

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

**MONTGOMERY TOWNSHIP  
BOARD OF EDUCATION**

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Updated for the 2025-2026 School Year



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

## SECTION I – INTERNAL CONTROLS

### MONTGOMERY TOWNSHIP PUBLIC SCHOOL DISTRICT INTERNAL CONTROL DOCUMENT

#### OVERVIEW:

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

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

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

#### OBJECTIVES OF INTERNAL CONTROL:

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

Continuous monitoring and testing is needed to help 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 then 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.

## SECTION I – INTERNAL CONTROLS

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 the 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

## SECTION I – INTERNAL CONTROLS

### CONTROL ASSERTIONS:

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

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

### MONITORING:

The administration is charged with reviewing internal controls on an ongoing basis. Monitoring can include responding to the recommendation of the auditor in changes in the controls. Reviewing correspondence from outside sources such as banks and vendors for unusual items is part of monitoring.

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

### AFTER THE CONTROLS ARE ESTABLISHED:

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

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

### CONTROL DEFICIENCIES:

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

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

### REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:

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

## SECTION I – INTERNAL CONTROLS

### REVIEW OF DISTRICT PROCESSES:

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

1. Who performs each activity? Who receives the outcome of the activities?

2. What activities are performed? What forms and reports are used? What computer systems and files are used?

3. When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?

4. Where are activities performed (i.e., board office, school, etc.)?

5. Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)

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

### CONTROLS LISTED:

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

## SECTION I – INTERNAL CONTROLS

### EVALUATING INTERNAL CONTROLS

**TITLE:** Internal Control

**Subtitle:** Evaluation of Internal Controls

**Purpose:** To ensure that controls are evaluated on as 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.

## SECTION I – INTERNAL CONTROLS

### COMMUNICATING STAFF MEMBERS ROLES

**Title:** Internal Control

**Subtitle:** Communicating staff members' role in the Internal Controls

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

**Procedure:**

1. The business administrator will establish a procedure to ensure the all employees and board members who are charged with a control understand the importance of the control and their role in the control environment.
  - a. Controls that are not performed with an understanding of the control will not be effective.
  - b. A review of the controls and the staff members' role in the controls should be conducted at least annually and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.
  - c. Documentation of these reviews should be maintained.

SECTION I – INTERNAL CONTROLS

**CASH CONTROLS**

**Title:** Internal Control  
**Subtitle:** Cash controls

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

**Procedure: Cash Receipts**

Cash and checks payable to the school district are received by the appropriate staff member responsible for billing and tracking the receipt. This staff member is responsible for keeping their own tracking system noting that the payment has been received by the school district. The cash and/or checks are forwarded to the Associate Business Administrator or designee via the school district courier. An email is also sent to the Associate Business Administrator from the staff member sending the receipts documenting the amount being delivered by the courier. The Associate Business Administrator will prepare the deposit slip if one has not been prepared by the sender and will post board of education funds to Systems 3000. Cash receipts are deposited on a daily basis through the use of an armored car service. The service provides a receipt for each bag being taken to the bank which includes the amount of each deposit per bag and the service returns the school district's copy of the deposit slip for proof of deposit in the bank. The deposit slip is kept at the board office or school where the deposit slip was generated. The Associate Business Administrator will review our on line banking statement on a daily basis to monitor any incoming cash receipts from local taxes or state and federal agencies and post to Systems 3000 upon receipt. The Associate Business Administrator will also compare entries to Systems 3000 with our on line banking statement on a weekly basis to insure that deposits are made and reconciled with the amount posted on school district accounting records.

**Procedure: Cash Disbursements**

All cash disbursements are made by check or bank wire.

Bank encoding and check numbers are assigned sequentially by Systems 3000 for those checks which are run through the system. All cash disbursement records are matched against accounts payable/open invoice files by the Accounts Payable Bookkeeper.

Signed checks are printed automatically by the computer software. The printer is installed with a signature chip. The computers of the Accounts Payable Bookkeeper and the Payroll Manager are accessible only by password. Student activity checks are signed manually by the Building Administrator and Secretary. Athletic account checks are signed manually by the Athletic Director and the Business Administrator.

