

# BYLAW GUIDE

BYLAWS

0173/page 1 of 2

Duties of Public School Accountant

Oct 25

## 0173 DUTIES OF PUBLIC SCHOOL ACCOUNTANT

The Board of Education shall cause an audit of the annual financial statements to be made pursuant to N.J.S.A. 18A:23-1 et seq., and shall engage, to conduct the annual audit, only a licensed public-school accountant who has an external peer/quality report performed in accordance with Government Auditing Standards (Yellow Book) by the Comptroller General of the United States (U.S. Government Printing Office, Stop SSOP, Washington, DC 20402-0001). The Board shall ensure that the external peer/quality report is completed within the time established the Government Auditing Standards issued by the Comptroller General of the United States unless the accountant or firm can show good cause as to why there is a delay.

The Board shall require the submission of the most recent external peer/quality report and letter of comment to the Board for review and evaluation prior to each appointment of a licensed public-school accountant to conduct the annual audit in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.

The Board shall acknowledge the receipt, review, and evaluation of the external peer/quality report in the public session and Board minutes in which the Board authorizes the engagement of the accountant or firm to perform the audit in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.i.

The Board shall require the submission of an updated external peer/quality report of the engaged licensed public school accountant, within thirty days after the issuance date of the external peer/quality report if such report is issued prior to the date of the audit opinion for the most recent fiscal year in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.ii.

In accordance with NJOMB Circular Letter 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid, including any amendments or revisions thereto, the Board shall ensure the public school accountant provides a copy of the most recent external peer/quality report to the New Jersey Department of Education, within thirty days after the initial engagement of a licensed public school accountant or firm and within thirty days after the issuance of a subsequent peer/quality report in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)2.iii.



# BYLAW GUIDE

BYLAWS

0173/page 2 of 2

## Duties of Public School Accountant

The Board shall engage a public-school accountant during the audit engagement period for non-auditing, management, or other consulting services only if the services comply with the independence standards as established in Government Auditing Standards (Yellow Book) by the Comptroller General of the United States in accordance with the provisions of N.J.A.C. 6A:23A-16.2(i)3.

The Commissioner of Education may prohibit, for good cause, the Board from engaging a particular licensed public-school accountant, or may direct the use of a process for the appointment of a licensed public-school accountant pursuant to N.J.A.C. 6A:23A-16.2(i)4.

The public-school accountant shall complete the annual audit as required by the New Jersey Department of Education and N.J.S.A. 18A:23-1. Each annual audit shall include an audit of the books, accounts and moneys, and a verification of all cash and bank balances, of the Board and of any officer or employee thereof and of moneys derived from athletic events or the activities of any organization of public-school students conducted under the auspices of the Board, from the date of the last annual audit to the date of the audit in question. Such audit shall also include a determination of the extent to which the district has used contracts entered into by the State Division of Purchase and Property pursuant to N.J.S.A. 52:25-16.1 et seq. in the purchase of materials, supplies, or equipment for the district in accordance with N.J.S.A. 18A:23-2. The report of each annual audit shall be completed in accordance with the time requirements of N.J.S.A. 18A:23-1 and shall be filed by the public-school accountant in accordance with N.J.S.A. 18A:233.

The Board Secretary shall prepare or have prepared a synopsis or summary of the annual audit and recommendations, prior to the holding of the meeting of the Board to take action thereon; a copy of which synopsis or summary shall be available for distribution to interested parties at the meeting in accordance with N.J.S.A. 18A:23-4. Within thirty days following the receipt of the report of the annual audit the Board shall, at a regularly scheduled public meeting, cause the recommendations of the auditor to be read and to be discussed and the discussion duly noted on in the Board meeting minutes in accordance with N.J.S.A. 18A:23-5.

N.J.S.A. 18A:23-1 et seq.  
N.J.A.C. 6A:23A-16.2

Adopted: October 14, 2025



# BYLAW GUIDE

BYLAWS  
0174/page 1 of 2  
Legal Services  
Oct 25  
M

## 0174 LEGAL SERVICES

In accordance with N.J.A.C. 6A:23A-5.2, the Board of Education adopts this Policy and its strategies to minimize the cost of legal.

The Board authorizes the Superintendent of Schools, Superintendent of Schools' designee, School Business Administrator/Board Secretary, Board President and Director of Pupil Services as designated contact person(s) to request services or advice from contracted legal counsel.

