

MANVILLE BOARD OF EDUCATION

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

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PREFACE

The **Guide for Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the Manville Board of Education and administered by the Business Office. This guide 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

MANVILLE BOARD OF EDUCATION INTERNAL CONTROL DOCUMENT

OVERVIEW:

Internal controls are not separate systems of the school district. Internal 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 put in place to detect or prevent errors and fraud. An error is an unintentional mistake that has the potential to affect the financial statements whereas fraud is the intentional misuse or misappropriation of district's assets.

OBJECTIVES OF INTERNAL CONTROL:

The three objectives of internal control are (1) to ensure the effectiveness and efficiency of operations, (2) the reliability of financial reporting, and (3) 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 responsible for communicating the objectives of internal control and ensuring that the organization is committed to sustaining an effective internal control environment.

COMPONENTS OF INTERNAL CONTROLS:

The five components of internal controls include: (1) the control environment; (2) administration's risk assessment; (3) administration's communication of the controls; (4) control activities and (5) monitoring of the controls.

(1) CONTROL ENVIRONMENT:

The control environment includes: (a) the organizational structure; (b) the control framework; (c) the district's policies and procedures and all internal and external influences. The tone set by the school district's board and administration will determine the attitude toward the controls of the district.

(a) ORGANIZATIONAL STRUCTURE:

The organizational structure determines the administration's responsibilities and sets the relationship with the board, the policy making body.

(b) CONTROL FRAMEWORK:

Elements of control framework include the following:

Segregation of duties to help ensure the reliability of the organization's internal controls.

One person should not have access to all stages of a process. If there is not proper segregation, situations may arise where errors or irregularities could 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 of the controls and the employee's responsibilities, by the administration, 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.

I-1.1

SECTION I – INTERNAL CONTROLS

(c) 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.

(2) 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 and performed by authorized personnel only.
8. Cash is deposited timely.
9. Assets are physically safeguarded.
10. Reconciliations are properly and promptly completed.
11. Occurrences of management override.

(3) 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.

(4) 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 and performed by authorized personnel only.
3. Cash is deposited timely.
4. Assets are physically safeguarded.
5. 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.

I-1.2

SECTION I – INTERNAL CONTROLS

CONTROL ASSERTIONS (continued):

3. Accuracy/ Classification (A/CL) – Ensure that transactions are recorded accurately and the classification of the transaction is 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).

(5) MONITORING:

The administration is charged with reviewing internal controls on an ongoing basis. Monitoring should include responding to the recommendations of the auditor to 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, the 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, 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 may not be detected in a timely manner in the following circumstances: when the district has poorly designed or operated internal controls; 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 district processes, it may help to consider incorporating the “5 W’s”:

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.)

I-1.3

SECTION I – INTERNAL CONTROLS

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, however, they 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. There is a change in personnel performing a control function.
 - b. There is a change in accounting system.
 - c. There is a change in regulations.
3. As the controls are evaluated, a determination should be made that designates the control as effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.
4. Written documentation of the review of the controls in place should be kept.

I-2.1SECTION I – INTERNAL CONTROLS

COMMUNICATING STAFF MEMBERS ROLES

Title: Internal Control

Subtitle: Communicating the staff members role in the Internal Control Process.

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 the all employees and board members who are charged with a control understand the importance of the control and their role in the control environment.
 - a. Controls that are not performed with an understanding of the control will not be effective.
 - b. A review of the controls and the staff members' role in the controls should be conducted at least annually and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.
 - c. 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 for the handling of cash transactions.

Procedure:

1. Cash Receipt activities:

Deposits are received and electronically uploaded to the bank by the BAs admin asst.

Copies are kept on file in the business office.

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 any errors or fraud that may occur in payroll would be detected in a timely manner. These controls may be some or all of the following:

Review payroll records to determine if any fictitious employees exist.

Review payroll records to ensure that proper amounts are being paid and that these amounts are consistent with backup provided to payroll.

Verify that tax deductions are being done properly and in accordance with applicable laws.

Examine time cards and verify payroll records to ensure the proper recording of employee hours.

Verify the accuracy of pay rates by comparing authorized pay rates with the current affiliate contract and with personnel department records.

Review the adequacy of internal controls relating to hiring, overtime, and retirement.

Review and verify employee submitted tax forms such as W-4s and I-9s.

At least once every three years, an examination of paychecks to employees should occur. The employee will be required to provide proof of identification in order to obtain their paycheck.

I-5.1SECTION II – ACCOUNTING

GENERAL LEDGER CONTROLS

Title: Accounting

Subtitle: General Ledger

Purpose: To ensure that all records are being recorded properly and in accordance with state guidelines.

Procedure: The Business Administrator will establish procedures in accordance with state guidelines to ensure the proper accounting of all transactions that take place within the district.

Monthly

Compare Board Secretary's Report to Subsidiary Ledgers to ensure that all transactions have been recorded correctly. This may be performed by the districts accounting software.

Compare Board Secretary and Treasurer's Report to ensure that both are in agreement and that the Board Secretary Report balances for all funds.

Verify that all accounts and funds are reported in the Board Secretary's Report.

Review all accounts to determine the availability of funds.

Year-End Procedures

Complete all accrual entries and properly close out accounts.

Review all supporting documentation for all accounts, for audit verification.

Review all year end purchases to determine if they are to be recorded as accounts payable or carried forward as encumbrances.

Verify outstanding encumbrances to ensure that they are paid within 90 days of year end.

ACCOUNTS RECEIVABLE

Appropriate users of facilities have been billed for usage and all fees have been recorded appropriately.

Record tuition receivable for tuition students, if applicable.

Record transportation receivable for all students transported, if applicable.

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 federal and state agencies.

II-1.1
SECTION II – ACCOUNTING

GENERAL LEDGER CONTROLS

ACCOUNTS PAYABLE

Verify that all invoices are paid in a timely manner.

Voucher package should include the following to ensure payment: receiving copy (signed by receiver); invoice; voucher (signed by vendor if over applicable quote threshold).

All vouchers signed off by School Business Administrator.

PAYROLL

Encumber all funds for contracted employees, who have been board approved.

Verify availability of funds 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, the item must be tagged and recorded in fixed asset inventory system.

If district asset threshold is lower than \$2000, the 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 and if necessary, dispose of in accordance with district policy and remove item from fixed asset inventory records.

At least once every two years, review and update the fixed asset inventory.

CASH MANAGEMENT

Cash receipts – Prepare all deposit slips and ACH transfers as necessary. Record all receipts in the district's financial accounting system.

Cash disbursements - Identify all vouchers to be paid. Checks should be stored in a secure area until used. If using pre-printed checks, ensure proper numbering sequence and that all appropriate signatures are affixed. All payments should be reconciled to the check amounts for agreement.

Treasury - Confirm verification of signators on all accounts and of person(s) authorized to do wire transfers and ACH. Verify the confirmation process for wire transfers and ACH. Verify authorized users for on-line banking and identify person(s) for authorization of stop payments.

Investing – All cash balances should be reviewed monthly to identify investment opportunities. All investments must be made in accordance with state statutes.

Reconciling - all accounts must be reconciled in a timely manner (monthly).

II-1.2
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 for school related purposes and community purposes. The Board reserves to itself the authority to approve the use of school facilities by non-school organizations. It is the position of the Board to approve only community groups whose organization's function will benefit the pupils of the school/community or the school district. School facilities usage will be scheduled for use in accordance with Board Policy 7510.

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

The Board of Education shall hold each organization financially responsible for damage to its facilities while in its care and retains the right to refuse future permission to any organization that does not comply with the policies established by the Board.

The Business Administrator shall request the organization using the facility to supply a certificate of insurance, naming the Board of Education as an additional insured. Insurance coverage limits are established by Board Policy. Each group wishing to utilize the Board's facilities must complete a facility use application and include their certificate of insurance with the facility use application.

Except for costs incurred by the district to provide personnel or special services, charges for the use of school facilities shall be waived for those organizations only that have been listed or approved by the Board:

References

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

II-2.1
SECTION II – ACCOUNTING

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. Such books must be at least five years old and equipment must be at least ten years old, with the exception of computers, and have been determined as obsolete by the professional administrative staff.

Equipment may not be sold directly to individuals. If the estimated fair value of the property to be sold exceeds the amount determined by the Governor in any one sale and it is neither livestock 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: Acceptance of Gifts

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

1. No gift or scholarship will be accepted, which in the opinion of the Superintendent is inappropriate for use by the schools.
2. The use and disposition of such gifts or scholarships will remain at the discretion of the Superintendent.
3. Gifts which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent and the school Principal.
4. All gifts require final approval by the Board of Education over \$750

II-4.1
SECTION II – ACCOUNTING

Title: Inventory

Subtitle: Equipment Identification and Accountability

Procedure: NEWLY PURCHASED ITEMS

1. When equipment items costing \$2,000 or more are purchased, each department must complete a **Fixed Asset Form**. All information can be obtained from the receiving slip and/or purchase order.
2. The item purchased must be described as clearly as possible. For example, “one tan, four drawer, legal size locking file cabinet” or “one gray secretarial chair, upholstered back and seat.”
3. This information shall be forwarded to the Business Office along with a copy of the purchase. An asset number will be assigned and a fixed asset inventory 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 of all equipment 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 **the bottom portion** of the **Fixed Asset 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, the person requesting the disposal must send a **Fixed Asset Form** to the Business Office. The form should include all appropriate information.
3. The Business Office will use this copy to update the Inventory and to dispose of the asset in accordance with state statutes.

Form - Fixed Asset Form

II-5.1

SECTION II – ACCOUNTING

Title: Sales Tax Exemption Qualifications

Procedure:

1. Only expenditures from the approved Board of Education operating budget are eligible for sales tax exemption.
2. Exemption letters are available through the Business Office.

Legal Reference: Sales Tax Exemption Letter
Form # - Sales Tax Exemption Letter

II-6.1

SECTION III – CASH MANAGEMENT

Title: Petty Cash Fund

Update: This account has been eliminated as of 2024.

References:
N.J.A.C. 6:20-2.10 and N.J.S.A. 18A19-13

III-1.1

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 advisors and not part of the regular instructional program. The Board is indirectly responsible for the following:

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 the High School Student Account, Middle School Student Accounts, and Elementary Student Accounts.
3. All funds must be self-sustaining, the responsibility of a designated person and administered by the School Principal with a signature also required from the Business Administrator.

Procedure:

1. Receipt of Funds:

- A. All funds will be collected by the Building Principal or his/her designee (Currently the Human Resources Admin Asst is the designee). These funds will be deposited within 48 hours of receipt 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. The student activity account will be maintained by Student Activity Treasurer.