Checks are prepared only after proper matching of supporting documentation. Supporting documentation is marked with the check number when a check is prepared. The business administrator reviews all supporting documentation before a payment is released. All payments from the general account, food service account and lease purchase account are approved by the board.

**Procedure: Bank Account Reconciliations**

The Treasurer of School Monies prepares monthly bank reconciliations for all accounts except for student activities and athletic accounts. The school secretaries prepare the monthly bank reconciliations for the student activities accounts which the Associate Business Administrator reviews. The athletic department secretary prepares the monthly bank reconciliation for the athletic account, which the Associate Business Administrator reviews. Bank statements are received directly by the Associate Business Administrator who forwards to the Treasurer of School Monies along with all necessary cash reports needed for the reconciliation excluding statements and records pertaining to student activities and athletics. The bank account reconciliations are returned by the Treasurer and reviewed by the Business Administrator and presented to the board of education with the Treasurer's cash report on a monthly basis.

**Procedure: Control Activities for Governmental Fund Revenues**

The majority of school district revenue is in the form of local taxes and state and federal aid which comes in the form of wire transfers which are received periodically at the board office. Other governmental revenue consists of tuition, grants, miscellaneous revenue and refunds. All receipts are recorded on Systems 3000 by the Associate Business Administrator. A cash receipts journal is printed monthly from the computer system and is submitted to the Treasurer of School Monies for preparation of the Treasurer's monthly cash report. This report is used to reconcile accounts on a monthly basis. A copy of the balance sheet report is also given to the Treasurer for review of any discrepancies on cash balances with the school district records.

#### I-4.2

### **Procedure: Control Activities for Proprietary Fund Revenues**

All food service fund receipts are received daily at the schools. Food service receipts are collected by the cafeteria cashiers and deposited into the food service bank account. The Food Service Manager prepares the deposit slips on a daily basis and places the funds in a sealed bag with the amount of funds included on the outside of the bag. The Food Service Manager hand delivers the bags to the Associate Business Administrator. The Associate Business Administrator records all bags and dollar amounts in an electronic file and uses this file for comparison purposes when the deposit slip is returned by the armored car service after the deposit is made.

Daily receipts are recorded on an electronic spreadsheet and posted at the end of the month on Systems 3000 after reconciling with the bank statement. Receipts for federal and state reimbursement which are wired into the school district general account are transferred to the food service bank account by the Associate Business Administrator.

The Food Service Manager sends a monthly financial report to the business office documenting all receipts and disbursements. The Food Service Manager completes the on-line reimbursement vouchers and prepares the meal count information at the end of the month. The Secretary to the Business Administrator approves the on-line reimbursement voucher to the State for the free/reduced lunches that the Food Service Manager reported. The State calculates actual dollar amounts of reimbursement from the meal counts.

### I-4.3

## SECTION I – INTERNAL CONTROLS PAYROLL CONTROLS

**Title:** Internal Control  
**Subtitle:** Payroll controls

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

**Procedure: Periodic Reviews**

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

- ☞ Search for fictitious employees
- ☞ Determine improper alterations of amounts
- ☞ Verify that proper tax deductions are taken
- ☞ Examine time cards and trace to payroll records in order to verify the proper recording of employee hours.
- ☞ Verify the accuracy of pay rates by obtaining a list of authorized pay rates from the personnel department.
- ☞ Review the adequacy of internal controls relating to hiring, overtime, and retirement.
- ☞ Determine if proper payroll forms exist such as W-4s and I-9s.

**Procedure: Payroll Processing**

Employees are paid bi-monthly through the Net Payroll Account. Funds are transferred into the account used for payroll from the general operating bank account by the Associate Business Administrator. The total amount transferred into the account used for payroll is compared to the payroll register by the Associate Business Administrator/Board Secretary. Employees are never paid in cash.

The board of education uses an in-house accounting package Systems 3000 for its payroll. The Payroll Manager enters the yearly salary for the salaried employees at the beginning of the year. The Human Resources Department also enters this information on the integrated personnel package. The Payroll Manager synchronizes the personnel side with the payroll side to see if any discrepancies exist on salary before processing payroll. Adjustments are made if needed in order to reconcile payroll with personnel records.