In accordance with the provisions of N.J.A.C. 6A:23A-5.2(a)2, the Board shall designate an administrative staff member to review all legal bills and confer with designated contact person(s) to ensure the prudent use of legal services and the tracking of the use of those services.

In the event the school district's legal costs exceed one hundred thirty percent of the Statewide average per student amount, the procedures established in 1., 2., 3., and 4. below shall be implemented and, if not implemented, the district shall provide evidence the procedures established in 1., 2., 3., and 4. below would not result in a reduction of costs:

1. The designated contact person(s) shall ensure that contracted 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. All requests for legal advice shall be made to the designated contact person(s) in writing and shall be maintained on file in the district offices. The designated contact person(s) shall determine whether the request warrants legal advice or if legal advice is necessary.
3. The designated contact person(s) shall maintain a log of all legal counsel contact including the name of the legal counsel contacted, date of the contact, issue discussed, and length of contact.



# BYLAW GUIDE

BYLAWS  
0174/page 2 of 2  
Legal Services

4. All written requests for legal advice and logs of legal counsel contacts shall be forwarded to the designated contact person(s) who shall be responsible to review all legal bills and compare all legal bills to the contact logs and to investigate and resolve any variances.

Any professional services contract(s) for legal services shall prohibit advance payments. Services to be provided shall be described in detail in the contract and invoices for payment shall itemize the legal services provided for the billing period. Payments to legal counsel(s) shall only be for legal services actually provided in accordance with N.J.A.C. 6A:23A-5.2(a)4.

School districts and county vocational school districts shall not contract legal counsel or use in-house legal counsel to pursue any affirmative claim or cause of action on behalf of district administrators and/or any individual Board member(s) for any claim or cause of action in which the damages to be awarded would benefit an individual rather than the school district as a whole in accordance with N.J.A.C. 6A:23A-5.2(b).

Pursuant to N.J.A.C. 6A:23A-5.2(a)1., the Board will annually establish prior to budget preparation, a maximum dollar limit legal services. In the event it becomes necessary to exceed the established maximum dollar limit for legal services, the Superintendent shall recommend to the Board an increase in the maximum dollar amount. Any increase in the maximum dollar amount shall require formal Board action.

Contracts for legal services will be issued by the Board in a deliberative and efficient manner that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. This may include, but is not limited to, issuance of such contracts through a Request for Proposals (RFP) based on cost and other specified factors or other comparable processes in accordance with N.J.A.C. 6A:23A-5.2(a)5. 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 in accordance with N.J.A.C. 6A:23A-5.2(a)6.

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

Adopted: October 14, 2025



# BYLAW GUIDE

BYLAWS  
0177/page 1 of 1  
Professional Services  
Oct 25  
M

## 0177 PROFESSIONAL SERVICES

In accordance with N.J.A.C. 6A:23A-5.2, the Board of Education adopts this Policy and its strategies to minimize the cost of professional services.

The Board shall establish a maximum dollar limit, annually prior to budget preparation, for each type of professional service, with appropriate notification to the Board if it becomes necessary to exceed the maximum. Upon such notification, the Board may adopt a dollar increase in the maximum amount through formal Board action in accordance with N.J.A.C. 6A:23A-5.2(a)1.

Contracts for professional services will be issued by the Board in a deliberative and efficient manner that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. This may include, but is not limited to, issuance of such contracts through a Request for Proposals (RFP) based on cost and other specified factors or other comparable processes and professional services contracts are limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct in accordance with N.J.A.C. 6A:23A-5.2(a)5. and 6.

Nothing in this Policy 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 services contracts.

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

Adopted: October 14, 2025



# POLICY GUIDE

ADMINISTRATION

1570/page 1 of 2

Internal Controls

Oct25

M

## 1570 INTERNAL CONTROLS

As a condition of receiving State aid, the school district shall establish specific policies and procedures on internal controls designed to provide management with reasonable assurance that the district's goals and objectives will be met and meet the requirements at N.J.A.C. 6A:23A-6.5 through N.J.A.C. 6A:23A-6.13. Internal controls shall promote operational efficiency and effectiveness, provide reliable financial information, safeguard assets and records, encourage adherence to prescribed policies, and comply with law and regulation in accordance with N.J.A.C. 6A:23A-6.4(a).

