SOMERS POINT SCHOOL DISTRICT
NEW JERSEY

GUIDE FOR
STANDARD OPERATING PROCEDURES
AND
INTERNAL CONTROLS
2025-2026

SOMERS POINT
BOARD OF EDUCATION

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

SOMERS POINT SCHOOL DISTRICT
INTERNAL CONTROLS DOCUMENT

OVERVIEW:
Internal controls are not separate systems of the school district. Controls are not an isolated activity but integral part of each activity used to guide the district.

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

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

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

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

COMPONENTS OF INTERNAL CONTROLS:
The five components of internal controls include the control environment, administration's risk assessment, administration's communication of the controls, control activities and monitoring of the controls.

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

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

CONTROL FRAMEWORK:
Elements of a 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 could arise where errors or irregularities occur and go undetected.

Integrity and competence of the personnel performing the duties are key to achieving the desired controls. This includes hiring the proper people and continually training personnel. It is important to ensure that employees who perform financial tasks have the knowledge and skill to perform their duties.
Communication by the administration of the controls and the employee's responsibilities are as important as ensuring that employees know how to communicate irregularities that may arise.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

REVIEW OF DISTRICT PROCESSES:
When reviewing processes in the district, it may help to consider incorporating the "5 Ws".
1.Who performs each activity? Who receives the outcome of the activities?
2.What activities are performed? What forms and reports are used? What computer systems and files are used?
3.When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?
4.Where are activities performed (i.e., board office, school, etc.)?
5.Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)

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

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

EVALUATING INTERNAL CONTROLS

TITLE: Internal Control

Subtitle: Evaluation of Internal Controls

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

Procedure:

1. The business administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.

2. These internal controls should be evaluated at least annually and every time one of the following conditions exists:

    a. Change in personnel performing a control function

    b. Change in accounting system

    c. Change in regulations

3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.

4. Written documentation of the review of the controls in place should be kept.

COMMUNICATING STAFF MEMBERS ROLES

Title: Internal Control
Subtitle: Communicating staff members role in the Internal Controls

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

Procedure:

1. The business administrator will establish a procedure to ensure all employees and board members who are charged with a control understands 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.

CASH CONTROLS

Title: Internal Control
Subtitle: Cash controls

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

Procedure:

1. **Cash Receipt activities**:

Secretary to Business Administrator / Board Secretary opens the mail at the Board Office. All cash receipts, in form of cash or checks, are given to the Bookkeeper who prepares the deposit slips. The Bookkeeper posts the receipts to the appropriate account(s) in Systems 3000. The postings are done promptly and accurately recorded as to account, amount and period. Most of the revenue received is in the form of wire transfers for Federal and State aid and is recorded by the Bookkeeper as the money comes in. A monthly receipts report is printed from Systems 3000 to compare to the deposit slips. Deposits are made daily by a representative from the district's Buildings and Grounds department. Any adjustments to cash accounts are made by the Bookkeeper, with the Business Administrator / Board Secretary approval. Cash held on site is kept in the fireproof cabinet in the Business Office, which is locked nightly. The bursar at each location makes deposits for the Student Activities Accounts. The Business Administrator / Board Secretary reviews the Student Activities books monthly.

2. **Purchasing**:

Purchase Order requisitions are entered on-line through Systems 3000. Funds are encumbered at the time the requisition is entered. Systems 3000 sequentially number the requisitions. Systems 3000 will not allow purchase order requisitions to be entered (encumbering funds) if there are not sufficient funds in the line item. Completed requisitions are forwarded on-line for local approvals (Level 1 = Supervisor/Principal, Level 2 = Accounts Payable Staff, Level 3 = Business Administrator). The requisitions are then reviewed, converted to a purchase order and printed by the Accounts Payable support staff. Once signed, the purchase order is committed and mailed to the vendor by Accounts Payable support staff. Throughout the approval process, the requisition purchase order is reviewed for proper coding. The vendor is responsible for signing the voucher, shipping the merchandise, and rendering an invoice. If the requisition is rejected, and

cancelled, the funds are unencumbered. If a purchase is $7,950 or more up to bid threshold of $53,000 (the Business Administrator / Board Secretary is a Qualified Purchasing Agent – "QPA"), quotes are required. If a purchase is more than $53,000 it must be bid.

3. Receiving, Recording Payable and Expense

A custodian or secretary in the main office will sign for the receipt of deliveries at any given location and deliver or arrange for the delivery of the delivered merchandise to the designated recipient on the purchase order. The designated recipient matches the delivered merchandise with the purchase order. The respective employee receives the items ordered and manually signs the receiving copy of the purchase order, acknowledging receipt of goods and forwards the signed receiving copy of the purchase order to the business office. The Accounts Payable support staff will then match the invoices received from vendors to the receiving copy of the purchase order from the employee and compares the two for quantities received, product ordered, pricing, and clerical accuracy. For any goods that are returned the shipping documents are maintained and reviewed and matched to vendor credit memos. The Accounts Payable support staff processes the purchase orders for payment and prints out a bills list from Systems 3000. A rotating member of the Board is assigned to review the monthly bills list for completeness and accuracy. The Business Administrator crosschecks monthly disbursement journals. After the bills list is approved by the Board, the Accounts Payable support staff prints the checks from Systems 3000. Signatures on the checks are printed by the printer. Blank checks are kept in the storage room in the Business Office, which is locked nightly. The Accounts Payable and/or Business Administrator void checks in Systems 3000 and the actual check is voided by the bank by the Business Administrator / Board Secretary. Vendor Maintenance – the Business Administrator / Board Secretary and Accounts Payable support staff have the authority to add or modify Vendor information. Note that a business registration certificate is obtained from a new vendor if the Purchase Order is greater than $7,950 or the aggregated expenditure with the vendor exceeds or is anticipated to exceed $7,950 before they are added to the system. The accounts/encumbrances payable listing is maintained in Systems 3000, which automatically updates the general ledger. Business Administrator / Board Secretary reviews the monthly financial statements and compares the balances in expense accounts to budgeted amounts and any significant deviations from expectations are investigated and explained. For those goods or services for which invoices are not received accruals are recorded in the accounting system by the Purchasing/Accounts Payable support staff and reviewed monthly by the Business

Administrator / Board Secretary. Outstanding purchase orders are to be liquidated within 90 days.

4. Cash Disbursements

All cash disbursements are made by check or bank wire. Signed checks are printed using Systems 3000. When checks are printed, Systems 3000 assigns numbers sequentially. Purchase order supporting documentation is marked with the check number when a check is prepared. Student Activity checks are printed using Systems 3000 with purchase orders.

Electronic Fund Transfers – The Payroll support staff and/or Business Administrator does EFT based on approved purchase orders from the Agency account into the payroll account. The Payroll support staff and/or Business Administrator does EFT for payroll and payroll-related payments including the movement of money into the agency account.

5. Bank Account Reconciliations / Report of the Treasurer

The Business Administrator prepares the monthly bank reconciliations and the Report of the Treasurer.

6. Revenue and Receivables – Governmental Funds–

The majority of revenue consists of Federal and State Aids, which come in the form of wire transfers and local tax levy receipts (from the Township), which are received periodically at the Board Office. All receipts including revenue from tuition, grants, miscellaneous revenue, etc. are posted into Systems 3000 by the Bookkeeper.

7. FOOD SERVICE –

Receipts are received daily at the school. Food service receipts (meals/milk) are collected by the cafeteria cashiers. Deposit slips are prepared and delivered to the district's bank and deposited daily. Funds are deposited into the district's Cafeteria Account. Federal and State reimbursement for meals/milk are wired transferred into the District's General Account. The Business Administrator / Board Secretary immediately transfers the funds to the enterprise Cafeteria account. The food service department sends monthly statements (listing all expenditures and revenue) to the Board Office where they are checked and agreed to by the Business Administrator / Board Secretary. At the end of the month, the Cafeteria Manager completes the on-line reimbursement vouchers and prepares free/reduced lunches/breakfasts count information. The Business Administrator / Board Secretary approves the on-line reimbursement voucher to the State for the

free/reduced lunches/breakfasts that the food service contractor filled out. The State calculates actual dollar amounts of reimbursement from counts.

8. USE OF FACILITIES –

Funds collected for Facilities use are forwarded to the Bookkeeper who prepares the deposit slips. All receipts are posted into Systems 3000 by the Bookkeeper generating a monthly batch listing of collections/receivables. These receipts are handled like all other cash receipts.

9. SUBROGATION –

Subrogation checks can be received for a workers compensation claim. These checks are copied and deposited into the Workers Comp Claim Fund.

10. MEDICAL BENEFIT REIMBURSEMENTS –

Personnel brings down an envelope with personal checks from retirees to cover the medical benefits several times a month. These checks are added to the general account deposit.

PAYROLL CONTROLS

Title: Internal Control
Subtitle: Payroll controls

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

Procedure:
The business administrator will establish controls that help ensure that the errors and fraud in payroll would be detected in a timely manner. These controls may be some or all of the following:

Payroll

Employees are paid biweekly (every 2 weeks) through the Payroll Account. Funds are deposited into the account used for payroll from the General Fund by the Payroll support staff. The Business Administrator / Board Secretary compares the total amount transferred into the account used for payroll to the payroll register. Employees are never paid in cash or in advance. The Somers Point Board of Education uses an in-house financial software package, Systems 3000, for its payroll. The Personnel and Payroll support staff enters the yearly salary for the salaried employees at the beginning of the year. They receive time sheet vouchers from the different supervisors for workers paid hourly and for additional duties. The employee fills out the time sheet voucher to include rate of pay, hours worked, Job task, account number and board approval if required. The employee's supervisor will review and sign the time sheet to make sure that the proper rate of pay, hours worked. Job task, account number and board approval if required, are input on the sheet. The Payroll support staff does a manual calculation for the timesheet employees as a secondary confirmation that the employees are being paid correctly. Employees must have vacation, sick and holiday compensation approved by the employee's supervisor. The individuals responsible for approving time are not responsible for processing or recording payroll. Payroll controls include the following:
1) Search for fictitious employees via employee verification process
2) Verify that proper tax deductions are taken
3) Verify the accuracy of pay rates by obtaining a list of authorized pay rates from the personnel department.
4) Review the adequacy of internal controls relating to hiring, overtime, and retirement.
5) Determine if proper payroll forms exist such as W-4s and I-9s.

The payroll registers and the Payroll support staff generates other related payroll reports through Systems 3000. The Payroll support staff also generates a payroll budget distribution report from Systems 3000, which is given to the Business Administrator / Board Secretary for review/approval. Then the Payroll support staff transfers the payroll into Fund Accounting in

Systems 3000 through a software interface. All payroll checks are sequentially numbered by Systems 3000 and used in sequence and any unissued checks are kept in the Business Office, which is locked nightly. When new employees are hired, they complete the appropriate paperwork including withholding forms and authorizations for payroll deductions that are maintained in payroll files by the Payroll department and are entered into the payroll system by the Payroll support staff. When employees are terminated the Payroll support staff removes them from the payroll system. When there are increases or changes in pay rates, they are documented by Personnel, approved by the Board and entered into the payroll system by the Payroll support staff. All changes in personnel data are reported promptly so they can be properly taken care of in the payroll database. The timely remittance of payroll taxes and of the payroll tax returns is overseen by the Payroll support staff and Business Administrator / Board Secretary.

Employee Deductions

Authorizations for all employee deductions, except health insurance, are processed and filed in the payroll office. Personnel notifies Payroll in writing of health insurance deductions or payment of medical waivers.