2. Disbursement of Funds:

- A. Only expenditures that are for specific student purposes and do not affect the educational process may be paid for from the Student Activity Account. Any contract or agreement must be forwarded to the Business Office for review, authorization and signature.
- 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 Student Activity Fund voucher. The building principal will sign the student activity fund check and forward the check, completed voucher and all back-up documentation to the Student Activity Treasurer.
- 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.

Checks will require two signatures: that of the Building Principal and the Student Activity Treasurer.

- E. Each month, a bank reconciliation will be prepared to balance the book balance with the individual activity or class balances. This reconciliation will be completed by the Student Activity Treasurer in the Business Office.

III-2.1
SECTION III – CASH MANAGEMENT

A financial report of each general organization fund shall be submitted to the Board monthly. These reconciliations are kept on file, with all canceled checks, for review by the District Auditor and/or School Business Administrator.

Class Accounts: The following procedure pertains to treasury balances for graduating classes.

- A. Any existing balance of any graduating class will be maintained in the Student Activity Account for a maximum of two years.
- B. After two years, the remaining balance will be deposited into the general account of the Student Activities Account or donated back to the High School for a beautification project.

Form - Student Activity Fund Voucher

SECTION III – CASH MANAGEMENT

Title: ATHLETIC FUND

Purpose: To establish the financial controls for the administration of the interscholastic athletic program to ensure the program is operated fairly and efficiently, and that the Board is fully informed of its status.

Procedure:

- A. Each interscholastic schedule and event requires annual approval from the Board of Education before any moneys can be collected or disbursed in the name of said activity.
- B. The Board authorizes the maintenance of the following athletic funds to be known as high school athletic account and to be located at: Business Office Manville Board of Education.
- C. The athletic fund shall be the responsibility of and administered by the building principal and athletic director. **The Athletic Directors Admin Assistant shall issue checks from the athletic activity account upon submission of proper documentation and signatures.**
- D. The Board will provide sufficient funds to overcome any deficit encountered at the end of the year.
- E. In order to comply with the legal requirement of the annual audit and to further comply with all state statutes, the Board requires that adequate financial controls be established to include the following:
 1. The books of account shall reflect the income of each approved sport.
 2. All payments for supplies, equipment, and services shall be made through the regular purchasing procedures of the district, except for ticket takers fees, police fees, and athletic officials fees. No fees of any sort will be paid in cash.
 3. A checking account shall be established for disbursements from the athletic fund. Each such disbursement must be approved by the Athletic Director in charge of Athletics. All checks must be signed by the high school principal and Business Administrator.
 4. All gate receipts will be turned in to the designated person or the Athletic Director on the date of collection. These funds will then be deposited into the athletic activity account within 48 hours of collection.
 5. At the conclusion of the respective athletic program, the athletic coach shall submit a complete inventory of all equipment and supplies in writing to the Athletic Director. The inventory list shall be submitted no later than one month after the conclusion of the program.

References

N.J.S.A. 18A:19-14; 18A:23-2; N.J.A.C. 6:29-6.4

III-3.1
SECTION III – CASH MANAGEMENT

Title: Pay Procedures

Procedure:

1. **Regular Pay:**

- A. Employees will be paid on the 15th and the last day of each month as per contract. When the 15th or last day is a school holiday, paychecks shall be issued on the Friday prior to the payday. If an employee is scheduled to be off or out of the district on payday, he/she may request, in writing, to receive their paycheck on the working day prior to payday, after 3:00 p.m.
- B. All ten month employees will receive their contractual salary in equal payments from September to June inclusive.
- C. All twelve month employees will receive their contractual salary in equal payments from July thru June inclusive.
- D. Beginning with the 2008-2009 school year, in accordance with state regulations, at least once every three years from the first pay in October through the last pay in May, every employee will be required to provide picture identification of themselves and sign for the release of their paycheck or direct deposit voucher.
- E. Acceptable picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
- F. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee is able produce appropriate identification or until an investigation and/or 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.

2. **Extra Contracts:**

- A. Coaching contracts will be paid at the end of their respective coaching season after all uniforms and equipment have been accounted for by the Athletic Director.
- B. All other extra contracts will be paid one-half on the first pay of December and one-half on the last pay in June.

SECTION III – CASH MANAGEMENT

Title: Pay Procedures

Procedures (continued):

3. Substitutes and Hourly Paid Employees:

A. All daily and hourly paid individuals will receive pay for the time worked as of the prior pay date.

B. An **Employee Payroll Input Form** is used to report hours and/or days worked for this classification of employees. In order for an employee to be paid for their hours/days worked, a completed Employee Payroll Input Form must be completed by the school/department that the employee worked for and turned into the payroll office within the specified time frame, as determined by the Business Office.

4. Overtime:

A. Overtime is also reported on the **Payroll Overtime Form** and is paid when reported. Payment of overtime will be based on negotiated contract provisions. In order for an employee to be paid for their hours/days worked, a completed Employee Payroll Input Form must be completed by the school/department that the employee worked for and turned into the payroll office within the specified time frame, as determined by the Business Office.

5. 403(b) Salary Reduction Plan:

Full time employees may enroll in the district's 403(b) Tax Shelter Annuity Plan. In order to participate, an employee must agree not to contribute, more than the **Maximum Exclusion Allowance** (the total amount of contribution to the plan allowed by Internal Revenue Service code each year). In accordance with Board Policy, new employees may enroll in the 403(b) plan when their employment begins. Existing employees may enroll in the plan in accordance with the dates established in the Board Policy.

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

References

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

Form # - Employee Payroll Input Form

Form # - 403(b) Salary Reduction Agreement

Form # - 403(b) Salary Reduction Change Form

III-4.
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 as follows:

15-190-100-610-00-0000-01 - Each section of numbers is defined as follows: 15 – Fund; 190 – Program; 100 – Function; 610 – Object; 00 – Department; 0000 - ; 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;
- 15** School Based Budgets;
- 20** Special Revenue.

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/off. supplies
- 640 Textbooks.**
- 730 Equipment** - Capital Outlay Fund - each unit must exceed \$2,000 & last more than a year.
- 800 Miscellaneous Expenditures**- Awards, graduation expenses, registration-conferences.

Location - School Buildings/ Departments - Examples:

High School; Middle School; Elementary School; Business Office; Superintendents Office; Special Services; Buildings and Grounds; Transportation, etc.

III-5.1
SECTION IV – BUDGET PROCESS

Title: Budget Development Process

Procedure:

School Budgets – School Based Management

School Budgets are the responsibility of the Building Principal. Each Principal must justify the proposed expenditures in each of the line item accounts. 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 their school budget with the proposed changes included. Listed below are the procedures for the budget process.

May/June

1. Each Principal is provided with a copy of their approved budget. This budget should be used as a guideline for the year.

November

1. Building Principals begin to discuss next year's budget with their staff, the Business Administrator and the Superintendent.
2. The Controller will begin to reconcile the staff of each school POC Roster. School staff sheets will be completed, which show the employee's name, current salary, proposed salary, benefits amount, FICA and PERS amount.

December

1. Upon completion of the school staff sheets, the Business Administrator Will forward them to the appropriate school for comparison to the school roster. Upon completion of the review, the Building Principal will forward the school staff sheet to the Business Office for inclusion in the budget. If any changes are needed to the school staff sheet, the Principal will include them on the school staff sheet.
2. School Based Budgets are due to the Business Office no later than December 22nd. Upon receipt by the Business Office, the School Business Administrator will build the district wide budget, to include the School Based Budgets.

February

1. Each school based budget and the overall district-wide budget are reviewed by the Superintendent and Business Administrator.

March

1. When state aid figures become available, the district-wide budget is compared to the aid to be received.
2. Upon comparison of the district-wide budget and state aid, recommendations are made to bring the budget and state aid into agreement. Should the budget and state aid be in agreement, no recommendations for reductions will be made.

SECTION IV – BUDGET PROCESS

Title: Budget Transfers

Procedure:

All transfer requests must be made in writing and submitted to the Business Administrator. Prior to any transfer being approved, the requestor must determine that there are sufficient funds available in their accounts to complete the transfer. Correct account numbers must also be used. If it is determined that there are not sufficient funds or if an incorrect account number is provided, the transfer request will not be approved and it will be returned to the requestor.

If approved, the documentation will be forwarded to the Business Administrator for entering into the accounting system. A transfer approval form will also be completed and submitted to the Board of Education for approval. Upon approval by the Board of Education, the transfer will be made by the Controller. If the transfer exceeds 10% of a line item it will be sent to the County Superintendent for approval.

SECTION IV – BUDGET PROCESS

Title: **Grant Application Procedure**

Procedure:

1. All grant applications must be submitted to the Superintendent and Board of Education for approval prior to submission to the Granting Authority.
2. All other procedures as described in this handbook will apply to transactions involving grant funds.

SECTION V – POSITION CONTROL

**POSITION CONTROL
STANDARD OPERATING PROCEDURE**

Position control is a process used 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.

The base line year to use for position control is the snapshot date of February 1 of the prebudget year. At a minimum, grouping should be established by budgetary function.

As of July 2009, in accordance with 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 1. Share a common database and be integrated with the district's payroll system;
- 2 2. Agree to the account codes in the budget software.
- 3 3. Ensure that the data within the position control roster system includes:
 - 4 i. The employee name
 - 5 ii. The date of hire
 - 1 iii. A permanent position tracking number for each employee including:
 - 2 (1) An accurate expenditure account code(s);
 - 3 (2) The building the position is assigned to;
 - 4 (3) The certification title and endorsement held, as applicable;
 - 5 (4) The assignment position title as follows:
 - 6 (A) Superintendent or Chief School Administrator
 - 7 (B) Assistant Superintendent
 - 8 (C) School Business Administrator
 - 9 (D) Board Secretary (when other than I, II or III above)
 - 10 (E) Principal
 - 11 (F) Vice Principal
 - 12 (G) Director
 - 13 (H) Supervisor
 - 14 (I) Facilitator
 - 15 (J) Instructional Coach by Subject Area
 - 16 (K) Department Chairperson by Subject Area
 - 17 (L) Certificated Administrator – Other
 - 18 (M) Guidance
 - 19 (N) Media Specialist/Librarian

20 (O) School Nurse

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22 SECTION V – POSITION CONTROL

2

- 1 (P) Social Worker
- 2 (Q) Psychologist
- (R) Therapist – OT
 - 1 (S) Therapist – PT
 - 2 (T) Therapist - Speech
 - 3 (U) Certificated Support Staff – Other
 - 4 (V) Teacher by Subject Area
 - 5 (W) Instructional Assistants
 - 6 (X) Certificated Instructional-Other
 - 7 (Y) Aides supported by IEP
 - 8 (Z) Other Aides
 - 9 (AA) Maintenance Worker
 - 10 (BB) Custodian
 - 11 (CC) Bus Driver
 - 12 (DD) Vehicle Mechanic
 - 13 (EE) Food Service
 - 14 (FF) Other Non-certificated

15 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.