The specific internal controls contained in N.J.A.C. 6A:23A-6 shall be established together with other internal controls contained in N.J.A.C. 6A and other law and regulations, required by professional standards, and as deemed necessary and appropriate by district management. The district may submit to the Commissioner of Education a written request to approve an alternative system, approach, or process for implementing the internal controls required in N.J.A.C. 6A:23A-6. The application shall include documented evidence, including, but not limited to, an independent, third-party written assessment that the alternative system, approach, or process will achieve the same safeguards, efficiency, and other purposes as the specified internal control requirement(s) in accordance with N.J.A.C. 6A:23A-6.4(b).

The district shall evaluate business processes annually and allocate available resources appropriately in an effort to establish a strong control environment pursuant to N.J.A.C. 6A:23A-6.5. In accordance with the provisions of N.J.A.C. 6A:23A-6.5(b), the School Business Administrator/Board Secretary shall identify processes that are a violation of sound segregation of duties when performed by the same individuals. The School Business Administrator/Board Secretary shall segregate the duties of all such processes among Business Office staff based on available district resources, assessed vulnerability, and the associated cost-benefit, except as required at N.J.A.C. 6A:23A-6.5(b)1. and 2. The district shall include in the Annual Comprehensive Financial Report (ACFR) detailed organizational charts for the Central Office that tie to the district's position control logs, including, but not limited to, the business, human resources, and information management functions.



# POLICY GUIDE

## ADMINISTRATION

1570/page 2 of 2

### Internal Controls

The district shall establish Standard Operating Procedures (SOP) for each task or function of the business operations of the district. The SOP manual shall include sections on each routine task or function as outlined in N.J.A.C. 6A:23A-6.6(b). The district shall establish a SOP that ensures office supplies are ordered in appropriate quantities, maintained in appropriate storage facilities, and monitored to keep track of inventory in accordance with N.J.A.C. 6A:23A-6.6(c).

If the district has a budget in excess of \$25,000,000 or more than three hundred employees, the district shall maintain an Enterprise Resource Planning (ERP) System that integrates all data and processes of the district 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. Whenever considering financial systems or the automation of other services or functions, the Superintendent or School Business Administrator/Board Secretary shall notify the Executive County Superintendent in writing to see if opportunities for a shared service system exist. Access controls shall be established for key elements of financial systems to ensure a single person does not have the ability to make system edits that would violate segregation of duties controls in accordance with N.J.A.C. 6A:23A-6.7(c).

The district shall maintain an accurate, complete, and up-to-date automated position control roster to track the actual number and category of employees and the detailed information for each in accordance with N.J.A.C. 6A:23A-6.8(a). The position control roster shall share a common database and be integrated with the district's payroll system, agree to the account codes in the budget software, and ensure the data within the position control roster system includes, at a minimum, the information as outlined in N.J.A.C. 6A:23A-6.8(a)3.

N.J.A.C. 6A:23A-6.4; 6A:23A-6.5; 6A:23A-6.6;  
6A:23A-6.7; 6A:23A-6.8

Adopted: October 14, 2025



## 2210 CURRICULUM DEVELOPMENT (M)

M

The Board of Education is committed to the continuing improvement of the educational program of the district. The Board also recognizes the need for this program to be flexible and continually changing to meet the changing needs and diversity of the community and to provide the breadth and depth of curriculum offerings designed to develop the individual talents and abilities of students. To this end, the curriculum shall be evaluated and modified in accordance with a plan for curriculum development.

As educational leader of the district, the Superintendent shall be responsible to the Board for the development of curriculum and shall establish procedures for curriculum development that ensure the effective participation of teaching staff members, pupils, the community, and members of the Board. Those procedures shall include a curriculum review cycle with various stages such as: pilot, adoption, and revision.

The Superintendent may conduct experimental programs that are not part of the duly adopted curriculum and are deemed to be necessary to the continuing growth of the instructional program; he/she shall report to the Board any such pilot program conducted, along with its objectives, evaluative criteria, and costs, before each such program is initiated.

The Superintendent shall report to the Board periodically on all progress in curriculum development.

Adopted: 24 January 2006  
Revised: 14 October 2025





## 2220 ADOPTION OF COURSES (M)

M

The Board of Education shall provide a comprehensive instructional program to serve the evolving educational needs of the children of this district by the adoption of courses of study.