#### I-5.1

Time sheets for employees who work on an hourly basis are forwarded to the Payroll Manager by the supervisor of the employees. This information is entered into the system for payment to the employee. The time sheets are signed by the employee and the supervisor and reviewed by the Business Administrator. The Payroll Manager does a manual calculation for the time sheet employees as a second confirmation that the employees are being paid correctly.

The recording of vacation, sick and personal time is done by the human resources department. If employees exceed their allocation, the human resources department notifies the payroll manager in writing on the number of days which must be docked from the employee's contractual salary payment. The individuals responsible for approving time are not responsible for processing or recording payroll.

The payroll registers and other related payroll reports are generated through Systems 3000 by the Payroll Manager. The Payroll Manager also generates a payroll budget distribution report from Systems 3000 which is given to the Business Administrator and Associate Business Administrator. After review of this report, the Associate Business Administrator posts these account charges to the integrated budget accounts of Systems 3000. The payroll registers are given to the Business Administrator for review and are signed by the Board President, Superintendent and Business Administrator in accordance with Department of Education requirements. The Treasurer of School Monies receives the payroll check register on a monthly basis for net payroll and payroll agency for purposes of reconciling the payroll accounts.

Bank encoding and check numbers are assigned sequentially by Systems 3000 for net payroll checks. Checks are printed automatically with the signature of the Treasurer of School Monies by the computer software.

When new employees are hired, they complete the appropriate paperwork including the withholding forms and authorizations for payroll deductions that are maintained in payroll files by the Payroll Manager. The Payroll Manager also enters this information onto Systems 3000. When employees are terminated, they are removed from the payroll system by the Payroll Manager and the Human Resources Department. A payroll synchronization will point out any discrepancies and adjustments are made in each payroll cycle to insure that employees are compensated accurately. When there are contract adjustments, they are documented by the Payroll Manager, approved by the Board and entered into the payroll system by the Payroll Manager. This information is also entered by Human Resources and checked through the payroll synchronization to insure employees are paid accurately.

With respect to employee benefits, that responsibility is handled by the Benefits Coordinator who works in the Human Resources Department. The Benefits Coordinator has the responsibility to distribute all payroll and benefit forms to the employees upon hire and to transmit these forms to the Payroll Manager when completed by the new employees.

#### I-5.2

The Associate Business Administrator 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 and reported to the Business Administrator. The detailed payroll records are also reconciled by the Payroll Manager to the payroll tax returns quarterly, and the total W-2s are reconciled to the general ledger at year end by the Payroll Manager.

While an analysis of compensated absences is prepared annually for audit by the Business Administrator, there is no requirement for compensated absences to be recorded in the district's internal accounting records.

The timely remittance of payroll taxes and returns is overseen by the Payroll Manager and the Business Administrator.

SECTION I – INTERNAL CONTROLS  
**PURCHASING CONTROLS**

**Title:** Internal Control  
**Subtitle:** Purchasing controls

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

**Procedure: Purchasing**

Designated personnel generate their own purchase order requisitions through Systems 3000. The immediate supervisor reviews the purchase order requisition for proper coding, need and electronically approves the purchase order requisition. The purchase order requisition is then reviewed by the Purchasing Assistant for compliance with the Public School Contracts Law and proper account code classification. Once approved by the Purchasing Assistant, the requisition is printed in the form of a purchase order for the Business Administrator to review and sign for approval. If a purchase order requisition has not been approved by the Business Administrator, the funds are unencumbered on the system.

Purchase orders which have been approved by the Business Administrator are mailed to the vendor by the Accounts Payable Bookkeeper and two copies are sent to the requisitioner.

The building administrator will assign one staff member who will act as the receiving agent for the building. This staff member shall match the delivered merchandise with the purchase order and sends the merchandise to the respective employee who ordered it. The receiving copy of the purchase order is signed by the individual who checked all material for receipt and dates the form on the date it was received and forwards the form to the Accounts Payable Bookkeeper.