Trial Balance

The Business Administrator / Board Secretary reviews the monthly financial statements and compares the balances in the payroll and employee benefit expense accounts to budgeted amounts and any significant deviations from expectations are investigated and explained. An excel spreadsheet is maintained by the Payroll support staff with the details of each payroll by account. Year-end projections are made, transfers are initiated when necessary and encumbrances maintained as necessary. The detailed payroll records are also reconciled by the Payroll support staff to the payroll tax returns quarterly, and the total W-2s are reconciled to the general ledger at year-end by the Payroll support staff. The Business Administrator / Board Secretary prepares an analysis of compensated absences annually for the audit.

FIXED ASSET CONTROLS

Title: Internal Control
Subtitle: Fixed Asset Controls

Purpose: To identify the controls which exist over fixed assets.

Procedure:

The Business Administrator will establish controls that help ensure that fixed assets are tracked accurately. These controls include: Fixed assets are maintained in the district's fixed assets spreadsheet.

Additions/Deletions: The Business Administrator / Board Secretary records Capitalizable Assets over $2,000 in Systems 3000. Employees are required to fill out an add/deletion/move form as necessary. Tag numbers are assigned by the Business Administrator / Board Secretary and forwarded to the principal/building manager who affixes the tags to the physical items. The Business Administrator / Board Secretary inputs all the information, such as useful life (follow IRS guidelines), purchase date, asset description and tag number, into the district's fixed assets spreadsheet.

Depreciation: Calculated by Kroll, LLC (Fixed Asset Advisory Service).

SOMERS POINT SCHOOL DISTRICT
ACCOUNTING

Title: GENERAL LEDGER

Procedure:

Monthly

- Compare Board Secretary's Report to Subsidiary Ledgers
- Compare Board Secretary and Treasurer's Report for agreement
- Balance Board Secretary Report for all funds
- Verify that all accounts and funds are reported in Board Secretary's Report
- Verify funds availability for all accounts

Year-End Procedures

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

ACCOUNTS RECEIVABLE

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

ACCOUNTS PAYABLE

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

PAYROLL

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

FIXED ASSETS

- Identify all equipment costs for fixed asset control if cost is over $2,000, item must be tagged and recorded
- If district asset threshold is lower, item must be recorded in inventory control document and tagged
- If using grant funds, all equipment purchases must be tagged and identified by grant program
- Identify assets are that are no longer used
- For disposal of assets, utilizing either, donation to other school district, surplus sale, E-Bay or other electronic means
- Remove item from fixed asset inventory records

CASH MANAGEMENT

Cash receipts – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system

Cash disbursements-identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments

Treasury-confirm verification of signators on all accounts; verification of person(s) authorized to do wires and ACH; confirmation process for all wires; utilization of on-line banking – verify authorized users; identify person(s) for authorizing stop payments

Investing-cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes

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

SOMERS POINT SCHOOL DISTRICT
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 Superintendent and Business Administrator to approve and schedule the use of school facilities by school related and non-school organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. **It is the position of the Board to approve only community groups whose organization's function will benefit the pupils of the school/ community or the school district.** School facilities will not be scheduled for use on Sunday except for school related activities that cannot be scheduled on another day.

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

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

The Business Administrator shall request the organization using the facility to supply proof of insurance coverage. The minimum acceptable coverage is $1,000,000.00. As a requirement of our insurance carrier, your insurance certificate must name the Township Board of Education as co-insured. The insurance certificate must be submitted with the application for use of school property.

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:

SPECIAL REGULATIONS FOR USE OF AUDITORIUM

1. Youth groups must be sponsored by a responsible adult group with the names of sponsors given in the application. These sponsors must be present at the activity.
2. The Public Address system, lighting panel board, movie screen, etc, must be operated by a school authorized person.
3. No food /drink is to be sold or consumed in the auditorium.
4. Visual Aids equipment furnished by the user must be approved by a school coordinator for proper use through our sound system.
5. No smoking is permitted in the auditorium or anywhere in the school.
6. Adequate outside security must be provided by the using organization (local police).

SPECIAL REGULATIONS FOR USE OF CAFETERIA

1. Groups giving dances must conform to all rules and regulations for use of the cafeteria.
2. Arrangements must be made with the Township Police for an officer to be on duty one-half hour before and one-half hour after the dance.
3. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition.
4. Youth groups sponsored by adults must submit a list of chaperons with application. One adult required for each twenty people.
5. No smoking is permitted anywhere in the school.
6. Control of the group is the responsibility of the adult sponsors.
7. Adult groups using the cafeteria or kitchen will adhere to all rules and regulations of the Board of Education.
8. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.

SPECIAL REGULATIONS FOR USE OF GYMNASIUM

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

References

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

SOMERS POINT SCHOOL DISTRICT
ACCOUNTING

Title: **Inventory**

Subtitle: **New Purchases, Transfers, and Disposal of Obsolete Equipment**

Procedure:

NEWLY PURCHASED ITEMS

1. When equipment items costing $2,000.00 or more are received, each department must complete a **Fixed Asset Form**. All information can be obtained from the Receiving Slip and/or the Purchase Order.

2. When completing item # 4, describe this item completely. For example, “one tan, four drawer, legal size locking file cabinet” or “one gray secretarial chair, upholstered back and seat.”

3. Forward this form together with a copy of the purchase order to the Business Office. An asset number will be assigned. A scanable tag and a copy of the asset form will be returned to the principal/ department for filing. It is the responsibility of the principal/supervisor to ensure the tag is attached to the equipment.

4. An Inventory will be maintained and continually updated by the Business Office

TRANSFERS AND DISPOSAL OF EQUIPMENT

1. When equipment is moved on a permanent basis the school/department initiating the movement fills out **the bottom only** 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, send over the **Fixed Asset Form** with all appropriate information and check the top for Disposal.

3. The Business Office will use this copy to update the Inventory.

DISPOSAL OF OBSILETE EQUIPMENT

1. 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.

2. Equipment may not be sold directly to individuals. If the estimated fair value or 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.

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

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

SOMERS POINT SCHOOL DISTRICT
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

SOMERS POINT SCHOOL DISTRICT
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.

3. An employee, who has been previously approved for reimbursement on a purchase, will not have sales tax reimbursed to him.

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

SOMERS POINT SCHOOL DISTRICT
CASH MANAGEMENT

Title: **Petty Cash Fund**

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

Procedure:

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

2. The Board authorizes the establishment of an imprest (revolving) fund at the Business Administrator's Office in the amount of $400.00.

3. In accordance with District Practice, no single payment from petty cash will exceed $100.00. The Business Administrator shall insure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.

4. To request a purchase using petty cash, prior approval by the School Business Administrator is required before any such purchase may occur. A **Petty Cash Request Form** is to be prepared and all applicable invoices or receipts are to be attached along with the information of the account to be charged. All documentation must be forwarded to the Assistant Business Administrator's Office for processing of the reimbursement. All reimbursements will be by check only.

5. All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the School Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1.

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

Form # **- Petty Cash Request Form**

SOMERS POINT SCHOOL DISTRICT
CASH MANAGEMENT

Title: **Student Activity Funds**
Purpose:

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

i. 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 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 Business Administrator.

Procedure:

1. Receipt of Funds:

A. All funds will be collected by the Building Principal or his/her designee. These funds will be deposited in a reasonable amount of time into the established bank checking account.
B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
C. All deposited funds will be recorded in Systems 3000 including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Business Administrator.

2. Disbursement of Funds:

A. Contracts for materials or supplies, may be made by the building principal only for a one year period; following applicable Board bidding policies and state statutes with the exception of the yearbook which requires Board approval.
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 the district issued Purchase Order produced out of Systems 3000.

D. All checks will be printed out of Systems 3000 as a result of a prepared-to-pay purchase order on a Bill List approved by the Board of Education.
E. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the Business Administrator.

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. The treasury balance of each graduating class will be maintained by the Student Activity Bookkeeper in the Business Office for a maximum of five years.
B. After five years, the balance remaining will be deposited in the general account of the Student Activities Account. The president of the class will receive a written notification of such action at least sixty (60) days before the account is closed.
C A class may liquidate its account prior to the five year period if it so desires, but the account cannot be liquidated prior to September 30th following June graduation (to cover financial responsibilities of the class during the summer).

SOMERS POINT SCHOOL DISTRICT
CASH MANAGEMENT

Title: Pay Procedures
Procedure:

1. **Regular Pay:**

A. Employees will be paid on a biweekly basis (every 2 weeks) as per contract. When this is a school holiday or an employee is scheduled to be off or out of the district, then he/she may receive his/her pay on the working day prior to the pay day after 3:00 p.m.

B. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.

C. All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.

D. Beginning with the 2008-2009 school year, at least every three years, during the first pay in October each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.

E. Picture identification shall be in the form of a district issued identification card, valid 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 can produce appropriate identification or until an investigation and corrective action is concluded.
G. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

2. **Extra Contracts:**

A. Coaching contracts will be paid at the end of their respective coaching season after all uniforms and equipment are accounted for by the Athletic Director in charge of Athletics.
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.

3. **Substitutes and Hourly Paid Employees:**

A. All substitute, hourly paid individuals, and personnel working after school programs, workshops and class coverage, etc., will be paid in accordance with the time sheet (voucher) schedule.

B. A time sheet (voucher) is used to report hours and/or days worked for this classification of employees.

4. **Overtime:**

A. Overtime is also reported on a time sheet (voucher) and is paid when reported. Payment of overtime will be based on negotiated contract provisions.

5. **Changes**

Payroll changes made during the year for 403-B contributions, tax or voluntary deductions, address changes, etc. must be sent 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

SOMERS POINT SCHOOL DISTRICT
CASH MANAGEMENT

Title: Budget Account Number Coding

Procedure:

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

To assist administrators, supervisors and staff members who complete purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 13 digits as follows:

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

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

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

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:

Jordan Road 01 Dawes Ave 02 New York Ave 03

Project – numbered specifically for budgeted projects
Department – examples: art, science, math, kindergarten

SOMERS POINT SCHOOL DISTRICT
BUDGET PROCESS

Title: **Budget Development Process**

Procedure:

A budget calendar will be developed annually by the Superintendent of Schools and School Business Administrator. This calendar will be presented to the District Administrators and Board members. The budget calendar will be submitted to the Board of Education for approval.

School Budgets – Site Based Management

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

Department Budgets are the responsibility of the department Supervisor (Curriculum/CST/IT/Facilities/Central Office). It is also the responsibility of the Supervisor to justify proposed expenditures in each of the line-item accounts. Department Supervisors track their budget accounts during the year making the necessary transfers needed to ensure no accounts are over- expended. If during the budget development process there is a need to reduce the department budgets, the Supervisor will be notified of the amount and is responsible for re-submitting the changes to the revised school budget.

Below is a breakdown of the budget process.

October	Opening of Budget & Revenue Projection Modules in Systems 3000 Initial Budget Meeting & Distribution (Budget Handbook and Preparation Packages distributed to all Principals, Directors, and Supervisors): 1. Individual school/department line item budget 2. Personnel request form; for additions and /or reductions of staff. 3. Capital Projects/Equipment request form; for additions
Novembe r	Budget training as needed. Principals/Supervisors/BA work on their individual budgets and enter data into the Budget Projection and Revenue Projection modules

December	Budgets due to the Business Administrator & Superintendent with any submissions of Personnel Request Forms and/or Capital Project/Equipment Request Forms by the day before.
January	Superintendent and School Business Administrator will meet to review budgets and prepare draft for BOE member Superintendent and School Business Administrator will meet with Principals, Directors, and Supervisors to review budgets and recommend revisions if necessary
February	Draft Appropriations Budget State Aid Notice Received
March	Revisions to Draft Appropriations Budget as needed based on State Aid Notice Discussion and review of tentative budget to committees Board Approval to Submit Tentative Budget to County Office Submission of Tentative Budget to County Office for Review
April	Last day to advertise for a public hearing on budget Public Hearing on Budget and remit to County Office

Once the Budget is approved and remitted to the County office – User-Friendly Budget will be posted to the district website.