V-1.2
SECTION V – POSITION CONTROL

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 CSA. Human Resources in conjunction with the SBA should maintain a list available to the CSA 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, Superintendent and the Office of Business Administration.

E. Position Control Number – Creating and Maintaining

Position Control data is maintained in the Office of the Superintendent and Business Office. (See attached sample for creating) It is recommended that a report or review be completed of all employees being paid prior to the payroll being processed. This report or review should indicate, at a minimum, the individuals PCN and if possible, it should be linked to the 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 employee represent vacant positions. An example: if your district has five board approved positions for high school math 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 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.

SECTION V – POSITION CONTROL

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 Business Office 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.

I. Sample Reports

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

Personnel to Payroll Spread – This report compares personnel information to payroll.

History Report - This report reflects who has been assigned to a specific PCN.

PCN by alpha - A simple alphabetical list indicating FTE, PCN, budgetary account charged, percent charged and salary charged.

PCN by budgetary account - A list of all staff by budgetary account code with PCN, FTE, budgetary account charged, percent charged and salary charged.

Recommendation for Formation of Position Control Numbers – Examples for PCN segments.

Position Control Sample Spreadsheets - These are examples of small districts that are not using integrated systems of how PCN can be controlled using simple spreadsheet formats.

Internal Control Questionnaire - An example of the segregation of duties with regard to the assignment of Position Control Numbers.

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SECTION V – POSITION CONTROL

Recommended Format for Meaningful PCNs

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

The chart below displays a recommended format that is consistent with other districts maintaining PCNs. This format may be implemented as is, or it may be used to assist your district in developing your own PCN format.

Recommended Format for PCN Segments

General Category	.	District Location	.	Dept / Position	.	Specific Grade	.	Total # of Positions Available
3 char	.	2 chars or digits	.	4 char	.	2 chars or digits	.	2 digits
ADM	.	BO	.	SUPT	.	NA	.	01
ADM	.	BO	.	BADM	.	NA	.	01
SEC	.	BO	.	BADM	.	NA	.	01
TCH	.	HS	.	MATH	.	09	.	01
TCH	.	HS	.	MATH	.	09	.	02
TCH	.	MS	.	MATH	.	07	.	01

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SECTION V – POSITION CONTROL

Suggested General Category Codes

Category Description	Code
Administrators	ADM
Aides	AID
Bus Drivers/Transp.	BUS
Child Study Team	CST
Clerical	CLR
Custodians	CUS
Food Service Workers	FSW
Maintenance	MNT
Nurses	NRS
Secretarial	SEC
Special Services	SPS
Supervisors	SUP

Support Staff	SPT
Teachers	TCH
Technology	TCN

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SECTION V – POSITION CONTROL

Suggested Department/Position Codes

Department/Position	Code
Superintendent	SUPT
Business Admin.	BADM
Assistant BA	ABA
Principal	PRIN
Director	DIR
Supervisor	SUPV
Payroll	PYRL
Bookkeeper	BKPR
Accounts Payable	APAY
Accounts Receivable	AREC
School Secretary	SCHS
Psychologist	PSYC

Clerk	CLRK
Math	MATH
History	HIST
English	ENGL
Science	SCNC
Instructional Aide	INST
Special Ed Aide	SPEC
Cafeteria Aide	CAFT

SECTION V – POSITION CONTROL

Suggested Grade Codes

Grade Level	Code
Kindergarten	KD
Grade 1	01
Grade 2	02
Grade 3	03

Grade 4	04
Grade 5	05
Grade 6	06
Grade 7	07
Grade 8	08
Grade 9	09
Grade 10	10
Grade 11	11
Grade 12	12
Floating/Multiple Grades	FL
Grade Not Applicable	NA

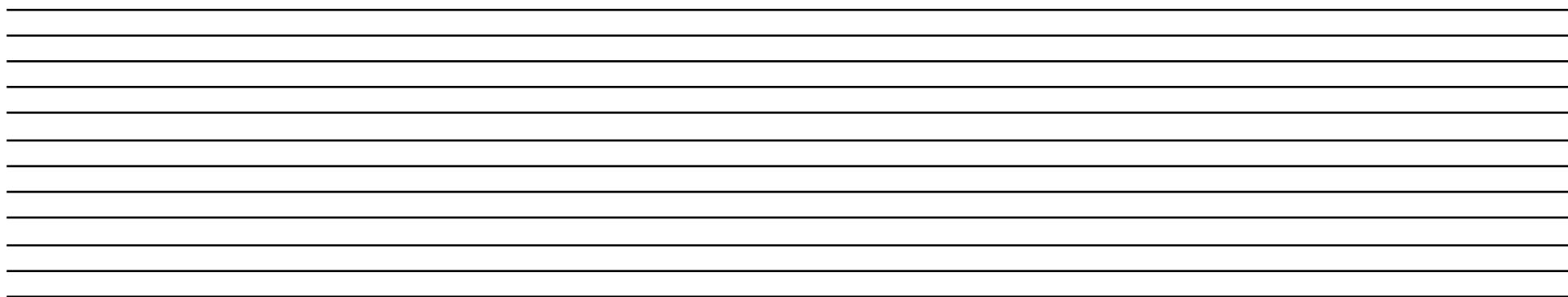
Anytown Board Of Education

Personnel UPC Spread vs. Payroll Default Budget Spread

Custom Filter & Active Employees & Location "Battle Hill"

PrimaryEmp # Name Loc Dept JT Unique Position Code Personnel Salary Payroll Salary

Acct Match?	ALVARADO342 Personnel UPC Budget	OSCAR 02 SAL	Payroll Default Budget Spread	Amount	Percent	Defa		
Acct #	Desc	Amount	Percent	Defa	Acct #	Amount	Percent	Defa
	11-000-262-110-02-02Yes	CUSTODIAL BH	CUS-BH-CUST-NA-02 BH CUSTCustodian 100.00 Yes	62,245.00	100.00	Yes		
	11-190-100-106-02-02Yes	ITALIA 02 PLAY/CAFE AIDES BH	AIDE-BH-CP-NA-02 BH C/P AIDECafe/Play Assistant 100.00 Yes	0.00	0.00	100.00	Yes	
	20-270-100-101-06-20Yes	KATIE 02 TITLE II-A SAL CSR TEACH	TCH-BH-TCH-NA-08 BH TCHRTeacher Class III 100.00 Yes	47,280.00	47,280.00	100.00	Yes	
	11-110-100-101-01-02Yes	PATRICIA 02 KIND TCHR SAL BH	TCH-BH-KDG-KD-01 BH KDG TCHRTeacher Class IV 100.00 Yes	89,295.00	89,295.00	100.00	Yes	
	11-000-262-110-02-02Yes	SILVANO 02 SAL CUSTODIAL BH	CUS-BH-CUST-NA-01 BH CUSTCustodian 100.00 Yes	50,682.00	50,682.00	100.00	Yes	26
	11-120-100-101-01-02Yes	CHRISTINA 02 GRADES 1-4 TCHR SAL BH	TCH-BH-TCH-NA-23 BH TCHRTeacher Class V 100.00 Yes	59,039.00	59,039.00	100.00	Yes	SS
	11-130-100-101-01-09	ALEXANDRA 02 GRADES 6-8 TCHR SAL KMS	TCH-KMS-TCH-NA-44 KMS TCHRTeacher Class III 100.00 Yes	47,280.00	47,280.00	100.00	Yes	
	11-190-100-106-01-02Yes	ALISON 02 TCHR ASSISTANTS BH	TA-BH-TA-NA-03 BH TCHR ASSTTeacher Assistant 100.00 Yes	17,683.00	17,683.00	100.00	Yes	
	11-215-100-106-01-19Yes	ERMALINDA 02 PS DISAB PT AIDE	TA-NA-PSDPT-NA-01 PSD PT TATeacher Assistant 100.00 Yes	23,427.00	23,427.00	100.00	Yes	SS
	11-120-100-101-01-02Yes	SAM 02 GRADES 1-4 TCHR SAL BH	TCH-BH-TCH-NA-01 BH TCHRTeacher Class V 100.00 Yes	92,337.00	92,337.00	100.00	Yes	
	11-120-100-101-01-02Yes 11-120-100-101-01-07Yes	DONNA 02 GRADES 1-4 TCHR SAL BH GRADES 1-4 TCHR SAL LS	TCH-BH-TCH-NA-11 BH TCHRTeacher Class IV 50.00 Yes	54,055.00	54,055.00	50.00	Y	



Anytown Board Of Education Unique Position Code Report - By Employee

Custom Filter & Active Employees & Location "Battle Hill"

Emp# Name	Loc	Dept	Active	Job Titles	Acct#	U o
UPC Code	UPC Desc	UPC FTE				
Employees With UPC Codes						
342 ALVARADO, OSCAR		02				
CUS-BH-CUST-NA-02	BH CUST	Custodian1.00			11-000-262-110-02-02	100.0
10702 AVILA, ITALIA		02				
AIDE-BH-CP-NA-02	BH C/P AIDE	1.00		Cafe/Play Assistant	11-190-100-106-02-02	100
10081 BALLARD, KATIE	02					
TCH-BH-TCH-NA-08	BH TCHR	1.00		Teacher Class III	20-270-100-101-06-20	10
10081 BENEDICT, PATRICIA		02				

PAYROLL CYCLE	A s s t B A	B A	- T r e a s u r e r	- A / P	- A / P	- P a y r o l l	- C h i e f S c h o o l A d m i n .		I n d i v i d u a l S c h o o l	P r i n c i p a l s a n d / o r D e 	B o a r d P r e s i d e n t
Additions to payroll authorized by		X					X				
Assignments authorized by							X				
Terminations authorized by							X				X
Leave of absences authorized by		X					X				
Assignment of PCN by		X				X					
Employee Certifications checked by							X				
To add an employee authorization		X									
Access to employee records							X				
Creation of job titles, salary guides		X				X					
Creation of PCN		X				X					
Attendance Input/Edit Control		X									
End of year roll over		X									

The above list indicates a proper separation of duties except for those indicated at

History indicates certifications attained				X								
Certifications are appropriate to position held				X								
Benefit information by individual is in history					X							
Hire date listed, if position date unavailable				X								
LIST OF DUTIES BY EMPLOYEES	A s s t B A	B u s A d m	C h i e f S c h o o l A d m i n i s t r a t o r	- H u m a n R e s o u r c e s 1	- H u m a n R e s o u r c e s 2	- P a y r o l l			I n d i v i d u a l S c h o o l	P r i n c i p a l / o r D e p t H e a d s	B o a r d o f E d u c a t i o n	

PAYROLL CYCLE												
Additions to payroll authorized by		X	X									X
Pay rates authorized by		X										X
Terminations authorized by			X									X
Time approved by						X						
Payrolls computed by						X						
Payroll checks prepared by						X						
Payroll records prepared by						X						
Payroll checks signed by		X					X					
Cash payroll envelopes prepared by – N/A												
Payroll distributed by						X						
Payroll bank account reconciled by							X					
GENERAL LEDGER prepared by		X										
GENERAL JOURNAL ENTRIES approved by		X										
ADDITIONAL DUTIES APPLICABLE IN THIS CASE:												

The above list indicates a proper separation of duties except for those indicated at

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 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 school district 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 **\$5,400** and **\$39,000, 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 cost **\$40,000** or greater, the formal bidding process through the Business Office is required (July 1, the threshold amount will be sent to the offices). Building Principals or Program Supervisors are responsible for providing the Business Office with detailed information for each item or service being requested. The legal process takes approximately four to eight weeks from the date the Business Office receives the request to purchase. 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 along with a copy of the state contract.
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 anyone!** Board members/staff members attending conventions or workshops are not to make purchases in the name of the school district 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.

