____
Description of Activities _____
Duration of Engagement _____ Anticipated Cessation Date _____
Bidder/Offeror Contact Name _____ Contact Phone Number _____

Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the above-referenced person or entity. I acknowledge that the State of New Jersey is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the State to notify the State in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with the State of New Jersey and the State at its option may declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print): _____ Signature _____

Title: _____ Date: _____

Name of Company: _____ City/State/Zip: _____