SOMERS POINT SCHOOL DISTRICT
BUDGET PROCESS

Title: **Budget Transfers**

Procedure:

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

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

Transfers are monitored by the Business Office, and according to state regulations and Board of Education policy

SOMERS POINT SCHOOL DISTRICT
BUDGET PROCESS

Title: Grant Application Procedure

Procedure:

1. All grant applications must be submitted for approval prior to submission to the Granting Authority to the Building Principal then to the Supervisor of Curriculum and Instruction. All grants require approval from the Superintendent and action from the Board of Education.

2. All other procedures as described in this handbook will apply to transactions involving grant funds.

SOMERS POINT SCHOOL DISTRICT
POSITION CONTROL

STANDARD OPERATING PROCEDURE

Position control is a process to measure the current status of positions for personal services within the district in order to analyze their fiscal impact on the whole budget year. The impact of a position is determined by actual expenditures from the beginning of a fiscal year plus amounts set aside to cover appointments to the position for the remainder of the fiscal year.

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

The base line year to use for position control is the snapshot date of February 1 of the prebudget year. Grouping should be established by budgetary function and object at a minimum.

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

1. Share a common database and be integrated with the district's payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:

i. The employee name
ii. The date of hire
iii. A permanent position tracking number for each employee including:
    (1) An accurate expenditure account code(s)
    (2) The building the position is assigned
    (3) The certification title and endorsement held, as applicable
    (4) The assignment position title as follows:
        (A) Superintendent or Chief School Administrator
        (B) Assistant Superintendent
        (C) School Business Administrator
        (D) Board Secretary (when other than I, II or III above)
        (E) Principal
        (F) Vice Principal
        (G) Director

(H) Supervisor
(I) Facilitator
(J) Instructional Coach by Subject Area

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

iv. A budgetary control number for substitute teachers
v. A budgetary control number for overtime
vi. A budgetary control number for extra pay
vii The status of the position (filled, vacant, abolished, etc.)
viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc;
ix. Each of the following:

1. base salary
2. step
3. longevity
4. guide
5. stipends by type
6. overtime
7. other extra compensation

x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
xi. The position's full-time equivalent value by location;
xii. The date the position was filled by the board. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the board.

A. Purpose

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

B. Scope

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

C. Authority

The assignment of PCN's should be initiated by the 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, Human Resource and the Office of Business Administration.

E. Position Control Number – Creating and Maintaining

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

F. Position Control Number (PCN)

A position control number (PCN) is created to represent each board approved contracted *position* within a district. These control numbers are attached to the budget spread, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding control number is linked to the employee who is currently filling the position. Control numbers that are not linked to any employees represent vacant positions. An

example: if your district has five board approved positions for 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 an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. An assigned PCN will forward a calculated salary into the budget projection. As PCNs represent *positions* within the district, they are only added or deleted when a job position itself is either created or phased out.

G. Request for PCN for a New Position

Departments request for the use of PCNs for new positions or to reactivate an abolished position shall include detailed justification and a cost benefit analysis. The superintendent will determine if the new position is justified, needed and that adequate funds are or have been budgeted. Based on this determination, the superintendent will decide if they will make a recommendation to the Board of Education. Upon approval from the Board of Education, the Office of Business Administration 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 SBA 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 compare personnel information to payroll.
- History Report-This report shows 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.

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 can be implemented as is, or it can 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

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

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

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

SOMERS POINT SCHOOL DISTRICT
PURCHASING

Title: **Purchasing Procedures**
Sub-Title: **Authority to Purchase, Bidding and Quotations**

Authority to Purchase:

According to New Jersey State statue 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.

Penalties for Unauthorized Purchases

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

Corrective Action for Non-compliance
If the School Business Administrator has determined that an unauthorized purchase has been made, a memo may be sent to the responsible administrator advising the administrator of the unauthorized purchase. The Superintendent of Schools shall receive a copy of the memo.

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

A repeat offense of an unauthorized purchase by the same administrator within a school year will require that administrator to attend a special in-service workshop on proper purchasing

procedures.

Preview of Materials
All staff members must receive permission from administrators, supervisors, or principals to preview materials. After the preview process has been completed, the item(s) must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for a new item. If you choose not to keep the merchandise, the item(s) must be returned.

Reimbursements
The Board of Education only recognizes a reimbursement purchase order when it pertains to approved travel, meals, and conferences. The Board will not reimburse employees for items and goods personally purchased by the employee without prior written authorization. Employees are only reimbursed for the amount in which they are approved. Reimbursements will be honored upon submission of receipts. Reimbursements can only be done when an approval form is completed. The reimbursements do not include sales tax.

School Activity Accounts
Purchases made through the use of School Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to School Activity Accounts for the aforementioned purpose will not be signed by the Business Administrator / Board Secretary.

*It should be noted that a purchase order is not valid until signed by the Business Administrator

Bids and Purchasing:

Bid Limit -- $53,000 –this is the QPA purchasing agent bid threshold.
The Somers Point School District is restricted by New Jersey State Law on how much money can be spent by the district for the entire year on materials, supplies, and services.

This restriction is called the bid threshold or bid limit. The bid limit is $53,000. This means that any specific item, class of items, and/or services of a similar nature, purchased by the school district totaling in the aggregate more than $53,000 for the entire year, must be competitively and advertised for bid. This restriction is for the entire district and not by location or schools.

You cannot circumvent the law by splitting purchases to be under the $53,000 bid limit.

Administrators that have purchases that may exceed the $52,999 bid limit, are to contact the Business Administrator/Board Secretary to begin planning the bid process.

The Board of Education requests that central office department administrators, supervisors and principals review their budget requests early for items that may require use of the bidding process. If it is determined that a bid may be required, contact the Business Administrator for further instructions.

Bidding: Time Frame
The formal bidding process usually takes about 6-8 weeks (or possibly longer depending on the

bid) from start to finish. Please plan appropriately.

Exceptions to the Bid Limit
New Jersey State Law allows for some exceptions to the bid requirements. There are approximately twenty (20) exceptions where a Board of Education does not have to go for bid for goods and services. Some of them are:

a. Purchasing through New Jersey State Contract;
a. Professional services as outlined by New Jersey Law;
a. Textbooks, kindergarten supplies, student produced publications, library and educational goods;
a. Legal notices, food supplies, milk, utilities, insurance, election expenses, travel and conferences; and
a. Contracts with other government entities; county and state colleges.

* These purchases may be subject to the quotation process pursuant to N.J.S.A. 18A:18A-37(a) if practicable.

The Purchasing Agent should be contacted concerning exceptions to bidding.
Quotations (Purchases that fall between $7,950 and $52,999)
This method of procurement is used for contracts for goods, materials, services and public works projects that in aggregate are between $7,950 and $52,999.

Quotation Limits--$7,950 through $52,999
When a single item or service, or group of like items cost between $6,000 to $39,999 (subject to periodic adjustments), two quotations are required.

Quotation Process
All quotations shall be in writing. When a quotation is deemed necessary and after receipt of all quotations, the Administrator or Principal is asked to contact the Business Office. The Purchasing Agent will review these quotation specifications to determine whether they are set up to provide open and competitive quotations.

Please note: The formal quotation process could take about 2-4 weeks (or longer depending on the quote specifications) from start to finish.

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

Receipt of Two (2) Quotations
Pursuant to N.J.S.A 18A:18A-37(a) the school district shall solicit two (2) quotations, if practicable. Evidence of the quotation process shall be kept on file. A copy of the quotation shall be attached to the requisition.

Request for Proposal—RFP -- This method is preferred for the following contracts:

- Professional Services
- Academic/Operational Services
- Medical
- (Contracts less than $40,000)
- Auditing; Accounting
- Instructional Improvement
- Legal
- Educational Consultants
- Engineering, Architectural
- Professional Development

Award of Contract—Evaluative Criteria
The RFP method is designed to award the contract to the vendor based upon a list of criteria which include, as recommended by the New Jersey State Comptroller's Office, the:

Best Practices in Awarding Service Contracts

- **Technical**
  - Submission of narrative how firm will provide services; planned approach; measurable results
  - Understanding how services will be provided

- **Management**
  - Business organization; staffing
  - Experience; and
  - Knowledge of district

- **Cost**
  - Fee proposal submission; cost analysis

The contract for an RFP contract does not; I repeat does not have to be given to the respondent who submits the lowest price. The evaluative criteria process is designed to award the contract to the respondent whose response will provide the highest quality services at fair and competitive prices.

Responsibilities of the Originator of a Purchase Order – Preparing a Purchase Order The person who prepares a purchase order has certain responsibilities before the order is sent to the administrator, supervisor or principal for approval. He/she is to ensure the following:

1. Purchase orders are to be submitted electronically on the district purchasing software.

0. Vendor's Name – all Board checks are made payable to the vendor name listed on the

purchase order. As some vendors have multiple mailing addresses, please ensure the proper vendor name, address and vendor number is used. Please note: All vendors must have a business registration form (BRC) on file in the business office. BRC information is located in Appendix D. *If a purchase exceeds $6,000.00, then a BRC needs to be on file before items are ordered

0. Vendor's complete address – the purchase order must include the vendor's complete address.

0. Description of items, services, costs and catalogue numbers – items and/or services requested are to be described clearly with correct and current catalogue numbers and costs. Please use the most recent catalogue available.

0. Shipping Costs – appropriate shipping and handling costs are to be added to all purchase orders. Please read the catalogue or contact the vendor to determine actual shipping and handling charges when in doubt.

a. If you are unable to ascertain the actual charges, type:
    1. "10% Estimated Shipping and Handling"
a. If there are no shipping or handling charges, type:
    1. "Shipping and Handling Included"

0. Delivery Address – Attention Of – the delivery address should include the name of a department or person.

0. Types of Delivery – the Somers Point Board of Education recognizes two types of delivery:

a. INSIDE DELIVERY – items are to be delivered to a Board of Education location, removed from the truck by transportation carrier personnel and brought to a designated area inside the school or office.

b. SPOTTED DELIVERY – items are to be delivered to a Board of Education location, removed from the truck by transportation carrier personnel and brought to a designated area inside the school or office. Then, either transportation carrier personnel or other personnel (commonly representatives of the vendor) are responsible for uncrating, setup and assembly of the goods. The vendor or his representative is responsible for ensuring that the goods are in good working order and for the removal of all debris to the satisfaction of the Somers Point Board of Education within five working days. For example, spotted delivery would be appropriate for a new copier. Please ensure that all purchase orders have the correct delivery designation.

0. Total Cost – please include the words "Total Cost" on the purchase order with actual total cost of the order. Please verify your figures for accuracy. NOTE: the Board of Education is exempt from paying sales tax.

0. Budget Account Number – please be sure the correct Budget Account Number(s) is included on the purchase order. Please contact the Business Office if you have questions or encounter difficulty; the purchase order system will not permit the entry of a purchase order that exceeds any budget line item limit.

0. State Contract Orders – when utilizing a State Contract vendor, please include the following:

State Contract number, shipping and handling included and any other documentation required.

NOTE: it is the responsibility of the requisitioner to verify that a vendor has a valid State Contract FOR THE GOODS OR SERVICES TO BE ORDERED. Go to https://www.njstart.gov/bso/view/search/external/advancedSearchContractBlanket.xhtml?view=activeContracts for State Contract information; just because a vendor has a State Contract vendor number does NOT mean that the vendor may sell any kind of goods under the State Contract number.

0. Quotations – if quotations are obtained, please forward a copy of each quotation received. Please note the quotation date on the quote.