SECTION VI – PURCHASING

5. **Preview of Materials:** All staff members must receive permission from Principals or Supervisors **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, a purchase order must be originated for a new item and all purchases must go through the Business Office.
6. **Reimbursements to employees:** The Board of Education will recognize an employee reimbursement purchase order when it pertains to pre-approved travel only. 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.

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

SECTION VI – PURCHASING

Title: Purchasing Procedures

Subtitle: Definition of Purchase Order
Emergency Orders and Extraordinary Conditions

Purchase Order:

In accordance with 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 SCHOOL DISTRICT.**

Emergency Orders or Extraordinary Conditions:

Procedure:

1. **EMERGENCY SITUATIONS** are defined as situations in which the operation of a school or program would be seriously hampered or health and safety of students is compromised.
2. **EXTRAORDINARY CONDITIONS** are 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 Business Office immediately with all correct information. 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. All emergency purchases must be reported to the County Superintendent within 72 hours of the emergency.
4. **Confirming purchase orders** – are orders where the vendor is given the PO number prior to the PO being processed or approved by the Board of Education. These types of purchases **are not allowed and are a violation of state law.**

References:

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

SECTION VI – PURCHASING

Title: Purchasing Procedure

Subtitle: Purchase Order Form

Procedure:

1. The Purchase Order Form is a five part carbonized form comprised of the following parts:
 - A. (original) - Vendor's Copy (white).
 - B. Requisition Copy (green).
 - C. Bookkeeping Copy - Business Office Copy (blue).
 - D. Receiving Copy - returned to Business Office upon completion of order (yellow).
2. This Purchase Order form acts as a requisition form and when signed by all concerned, it becomes a purchase order.
3. The initiator will enter the following information into the district's accounting system (System 3000) to generate the purchase order:
 - A. Vendor Number.
 - B. Type of order – bid, open market, etc.
 - C. Ship to location.
 - D. The persons attention that the delivery should go.
 - E. Account # where the items should be charged.
 - F. Total amount of the transaction.
 - G. In the Print Detail Screen – the originator will explain what is being ordered, the quantity, unit price. This total must equal the total amount entered on the requisition screen.
4. All orders between \$5,400 and \$39,000, unless purchased under a state contract, require a Quotation Record Form, which is to be attached to the purchase order.
5. Once a purchase order has been entered into System 3000, the Principal, Director, Supervisor will approve it electronically in the system.
6. After approval by the Principal, Director or Supervisor, the Business Administrator will electronically approve the purchase order If the PO exceeds \$1,000.00 The Superintendent will also approve the PO after it has been printed.
7. Upon receipt of the goods/services, the school copy, (E), of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, includes damaged or incorrect materials or includes an incorrect amount, the person receiving the goods must note the mistakes on the receiving copy and send a copy of the receiving copy with the packing slip to the Business Office. Once the Order is complete, the school copy, (E), must be sent to the Business Office. The Business Office will not authorize the payment to the vendor until the receiving copy, (D), copy is received along with a signed voucher from the vendor.

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SECTION VI – PURCHASING

8. **Partial Payments** - In order for a vendor to be paid for the material received, the Principal/Supervisor must send a **copy** of the receiving copy,(D), denoting the items received. As stated above final payment will not be made until the school copy, (D), is received.

9. **Approval of amounts paid in excess of approved purchase:** As per 6A:23A-6.10 the Board will permit the Business Administrator to approve adjustments to purchase orders up to 10% over the original amount without issuing a new purchase order, provided that the changes do not change the purpose, vendor or bid award price of the original purchase order.

10. **Computers/Hardware** - All purchases of computers/hardware require the Director of Technology to assist employees with the technical aspects and the State Contract requirements of purchasing computers.

11. **Copiers** - If there is a need to purchase new reprographic equipment (copiers), the Business Office must be contacted.. All purchases or replacements must be pre-approved by the Business Administrator.

12. **Purchasing** – The Board of Education requires a bid for most purchases. The Business Office will inform the schools of the deadlines necessary for information to be included in the bids. Upon receipt of the necessary information, the Business Office will include this information in each bid. Each school will be required to enter their information into the district's electronic bid system. Information not included in the electronic bid system will not be included in the bid for goods and/or services.

References: 6A:23A-6.10

Form # - Purchase Order Form

Form # - Quotation Record Form

Form # - Order Information Form

Form # - Memorandum -Return of Purchase Order

VI-3.2
SECTION VI – PURCHASING

Title: Purchasing Procedure

Subtitle: Ordering of Materials

Purpose: To establish a uniform method of purchasing goods, materials and services.

Procedure:

1. All persons responsible for the ordering of goods, materials and services will use the purchase order form as described in this Business Procedure Handbook.
2. All employees responsible for submitting purchase orders will have to include the following information on the purchase order, in addition to the items being ordered: educational necessity; beneficiary of the purchase; rationale for the purchase. If a purchase is deemed to be non-essential to the educational process, the items will not be ordered.
3. It will be the responsibility of the Building Principals, Directors and Supervisors, to notify all staff members under their supervision that orders for goods, services or materials will be made by strictly following the procedure for issuing a purchase order.
4. Emergency Orders: Should it be necessary that goods, services or materials are needed for an emergency purpose, an order must be placed in the prescribed way. The Building Principal, Director or Supervisor must call the Business Office for approval and must immediately submit all necessary information needed for the Business Office to process the order.
5. By following the above procedure for all purchase orders, the obligations of the Board of Education will be more accurately maintained.

References: 18A:18A-7 Form - Order Information Form

VI-4.1
SECTION VI – PURCHASING

Title: Purchasing Procedure

Subtitle: Emergency Contracts

Purpose: To be able to deal with emergency situations involving the health and safety of occupants of school buildings by forgoing the bidding process.

Procedure:

1. Any contract may be negotiated or awarded by the Board without public advertising for bids even if the price exceeds the bid threshold, when an emergency affecting the health or safety of occupants of school buildings exists, provided that the contracts are awarded in the following manner:
 - A. The principal or other designee in charge of the building, facility or equipment where the emergency occurs notifies the Business Administrator of the nature of the emergency, the time of the occurrence and the need to utilize the emergency provision.
2. This notification must be put in writing to the Business Administrator.
3. If the Business Administrator is satisfied that an emergency exists, he/she shall be authorized to award a contract or contracts for such purposes as may be necessary to respond to the emergent needs.
4. If conditions permit, the Business Administrator will seek at least three quotes whether or not the bid is below the bid threshold.
5. Upon furnishing the goods or services under the terms of this emergency contract provision, the contractor shall be entitled to be paid and the Board shall be obligated to take action needed to authorize the payment of the bill.
6. This procedure will only be enacted in an emergency situation. All other contracts for goods and services will proceed using the regular purchasing process.
7. At the conclusion of the contract the Business Administrator shall submit a final report to the Board for any contract under the provisions of an emergency contract in accordance with N.J.S.A. 18A:18A-7. The report shall describe:
 - A. The nature of the emergency.
 - B. The time of the occurrence.
 - C. The need for invoking this regulation.
 - D. The action taken.
 - E. The costs of the action.
 - F. The accounts to be charged.
 - G. The plan for preventing a similar situation in the future.

Reference N.J.S.A. 18A:18A-7

VI-5.1

SECTION VI – PURCHASING

Title: Purchasing Procedure

Subtitle: Receipt of Goods

Purpose: To facilitate the receipt of goods and to make prompt payment to vendors.

Procedure:

1. Individuals responsible for ordering will ensure that packing slips are carefully examined without delay, as soon as the shipment is received. If any of the items ordered are on back-order, the individual should mark "backorder" on the receiving copy, (D), of the Purchase Order and wait a reasonable time for work orders to be received (four weeks should be enough time unless the vendor gave you a receiving date). If by that time the back order has not been received, the packing slips shall be forwarded to the Business Office with a notation to hold the bill and the school copy, (D), until the back orders are received. If the packing slip is marked "out of stock" or "cancel" it should be sent, in its entirety, to the Business Office for payment.
2. If there is a problem with an order, the Business Office should be notified immediately. Most companies will allow a shortage claim within thirty (30) days.
3. Check with the Business Office regarding any back order cancellation notices.
4. Should it be necessary to cancel the back ordered items, the receiving copy should be sent to the Business Office, so marked.
5. Items that are received during the summer - the Receiving Record of the Purchase Order must be submitted to the Business Office within 30 days of delivery.

References

Form – Order Information Form

VI-6.1

SECTION VI – PURCHASING

Title: Purchasing Procedure

Subtitle: Contributions to Board Members and Contract Awards

Purpose: To ensure the school district maintains honest and ethical relations with vendors and shall guard against favoritism, improvidence, extravagance and corruption in its contracting processes and practices.

Procedure:

1. In accordance with New Jersey Statutes, 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 school district are prohibitive during the term of the contract.
3. When a business entity referred 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

VI-7.1

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 **April 1**, unless an earlier date is set by the Superintendent. **Exceptions** to this will be as follows:

- A. Miscellaneous Principals/ Supervisors 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:

(a) Professional Affiliations:

Payment for approved professional affiliations require all original bills to be attached to the Purchase Order Requests for verification. Proper account number must be attached in order for the purchase order to be paid.