The staff member who also acts as the receiving agent for the building will also handle all returns of merchandise for the building. Any items which are returned from the school district must be reported on the receiving copy of the purchase order or in the absence of this form if the merchandise has been sent at a later date, a written memorandum specifying the details of the returned merchandise must be sent to the Accounts Payable Bookkeeper on the date it was returned. The Accounts Payable Bookkeeper will request a credit memorandum from the vendor if it has not been provided already.

#### I-6.1

Upon receipt of the receiving copy of the purchase order, the Accounts Payable Bookkeeper will match invoices received from the vendors to the receipt of goods from the employee and compare for quantities received, product ordered, pricing and clerical accuracy. Any discrepancy which results in a higher price, the Accounts Payable Bookkeeper will document the reason for the change and obtain the approval of the requisitioner and the Business Administrator on the document which is to be attached to the payment documentation.

After all payments are processed for a billing cycle, the Accounts Payable Bookkeeper will print out a bills list from Systems 3000. All payments are reviewed by the Business Administrator and initialed on the voucher indicating approval for payment. The bill list is also provided to the board of education for approval before checks are released.

**FIXED ASSETS CONTROLS**

**Title:** Internal Control  
**Subtitle:** Fixed Asset controls

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

**Procedure: Recording of Fixed Assets**

Fixed assets are maintained in the fixed assets module of Systems 3000. On an annual basis, all deletions and additions are reviewed and deletions are only recorded after approval of the Board of Education.

Capitalized Assets with a unit price of greater than \$2,000 are recorded in Systems 3000 by the Associate Business Administrator. Tag numbers are assigned by the computer and tags are affixed to the physical item by the building administrator/supervisor or designee. The Associate Business Administrator inputs all the information, such as useful life, purchase date, asset description and tag number into Systems 3000.

Depreciation is calculated by Systems 3000. All items in the recording of fixed assets are reflected in the comprehensive annual financial report.

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**Title: GENERAL LEDGER**

**Procedure:**

**Monthly**

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

**Year-End Procedures**

- At year end complete all accrual entries and properly close out accounts.
- 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 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, system generates checks with bank encoding and signatures accessed only by password, review of all payments to check amounts for agreement, mail checks, properly record wires and payments

Treasury-confirm verification of signatories 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.

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**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 Building Principal and Business Administrator are authorized to approve and schedule the use of school facilities by school related and non-school organizations. Approval is given to groups who meet eligibility criteria and whose uses are consistent with board of education policies on the use of schools.

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

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

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

The Montgomery Township Board of Education will approve the charges for the use of the buildings for those classes which are not exempt from charges through a building use rental schedule.

II-2.1

SECTION II – ACCOUNTING

**Building Use Regulations 7510**  
*(insert here)*

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**Title:**                   **Acceptance of Gifts**

**Procedure:**

Acceptance of gifts or scholarships from any individuals or groups in the community requires the approval of the Superintendent 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
5. Gifts are recorded as part of the district's fixed assets if necessary.

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**Title: Inventory**

**Subtitle: Equipment Identification and Accountability**

**Procedure: NEWLY PURCHASED ITEMS**

1. When equipment items costing \$2,000.00 or more are received, it will be recorded on the district's record of fixed assets. All information can be obtained from the Receiving Slip and/or the Purchase Order.
2. An asset number will be assigned. A scanable tag and a copy of the asset form will be returned to the business office for filing. It is the responsibility of the principal/supervisor or designee to ensure the tag is attached to the equipment.
3. An Inventory will be maintained and continually updated by the Business Office.

II-4.1

SECTION II – ACCOUNTING

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**Title: Sales Tax Exemption Qualifications**

**Procedure:**

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

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

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**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 \$1500.00 and is replenished in accordance with board policy 6620.
3. In accordance with District Practice, no single payment from petty cash will exceed \$25.00. 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 Building or Department Administrator is required before any such purchase may occur. A **Petty Cash Request Form (Form )** is to be prepared and all applicable invoices or receipts are to be attached along with the information of the account to be charged. All documentation must be forwarded to the business 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 when determined by the business administrator as part of the close out for the fiscal year. 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 or shortly thereafter.