0. Bids – if bids are obtained, please enter the bid number and bid date on the purchase order

Please Refer to the District Purchasing manual for complete description of Purchasing practices which has been approved

Responsibilities of Administrator, Supervisor or Principal

Administrators / supervisors and principals must ensure the following before the purchase order is sent to the Business Office:

1. Determine if funds are available in their budget to cover the amount of the purchase order.

0. Determine that items 1‑12 previously noted (Responsibilities of the Originator) have been properly complete

0. The requisition must be approved in the system.

0. Approval of Principal ‑ Central office administrators and supervisors have been notified that whenever they order materials, textbooks, and equipment for the instructional staff of the various schools, the purchase order for these items must be approved by the school principal electronically.

0. Originator copy – Please make a copy of the front of the purchase order along with any supporting back‑up for your records.

0. Receiving Copy (Gold) ‑ Once the purchase order has been posted, signed, dated and mailed to the vendor, the Business Office will send the Receiving Copy (Gold) of the purchase order back to the originator or administrator. If you do not receive the Receiving

Copy (Gold) within two (2) weeks of submitting the purchase order, please contact the Business Office.

Responsibilities of the Superintendent of Schools

The Superintendent electronically approves the purchase order. The Superintendent reviews and determines the educational appropriateness of each purchase order. The purchase order is then approved by the Superintendent and sent to the Business Office.

Responsibilities of the Business Office

The School Business Administrator reviews each purchase order. Particular attention is given to the following:

1. Available Funds – –Purchase orders are divided by account and are checked to determine if funds are available in the account. If not, the purchase order is rejected electronically and sent to the building principal or supervisor.

0. Description of items and cost – The Business Administrator reviews the technical aspects of the purchase order to ensure compliance with State Law and Board Policy. The Business Office checks the cost of each item and determines if it can be purchased from another vendor at a savings.

   The Business Office also reviews whether the purchase order exceeds: This manual reflects a QPA purchasing agent threshold of $53,000.

The Quotation Limit	$ 7,950.00
The Bid Limit	$53,000.00

0. Document review – pursuant to various State laws, the School Business Administrator must ensure that the following documents are on file as circumstances require in the Business Office before the purchase order may be approved:

a. Certificate of Employee Information Report for Affirmative Action
a. New Jersey Business Registration Certificate
a. Political Contribution Disclosure Form
a. Prevailing wage certification
a. IRS Form W‑9 for unincorporated vendors

0. Review of Purchase Order – The purchase order is also reviewed for accuracy such as:
   a. Account number missing or incorrect;
   a. appropriate shipping charges included
   a. correct State contract number, if applicable
   a. complete vendor address
   a. correct delivery instructions

Incomplete or incorrect purchase orders will be returned with an explanation of any deficiencies.

If the Purchasing Agent is satisfied, he/she approves the requisition in Systems 3000. The

Business Office will then:

- Commit the requisition and issue a purchase order number.
- Email, fax or mail the purchase order to the vendor.

The purchase order process, as explained, may take 5 – 10 business days to complete. Please plan accordingly

5. Transfer of Funds – The Business Office processes purchase orders only if there are appropriate funds to cover the purchase. Purchase orders lacking sufficient funds are sent back to the originator for a request to transfer funds. All transfer request forms are to be sent to the Business Administrator for submission to the Board of Education

   All requests to transfer funds have to be approved by the Board of Education at a public meeting. Transfer requests that exceed 10% of the budget line item group must be sent to the State Department of Education for review and approval.

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

a. Signed voucher
a. Itemized invoice
a. Receiving Copy (Gold) Signed and Dated
a. any other documentation required by law or regulation

Employees Prohibited from Signing Contracts
Board of Education employees are prohibited from signing any contract offered by a vendor. The power to sign and execute contracts after Board of Education approval lies with the Board President and the Board Secretary. Contracts signed by an employee shall be considered nonbinding by the Galloway Township Board of Education with the employee accepting full responsibility for the costs of the contract.

Contracts: Purchase Order Required
The award of contract to a vendor approved by the Board of Education at a public meeting does not automatically authorize any employee to use the services of, or purchase materials from, the vendor. All contract purchases require the issuance of a purchase order authorizing the purchase of services and / or goods and materials from the vendor

Cancellation of Purchase Orders
All requests to cancel a purchase order must be made in writing to the Business Office. An explanation of the request is required. The School Business Administrator maintains the sole right to cancel a purchase order

Private Purchases Prohibited
Goods and services procured by the Hazlet Board of Education are exclusively for the use of the

Hazlet Board of Education and, if applicable, other public entities or nonpublic schools. No one is permitted to use the Hazlet Board of Education purchasing system to acquire goods or services for themselves or anyone else, including any corporation.

Office Supplies, Instructional Supplies, Custodial Supplies
Office, Instructional and Custodial Supplies are bid through Educational Data. The process can be found in the Appendix E.
The Business Administrator will distribute a memo when it is time to order for the upcoming school year.
When ordering supplies, please use the following account number: 11-XXX-XXX-610.
When ordering textbooks, please use the following account number: 11-XXX-XXX-640. Any equipment totaling $2,000 or more for one item is classified as Capital Outlay, which must be charged to Fund 12.

Equipment Items
An equipment item is any instrument, machine, apparatus, or set of articles which meets all the following criteria:

1. It retains its original shape, appearance, and character with use;
2. It does not lose its identity through fabrication or incorporation into a different or
3. More complex unit or substance;
4. It is nonexpendable; that is, if the item is damaged or some of its parts are lost or
5. worn out, it is more feasible to repair it rather than replace it;
6. Under normal conditions of use, including reasonable care and maintenance, it
7. can be expected to serve its principal purpose for at least one year.

Technology (Computers/Copiers/Printers)
Any request for technology must be approved by the building principal. If you plan to purchase Computers, printers, etc.; please contact the Supervisor of Technology.

If you are requesting to replace or upgrade a copier, also contact the Supervisor of Technology.

Approval of amounts paid in excess of approved purchase: As per 6A:23A-6.10 the Board of Education 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 or vendor or bid award price of the original purchase order.

Professional Services / Professional Consultants
If your department requires the use of a professional consultant as defined in Title 18A:18A-5, the paperwork must be approved by the Business Administrator the Board of Education. A political disclosure form is required for services which may exceed $17,500. Please refer to Appendix F. Professional Contracts All Professional Services and Consultant Contracts are done through the business office and must be approved by the Galloway Township Board of Education if the contract exceeds $17,500. If you plan to recommend a contract for a professional consultant, please be advised of the following:

1. An appropriate resolution must be written for placement on the Board of Education

meeting agenda.

2. The resolution should be a written proposal from the consultant and/or vendor outlining the following:
   a. Name, address of consultant/vendor (No P.O. Box #'s);
   b. A description of services to be provided;
   c. Starting date of service; ending date of service; and
   d. The cost of the services/terms of payment(s).
3. Legal Advertisement – Contracts for professional services that exceed $17,500 must be advertised in an official newspaper. All resolutions are to be sent to the Business Office with a copy of the written proposal attached. No service is to be performed without a properly executed contract and purchase order.

Emergency Contracts

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

The Emergency Contract process is reviewed in the Appendix B. Please note that the Superintendent of Schools must be notified first of all emergency purchase requests. Only the Business Administrator may award an Emergency Contract.

Purchases, Contracts Exceeding the Bid Threshold

Pursuant to State Law N.J.S.A. 18A:18A‑5 all purchases and contracts exceeding the bid threshold of $40,000, shall be awarded by board resolution at a public meeting of the Board of Education. Only the purchase of textbooks is exempt from this law.

Student Activity Account Purchases

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 Business Administrator.

Rules Specific to State and Federal Grants

While all purchases in the district must follow Board Policy and State Regulations, additional purchasing requirements exist for purchases made with State and Federal Grants. Not only do additional requirements exist for the purchasing process, but employees must be familiar with all grant requirements so that only allowable costs are appropriated in conjunction with individual grants. If an employee is unsure as to whether or not a grant cost is allowable, they should consult with the business office prior to initiating a purchase.

Preventing Contracting with Debarred Vendors

District staff should be aware that the federal government maintains a listing of vendors that are prohibited from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non‑procurement suspension and debarment. This website is maintained at: https://www.epls.gov/

Prior to adding a new vendor in the district, business office staff will verify that the new vendor is not listed on this federal database. Not less than annually, business office staff will review purchase orders issued compared to the debarred list.

Federal Grants Do Not Include NJ Bid Exceptions
At the present time, the State of NJ allows for certain exceptions in the public bidding process, including the use of State Contracts. In order to safeguard district resources, any contract being issued through State or Federal grants should be brought to the specific attention of the business office. A determination will be made based on the facts and circumstances available as to whether additional quotes are necessary.

Citations – EDGAR, PART 80 –Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Section 36, Procurement.

PURCHASE ORDER PROCESS

A. Processing the Purchase Order – Design of Purchase Order

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

Copy	**Color**	**Disposition**
Vendor Copy	White	The vendor's copy of the order and contract.
Voucher Copy	Yellow	Sent to vendor for certification, receipt and acceptance of the order; this will be signed and returned to the District Office by the vendor.
Business Copy	Pink	District office's copy
Delivery/Receiving Copy	Gold	Returned to originator for signature/approval when order is fulfilled and returned to Accounts Payable Dept. when complete.

Receipt of Goods and Services
The originator of the purchase order and the school receiving the package(s) should follow the following process when receiving materials, goods, and services.

1. Receipt of Items Ordered
It is important that all items received be immediately checked. Please note the following:

a. Obtain receiving copy (Gold) of purchase order and packing slip of items ordered.
a. Open boxes and check off items received on the receiving copy and the packing slip.
a. If all items are enclosed, then sign and date the receiving copy, and forward it to the Accounts Payable Department
d. The school secretary or teacher should sign and date the receiving copy (Gold)

and send it to the Accounts Payable Department

e. The receiving copy (pink) of the purchase order must be forwarded to the Accounts Payable Department within thirty (30) days after returning to school for all items delivered during the summer months

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

2. Problems Encountered with Receipt of Goods

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

Process to Follow: Back Orders
Please DO NOT send the gold copy to the Business Office until the order is complete.

Problem: Items Missing from Order
Sometimes items are marked on the packing slip that they were delivered but are missing from your shipment.

Process to Follow: Items Missing
Call the company and tell them what was missing and try to resolve the issue.
Once the order is complete, send the signed Delivery Copy (gold) to the Business Office.

Problem: Items Damaged; Wrong Item
Sometimes you will receive items that are damaged or the wrong item.

Process to Follow: Items Damaged; Wrong Item

- Call the company and ask them what the procedure is for returning damaged or wrong items.
- Return the item(s) to the company.
- On the Delivery Copy, mark what items were returned and the reasons for being returned.
- Send the signed Delivery Copy to the Business Office.

Problem: Discontinued Item
Sometimes the items you requested have been discontinued.

Process to Follow: Discontinued Item

- Mark on the Delivery Copy "discontinued" next to the item.
- Do not call the company for a replacement item. You must complete a new purchase order.

QUOTATIONS: When a single item or service, or group of like items cost between **$7,950** to **$53,000**, **two 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.

BIDDING PROCESS: When a single item or service of a group of like items are at **$53,000** 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 specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date of the Business Office receives the request and specifications. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.

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.

OTHER ITEMS: The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means **there will be no purchase orders authorized by a telephone call by a Principal, Supervisor, Teacher or other staff member.** Board members/staff members attending conventions or workshops are not to make purchases in the name of the 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.