(b) Workshop/ Trip Reimbursement:

1. Any request by Professional or non-professional staff, for travel, conferences, seminars, workshops, etc. must be submitted to the Business Administrator before the trip. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel, 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, meals and incidentals will only be paid at the Federal GSA(General Service Administration) rate. Any amount that exceeds the Federal GSA rate must be paid for by the employee.
2. All requests for travel approved by the Business Administrator will be forwarded to the Superintendent, 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). If the expenses are deemed eligible for reimbursement, the travel request will be included on the monthly travel sheets, as prepared by the Business Administrator, for Board Approval.
3. 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 District's Schools, and that are ordinary and necessary. Secondly, there is the requirement that travel and related expenses not be reimbursed unless adequately substantiated.
4. 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.
5. Upon completion of the approved travel, the staff member must attach the following information to their purchase order: Travel Expense Report along with a brief description of the seminar and purpose, the voucher and all receipts (no receipts, no reimbursement) and submit this information to the Business Office for reimbursement.
6. For fees or expenses not covered by the purchase order the payment shall be made personally by the school district employee and reimbursed at the conclusion of the travel event.

SECTION VI – PURCHASING

7. When requesting reimbursement, the staff member must include a copy of the cancelled check or a receipt from the credit card that was used to pay for the travel. Both sides of the cancelled check must be submitted for reimbursement.
8. 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 after the second Tuesday of the month.
9. At the time of submission of all expense reimbursements, the staff member must submit a description 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 school district.
10. Board members, officers and designated employees of the School District 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.

11. School district 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:XX-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:XX-8.19(b) and where home to convention commutation exceeds 50 miles and the event occurs on two or more consecutive days.
 - d. Lunch or refreshments for training sessions and retreats held within the school district 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 online 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 school district 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:XX-8.19(b).
N.J.A.C. 6A:XX-8.20
N.J.S.A. 18A:11-12

VI-9.2
SECTION VI – PURCHASING

Reimbursement for Mileage only:

1. All staff members must use the travel reimbursement form in order to be reimbursed for all appropriate travel.
2. The travel reimbursement form must be maintained on a monthly or quarterly basis for reimbursable mileage.
3. For one day trips involving tolls and parking, all receipts must be attached to the travel reimbursement form.
4. Staff members who are assigned duties in more than one building may be compensated for mileage. For travel between schools, mileage will be reimbursed in accordance with rates as established by the State of New Jersey.
5. Final travel and mileage forms for June must be submitted to the Business Office no later than the last day of the school year. Any reimbursement forms submitted after this date will not be reimbursed.

Form # – Mileage Reimbursement Form

VI-9.3

SECTION VI – PURCHASING

Title: Professional Services

Subtitle: Legal Services

Procedure:

1. In accordance with the Accountability Regulations and in order to help minimize the cost of legal services, the Board authorizes the Superintendent of Schools, the Business Administrator, the Board President and/or the Director of Special Services 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 three designated persons listed, a request for legal advice shall be made in writing and shall be maintained on file in the administrative office. The Superintendent or Business Administrator will determine whether the request warrants legal advice or if the information can be obtained elsewhere.
3. A log of all legal counsel contacts will be maintained 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.
4. 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.
5. 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.
6. 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.

VI-10.1
SECTION VI – PURCHASING

Title: Professional Services

Subtitle: Authorized Services

Procedure:

1. In order to help minimize the cost of professional services, the Board, in compliance with the Accountability Regulations, 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

VI.11-1
SECTION VI – PURCHASING

Title: Expenditure Control

Subtitle: Maintenance Service Contract and Other Repairs

Procedure:

1. Service contracts for continued maintenance and repair of office machines/equipment are available for district wide equipment.
2. The Business Office will provide each school office/department with the names(s) and phone numbers(s) of the successful bidders.
3. Whenever a repair is required, the school/department will call the Business Office for availability of funds. The Business Office will authorize the school/department to notify the vendor of the need for repair.
4. When the repair is made, **the service call report that is received from the company** who serviced the machine must be signed by the staff member present during the repair and the copy must be forwarded to the Business Office.
5. The Business Office will match the service call from the company invoice with the bill as it comes in and the Business Office will then send the bill to the Building Principal to have the PO typed and the appropriate account charged.

VI-12.1

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 District has implemented the School Dude.com work order system. Work orders may be generated by the teachers or other school personnel, but must be forwarded to and approved by the building principal. The Principal's office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. Maintenance projects will not be started without a work order request. All work orders will be processed in the order they are received and the Director 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. A notice informing the requestor that the project has been completed will be sent upon completion of the project.

Form # – Maintenance Work Order Form

VI-13.1
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 or head custodian will generally approve and forward all written requests for maintenance.

During school vacations, the head custodian employee will assume the responsibility of forwarding the work requests to the Building and Grounds Department.

Maintenance and Repair of Equipment

The District has contracts with several service companies to provide maintenance and repair services for items such as: boiler repair, fire and burglar alarms, school clock repairs, public address systems, and general building items such as door, roof, window repair. A maintenance work order must be completed for repairs that are needed in these areas.

Noise Control

The Maintenance Department will make every attempt to schedule work with high noise potential at times least likely to be disruptive to the students and staff. However, it is not always possible to delay emergency repairs.

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 inform 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. The head custodian, in conjunction with the Director of Buildings and Grounds will make sure that all recyclable materials are picked up and discarded properly.

Refuse Collection Services

Trash collection is provided by the municipality and is done on a regularly scheduled basis. Requests for special pickups should be directed to the Director of Buildings and Grounds.

VII-1.1

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

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 maintains up to date Right to Know logs and ensures that all employees are provided training at the time of initial employment and at least once each year, as necessary.

Safety/Accident Reporting

All accidents must be reported to the building nurse and administration as soon as possible. Accidents must be reported on the Board approved form and should also be reported to central office as soon as possible. Upon contacting the school nurse, if the incident is classified as workers compensation, the employee will be directed to the district's workers compensation facility for treatment. 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

The district will maintain indoor air quality in accordance with federal and state guidelines.

Fire Alarm Systems

___ The district shall ensure that annual inspections are performed on the fire alarm system and shall inspect all fire extinguishers as necessary.

Boilers

___ The district will ensure that all boilers are inspected annually and 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 and in accordance with state regulations.

VII-1.2

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

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. This report shall be submitted in conjunction with the district's M-1 form.

OSHA/PEOSHA requirements

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

VII-1.3

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 school district employee wants to request a repair or an enhancement from the Maintenance Department, they must complete a maintenance request. The maintenance request shall, where able, be generated by the person making the request. Employees are to enter their request directly into the web-based work order system. 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 will be 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.

VII-2.1
SECTION VII – FACILITIES
(INCLUDES ADMINISTRATION OF WORK, HEALTH & SAFETY)

- 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 Director may group work orders together in order to complete them in an efficient manner. The Superintendent/Business Administrator 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 can be completed on time.

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

- A. The actual hours worked by date.
- B. Whether those hours were at regular or overtime rate.
- C. The actual materials and supplies needed to complete the order.

The technician shall record these items directly into the work order software 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 Director of Buildings and Grounds 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, the Director of Buildings and Grounds shall request at least three quotes for the work to be performed. If the work to be performed is above the bid limit, the Director of Buildings and Grounds shall compile specifications for the project and the Business Administrator will advertise for bids for the project. The maintenance work order shall contain the project work number and all pertinent information regarding this project. Upon completion of the project, the Maintenance Department will complete the work order request, mark it as closed and compile all information for the maintenance reports.

VII-2.2

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

Planning

Prior to December 1st of each year, the Director of Buildings and Grounds 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.
- E. Other factors that will improve productivity and efficiency.

VII-2.3
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, the Director of Security and the maintenance, custodial and security 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.

In the event that a staff members loses their id card, and that id card is also used to gain access to the school, the staff member will be charged a fee of \$25 to replace their card.

All visitors in the building shall wear identification badges issued by the main office.

Visitors/Deliveries

During the school day all visitors will be permitted access to the building through the school's main door. Upon arrival, visitors are required to report to the main office to sign in.

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 custodian has been assigned to oversee the delivery.

Building Keys

Building Administrators are required to oversee the issuance of building keys.

In the event that an employee loses their key, they will be charged a fee of \$25 to replace the key.

Parking Areas

All drivers (staff and students) are required to obtain and display a district issued parking permit on their vehicle(s).

Student drivers are to park in designated parking lots only

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 maintain 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.
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 BatteryThe 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 with the exception of providing this plan to members of the crisis management team.
5. Training on the Emergency Management Plan and the Standard Response Protocol shall be conducted annually or on an as needed basis.

SECTION X– RISK MANAGEMENT

Title: Safety

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

Providing a safe environment goes beyond 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: Director of Buildings and Grounds, Director of Food Services, Director of Transportation, School Business Administrator, a school nurse, principal and other staff deemed necessary. The Safety Committee will meet periodically during the year and the Safety Coordinator will be responsible for working with the Safety Committee to define the safety program. 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: Loss Control

Subtitle: Injuries

Procedure:

STAFF INJURIES

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

If an accident/incident occurs while the employee is working, the employee must report the accident/incident to their School Nurse and Supervisor immediately after the incident occurs. The accident/incident report must be filled out immediately, but in no case more than twenty-four (24) hours from the time of the accident/incident. If the employee needs medical treatment the school nurse will direct them to call the District's workers compensation facility.

If the accident/incident is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to the school nurse. The employee should instruct the hospital, doctor or pharmacy to forward all bills to Business Office (Workers' Compensation Claims). It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills.

After examination or treatment by the workers' compensation doctor, emergency doctor or referred doctor, the employee must report back to work with a notice that the employee is able to return to work, signed by the employee's doctor.

LITIGATION/LIABILITY

Any incidents having the slightest possibility of potential litigation/liability must be reported to the Business Administrator immediately.

INJURIES TO VISITORS ON THE PREMISES

For injuries to visitors, the same procedure should be followed as for injuries to pupils/staff, except the office of the Business Administrator will be notified as to when and where the accident occurred. It is important that in the description of the accident it is clearly stated that the injuries were not to a staff member or student.

X-2.1
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

X-3.1
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 district 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.

XI-3.3
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:

Application for Participation in Child Nutrition Program

Before the beginning of each school year, the Business Administrator will file the appropriate paperwork with the Bureau of Child Nutrition for the district to participate in the Free and Reduced Meal Program.

Direct Certification

Students eligible for TANF and/or Food Stamps may be directly certified by the State. In these cases, the district will send a letter to the eligible household and notify them of their child's lunch status before school begins. In these instances, no lunch applications need to be completed.

New Students

Upon registration, new students will be provided with free and reduced meal applications. The students, if eligible, must complete these applications and return them to the Business Office

Free and Reduced Meal Applications

The Business Administrator shall provide the applications for free and reduced meals to each school before the first day of school. The applications shall be disseminated by the school to all students. Completed applications shall be returned to the school and they are then forwarded to the food services department.