***References:***

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

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**Title:** Student Activity Funds

**Purpose:**

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

1. The general organization of the fund to include student government, student clubs, student publications, school classes and class trips.
2. The Board authorizes the maintenance of student activity funds to be located at and known as the High School Student Account, Upper and Lower Middle School Student Accounts, and Village Elementary and Orchard Hill Elementary Student Accounts.
3. All funds must be self- sustaining and managed by the Building Principal.

**Procedure:**

**1. Receipt of Funds:**

- A. All funds will be collected by the Building Principal or his/her designee. These funds will be deposited within 48 hours of receipt into the established bank checking account.
- B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
- C. All deposited funds will be recorded in a Receipts Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the staff member assigned by the Building Principal.

**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 kept of file to support the disbursement of funds.

III-2.1

### SECTION III – CASH MANAGEMENT

- D. All checks written will be recorded in a simple Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- E. Checks will require two signatures: that of the Building Principal or Vice Principal and the person assigned to maintain the book of records.
- F. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance and forwarded to the business office for review.

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 high school bursar for a maximum of five years.
- B. After five years, the balance remaining will be deposited in the general account of the high school 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 can not be liquidated prior to September 30<sup>th</sup> following June graduation ( to cover financial responsibilities of the class during the summer).

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**Title:**                   **ATHLETIC FUND**

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

**Procedure:**

- A. Each interscholastic event and their schedule requires annual approval from the Board of Education before any moneys can be collected or disbursed in the name of the said activity.
- B. The Board authorizes the maintenance of the following athletic funds to be known as and to be located at: Athletic Account.
- C. The athletic fund shall be the responsibility of the Athletic Director.
- D. The Board will deposit funds the general account budget into the athletic fund checking account for the purpose of paying officials at athletic events.
- E. In order to comply with the legal requirement of the annual audit and to further comply with all state statutes the Board requires that adequate financial and bookkeeping controls be established to include the following:
  - 1. The books of account shall reflect the income of each approved sport.
  - 2. All payments for supplies, equipment, and services shall be made through the regular purchasing procedures of the district, except for athletic officials' fees, but no such fees shall be paid in cash.
  - 3. A checking account shall be established for disbursements from the athletic fund. Each such disbursement must be approved by the Athletic Director. All checks must be signed by the Business Administrator and Athletic Director.
  - 4. All gate receipts shall be turned in to the Athletic Director and deposited promptly into the bank account.

## SECTION III – CASH MANAGEMENT

5. At the conclusion of the respective athletic program, the athletic coach shall submit a complete inventory of all equipment and supplies in writing to the Athletic Director. The said list shall be submitted no later than one month after the conclusion of the program.
6. A financial report of the athletic fund shall be submitted to the business office monthly which includes a bank account reconciliation.

### *References*

*N.J.S.A. 18A:19-14*

*N.J.A.C. 6:29-6.4*

*18A:23-2*

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**Title: Pay Procedures**  
**Procedure:**

**1. Regular Pay:**

A. Employees will be paid on the 15th and the 30th of each month 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 High School Vice Principal 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.

## SECTION III – CASH MANAGEMENT

C. For all After School Programs, workshops and teachers covering classes, personnel will be paid upon the completion of payroll vouchers which are approved by the administrator and forwarded to payroll for processing once per month during the school year..

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

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

B. A payroll voucher is used to report hours and/or days worked for this classification of employees.

### 4. **Overtime:**

A. Overtime is also reported on the payroll voucher and is paid on the 15<sup>th</sup> of the month following when the work was completed. Payment of overtime will be based on negotiated contract provisions.

### 5. **403(b) Salary Reduction Plan**

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the **Maximum Exclusion Allowance (MEA)**, the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The plan administrator for the 403(b) plans and the respective representatives of the companies authorized to participate in the program will do the MEA calculation for each employee. Contributions and other provisions of the 403(b) plan will be followed in accordance with the plan documents which have been approved by the board of education and are on the district website.