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

SOMERS POINT SCHOOL DISTRICT
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. The Board will not vote upon or award any contact 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 to in 2. above is a natural person, a contribution by that person's spouse or child that resides in the same household, shall be deemed to be a contribution by the business entity. Where a business entity is other than a natural person, a contribution by any person or other business entity having an interest therein shall be deemed to be a contribution by the business entity.
4. The disclosure requirement set forth in section 2 of P.L. 2005, c. 271 (N.J.S.A. 19:44A-20.26) also shall apply when the contract is required by law to be publicly advertised for bids.
5. The requirements of N.J.A.C. 6A:23A-6.3 shall not apply to a contract when a district emergency requires the immediate delivery of goods or services.

References

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

SOMERS POINT SCHOOL DISTRICT
PURCHASING

Title: **Expenditure Control**

Subtitle: **End of Year Procedure**

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

Procedure:

The deadline for ordering items from the current operating budget is **March 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

SOMERS POINT SCHOOL DISTRICT
PURCHASING

Title: **Expenditure Control**

Subtitle: **Professional Affiliations/Expense Reimbursement**

Procedure:

Professional Affiliations:

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

Workshop/ Trip Reimbursement:

1. A request for travel must be submitted to the Superintendent of Schools which includes a Professional Development Request Form(Form), prior to the travel date(s), and at least seven (7) days before a Board meeting. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging, meals, and other expenses. A purchase order with the registration and/ or lodging request must be submitted at the same time. Lodging will only be paid at the Federal GSA(General Service Administration) rate. Any amount that exceeds that rate the individual must reimburse the Board the difference.

2. The Superintendent of Schools shall review and may approve or deny each request for travel expense. The Superintendent's signature designating approval is required on the request for travel reimbursement.
3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator, or designee, to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement).
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Township Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and related expenses not be reimbursed unless adequately substantiated.

5. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.

    a. If expenses are in compliance with the guidelines, the Superintendent will include the Professional Development Request Form information and the purchase order on the Board of Education agenda for approval.

    b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.

    c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.

6. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.

7. If approval is given by the Superintendent and the Board of Education, a copy of the Professional Development Request Form will be returned to the staff member. This copy along with the Conference Travel Expense Report (Form) and the Voucher, (second page of the PO that must be signed) and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.

8. All 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.

9. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.

10. 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.

11. At the time of submission of all expense reimbursements, the staff member must submit a Post Professional Development (PD) Report (Form) 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.

12. Board members, officers and designated employees of the Township 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.

13. 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 in 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 on –line services.

Out of State Travel

1. Pursuant to N.J.S.A.18A:11-12, out of state travel shall be limited to the fewest number of board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles.
2. Where a travel event has a total cost that exceeds $5,000, regardless of the number of attendees, or where more than three individuals from the district are to attend, the 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

Form - Professional Development Request Form
Form - Conference Travel Expense Report
Form – Post Professional Development(PD) Report

Reimbursement for Mileage only:

1. All staff members must use the Mileage Reimbursement Voucher(Form) to be reimbursed for all appropriate travel.

2. This form is available in the Principal's office, Superintendent's office or on the district website.

3. The Mileage Reimbursement Voucher form must be maintained on a monthly basis for reimbursable mileage.

4. For one day trips involving tolls and parking, all receipts must be attached to the Mileage Reimbursement Voucher form.

5. Staff members who are assigned duties in more than one building may be compensated for mileage. For travel between schools, mileage will be reimbursed based on the Standard District-Wide Mileage Schedules. Use the Mileage Voucher form to keep the daily mileage (submit monthly).

6. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

Form # **– Mileage Reimbursement Form**
Form # **- Standard District-Wide Mileage Schedule**

SOMERS POINT SCHOOL DISTRICT
PURCHASING

Title: Professional Services

Subtitle: Legal Services

Procedure:

A. In order to help minimize the cost of legal services, the Board will authorize the designated persons, Superintendent of Schools, the Business Administrator or the Assistant Superintendent 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 advise is requested by anyone other than the three designated persons listed, a request for legal advise shall be made in writing and shall be maintained on file in the administrative office. The designated person(s) will determine whether the request warrants legal advise or if the information can be obtained elsewhere.

3. A log of all legal counsel contacts, will be maintained by the designated person(s) and will include: the name of legal counsel contacted, date of contact, issue discussed and length of contact. Legal bills shall be compared to the contact log and any variances shall be investigated and resolved.

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 contact
   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.

SOMERS POINT SCHOOL DISTRICT
PURCHASING

Title: Professional Services

Subtitle: Authorized Services

Procedure:

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

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

SOMERS POINT SCHOOL DISTRICT
PURCHASING

Title: Expenditure Control

Subtitle: Maintenance Service Contract and Other Repairs

Procedure:

1. Service contracts for continued maintenance and repair of office machines/typewriters 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 form from the company** who serviced the machine must be signed by the staff member and the copy forwarded to the Business Office. **Give a voucher to the serviceman** to take back to his office, to be signed and returned to the Business Office.

5. The Business Office will match the service call from the company invoice with the bill as it comes in. The Business Office will then send the bill to the Building Principal to have the PO typed and the appropriate account charged.

SOMERS POINT SCHOOL DISTRICT
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 School Dude.com work order system must be followed. Work orders may generated by the Teachers or other school personnel but must be forwarded 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. By logging in at your school location, you are logging into the Maintenance Department's Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

Computer Work Order System

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

1. A work order is generated on the web site indicating a description of the problem and the location.
2. Work order tickets are received and delegated to the Computer Technicians and given a reference number. Tickets 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 ticket and the supervisor receive a report stating that the work is completed.

Form # – Maintenance Work Order Form
Form # – Computer Service Request Form

SOMERS POINT SCHOOL DISTRICT
FACILITIES (INCLUDES ADMINISTRATION OF WORK, HEALTH & SAFETY

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

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

Procedure:

Building Coordinator

- While any staff member could contact the Buildings and Grounds Office, the building principal or his designee has the responsibility to be the contact person for the facility to handle communication and administrative details. The Building Principal generally approves and forwards written requests for long term and elective maintenance.
- During the periods of school vacations, the head building employee will assume the responsibility to forward the work requests to the Building and Grounds Department.

Planning for Alterations and Remodeling

- The first step that a school must take before deciding on all major or minor elective alterations or change in use of space is to communicate in writing to the Business Administrator. He will review and submit all requests for remodeling to the Superintendent of Schools.
- After the Superintendent approves the request, it will be sent to the Buildings and Grounds Department to obtain a project cost estimate for the proposed work. A source of funding must be identified before the project will move to the design and construction phases. Once the project is funded, the manager of capital projects will be instructed to prepare the proper documentation to submit to the County Superintendent or the Department of Education for approval. Application for building permits, bid specifications, plans and drawings must be produced to assist the requestor through the design and construction phases. Keep all concerned informed of scheduling and major events.

Maintenance and Repair of Equipment

- The Buildings and Grounds Department holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.

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

Noise Control

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

Pest Control

- The Buildings and Grounds Department provides exterminator services to rid the building of rodents, insects and other pests in accordance with the district's Integrated Pest Management Plan.
- Please call the Buildings and Grounds Department if this service is needed.

Recycling

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

Refuse Collection Services

- Trash collection is provided by contract and is under the supervision of the Buildings and Grounds Department. It is done on a regularly scheduled basis. Requests for special pickups should be directed to the Supervisor of Buildings and Grounds.

Chemical Hygiene and Disposal of Hazardous Wastes

- The district shall maintain its Chemical Hygiene plan and update it on an annual basis.
- Chemicals, oils, paints, radioactive materials or other hazardous waste should not be disposed of in trash or waste water collection systems. If you have any questions regarding the storage or disposal of these materials, please contact the Buildings and Grounds department.

Right To Know

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

Safety/Accident Reporting

- All accidents will be reported to the central office on the appropriate district approved form. Following review by the ____, 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 shall maintain an IAQ management plan and ensure that it is updated annually.

Fire Alarm Systems

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

Drinking Water (for well systems)

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

Wastewater Treatment

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

Boilers

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

Safety Inspections

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

Long Range Facility Plan

- The district will ensure that it submits all required documents for its Long-Range Facility Plan to the Department of Education on a timely basis

Comprehensive Maintenance Plan

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

OSHA/PEOSHA requirements

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

SOMERS POINT SCHOOL DISTRICT
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 should complete a maintenance request. The maintenance request should be generated by the person making the request. Employees are encouraged to enter their request directly into the web-based work order system instead of using the paper form. The web-based system and paper form have been designed to include all information required by N.J.A.C. 6A:23A-6.9.

Prioritization

The work order must first be approved by the building principal and the business administrator before any work is performed. The work orders will be performed in the following priority order:

A. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.

1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.

2. Within three days, the superintendent shall inform the County Superintendent of the nature of the emergency and the estimated needs to respond to it.

3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.

4. The contract shall only cover the necessary tasks to alleviate the emergency.

B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken locks, water leaks, etc.

C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters or air conditioners in violation of "Indoor Air Quality" rules or PEOSHA requirements.

D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a broken sink. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district's Strategic Plan.

E. Low – A work order should be categorized as low for requests that are new items, such as a new shelf.

Within each priority category, work orders should be completed in chronological order. The Buildings & Grounds Supervisor may group work orders in order to complete them in an efficient manner. The superintendent may authorize the completion of a work order in a priority order other than above.

Cost Benefit Analysis

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

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

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

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 either directly into the work order software or on the paperwork order form and forward that form to the Maintenance Secretary for recording in the

work order software. The work order should be marked as completed after the transactions are entered.

Close Out Procedures

The Business Administrator shall review all completed work orders to ensure that they are properly classified and costed out for the Comprehensive Maintenance Plan. The work order should be marked as closed.

Contracted Services:

When a work order requires the hiring of an outside contractor, it should be assigned (in the software) to the Maintenance Secretary. If a contractor must be called in when the Maintenance Secretary is unavailable, she must be informed that a contractor is called. The Maintenance Secretary must mark on her calendar the contractor and the work order number for the service. She should initiate a requisition with an estimated amount for the service call. The work order number should be entered into the control number field on the requisition.

When the service is complete, the Maintenance Secretary should mark the work order as complete. When an invoice for the work is received, the maintenance secretary should enter it as a purchase transaction into the work order. The work order should then be marked as closed.

Planning

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

A. Productivity of staff as a whole and individually.

B. Variations between estimated and actual labor and materials costs.

C. Unusual trends for like projects.

D. The projected life expectancy vs. the date a building system/piece of equipment was put into place.

E. Other factors that will improve productivity and efficiency.

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

ID Badges

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

Visitors/Deliveries

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

Building Keys

- Building principals are required to oversee the issuance of building keys to teaching staff members. Building keys are to be turned in to the building principal on teachers' last day of school in June.

Parking Areas

- Student drivers (and staff) are required to obtain and display parking permits on vehicles
- Student drivers are to park in designated parking lots only
- Staff members shall park in areas designated for staff (or in assigned parking spots).

SOMERS POINT SCHOOL DISTRICT
EMERGENCY PREPAREDNESS

TITLE: Emergency Preparedness

SUBTITLE: General

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

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.

2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
    a. Bomb Threats
    b. Fire
    c. Intruder with gun
    d. Weather
    e. Earthquakes
    f. Intruder/Fights
    g. Shooting
    h. Sexual Battery

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

3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
    a. Planning and Coordination
    b. Continuity of Learning and Core Operations
    c. Infection Control Policies and Procedures
    d. Communications Planning

4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.

5. Training on the Emergency Management Plan shall be conducted annually

SOMERS POINT SCHOOL DISTRICT
RISK MANAGEMENT

TITLE: Student Registration

SUBTITLE: General

PURPOSE: To foster life-long learning by encouraging our students to discover their fullest potential to become proactive citizens.