Determining Eligibility for participation in the Child Nutrition Program

The Business Administrator determines a student's eligibility in accordance with applicable regulations established by the Department of Agriculture. After eligibility determination, letters will be sent to all applicants advising them of their status (i.e. free, reduced or denied). All applications are maintained in the food services department, as required by the State.

Master Eligibility List

A master eligibility must be completed and is maintained by the food services department. The list is comprehensive and includes all students who filed an application. Each applicant's status is referenced as free, reduced or denied. The master eligibility list is maintained for each school (location) as well as district-wide as required per regulations.

XII-1.1

SECTION XII– FOOD SERVICE

Civil Rights Compliance

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

Verification

By November 15th, the required percentage of applications deemed eligible for free and reduced are verified. These applications are chosen at random and applicants are asked to provide name and social security number for each adult listed on the application as well as proof of income.

Bidding

Milk and other food items are subject to the bidding requirement of the New Jersey State Contract Law. If a Food Service Management Company is utilized, their contract will be renewed and/or re-bid in accordance with applicable law.

Daily Deposits

Deposits are prepared daily, by school and reconciled to the register tapes by the cashier. All funds are delivered to the Food Service Department, where the funds are verified by the Food Service Secretary. Upon verification, all funds are brought to the bank. Deposit totals are reconciled to the bank statement by the Treasurer of School Monies.

Setting Prices

If necessary, the Board of Education shall sets prices for food services each year. Every effort is made to set prices that are affordable for students and enable the food services department to operate without contribution from board funds.

Voucher Certification/submission

Each month, the Business Administrator or designee will enter meal counts into the Department of Agriculture meal reimbursement system in SNEARS (School Nutrition Electronic Application System). These meal counts are then verified and certified by the Business Administrator so that State reimbursement can be made.

Commodities

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

XII-1.2

SECTION XII– FOOD SERVICE

The below procedures were taken from New Brunswick's Business Office Manual and seems more appropriate if district does not use Food Service Management Company.

11. Food Services Procedures

- 11.1 Daily Lunch Claim Amounts
- 11.2 Daily Snack Claim Amounts
- 11.3 Breakfast Claim Amounts
- 11.4 State Report
- 11.5 Maintenance/Technical Repairs & Work Orders
- 11.6 Inventory Management

1. Food Services Procedures

- 11.1 Daily Lunch Claim Amounts
 - (a) Each school submits a Daily Receipt Card (DRC) to the department on a daily basis which reports the amount of students in what eligibility category to claim for reimbursement. (see lunch application procedures to recognize how student lunch eligibility is determined). These numbers are tallied through a ticket counting system.
 - (b) Tickets are generated from a database from the districts computer room for each individual student and sent to the food service department's office.
 - (c) Secretary #2 separates tickets by school and sends to schools (via department truck driver) along with a complete school status list also generated from same database by director.
 - (d) According to homeroom number designated on ticket, site supervisor or site designee separates tickets upon arrival and distributes to each teacher's mailbox. **Homeroom teacher then distributes to each individual student.**
 - (e) When students come through the lunch line, daily, they are to present the cashier with their personalized ticket. This ticket provides the cashier with the coded information which states each student's individual lunch status.
 - (f) If an "amount due" is attached to the entry based upon the information on the lunch ticket, the cashier collects the money from the student and completes the sale.
 - (g) If the student does not have his/her money, the cashier enters it as a charged meal. (Without lunch ticket, status of child is unknown and he/she can only be entered into a category which generates the least amount of reimbursement from the government.)
 - (h) At the end of the day, the cash register is closed out and generates a receipt that reports all of the totals categorically.

These are the numbers that are reported on the DRC's and submitted to the State for reimbursement (only for lunch).

XII-1.3

SECTION XII- FOOD SERVICE

11.2 Daily Snack Claim Amounts

- (a) When after school snacks are served (see procedure for after school snack registration by individual schools/programs), each site supervisor records the daily amounts on their DRC's that are sent to the office.
- (b) Secretary #2 also records these numbers on a work sheet for future reference. (These amounts are submitted to the government on their web based system for reimbursement.)

11.3 Breakfast Claim Amounts

- (a) The Breakfast Program is enlisted in a government program named Provision II.
- (b) It allows the department to establish, during a "base year", a schools eligibility to claim breakfast meals served on a percentage basis instead of a daily actual count of individual student meal eligibility.
- (c) Each site supervisor records the daily amounts on their DRC's that are sent to the office.
- (d) Secretary #2 also records these numbers on a work sheet for future reference. These amounts are submitted to the government on their web based system for reimbursement.

11.4 State Report

- (a) A state report is completed by Secretary #2 for each above program on a monthly basis.
- (b) Lunch, breakfast, snack and child care daily reported amounts are reviewed by Secretary #2 and corrected, if necessary by referencing individual school register tapes and/or by conferring with site supervisors.
- (c) Secretary #1 then enters amounts into department accountability program which projects any seeable errors and generates an "edit check" worksheet. Worksheet is reviewed, approved and signed by the Director.
- (d) Once approved, amounts are entered into web based reimbursement program.

All claims are first approved by Food Service Director, then approved and signed by Business Administrator and/or Superintendent prior to submission to government.

11.5 Maintenance/Technical Repairs & Work Orders

- (a) All technology requests are communicated via email or phone to the District Help Desk.
- (b) If the repair is not completed within an acceptable time period, the request is then communicated via email or phone to the Director of Technology.
- (c) All maintenance requests are entered into the schooldude.com website and the request is sent to the Director of Buildings and Grounds and the Head Maintenance Worker. Upon completion of the request, a notification will be sent to the requestor.
- (d) All orders that are above and beyond normal, routine maintenance or installation are approved by Business Administrator prior to submission to either above department.

SECTION XII– FOOD SERVICE

11.6 Inventory Management

- (a) Every time a delivery of frozen foods is scheduled from the government, a processor, or a distributor, these items are perpetually added into inventory by the Food Service Director.
- (b) After ordering is completed, food items must be deducted from inventory.
- (c) The food items that are not being delivered to the schools directly from the distributors are being distributed by department truck driver from inventory at Manville HS.
- (d) Once the frozen foods order is placed, and the items that are to come out of McKinley freezer are determined, they are consolidated by the Food Service Director, input on a breakdown sheet for delivery by department truck driver and deducted from the inventory in a perpetual manner.
- (a) Every month, an actual inventory of Manville HS freezer is done by the department truck drive or the Food Service Director.
- (b) This inventory is compared to the totals on the perpetual. (Any discrepancies are addressed and resolved and/or documented, if necessary.)
- (c) When all ordering is done by the individual schools, they are required to document what foods they have in inventory that are similar to the ones that are currently being ordered.
- (d) If the Food Service Director feels as though the schools have similar items in individual inventory that they are not going to need in the near future, the supervisors will be called and told to use the items that they have and their order of the similar items will be cancelled.
- (e) The schools are also required to complete a monthly actual inventory.

11.7 Department Timesheets/Payroll

- (a) Separate timesheets are distributed to each school for contracted employees and hourly workers.
- (b) Secretary #2 is responsible for managing the timesheets for hourly workers.
- (c) Hourly workers are required to sign in and out every day stating their time of arrival and departure.
- (d) One sheet per week is submitted to Secretary #2 who reviews all of the sheets to ensure that calculations have been made correctly, hours have been tallied, and all other required information has been completed.
- (e) Both weeks of the time period are then submitted from Secretary #2 to the director for approval and signing.
- (f) Both weeks of the time period are then submitted from Secretary #2 to Director for approval and signing. (Any discrepancies with time sheets will be addressed by the director with Secretary #2 and/or specific employee(s).)
- (g) Secretary #2 will then make copies of all timesheets and forward originals to Payroll department.
- (h) Secretary #1 is responsible for managing the timesheets for all contracted employees.

- (i) The site supervisors simply have to keep track of any overtime or dockings of contracted employees.

XII-1.5
SECTION XII– FOOD SERVICE

- (j) Both of the above scenarios (overtime, docking) are submitted on the same form that the hourly workers' time is submitted on. (Both extra or deduction of pay will appear during next month's pay period)
- (k) Secretary #1 consolidates timesheets, and submits to Director with overtime and docking sheets for approval.
- (l) Director reviews, approves and signs all timesheets. (Any discrepancies with timesheets will be addressed by the director with Secretary #1 and/or specific employee(s).
- (a) More serious infractions will automatically be documented and placed in the employee's file. (The employee will always receive a copy of any derogatory information placed in his/her file.)

XII-1.6
SECTION XII– FOOD SERVICE

Title: Food Service

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 1**, unless an earlier date is set by the School Business Administrator. **Exceptions** to this will be as follows:

- A. Miscellaneous Principals/Supervisors Account (with prior approval).
- 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 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, misuse and pilfering.

1. Rooms or areas that house servers are secured by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas is restricted to authorized personnel only.
 - a. Keys or cards that allow access to the areas are limited in number and accounted for regularly by the Director of Technology.
 - b. Review of personnel who have access to these areas is conducted several times a year.
 - c. A log should be kept of any visitors to the secure area, to include 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) have environmental controls to ensure that proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls are monitored with a system that reports environmental alarms.
3. All computer and technology equipment is tagged and inventoried. The equipment is physically verified against the inventory log for existence and location verification on an annual basis. The equipment inventory is also contained in the annual fixed assets report.
 - a. Verification is made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record is updated.
 - b. Laptops and other portable pieces of equipment are accounted for periodically by requiring the users to provide the equipment for physical inspection. A sign-out/user sheet is also required upon handout of equipment.
 - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis. (if applicable)
 - d. Inventory is kept of computer related parts, supplies, consumables, and peripherals.
 - e. The District does track the cost of replacing all technology equipment valued above \$2,000. This inventory is contained in the annual fixed asset report.
4. Cables and other locking mechanisms are utilized when and where appropriate, to secure individual pieces of equipment.

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SECTION XIII – TECHNOLOGY SYSTEMS

5. A master set of user manuals will be maintained and secured to ensure continuity of operations. A master set of manuals should also be held in another location, in a fire-rated cabinet or scanned and stored electronically in multiple locations.
6. Media, such as disks, tape and other output is protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems is held in another area, building or in a fire-rated cabinet. Aging media will be transferred to current technology, as necessary.