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

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**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 15 digits as follows:

**11 190 100 610 01 40 11 - Fund 190- Program 100-Function 610-Object 01- Location  
40 - Program**

**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
- 30 Capital Projects
- 40 Debt Service
- 60 Enterprise Accounts

**Program-** activities and procedures to accomplish an objective.

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

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

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

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

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

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

**Location -** School Buildings/ Departments - Examples:

High School	Upper Middle	Lower Middle	Village	Orchard Hill
Human Resources	Special Services	Board of Ed	Transportation	
Instructional Services	Business Office	Technology		

**Program** - Various subject areas – Examples:

Science  
Social Studies

Math Language Arts

Physical Education

World Languages

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**Title: Budget Development Process**

**Procedure:**

**School Budgets – Site Based Management**

School Budgets are the responsibility of the Building Principal. It is also the responsibility of the Principal to justify proposed expenditures in each of the line item accounts by developing budgets on a zero based budgeting approach. 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. Below is a breakdown of the budget process.

**September**

Distribution of:

1. Budget timelines and procedures
2. All forms to be used in the budget development process.

**November**

1. Building and department budgets are entered on the system and all backup and supporting documentation is submitted to the business administrator.
2. Business Administrator reviews all requests and updates system for any items which have not been entered on the system.
3. Prepares reports regarding requests for review of the budget for the central administration.

**December**

1. Schedule meetings with building principals and department managers to review budget requests and begin prioritization of requests.

**January**

1. Present superintendents recommended budget to board of education

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**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 Department head in writing along with a reason for the need. 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.

Transfers can only be made in accordance with the limits placed upon budgetary amounts at 10% of the classification of accounts. Any transfers in excess of this amount will require the approval of the county superintendent along with rationale for the need for the transfers.

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**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 to approve the application and then the acceptance of any grants awarded..
2. All other procedures as described in this handbook will apply to transactions involving grant funds.

**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

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SECTION V – POSITION CONTROL

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

- iv. A budgetary control number for substitute teachers
- v. A budgetary control number for overtime
- vi. A budgetary control number for extra pay
- vii The status of the position (filled, vacant, abolished, etc.)
- viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc;
- ix. Each of the following:
  - 1. base salary
  - 2. step
  - 3. longevity
  - 4. guide
  - 5. stipends by type
  - 6. overtime
  - 7. other extra compensation

- x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
- xi. The position's full-time equivalent value by location;
- xii. The date the position was filled; and

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SECTION V – POSITION CONTROL

- xiii. The date the position was originally created by the board. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the board.

**A. Purpose**

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

**B. Scope**

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

**C. Authority**

The assignment of PCN's should be initiated by the 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.

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## SECTION V – POSITION CONTROL

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.

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#### SECTION V – POSITION CONTROL

- Position Control Sample Spreadsheets-These are examples of small districts that are not using integrated systems of how PCN can be controlled using simple spreadsheet formats.
- Internal Control Questionnaire- An example of the segregation of duties with regard to the assignment of Position Control Numbers.

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## SECTION V – POSITION CONTROL

### Recommended Format for Meaningful PCNs

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

The chart below displays a recommended format that is consistent with other districts maintaining PCNs. This format 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*

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

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SECTION V – POSITION CONTROL

**Suggested General Category Codes**

<b>Category Description</b>	<b>Code</b>
Administrators	ADM
Aides	AID
Bus Drivers/Transp.	BUS
Child Study Team	CST
Clerical	CLR
Custodians	CUS
Food Service Workers	FSW
Maintenance	MNT
Nurses	NRS
Secretarial	SEC
Special Services	SPS
Supervisors	SUP
Support Staff	SPT
Teachers	TCH
Technology	TCN

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## SECTION V – POSITION CONTROL

**Suggested Department/Position Codes**

<b>Department/Position</b>	<b>Code</b>
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
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SECTION V – POSITION CONTROL

***Suggested Grade Codes***

<b>Grade Level</b>	<b>Code</b>
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

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# Union Board Of Education

vr\_upc3.041601 09/29/2008

## Personnel UPC Spread vs. Payroll Default Budget Spread

Custom Filter & Active Employees & Location "Battle Hill"