PROCEDURE: Incoming students must report to the Registration Office at the New York Avenue School, Business Office. The following is required by the parent to supply before a determination can be made for eligibility:

1. Complete Student Registration Form
2. Residential Status Form
3. Medicaid Consent Form
4. Home Language Survey
5. Health Record (completed by parent)
6. Physical Examination Form (completed by physician)
7. Student Emergency Card
8. Transfer Card (if applicable)
9. Child Nutrition Program Form – Free and Reduced School Meal Application
10. Acceptable Use of Technology and Internet Form
11. Helmet 4 L.I.F.E. Program Form (if applicable)
12. Photography Permission Form
13. Affidavit of Residency (if applicable)
14. Picture ID of parent/guardian enrolling student 15. Court Papers (if applicable)

Student registration procedures are to follow NJ state law, state statutes, and district policy.

SOMERS POINT SCHOOL DISTRICT
RISK MANAGEMENT

Title: Safety

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

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

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

The Safety Coordinator shall organize a safety committee with at least the following employees involved to ensure all areas of the operation of the district are represented: Supervisor of Buildings and Grounds, Cafeteria Supervisor, Supervisor of Transportation, School Business Administrator, a school nurse, principal and other staff deemed necessary.

The Safety Committee will meet periodically during the year.

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

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

Each employee and student will be responsible for obeying the safety rules established. Disregard of these rules will automatically cause a progressive disciplinary system to be enforced, which ultimately could lead to termination from the district.

SOMERS POINT SCHOOL DISTRICT
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.

All incidents/ accidents must be reported by the employee to their immediate Supervisor and nurse immediately or within twenty‑four (24) hours of the incident/accident regardless if the employee believes that no injury occurred and that they do not need medical attention. The nurse will then report immediately to the JIF's representative the necessary information to begin the claims process. In the case of injury, an accident report must be filled out within twenty‑four (24) hours. If there is an employee accident, the employee is to report it to the nurse/ supervisor and fill out the NOTICE OF EMPLOYEE INJURY form. If the employee needs medical treatment they will then call the Business Office, at 609.927.2053 ext 3220.

The employee will then speak to a nurse who will obtain detailed information and make the arrangements for treatment. If further specialized treatment is needed, it must be approved by the school workers' compensation (w/c) physician who will refer the employee to a specialist for treatment. Failure to go to the Board's physician may result in a rejection of claims. The w/c doctor or the referred doctor will determine when the employee may return to work. The report will be given immediately to the assigned Principal/Supervisor for review and signature and sent to the Business Office.

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to the Business Office. Employee should instruct the hospital, doctor or pharmacy to forward all bills to Business Office or Workers' Compensation Claims. It is NOT recommended that the employee use his 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 the Return to Work Form or make contact with the Business Office for an update of progress.

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 in the building or on the premises (day or evening), the same procedure should be followed as for injuries to pupils, except the office of the Business Administrator 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 are not a staff member or student. When an injury occurs call the **Business Office** for more information.

***Form* # - Accident Report Form – Employee**
***Form* # - Accident Investigation Report**
***Form* # - Accident Report Form - Student**

SECTION X– RISK MANAGEMENT

SOMERS POINT SCHOOL DISTRICT
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

SOMERS POINT SCHOOL DISTRICT
RISK MANAGEMENT

Title: Personal Items

Procedure:

1. It is recommended that personal items not be brought to school or work. The district will not be responsible for any items lost or stolen. In bringing equipment or other items to school, the employee does so at his/her own risk.

2. The school also is not responsible for damage to vehicles while parking on school property. When parking on school property the employee assumes the risk for any damage that may occur.

SOMERS POINT SCHOOL DISTRICT
TRANSPORTATION

Title: Transportation

Purpose:

The Board of Education recognizes that transportation to and from school is required for the promotion of education. The Board has the responsibility to transport eligible students to and from their homes.
It is the intent of the Board of Education to transport children to and from school within the guidelines established by the New Jersey Department of Education and to assume responsibility for the welfare and safety of these children in the district on their trips to and from school.
The board of Education shall transport all children who live more than two miles away from the assigned school as measured by calculating mileage from the child's front door to the closest extremity of the school. Disputes regarding these calculations shall be resolved by a certified mileage check

.

PROCEDURES:

New Students

- The Registration Office forward the registration folder to the Principal of the appropriate school site, of a newly enrolled student.
- The Building Principal's Secretary shall determine if the student is eligible for transportation to and from home/school.
- The business office will make arrangement for transportation, if required.
- The transportation company will contact the parent with the appropriate pick-up and drop-off location and times.
- Bus stop information and time schedule will be given to the parent appropriately and arrangements made with the bus company.

Alternate Stop Request

- There will be no alternate bus stop requests unless authorized by the Superintendent of Schools and the Business Administrator.

Students Leaving District

- The Building Principal Secretary will notify the business office when a student withdrawals from the district.

- Any student who is identified as a special education student, the secretary for the CST will contact the transportation company, as well as notify the business office of date of withdrawal.
- The Business Administrator Secretary will contact the bus company with information of a withdrawn student.

Field Trip/Athletic Buses

- Requests for buses for field trips and athletic events shall be submitted to the Building Principal Secretary, at the earliest possible date and after approval by the Board of Education for the trip/athletic event. The Principal Secretary will schedule all special activity buses and notify the advisor of the event when scheduled as a confirmation.

Contracted Bus Services

- Bus services provided by outside contractors will be coordinated by the Business Administrator in consultation with the Building Principal Secretary and CST secretary and in accordance with NJ Public Contracts Law. Non Public/ Aid-in-Lieu
- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The Transportation Supervisor shall supply Application for Non Public Transportation forms to Non Public schools located within the district.
- The Business Administrator shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and nonpublic school administrators of the determination for each application by August 1st .
- The Transportation Supervisor shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.
- The Nonpublic Transportation Summary form shall also be forwarded to the Business
- Administrator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

DRTRS

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

Safety

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

- The Building Principal/Business Administrator shall ensure that all school bus driver's and school bus aides are properly trained for the functions of the position.
- Reports of the Bus Evacuation Drills will be copied to the Business Office and recorded in the monthly principal report to the Superintendent.

Bus Accidents

- In the event of a bus accident, the driver shall notify police via cell phone and request that they notify the Business Administrator, Building Principal and/or Superintendent of Schools. All procedures for bus accidents will follow the guidelines established under state statute for transportation vendors.
- The driver shall contact the agencies that can assist in promptly providing for the safety and welfare of the passengers.
- The driver shall NOT leave the students unattended under any circumstances.
- The Building Principal shall proceed to the scene of the accident as soon as possible.
- The Building Principal shall verify the accident with police, keep a written record of each accident, and report all accidents to the Business Office and county administration.

SOMERS POINT SCHOOL DISTRICT
TRANSPORTATION

Title: **Vehicle Tracking, Maintenance and Accounting**

Purpose: **For the management, control and regulatory supervision of school district vehicles.**

Procedure:

1. The district vehicle coordinator shall maintain a vehicle inventory control record including:
   a. The vehicle make, model and year;
   b. The vehicle identification numbers (VIN);
   c. The original purchase price;
   d. The date purchased;
   e. The license plate number;
   f. The person assigned or the pool if not individually assigned;
   g. The driver license number of the person assigned and the expiration date;
   h. The insurer and policy number of person assigned, and
   i. The usage category such as regular business, maintenance, security or pupil transportation.

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

3. A record of maintenance, repair and body work for each district vehicle including:
   a. The vehicle make, model and year;
   b. The vehicle identification number (VIN);
   c. The original purchase price;
   d. The date purchased;
   e. The license plate number;
   f. The usage category such as regular business, maintenance, security or pupil transportation;
   g. The manufacturer's routine maintenance schedule;
   h. The category of work performed;
   i. The mileage on the date work was performed, and
   j. The cost of the work performed.

SOMERS POINT SCHOOL DISTRICT
TRANSPORTATION

Title: **District Vehicle Assignment**

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

Procedure:

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

2. The Board upon the recommendation of the Superintendent may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to units within the school district for pool use according to the following classifications:
   a. Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator, head of facilities services, head of security services, or other supervisory employees who based on their job duties may be called on a 24 hour, seven-day a week basis. No individual assignment shall be made for the primary purpose of commuting.
   b. A unit may be permanently assigned one or more district pool vehicles only if the employees of the unit will collectively use the vehicle or each vehicle for more then an average of 750 miles per month on official district business. Pool vehicles shall not be used for the purpose of commuting and shall remain at a district facility when not in official use.

3. Board members or employees may be temporarily assigned a district vehicle for travel events.

4. The school district board shall ensure that an employee, such as the School Business Administrator, insurance or risk management staff member, head of facilities or other appropriate employee is assigned the functions of district vehicle coordinator.

5. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.

6. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.

7. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.

8. No luxury vehicle, one which exceeds the greater of $30,000 or any current dollar limit established in Internal Revenue Service (IRS) law or regulation, shall be purchased, lease-purchased or leased by the District. If a vehicle is assigned to the Superintendent, it may be a full-size or intermediate, four-door sedan of the non-luxury class. All other vehicles shall be compact sedans, unless special passenger, cargo, equipment, or use requirements make the standard vehicle unsuitable for documented district needs.

9. The district vehicle shall be used primarily for business purposes; however, incidental and reasonable personal use is permitted.

10. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to file insurance claims.

11. No physical alterations shall be made to a vehicle without prior board approval.

12. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.

13. When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of an individually assigned vehicle or, in the case of a pool vehicle, the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.

14. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
15. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.
16. The driver, or the driver's supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or

other vehicle shall file, within 24 hours of the accident, a detailed written report with the vehicle coordinator and the district staff member responsible for making insurance claims.

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

SOMERS POINT SCHOOL DISTRICT
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: All procedures to be followed are under the guidance and responsibility NUTRISERVE

Application for Participation in Child Nutrition Program

- Before the beginning of each school year, Business Office Secretary files the appropriate paperwork with the Bureau of Child Nutrition 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 sends a letter to the household and notifies them of their child's lunch status before school even begins. In these instances, no lunch applications need to be filled out.

New Students

- Upon registration, new students are given applications for free and reduced meals.

Free and Reduced Meal Applications

- Business Office Secretary provides Applications for free and reduced meals to each school before the opening of school. The applications are disseminated by the school to students and then returned to school upon completion. Completed applications are then forwarded to Business Office Secretary.

Determining Eligibility for participation in the Child Nutrition Program

- Business Office Secretary determines eligibility in accordance with applicable regulations established by the Department of Agriculture. After determination, letters are sent to all

applicants advising them of their status (i.e. free, reduced or denied). All applications are maintained in the central office as required by the State.

Master Eligibility List

- A master eligibility must be completed and is maintained by Business Office Secretary. This is a comprehensive list of all students who filed an application and indicates their status as free, reduced or denied. The master eligibility list is maintained for each school (location) as well as district-wide as required per regulations.

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. The Food Service Management Company 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 food service management company personnel. They are then put into a locked bank bag and picked up by district courier and brought to the bank. Deposit totals are reconciled to the bank statement by business office personnel

Setting Prices

- Each year, the Board of Education sets prices for food services. Every effort is made to set prices that are affordable for students but enable the food services to operate without contribution from board funds.

Voucher Certification/submission

- Each month, Food Service Management Company personnel enter meal counts into the Department of Agriculture meal reimbursement system in SNEARS (School Nutrition Electronic Application System). These meal counts are then verified by the Business office and then Certified so that State reimbursement can be made.

Commodities

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

SOMERS POINT SCHOOL DISTRICT
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 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

SOMERS POINT SCHOOL DISTRICT
TECHNOLOGY SYTEMS

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 will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.

    a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.

    b. Review of the personnel who has access to these areas should be reviewed several times a year.

    c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.