XIII-1.2
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 is utilized for all network logons. Individual applications also require users to have passwords.
 - a. Users are constantly reminded not share or write down passwords.
 - b. Passwords 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 and applications are changed periodically.
 - d. Passwords are user generated and should not be stored whenever possible, with only reset ability housed at the technology department level.
 - e. Passwords should not be repeated for network access and application access, particularly the student information system.
2. User accounts are only made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
 - a. No user profiles should be created, changed or deleted without proper authorization, in writing by the individual user. (This should include a written/electronic request form that is authorized by central administration.) This authorization should include the name of the individual, the applications and network services to be granted access to and the level of security in each.
 - b. Systems that employ automatic account/password creation are monitored regularly to ensure software functionality.
 - c. Access to district wide public folders is restricted based on user role.

XIII-2.1
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 require the approval of the Superintendent and/or Business Administrator. Among considerations should be any licensing issues, the purpose of the application, and the 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) and increased bandwidth requirements.
 - a. Before new applications are purchased, there should be a determination of the districts needs, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs to be satisfied by the application.
 - b. Before implementation of new applications, timelines and deliverables should be established. The deliverables include what is expected of the application and the time frame for each.
 - c. Before installation of new applications, a 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. 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:
 - e. Hardware utilized, including name of server or location of software or application
 - f. Summarized description of user
 - g. Number of users
 - h. Licensing information, including expiry dates
 - i. Application owner responsible for user authorities
 - j. Date of original purchase and dates of updated purchases
 - k. Version information
 - l. 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 Applications are in use and are automatically updated with forced automatic rollouts to all district computers. This 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.
 - a. Any applications or web pages that will be viewable by the general public or by certain users will be held in the "DMZ", or that portion of the network where there is limited trust.
 - b. Network resources that are relegated to the "DMZ" will be completely separated from any internal networks, thereby blocking firewall avoidance.
 - c. The available and open ports should be reviewed periodically.
4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.
5. The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.
6. The district will monitor wireless transmission to verify authentication of users.
7. Network administrators will periodically check systems ability to bind IP addresses to users on the network

XIII-4.1
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. The district utilizes "Lock Out", where the workstations and screensavers automatically lock the unit when not in use for several minutes.
2. Access to the network is to be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access. There should be a form that requires signatures and sign-off by the technology staff that has completed the tasks.
3. 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.
4. User roles should be defined in such a way 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.
5. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

XIII-5.1
SECTION XIII – TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

1. The district will employ hardware solutions to maintain electronic backups of all communications.
2. The district will store, for a period of three years, all inbound and outbound messages that pertain to work/district business.
3. An 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. Regular password changes will be made to the archival system to limit potential security breaches.
6. The district will setup network policies to block any electronic instant messaging/chat program that cannot be monitored/archived.
7. District will archive all inbound and outbound instant messaging communications.

XIII-6.1
SECTION XIII – TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

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

1. District will install and maintain optical cameras in key locations to record activities at all hours.
2. Surveillance cameras should interface with a digital video recording system.
3. The digital recording system will provide enough storage to monitor key locations for a period of three to five days at a minimum.
4. The digital recording systems will be checked regularly to ensure recording quality, reliability, and ability to retrieve information

XIII-7.1
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. The district employs tools to monitor access to all 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. The “proxy” system will filter web sites that contain viruses, spyware, malware, unsecure connections and improper certificates.
3. The district will develop a system to log attempts at blocked web sites.
4. The technology staff will conduct regular maintenance of the “proxy” filter.

XIII-8.1
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. The 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.
3. Access to individual network space will be restricted to individual users and network administrators.
 - a. Network administrators will create space limitations so as to not exceed the capacity of the server space
 - 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

<u>Title:</u>	Technology Systems
<u>Subtitle:</u>	Maintenance and Computer Work Order System
<u>Procedure:</u>	Filing of Work Orders

In order to ensure that building maintenance projects are completed in a timely fashion, the School Dude.com work order system has been instituted and must be followed. Work orders may be generated by teachers or other school personnel but must be forwarded to and approved by the building Principal. The Principal's office will log the work order request into the School Dude program. Once the work order has been logged into the system, the work order will be automatically sent to the Director of Buildings and Grounds for his review.

All work orders will be processed in the order that they are received and no maintenance project will be started without a completed work order request. The Director of Buildings and Grounds shall prioritize work orders according to the date received, the date needed and the importance of the work needed. A notice of completion shall be sent to the requestor by the Office of Buildings and Grounds upon completion of the project.

Computer Work Order System

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

1. A work order generated is posted containing a description of the problem and the location of the equipment.
2. Work orders are received and delegated to a Computer Technician and given a reference number. Work orders will then be processed in the order they are received, 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 supervisor receive a report stating that the work is completed.

XIII-10.1
SECTION XIV– INFORMATION MANAGEMENT

Title: Information Management

Subtitle: Acceptable Use of Districts Technology and Information

Purpose: To ensure that individuals who have access to district electronic resources understand the acceptable use of the technology and information (both sensitive and non-sensitive).

Procedure:

1. The board will establish policies that inform all users of the acceptable and non-acceptable uses of the districts data and information systems. The policies should identify students, parents, guardians, staff and other users who may have access to the district's data and information systems.
 - 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 access to the district's network or to district data (parent portals, etc.) should be required to agree to the acceptable use policy.
2. The board will adopt an acceptable use policy that, at a minimum, prohibits the following (including but not limited to):
 - a. Excess downloads, uploads, printing, copying, bandwidth usage, etc.
 - b. Conducting any activity not related to the district's operation, including, but not limited to, advertising, soliciting business or political lobbying.
 - c. 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.
 - d. Threats, harassment, libel or slander.

SECTION XIV– INFORMATION MANAGEMENT

3. This policy will be reviewed annually for any 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 the use of electronic systems. Controls, such as those listed below, need to exist over written information and paper files:
 - a. Individuals who have access to district records should not have access to 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. Penalties for violating the Acceptable Use Policies should be spelled out in the student and staff codes of conduct.

XIV-1.2
SECTION XIV – INFORMATION MANAGEMENT

Title: Information Management

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

Purpose: To ensure that sensitive information is properly handled and limits 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, student, volunteer and board member personal information such as address, unlisted phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.
3. Sensitive information 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.

SECTION XV - FINANCIAL AND HUMAN RESOURCE MANAGEMENT SYSTEMS

N.J.A.C. 6A:23A-6.7

Directive

Pursuant to 6A:23A-6.7 school districts and county vocational school districts with budgets in excess of \$25,000,000 or with more than 300 employees shall maintain an enterprise resource planning (ERP) system which integrates all data and processes of an organization into a unified system. An ERP system uses multiple components of computer software and hardware and a unified database to store data for the various system modules to achieve the integration. NOTE: This system does not include student, transportation or food service databases or modules.

ERP System Integration Features

Three applications comprise an ERP - accounting, payroll, and human resources. System integration permits data sharing among the three applications, therefore eliminating any duplication of data entry. System integration features facilitate data sharing not only among the applications, but possibly among a third-party payroll system, a substitute placement/absence tracking system and/or bidding applications. Integration between these applications allows for the automation of many functions, such as:

Payroll

By automatically updating the new fiscal year payroll salaries for all employees, the contracted salary data is transferred from Personnel to Payroll. The synchronization of remaining contract days can be printed on employees' payroll check stubs so that the transfer of remaining sick/personal/vacation day balances can move from Personnel to Payroll. In addition to this, the employees can also have their pension number printed on their check. For substitute employees, their check will state the dates that they are specifically being paid for.

Personnel

By importing attendance information, the ERP system can automatically generate employee attendance records within Personnel from the AESOP system. By implementing the position control codes, the transfer of employee budget spread data from Payroll via alpha/numeric position control code for each employee record can be done within the Personnel system. An automatic update of position control budget spread information (which is based on payroll budget spread changes) can facilitate the transfer of updated budget spread data from payroll updates to the position control code budget spread data in Personnel. Projected salary data is generated by expense account for budget preparation. The transfer of employee salary data and Position Control Code budget spread information from Personnel to the accounting Budget Projection Module is also possible with the ERP system.

Accounting

System-generation of the payroll purchase order and encumbrances at the start of each new fiscal year (salary amounts and expense account information from Payroll is used to create the file needed to generate the payroll PO encumbrances in Accounting).

Update/adjust payroll PO encumbrances throughout the year to reflect any staff/budget changes (updated salary/expense account information from Payroll is used to update the payroll PO encumbrances in Accounting). The Automatic reduction of the payroll PO encumbrances to expenditures each pay period allows for the transfer of payroll expenditure data from Payroll, or a third-party application such as ADP, to Accounting. The importing of next year's budget preparation data directly into a Budget Projection Module allows for the transfer of salary data either from Personnel, or a third-party application such as Microsoft Excel, into Accounting. The importing of purchase order data from third-party bidding applications, such as Educational Data, to accounting allows for automatic purchase order entry.

XV-1.1

Section XV- Financial and Human Resource Management Systems SECTION XV - FINANCIAL AND HUMAN RESOURCE MANAGEMENT SYSTEMS

Accounting may include a budget projection module designed specifically to assist school districts with next year's budget preparation. This module includes a function allowing for the import of data (either from Personnel or a third-party application such as Microsoft Excel). This Projected Salary Data File, with the use of unique position codes, will automatically project, based on your district's settled contract information, the total amount needed for each salary expense account.

Additional Benefit:

Import the Projected Salary Data into the Accounting's Budget Projection Module (all employee names and salaries that comprise the projected total will be detailed for each expense account).

Automatically Update New Fiscal Year Payroll Salaries for all Employees (Personnel to Payroll).

At the beginning of each new fiscal year, salary information can be updated for all employees automatically. Districts who utilize third-party payroll applications (such as ADP) may have to manually enter in each new salary amount for every single employee. If system integration is used this should be an automated process for those districts that utilize both Payroll and Personnel applications. Personnel provides the ability to maintain historic, current and future year salary information, allowing Payroll to access this data when it is time to update individual employee salaries.

Synchronize Contracted Salaries

This function would update the "Salary" field with employees' total calculated salary amounts from Personnel and print sick/personal/vacation day balances on the employees check stubs (Personnel to Payroll).

Districts routinely provide employees with their balance of contract days throughout the year. One method to provide this information is to generate a hard copy report (which can take some time to print and distribute to each and every employee). Districts that utilize system integration have the ability to streamline this process by synchronizing this information between the two applications, allowing the balance of contract days to be printed directly on the employee's check stub in Payroll.

Synchronize Contract Days Remaining

(AESOP or SUBFINDER Systems to Personnel)

Many districts take advantage of utilizing outside automated substitute placement systems (such as AESOP or SUBFINDER). These systems provide on-line solutions for absence tracking and substitute placement.

Entering the district's daily attendance and substitute information can be time consuming and labor intensive. System integration should be able to import attendance records, which automatically generates employee attendance records within Personnel from your AESOP or SUBFINDER file, reducing the need to manually enter this information. This function is available to all districts who utilize either the AESOP or SUBFINDER systems. Key benefits include increasing the district's efficiency in: (1) filling teacher absences with substitute teachers and (2) automating the attendance data entry process.