For purposes of this policy, a “course of study” means the planned content of a series of classes, courses, subjects, studies, curriculum guides or related activities.

No course of study will be taught in this district unless it has been formally adopted by the Board. The Board shall determine which units of the instructional program constitute courses of study and are thereby subject to the adoption procedures of the Board.

The Superintendent is responsible for the continuous evaluation of the courses of study against the educational goals of the Board and shall recommend to the Board such new or altered courses of study as are deemed to be in the best interests of the pupils of this district. The Superintendent’s recommendation will include the following information about the proposed course of study:

1. The specific objective of the course of study and the relationship of the course to the educational goals adopted by the Board;
2. The applicability of the course to pupils and an enumeration of those groups of pupils to be affected by it;
3. A description of course content, including any instructional method that departs significantly from the ordinary and is an integral part of the course of study;
4. A rationale for the course in terms of the goals of this district and a justification of the course, especially when it is proposed to take the place of an existing course of study;
5. The resources that implementation of the course will require, including textbooks, material, equipment, and specially trained personnel;
6. The course proficiencies to be mastered by pupils;



# POLICY

## READINGTON TOWNSHIP BOARD OF EDUCATION

Program  
2220/Page 2 of 2  
ADOPTION OF COURSES (M)

7. The methods and standards by which the efficacy of the course will be monitored and evaluated; and
8. A developmental history of the course and, where available, information on its use elsewhere.

The Superintendent shall maintain a current list of all courses of study offered by this district and shall provide each member of the Board with a copy. No course shall be eliminated, revised or implemented without the approval of the Board. Adoption of courses shall be by recorded roll call of the full membership of the Board. A copy of courses shall be available online on the district's website.

N.J.S.A.	18A:4-25; 18A:4-28; 18A:33-1; 18A:35-1 et seq.
N.J.A.C.	6A:7-1.1 et seq.; 6A:8-4.1; 6A:8-4.4

Adopted: 24 January 2006  
Revised: 14 October 2025



2230 CURRICULUM GUIDES (M)

M

The Board of Education directs the preparation of a guide for each approved course of study in order to direct and assist teaching staff members toward the attainment of goals addressed by that course.

Each curriculum guide will contain, as appropriate to the course of study, purpose and overview of the course; content standards; pacing structures/guides; enduring understandings; goals; supplemental and primary materials; objectives, teaching points, or something similar; concepts, skills to be taught; attitudes and appreciations to be developed; performance indicators; accommodations/modifications; interdisciplinary connections; and evaluation criteria intended to test the extent to which learning objectives have been achieved. Some courses, such as electives, may not have all components listed above.

The curriculum guides will be the basic instructional tool for each course of study.

Choose only one of the following alternatives:

- ☐ Each teacher shall conduct the course of study as required by the course guide. Any deviation from the content of the guide must be approved by the supervisor or school principal in advance of its implementation.
- ☒ Each teacher shall conduct the course of study as required by the curriculum guide. However, the guide shall not constrain a teacher from the use of ingenuity in meeting the objectives of the guide, subject to the review of the supervisor or principal.

The Superintendent shall be responsible for the preparation of curriculum guides, and shall develop a plan for such preparation that shall include the participation of appropriate staff members and resource personnel; continuing research in instructional methods, materials, and activities; systematic review of all curriculum guides to ensure their continuing usefulness in achieving goals set by the Board; and a system of administrative review to ensure that curriculum guides are being followed by teaching staff members to the degree of conformity desired by the Board. The preparation of curriculum guides may also include the participation of members of the community and the participation of students as deemed appropriate by the administration.

Choose only one of the following alternatives:

- ☒ All new curriculum guides and revisions of existing guides shall be submitted to the Board for approval before they are implemented.

## **POLICY GUIDE**

## **STRAUSS ESMAY ASSOCIATES**

PROGRAM

2230 CURRICULUM GUIDES (M)

- Whenever new course guides are developed or existing guides revised, copies of these additions or changes must be made available to the Board for review. The Board retains the right to reject any additions, changes, and deletions to the presently approved course guides.
- New course guides or revisions to existing guides shall be provided by the Superintendent to the Board for study before implementation. By this means, the Board will determine which alterations depart from existing approved courses of study so significantly as to require formal approval of the Board.