2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.

3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.

    a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.

    b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.

    c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.

d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.

e. District should track cost of replacement on all technology equipment valued above $500.

4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.

5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations

6. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

SOMERS POINT SCHOOL DISTRICT
TECHNOLOGY SYTEMS

TITLE: Technology Systems

SUBTITLE: Security over data – passwords and user accounts

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

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.

    a. Users should be reminded not share or write down passwords

    b. Passwords should be "hardened" passwords and should be at least eight digits long, requiring upper and lower cases, numbers, and special characters. Passwords should not be "real" words or names of family, friends, pets, etc.

    c. Passwords for network access should be forced to be changed periodically

    d. Passwords for applications should be changed periodically.

    e. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level

    f. Passwords should not be repeated for network access and application access, particularly the student information system.

2. User accounts should only be made for network access 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. This should include a written (or 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 should be monitored regularly to ensure software functionality.

    c. Access to district wide public folders should be restricted based on user role.

SOMERS POINT SCHOOL DISTRICT
TECHNOLOGY SYTEMS

TITLE: Technology Systems

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

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

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).

    a. Before new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.

    b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.

    c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.

    d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.

2. For existing applications and systems software, a listing should be created and maintained and submitted by the technology department for periodic review by central administration. The list should include:

    a. Hardware utilized, including name of server or location of software or application

    b. Summarized description of user

c. Number of users

d. Licensing information, including expiry dates

e. Application owner responsible for user authorities

f. Date of original purchase and dates of updated purchases

g. Version information

h. Vendor contact information

SOMERS POINT SCHOOL DISTRICT
TECHNOLOGY SYTEMS

TITLE: Technology Systems

SUBTITLE: Protect the district's network from internet dangers

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

1. Anti-virus Application is in use and automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.

2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.

3. The district utilizes an external firewall to prevent access from unauthorized sources.

    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 is 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. 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

SOMERS POINT SCHOOL DISTRICT
TECHNOLOGY SYTEMS

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 should automatically lock the unit when not in use for several minutes.
2. Access to the network should 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 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.

SOMERS POINT SCHOOL DISTRICT
TECHNOLOGY SYTEMS

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

1. District will employ hardware solution to maintain electronic backups of all communications.
2. District will store for a period of three years, all inbound and outbound messages
3. Email archival system access will be restricted to secure district personnel
4. Periodic checks of the email archival system will be made to ensure reliability.
5. 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.

SOMERS POINT SCHOOL DISTRICT
TECHNOLOGY SYTEMS

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

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

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

SOMERS POINT SCHOOL DISTRICT
TECHNOLOGY SYTEMS

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

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

1. District will employ tools to monitor access to web sites. Using a hardware or software "proxy" solution, the district will put into place a method to filter web sites containing content that is against the district's acceptable use policy.
2. "Proxy" system will filter web sites that contain viruses, spyware, malware, unsecure connections and improper certificates.
3. District will develop a system to log attempts at blocked web sites
4. Technology staff will conduct regular maintenance of the "proxy" filter.

SOMERS POINT SCHOOL DISTRICT
TECHNOLOGY SYTEMS

TITLE: Technology Systems

SUBTITLE: Network Storage Availability

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

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
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.

SOMERS POINT SCHOOL DISTRICT
TECHNOLOGY SYTEMS

Title: **Technology Systems**

Subtitle: **Maintenance and Computer Work Order System**

Procedure: **Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may be generated by the teachers or other school personnel but must be forwarded and approved by the building Principal. The 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. By logging in at your school location, you are logging into the Maintenance Department's Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

Computer Work Order System

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

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

Form # – Maintenance Work Order Form
Form # – Computer Service Request Form

SOMERS POINT SCHOOL DISTRICT
TECHNOLOGY SYTEMS

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 will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.

    a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.

    b. Review of the personnel who has access to these areas should be reviewed several times a year.

    c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.

2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.

3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.

    a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.

    b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.

    c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.

d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.

e. District should track cost of replacement on all technology equipment valued above $500.

4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.

5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations.

Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

SOMERS POINT SCHOOL DISTRICT
INFORMATION MANAGEMENT

TITLE: Information Management

Subtitle: Acceptable Use of Districts Technology and Information

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

Procedure:

1. The board will establish a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.

    a. The students and staff should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.

    b. Parents who utilize information of the district via the internet (student's grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.

    c. Other web users of information should be required to have an electronic acceptance on the web pages before data is displayed. These may include calendars, or web requests for use of facilities, these instances may require additional assurances as well.

    d. All persons with sign-on to the district's network or to district data, ie parent portals, should be required to agree to the acceptable use policy, which should be listed.

2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.

    a. conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying

b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.

c. Threats, harassment, libel or slander

3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used

4. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.

    a. Individuals who have access to district records should not the information for personal reasons

    b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.

    c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.

5. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.

    a. Forms should be signed at least annually and for any major change in position that allows access to additional information.

6. Violations of AUP should be spelled out in student and staff code of conduct

SOMERS POINT SCHOOL DISTRICT
INFORMATION MANAGEMENT

TITLE: Information Management

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

Purpose: To ensure that sensitive information is proper handled and limit the potential exposure of information from being obtained through the district

Procedure:

1. All employees who have access to any of the following information, will be required to sign an acceptable use form at least annually on the proper methods of use, compilation, dissemination and destruction, when appropriate, and safe-guarding of that information.

2. The superintendent and business administrator or designees will determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, 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.

SOMERS POINT SCHOOL DISTRICT
FINANCIAL & HR MANAGEMENT SYSTEMS

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

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. 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 may also with third-party payroll, substitute placement/absence tracking, and bidding applications. Integration between these applications allows for the automation of many functions, enabling:

In 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 update payroll PO encumbrances in Accounting). Automatically reduce payroll PO encumbrances to expenditures each pay period (transfer of payroll expenditure data from Payroll, or a third-party application such as ADP, to Accounting). Import next year's budget preparation data directly into a Budget Projection Module (transfer of salary data either from Personnel, or a third-party application such as Microsoft Excel, into Accounting). Import purchase order data from third-party bidding applications (such as Educational Data) to Accounting, automating purchase order entry.

In Payroll
Automatically update new fiscal year payroll salaries for all employees (transfer of contracted salary data from Personnel to Payroll). Or synchronize remaining contract days that can be printed on employees' payroll check stubs (transfer of remaining sick/personal/vacation day balances from Personnel to Payroll).

In Personnel
Import attendance information (automatically generating employee attendance records within Personnel from your AESOP or SUBFINDER system). Implement position control codes (transfer of employee budget spread data from Payroll via alpha/numeric position control code

for each employee record within Personnel). Automatically update position control budget spread information (based on payroll budget spread changes – transfer of updated budget spread data from Payroll updates Position Control Code budget spread data in Personnel). Generate projected salary data, by expense account, for budget preparation (transfer of employee salary data and Position Control Code budget spread information from Personnel to an Accounting's Budget Projection Module).

Payroll budget spread information can also be imported into Accounting from third-party applications such as ADP. Those not utilizing system integration will obtain the payroll budget spread database file from their individual payroll provider instead. If utilizing an outside provider, districts should ensure that the expense account structure for the employee's budget spread in the third-party application is consistent with the expense account structure established within Accounting.

Import Budget Preparation Data into a Budget Projection Module (Personnel to Accounting)

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, the system 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).

Bidding to Budget Transfer
(Third-Party Bidding Software to Accounting)

Many districts utilize outside bidding companies (such as Educational Data) to assist with the process of procuring needed supplies for the upcoming year. These bidding companies deal with the individual vendors and award the bids based on district criteria. The data received from the third-party bidding application then needs to be entered into the district's accounting software application to generate the purchase order encumbrances. Entering these purchase orders can be time consuming and labor intensive. To expedite this process, the Accounting system should be able to provide a "Bidding to Budget Transfer" function.

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.

Print Sick/Personal/Vacation Day Balances on Employee 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 in. 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. For those districts whose attendance is not entered on a daily basis (due to work overloads or staff absences), integration between the two applications aides districts with keeping their attendance current and up-to-date, providing school administrators access to accurate and reliable absence information on a timely basis.

Implement Position Control Codes or Numbers (PCN), and Automatically Update Position Control Budget Spread Information (Payroll to Personnel)

Utilizing a synchronized Personnel and Payroll applications give the ability to implement position control codes, as well as automatically update position control budget spread information as necessary. Position Control Codes or Numbers (PCNs) represent 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 PCNs include features that allow your district to:

Validate current year budget appropriations against Personnel contracted salaries, by account.

Present salary projection analysis to the board to assist with budget projection for the next fiscal year.

Track and project the district's vacant positions, allowing for more accurate budget projections.

Import future year salary data directly into Accounting's Budget Projection Module.

Utilize employee budget spread information from Payroll to generate PCN in Personnel.

In short, a unique code is created to represent each board-approved contracted position within your district. These codes are referred to PCNs. 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. PCNs that are not linked to any employees represent vacant positions. For 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 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 PCNs represent positions within the district, they are only added or deleted when a job position itself is either created or phased out.

Meaningful vs. Non-Meaningful PCNs
Each PCN must be unique and can be 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 PCNs 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 PCNs are a random string of numbers with no meaning attached to it. Position control is more difficult, as is using the related reports.

Generate Annual Contract Letters/Create Mailing Labels, etc.

Export Employee Data from Personnel

Generate Letters or Labels using Microsoft Word

Export Employee Data from Personnel

Generate Letters/Labels from Microsoft Word

Export Employee Salary Data from Personnel

WHAT AN SBA SHOULD DO….TO IMPLEMENT 6A:23A-6.7?

1. Do we need to comply given district budget or populace?

2. Look at current systems utilized (i.e. fund accounting, payroll and personnel) for integration or expansion.
3. Define needs-are systems in place fully utilized? Is training necessary to implement system capabilities? Is there no integration in place?
4. If utilizing multi modules (systems) i.e. ADP payroll, Microsoft Excel position control, outside fund accounting module….can they be integrated? If so, have approval for utilization been obtained from the ESC?
5. Does the system….. (Fund accounting, personnel, and payroll) currently being utilized sufficiently meets the requirements of 6A:23A-6.7? If so, has approval been obtained from the ESC?
6. If not able to expand current systems for appropriate utilization, is there another district or county organization that can accommodate needs? (Remember to check with the ESC for potential providers)
7. What expenditures are available to extend to the full integration of systems (ERP)? Does the additional cost add directly to the districts administrative limits or can the additional cost be shifted to an outside agency (i.e. bank payment for services)?
8. What are the "quiet" costs of system integration?
    - → New equipment (servers, wiring, computers)
    - → Supplies (paper, checks, ink and associated copy costs)
    - → Staffing (training and number to respond to necessary reporting, daily updates, etc.)
    - → Facilities (is there room for all necessary equipment, supplies and staff?)
9. If it is necessary to research outside ERP systems, are they able to give you a BETA for 2009/2010? Are they state approved for compliance?
    - → In looking at ERP systems, does the potential system allow for control over access and audit trail for access to all system components?
    - → Does the anticipated ERP system allow for appropriate updates for all systems within or outside pursuant to DOE requirements?
    - → Has the proposed ERP system been used in full by NJASBO members within the last three (3) years?
    - → Is the proposed ERP system harmonious to NJSA and NJAC requirements
    - → Does the proposed ERP system allow for staff training, support updates, appropriate back up of information and back up for start up?

Determination

Once the aforementioned is reviewed and the priorities or direction of the district is established the SBA in conjunction with the CSA should approach the Board of Education with their findings. The Board of Education should prior to determination, analyze the recommendation for ERP compliance, but make sure that all changes in procedure and process also adhere to Board of Education policy, maintain appropriate user authority and user access and district wide protocols for accessibility.