Section XV - Financial and Human Resource Management Systems

District's must implement a Position Control Roster (PCR) and automatically update the position control budget spread information (Payroll to Personnel).

Utilizing synchronized Personnel and Payroll applications gives the district the ability to implement the position control roster as well as automatically update position control budget spread information as necessary. The Position Control Roster represents distinct, board-approved, contracted job positions. The budget spread for each position is defined, providing a powerful in-house management and budgeting tool. Key benefits of utilizing a PCR include:

- a. Validation, by account, of current year budget appropriations against personnel contracted salaries.
- b. Present salary projection analysis to the board to assist with budget projection for the next fiscal year.
- c. The ability to track and project the district's vacant positions, allowing for more accurate budget projections.
- d.** Import future year salary data directly into Accounting's Budget Projection Module.

In short, a unique code is created that represents each board-approved contracted position within the district. These codes are referred to PCN's (position control number). The budget spread is attached to these codes, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding PCN is linked to the employee who is currently filling the position. PCN's that are not linked to any employee represent vacant positions.

PCN's 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 PCN's 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. When a PCN is linked to an employee record, the calculated salary for that employee overrides the vacant salary amount entered for the PCN. As PCN's represent positions within the district, they are only added or deleted when a job position itself is either created or phased out.

XV-1.4

Section XV- Financial and Human Resource Management Systems

Meaningful vs. Non-Meaningful PCNs

Each PCN must be unique and can contain up to 20 characters or digits. A PCN can either be a random string of numbers with no meaning attached to it – like a PO number – or it can be a string containing meaningful segments – like an expense account number.

Meaningful PCN's are critical for position control, as they allow the positions they represent to be more easily identified. They are also easier to relate to when using the PCN associated reports.

Non-meaningful PCN's are a random string of numbers with no meaning attached to it. Position control is more difficult, as is using the related reports.

XV-1.5
APPENDIX

Title: ASSA REPORTING

Procedure: The information for the Application for State School Aid (ASSA) is generated through and completed by the Director of Special Services. In September, the Director of Special Services communicates with all Principals/Supervisors, 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/shared	Principal	Attendance registers maintained by each school. Documentation is to be submitted with the report.
Sent full time Received full time Received shared time	Office of Special Services	Student information system data.
Private schools for the handicapped	Office of Special Services	Maintain tuition contracts for private school for the handicapped.
Students sent shared time	Office of Special Services	Documentation to be provided to the office of Special Services.
Resident students	Office of Special Services	Student information system data.
At risk students	Principal	Student information system data.
Transportation	Supervisor - Transportation	Documentation to be submitted with report.
English Language Learners	Asst. Super for Curriculum	Student information system data.
Tier I students	Office of Special Services	Student Tracker documentation.

APPENDIX

Title: FREE AND REDUCED LUNCH APPLICATIONS

Procedure:

Blank Free and Reduced Meal applications are sent to districts electronically by the state. It is mandated that all districts use this form without change. Business office is responsible for getting the forms copied and distributed to all the schools. The youngest member of the household is to receive the application on the first day of school. The food service department provides this list to each school for distribution to the students. Once completed by the parent, all received applications are sent to the Business Office for review and processing. Upon review, The Business Administrator will provide written determination of eligibility status to those families that have completed the free and reduced application. Applications are kept on file in the Business Office throughout the school year. The district utilizes the PCS system for processing the application and once complete, the students eligibility determination is electronically filed to each students file in SIRS (the student information system) and to the point of sale system. Each school secretary has access to view this information Via SIRS. Verification of applications must be completed prior to December. Parents may provide additional information with regards to their eligibility status if they feel that their initial eligibility status is incorrect.

Elementary Schools

The elementary school cafeteria has an electronic cash register for proper accounting of daily sales. A students eligibility is listed on their class roster, which is provided to the cafeteria staff prior to each lunch period. As the students approach the cash register, they identify themselves and the cafeteria worker checks the class roster to determine the student's eligibility. Money for meals is collected in the classrooms each day. The money is put into an envelope which is already labeled with the students name, teacher name, room number and grade. The envelopes are forwarded by the teacher to the cafeteria, where a cafeteria worker applies the money to the appropriate student. At the end of each day the cafeteria workers count the funds received and posts it to the daily account sheet. The physical cash received should match the daily account sheet. At the end of each day the cafeteria worker prints out a daily sales report and sends it to the Food Service office. The Food Service Manager then counts all funds received and ties them out to the daily account sheet received from the school. Any problems or questions during the course of the day are to go to the Food Service Manager. Any discrepancies are to be called into the Food Service Manager prior to closing out for the day.

Middle School and High School

In these schools the students identify themselves with a pin number, and upon the successful entering of their pin, the student's information will show up on the screen along with the meal status code and any balance the student may have. Cashiers must tie out their cash to the report printed by the cash register. All funds are then submitted to the Food Services Manager for verification. Any discrepancies are immediately reported to the person that provided the information, and rectified quickly.

APPENDIX

Title: FOOD SERVICE OPERATIONS

Purpose: Provision of Meals

Procedure:

The Board shall establish a policy that allows for each student, regardless of eligibility status, to receive a meal (breakfast and lunch) regardless of whether they have money to pay for their meal. The district has implemented a free breakfast program for all students regardless of eligibility status.

The policy for non-payment of meals is as follows:

Elementary Schools

Elementary school students are provided with a full Class 'A' lunch upon proof of eligibility or payment of the daily price. If a student does not have funds and they are not eligible for a free lunch, the student will be provided with a full Class 'A' lunch for four days of non-payment of the cost of the meal. If the student's non-payment reaches a fifth day, the student will be provided with a Class 'A' lunch that consists of a sandwich, milk and fruit or juice. This meal will continue to be provided until the student clears their account.

Middle and High School

Middle and high school students are provided with a full Class 'A' lunch upon proof of eligibility or payment of the daily price. If a student does not have funds and they are not eligible for a free lunch, the student will be provided with a full Class 'A' lunch for two days of non-payment of the cost of the meal. If the student's non-payment reaches a third day, the student will be provided with a Class 'A' lunch that consists of a sandwich, milk and fruit or juice. This meal will continue to be provided until the student clears their account.

APP - III

APPENDIX

Title: STATE REPORTS

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

District Contact Person	Data Collection	Distribution Medium	Report Available	Due To State
Data Supervisor	NJ Smart	DOEnet	Beg. Sept	End Sept.
Business Admin	ASSA	DOEnet	Beg.Oct	End Oct.
Business Admin.	Debt Serv.	DOEnet	Beg. Nov.	Middle Nov.
Business Admin	DRTRS Report	DOEnet	Mid-Nov.	Middle-Dec.
Business Admin	LEP	DOEnet	Beg.-Oct.	Beg.-Nov.
Business Admin	Certificated Staff	DOEnet	Mid.-Oct.	Mid.-Nov.
Data Supervisor	Enrollment/ Dropouts	DOEnet	Mid.-Oct.	Beg.Nov.
Data Supervisor	Graduates/Non Cert. Staff	DOEnet	Mid.-Oct.	Beg.-Nov.
SpecEd Director	Special Ed.Report	DOEnet	End-Nov.	Beg.-Dec.
Business Office	ECPA & NCLB	DOEnet	End-Nov.	Beg.-Dec.

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APPENDIX

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

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

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. To determine the propriety, legality and mathematical accuracy of proposed or completed transactions.

B. To ascertain whether all transactions have been recorded.

C. To determine whether transactions are accurately recorded in the proper accounts and in the statements drawn from the accounts.

D. To determine whether the statements prepared present the financial position of the school district fairly.

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 where the pupils are under the guidance and direction of teachers should be considered as days in session.

BID - A process by which public entities solicit prices for goods and/or services to be provided/performed to the public entity whose costs usually exceed the mandated bid threshold. This process includes the preparation of specifications for the goods/services to be provided, legal advertising and the public opening of each entities proposal submission.

BUDGET - A financial plan of the district that consists of equal amounts of revenues and appropriations for a finite amount of time.

CAPITAL OUTLAY - An expenditure which results in the acquisition of fixed assets or additions to fixed assets. Examples are: the purchase of land or existing buildings; improvements to grounds; construction, addition or remodeling of buildings, with a life expectancy greater than ten years.

CASH - Currency, checks, postal and express money orders, and bankers' drafts 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 expenses covered by the contract. Also see Purchased Services.

CURRENT YEAR - This 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 - Any financial obligation of the Board of Education, in the form of purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved (not yet paid).

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APPENDIX

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

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

FISCAL YEAR - The twelve-month period beginning July 1 and ending on June 30, during which time the financial transactions of the school system are conducted.

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

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

FUND - All accounts necessary to set forth the financial position, 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, units of measure and unit prices of property on hand at a given time. Inventory also contains the cost of supplies and equipment on hand but 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 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.

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

PURCHASED SERVICES - Personal and other services rendered by personnel who are not on the payroll of 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. A supply 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.

APP - VII

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. Once the Business Administrator verifies that the records can be destroyed in accordance with the State's Records Retention Schedule, the request for document disposal will be forwarded to the district auditor for their review and approval. Once the district auditor has approved the destruction of records, the Business Administrator will forward the request for document disposal to the State for their approval. Records will only be disposed of upon receipt of approval from the State.
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

<i>Item #</i>	<i>Form #</i>	<i>Description of Record</i>	<i>Retention Period</i>	<i>Destroy After</i>
1	A-1	School Register, Classroom	6 Years	Permanent
2	A-1a	School Register, Central	6 Years	Permanent
3	A-2b	Record of Individual Instruction	6 Years	Permanent
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	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	Permanent
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	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, Fixed Charges	10 Years	-----
62	A-120	Distribution of Costs, Capital Outlay	10 Years	-----
63	A-121	Distribution of Costs, Vocational	10 Years	-----
64	A-122	Distribution of Costs, Evening School	10 Years	-----
65	A-125	Distribution of Costs	10 Years	-----
66	A-130	Property Record	10 Years	-----
67	A-131	Tuition Ledger - Pupils Sent	10 Years	-----
68	A-132	Tuition Ledger - Pupils Received	10 Years	-----
69	A-148	Report of the Secretary	Permanent	-----
70	A-149	Report of the Custodian	Permanent	-----
71	A-151	Purchase Order	6 Years	6 Years
72	A-162	Bond Register	Permanent	-----
73	A-231	Permanent Record Card	Permanent	-----
74	B-1A	Bonding Election Report	---	3 Years
75	C-212	Transportation Contract	6 Years After 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	-----
		FEDERAL PROGRAMS NDEA		-----
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		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