Copies of all current curriculum guides shall be kept on file in the Curriculum Office and approved guides shall be available on the district website.

N.J.S.A. 18A:33-1

Adopted: October 14, 2025

# POLICY GUIDE

STUDENTS  
5339.01/page 1 of 2  
Student Sun Protection  
Oct 25  
M

## 5339.01 STUDENT SUN PROTECTION

The Board of Education believes it is important that school district students protect themselves against harmful sun-related skin diseases by using protective measures. Pursuant to N.J.S.A. 18A:40-12.39 and notwithstanding any law or regulation to the contrary, the Board adopts this Policy concerning a student's use of sunscreen and sun-protective clothing, such as hats and sunglasses, while outdoors at school and school-sponsored functions.

As used in this Policy, "sunscreen" means a topical product used for the purpose of limiting skin damage caused by overexposure to the sun, and which is regulated by the Federal Food and Drug Administration for over-the-counter use, in accordance with N.J.S.A. 18A:40-12.39.a.

Students are not required to provide documentation from a physician or other licensed health care professional in order to use sunscreen or sun-protective clothing while outdoors at school or a school-sponsored function.

The School Physician will annually provide orders for the application of sunscreen.

Any school staff member may assist with sunscreen application. Licensed nursing personnel are not required for this function. Initial sunscreen application must be completed at home before the student's arrival at school, as parents are responsible for ensuring adequate sun protection prior to the school day. If the parent wishes for additional sunscreen to be applied during the school day, parents will provide written notification of their request along with a personal sunscreen product. The staff may assist with the second application as necessary.

Sunscreen can be packaged as aerosol, spray, lotion or cream with fragrances, as such the district prohibits the use of sunscreen that the Principal or designee may deem harmful to students with asthma or other respiratory ailments or a nuisance to students or staff members.

Any school staff member may assist with sunscreen application. Licensed nursing personnel are not required for this function. Initial sunscreen application must be completed at home before the student's arrival at school, as parents are responsible for ensuring adequate sun protection prior to the school day. If the parent wishes for additional sunscreen to be applied during the school day,



# POLICY GUIDE

## STUDENTS

5339.01/page 2 of 2  
Student Sun Protection

parents will provide written notification of their request along with a personal sunscreen product. The staff may assist with the second application as necessary.

Any student found to be using sunscreen in an inappropriate manner shall have their permission to use sunscreen revoked and be disciplined in accordance with the student code of conduct. If a student's permission to use sunscreen is revoked, the district shall notify the student's parent in writing of the reasons and duration for the revocation of that permission and of any discipline associated with the incident.

The district shall provide for the transportation and storage of sunscreen to ensure accessibility when students travel off school grounds for school-sponsored functions.

Nothing in this Policy shall be construed as requiring a staff member to assist a student in applying sunscreen.

N.J.S.A. 18A:40-12.39

Adopted: October 14, 2025



# POLICY GUIDE

FINANCES

6111/page 1 of 2

Special Education Medicaid Initiative

(SEMI) Program

Oct 25

M

## 6111 SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM

Every New Jersey school district, with the exception of any district that obtains a waiver of the requirements of N.J.A.C. 6A:23A-5.3(b) shall take appropriate steps to maximize its revenue from the Special Education Medicaid Initiative (SEMI) program by following the policies and procedures to maximize participation in the program as set forth in N.J.A.C. 6A:23A-5.3(d) and to comply with all program requirements as set forth in N.J.A.C. 6A:23A-5.3(e).

The school district may seek, in the prebudget year, a waiver of the requirements of N.J.A.C. 6A:23A-5.3 in accordance with the procedures as outlined in N.J.A.C. 6A:23A-5.3(b). As part of the annual budget information, the New Jersey Department of Education shall provide each district with a projection of available SEMI reimbursement for the budget year, as determined by the New Jersey Department of the Treasury's third-party administrator for SEMI. The district shall recognize as revenue in its annual district budget no less than ninety percent of the projection. The district may seek approval from the Executive County Superintendent to use its own projection of SEMI reimbursement upon demonstration the numbers it used in calculating the projection are more accurate than the projection provided.