Internal Controls

The Board of Education should establish internal control procedures for all systems (fund accounting, personnel and payroll) regardless of true system integration or multi systems (many modules) integration. No one individual should have control within all systems. Annual review should be done via an internal control check. (See attached sample document- which should be completed in-house and by the district auditor independently).

APPENDIX

SOMERS POINT SCHOOL DISTRICT

Title: **ASSA REPORTING**

Procedure: **The information for the Application for State School Aid (ASSA) is generated through and completed by the Assistant Superintendent' of Schools. In September a memo is sent out to all Principals/Supervisors from the Assistant Superintendent detailing the directions for submitting the school ASSA information along with the importance of its accuracy. Below is a breakdown of how the information is generated:**

Information	Person Responsible	Documentation
Students on roll-full and shared	Principal	Attendance registers maintained by principal. Documentation to be submitted with the report.
Sent full time Received full time Received shared time	Supervisor of Special Education	Genesis data
Private schools for the handicapped	Business Office	Maintain tuition contracts for private school for the handicapped
Sent shared time	ACIT	Documentation to be provided to Supervisor of Special Education.
Resident students	Supervisor of Special Education	Gensis data
At Risk	Principal	Gensis data
Transportation report	Super. of Transportation	Documentation to be submitted with
English Language Learners	Curriculum Super.	Genesis data
Tier I students	Supervisor of Spec. Ed.	Student Tracker documentation

SOMERS POINT SCHOOL DISTRICT

Title: FREE AND REDUCED LUNCH APPLICATIONS

Procedure:

The Free and Reduced Meal applications are sent to us electronically by the state. It is mandated that we use this form without change. The Food Service Department 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 sends this list to each school for meal application distribution. Once completed by the parent all applications returned are sent to the Food Service Department for processing. The Bookkeeper sends home a meal status notification letter to all applicants. Applications are kept at the Food Service department throughout the school year. Using Genesis for processing the application, the eligibility determination is forwarded to each students file and to the Point of Sale system. Each school secretary can view this information via Genesis. Verification of qualification for free and reduced meals is the responsibility of the Food Service Supervisor. Verification of applications must be completed in November.

District Procedures

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

All money for meals is collected through the online portal. Parent log in an put money on the students account. At lunch time the student puts their PIN number into the cash register via PIN pad for items purchased. At the end of each day the cafeteria worker counts out all money received and posts it to the point of sale. The physical cash received should match the money posted to student's accounts. At the end of each day the cafeteria worker prints out a daily sales report and send it to the school secretary in the building where it is sent to the Bank to be deposited. Any problems or questions during the course of the day are to go to the Bookkeeper/payroll department. Any discrepancies are to be called into the Bookkeeper prior to closing out for the day.

APPENDIX

SOMERS POINT SCHOOL DISTRICT

Title: FALL REPORT

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

District Contact Person	Data Collection	Distribution Medium	Distribution Date	Due Back Medium	Due Back Date	Due In Supt's Off.
Supervisor of Curriculum, Instruction & Tech..	NJ Smart	DOEnet	Beg. Sept	DOEnet	End Sept.	
STATE AID						
Super. of Spec Ed	ASSA	DOEnet	Beg.Oct	DOEnet	End Oct.	Middle Oct.
Bus.Admin.	Debt Serv.	DOEnet	Beg. Nov.	DOEnet	Middle Nov.	
Transp. Super.	Transp. Report	Diskette	Mid-Nov.	Diskette	Middle-Dec.	
Sup. of Spec. Ed.	LEP	DOEnet	Beg.-Oct.	DOEnet	Beg.-Nov.	Middle-Oct
FALL SURVEY						
Supt's Sec-Data	Certificated Staff	Diskette	Mid.-Oct.	DOEnet	Mid.-Nov.	
Supt's Sec. Asst. Supt's Sec	Enroll./ Dropouts	DOEnet	Mid.-Oct.	DOEnet	Beg.Nov.	First-Nov.
Supt's Sec.	Graduates/Non Cert. Staff	DOEnet	Mid.-Oct.	DOEnet	Beg.-Nov.	First-Nov.
Super of.-Spec.Ed. Super. of Curr & Instruction	Special Ed.Report ECPA & NCLB	DOEnet DOEnet	End-Nov. End-Nov.	DOEnet DOEnet	Beg.-Dec. Beg.-Dec.	

SOMERS POINT SCHOOL DISTRICT

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

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

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

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

A. Determining the propriety, legality and mathematical accuracy of proposed or completed transactions.

B. Ascertaining whether all transactions have been recorded.

C. Determining whether transactions are accurately recorded in the accounts and in the statement drawn from the accounts.

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

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

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

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

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

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

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

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

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

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

DISBURSEMENTS - Payment in cash.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLY - A material item of an inexpensive, expendable nature that is consumed, worn out or deteriorated in use; loses its identity through fabrication or incorporation into a different or

more complex unit or substance. Is expendable or subject to replace rather than repair if damaged or if some of its parts are lost or worn out.

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

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

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

From: John Greenhalgh, Practitioner's Guide to School Business Management, Allyn and Bacon, Boston, 1978, pp. 261-273.
Sam B. Tidwell, Financial and Managerial Accounting for Elementary and Secondary Schools, 3rd Ed., 1985, pp.597 -628

SOMERS POINT SCHOOL DISTRICT

For the recent copy of the State's Records Retention policy, please go to our website and look under resources.

Title: **Retention of Records**

Date:

Procedure:

1. No material which qualifies as a record or document may be destroyed without the prior approval of the Department of Education.

2. All requests for document disposal must be submitted to the Business Administrator.

3. The Business Administrator will forward all requests to the State for approval.

4. Questions concerning the disposition of records should be directed to the Business Administrator.

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

APPENDIX

STATE DEPARTMENT OF EDUCATION
RECORDS RETENTION SCHEDULE

			Retention Period-Destroy Records After	
Item #	**Form #**	**Description**	**District**	**County**
1	A-1	School Register, Classroom	6 Years	----------
2	A-1a	School Register, Central	6 Years	----------
3	A-2b	Record of Individual Instruction	6 Years	----------
4	A-3	Annual Report of Education Statistics	10 Years	10 Years
5	A-4	Annual Financial Statistical Report	10 Years	10 Years
6	A-4a	Report of Res. Enrollment Statistics	10 Years	10 Years
7	A-4b	Report of Pupils Receiving Bedside/ Home Instruction	10 Years	10 Years
8	A-4c	Report of Tuition Pupils Sent to App. Special Classes for Atypical Pupils	10 Years	10 Years
9	A-4d	Application for State Aid-Transportation	10 Years	10 Years
10	A-4e	Atypical Pupils	10 Years	10 Years
11	A-4f	Report of School Budget and District Taxes	10 Years	10 Years
12	A-4g	Report of Pupils Living on Non-Taxable State-Owned Property	10 Years	10 Years
13	A-5	Custodian's Financial Report	10 Years	10 Years
14	A-13	Certificate of Tax Ordered	10 Years	10 Years
14a	A-17	Financial Record Book, Custodian of School Monies	Permanent	----------
15	A-22	Employment Contract Teacher	10 Years After Term.	10 Years After Term.
16	A-28	Tally Sheet	---	1 Year
18	A-32	Proceedings with Respect to Authorization of Bonds	Bond Maturity	Bond Maturity435

19	A-33	Report of Election Proceedings	10 Years	10 Years
20	A-36	Board Members Affidavit and Oath of Office	10 Years	10 Years
21	A-41a	Pupils Transfer Card	3 Years	----------
22	A-44	Record of Exclusion	3 Years	----------
23	A-45	Medical Inspection Record Card	1 Yr after Graduation	----------
24	A-50	Age Certificate	When Minor	Reaches age 21
25	A-56a	School Record	When Minor	Reaches age 21
26	A-56b	Promise of Employment	When Minor	Reaches age 21
27	A-56c	Physician's Certificate	When Minor	Reaches age 21
28	A-66a	Vacation Employment Certificate	When Minor	Reaches age 21
29	A-66a1	Vacation Employment Certificate (Employment outside of district)	When Minor	Reaches age 21
30	A-66b	Regular Employment Certificate	When Minor	Reaches age 21
31	A-66c	Application for Special Newsboy or Special Street Trades Permit	When Minor	Reaches age 21
32	A-66d	Application for Special Agricultural Permit	When Minor	Reaches age 21
33	A-66e	Special Agricultural Permit	When Minor	Reaches age 21
34	A-66f	Special Newsboy Permit	When Minor	Reaches age 21
35	A-66g	Special Street Trades Permit	When Minor	Reaches age 21
36	A-66h	Age Certificate - Agricultural	When Minor	Reaches age 21
37	A-66i	Application for Special Theatrical Permit	When Minor	Reaches age 21
38	A-66j	Special Theatrical Permit	When Minor	Reaches age 21
39	A-66k	Application for Special Newspaperboy Permit	When Minor	Reaches age 21
40	A-66m	Special Newspaperboy Permit	When Minor	Reaches age 21
41	A-59	Notice to Parents	6 Years	----------
42	A-60	State Warrant	6 Years	----------
43	A-61	Rule to Show Cause	6 Years	_____

44	A-62	Complaint	6 Years	----------
45	A-63	Attendance Report	3 Years	----------
46	A-74	Employment Contract -- Attendance Officer	10 Years After Term.	---------
47	A-77	Medical Inspection Notice	1 Year After Graduation	---------
48	A-100	Budget	Permanent	---------
49	A-101	Budget	Permanent	---------
50	A-102	Budget	Permanent	---------
51	A-103	Budget	Permanent	--------
52	A-104	Budget	Permanent	--------
53	A-109	Appropriations Receivable	Permanent	--------
54	A-110	Appropriations and Cash Receipts	Permanent	--------
55	A-111	Cash Expenditures	Permanent	--------
56	A-112	General Control	Permanent	--------
57	A-115	Distribution of Costs, Administration	10 Years	--------
58	A-116	Distribution of Costs, Instruction	10 Years	--------
59	A-117	Distribution of Costs, Attendance and Health	10 Years	--------
60	A-118	Distribution of Costs, Maintenance	10 Years	--------
61	A-119	Distribution of Costs, Foxed Charges	10 Years	--------
62	A-120	Distribution of Costs, Capital Outlay	10 Years	---------
63	A-121	Distribution of Costs, Vocational	10 Years	---------
64	A-122	Distribution of Costs, Evening School	10 Years	---------
65	A-125	Distribution of Costs	10 Years	----------
66	A-130	Property Record	10 Years	----------
67	A-131	Tuition Ledger - Pupils Sent	10 Years	---------
68	A-132	Tuition Ledger - Pupils Received	10 Years	---------
69	A-148	Report of the Secretary	Permanent	---------
70	A-149	Report of the Custodian	Permanent	---------

71	A-151	Purchase Order	6 Years	6 Years
72	A-162	Bond Register	Permanent	---------
73	A-231	Permanent Record Card	Permanent	---------
74	B-1A	Bonding Election Report	---	3 Years
75	C-212	Transportation Contract	6 Years After Term.	6 Years After Term.
76	C-213	Transportation Contract Renewal	6 Years After Term.	6 Years After Term.
77	TB-1	Tuberculosis Testing Survey Card	1 Year after Graduation	--------
77a	101	Application to Local Finance Board & Comm. Of Education (for extension of credit)	Bond Maturity	--------
		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	RSF-2	Application for Financial Assistance, Public School Construction, Parts I and II	3 Years	3 Years
82	RSF-3	Report for Determining Payment	3 Years	3 Years