The district shall strive to achieve maximum participation in the SEMI program. "Maximum participation" means obtaining a ninety percent return rate of parental consent forms for all SEMI-eligible students. Districts shall enter all students following their evaluations into the third-party system as determined by the New Jersey Department of the Treasury to identify the district's universe of eligible students. This may be done without parental consent.

If the district participates in the SEMI reimbursement program, the district shall comply with program requirements as outlined in N.J.A.C. 6A:23A-5.3(e).

If the district has less than ninety percent participation of SEMI-eligible students in the prebudget year or that has failed to comply with all program requirements at N.J.A.C. 6A:23A-5.3(e), the district shall submit a SEMI action plan to the Executive County Superintendent for review and approval as part of the district's proposed budget submission. The district's SEMI action plan shall include the components as outlined in N.J.A.C. 6A:23A-5.3(g).



# POLICY GUIDE

## FINANCES

6111/page 2 of 2

### Special Education Medicaid Initiative (SEMI) Program

If the district does not achieve ninety percent participation, or does not achieve their approved benchmarks in the SEMI program for a given budget year and cannot demonstrate that they fully implemented their New Jersey Department of Education-approved SEMI action plan required at N.J.A.C. 6A:23A-5.3(f) and (g), the district shall be subject to review for the withholding of State aid by the Commissioner of Education, pursuant to N.J.S.A. 18A:55-3, in an amount equal to the SEMI revenue projection based on their approved benchmark for the budget year, if applicable, less actual SEMI reimbursements for the budget year. The State aid deduction shall be made in the second subsequent year after the budget year.

If the district does not meet the requirement of the cost-settlement components of SEMI, the district may be required to refund all or part of their SEMI reimbursements.

N.J.A.C. 6A:23A-5.3

Adopted: October 14, 2025





# POLICY GUIDE

FINANCES  
6220/page 1 of 2  
Budget Preparation  
Oct 25  
M

## 6220 BUDGET PREPARATION

The annual budget is the financial plan for the effectuation of the educational plan for the district. The budget shall be designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor continuing obligations of the district.

A proposed budget requires the critical analysis by every member of the Board of Education during its preparation. The administration shall work with the Board to ensure Board members have a thorough understanding of the budget appropriations, budget revenue, the proposed educational program, and the budget's impact to the local tax levy. The Board shall also provide for community input during the budget development process.

The annual school district budget and supporting documentation shall be prepared in accordance with the provisions of N.J.S.A. 18A:7F; N.J.S.A. 18A:22-7 and 18A:22-8; and N.J.A.C. 6A:23A-8. The Board shall adopt and submit to the Executive County Superintendent for approval, together with Commissioner-prescribed supporting documentation, a budget that provides for a thorough and efficient education pursuant to N.J.A.C. 6A:23A-8.1(a). Pursuant to N.J.A.C. 6A:26-3.7 and 6A:26-3.12, the Board shall obtain approval of the local funding for a non-referendum capital project (school facility project or other capital project) in accordance with N.J.A.C. 6A:23A-8.4.

The budget will be presented to the Board to allow adequate time for review and adoption.

The Board shall include in the budget application to the Executive County Superintendent a complete reporting of revenues and appropriations and other requirements pursuant to N.J.S.A. 18A:22-8-1 et seq. and N.J.S.A. 18A:7F-5 through 63.

The Board, upon submission of its budget application to the Executive County Superintendent or by the statutory submission date, whichever is earlier, shall make available upon request for public inspection all budget and supporting documentation contained in the budget application and all other documents listed in N.J.A.C. 6A:23A-8.1 once the budget application has been submitted to the Executive County Superintendent for approval.



# POLICY GUIDE

FINANCES  
6220/page 2 of 2  
Budget Preparation

The budget, as adopted for the school year pursuant to N.J.S.A. 18A:7F-5, shall be provided for public inspection on the district's website, if one exists, and made available in print in a "user-friendly," plain language budget summary format in accordance with the provisions of N.J.A.C. 6A:23A-8.1(c).

All budgetary and accounting systems used in the school district must be in accordance with double-entry bookkeeping and Generally Accepted Accounting Principles as required in N.J.A.C. 6A:23A-16.1 et seq.

N.J.S.A. 18A:7F et seq.; 18A:22-7 et seq.  
N.J.A.C. 6A:23A-8.1 et seq.; 6A:23A-16.1 et seq.

Adopted: October 14, 2025