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

### Salary

Personnel UPC Budget Spread

Payroll Default Budget Spread

### Acct Match?

Acct # Desc Amount Percent Defa

Acct # Amount Percent Defa

Amount	Percent	Defa
--------	---------	------

<b>ALVARADO</b> 342 11-000-262-110-02-02Yes	<b>OSCAR</b> 02 SAL CUSTODIAL BH	CUS-BH-CUST-NA-02 BH CUSTCustodian 100.00 Yes 11-000-262-110-02-02SAL CUSTODIAL BH	62,245.00 62,245.00 100.00 Yes
<b>AVILA</b> 10702 11-190-100-106-02-02Yes	<b>ITALIA</b> 02 PLAY/CAFE AIDES BH	AIDE-BH-CP-NA-02 BH C/P AIDECafe/Play Assistant 100.00 Yes 11-190-100-106-02-02PLAY/CAFE AIDES BH	0.00 0.00 100.00 Yes
<b>BALLARD</b> 10081 20-270-100-101-06-20Yes	<b>KATIE</b> 02 TITLE II-A SAL CSR TEACH	TCH-BH-TCH-NA-08 BH TCHRTeacher Class III 100.00 Yes 20-270-100-101-06-20TITLE II-A SAL CSR TEACH	47,280.00 47,280.00 100.00 Yes
<b>BENEDICT</b> 4 11-110-100-101-01-02Yes	<b>PATRICIA</b> 02 KIND TCHR SAL BH	TCH-BH-KDG-KD-01 BH KDG TCHRTeacher Class IV 100.00 Yes 11-110-100-101-01-02KIND TCHR SAL BH	89,295.00 89,295.00 100.00 Yes
<b>BERARDINELLI</b> 7320 11-000-262-110-02-02Yes	<b>SILVANO</b> 02 SAL CUSTODIAL BH	CUS-BH-CUST-NA-01 BH CUSTCustodian 100.00 Yes 11-000-262-110-02-02SAL CUSTODIAL BH	50,682.00 50,682.00 100.00 Yes
<b>BIRSTLER</b> 8940 11-120-100-101-01-02Yes	<b>CHRISTINA</b> 02 GRADES 1-4 TCHR SAL BH	TCH-BH-TCH-NA-23 BH TCHRTeacher Class V 100.00 Yes 11-120-100-101-01-02GRADES 1-4 TCHR SAL BH	59,039.00 59,039.00 100.00 Yes
<b>BREA</b> 10687 11-130-100-101-01-09	<b>ALEXANDRA</b> 02 GRADES 6-8 TCHR SAL KMS	TCH-KMS-TCH-NA-44 KMS TCHRTeacher Class III 100.00 Yes 11-120-100-101-01-08GRADES 1-4 TCHR SAL WS	47,280.00 47,280.00 100.00 Yes
<b>BREHM</b> 10789 11-190-100-106-01-02Yes	<b>ALISON</b> 02 TCHR ASSISTANTS BH	TA-BH-TA-NA-03 BH TCHR ASSTTeacher Assistant 100.00 Yes 11-190-100-106-01-02TCHR ASSISTANTS BH	17,683.00 17,683.00 100.00 Yes

<b>BRYANS</b> 5860 11-215-100-106-01-19Yes	<b>ERMALINDA</b> 02 PS DISAB PT AIDE	SS TA-NA-PSDPT-NA-01 PSD PT T 11-215-100-106-01-19PS DISAB PT AIDE	Teacher Assistant 100.00 Yes	23,427.00 23,427.00 100.0 Yes
<b>CAPONEGRO</b> 46 11-120-100-101-01-02Yes	<b>SAM</b> 02 GRADES 1-4 TCHR SAL BH	TCH-BH-TCH-NA-01 BH TCHR 11-120-100-101-01-02GRADES 1-4 TCHR SAL BH	Teacher Class V 100.00 Yes	92,337.00 92,337.00 100.0 Yes
<b>CASSIDY</b> 8946 11-120-100-101-01-02Yes 11-120-100-101-01-07Yes	<b>DONNA</b> 02 GRADES 1-4 TCHR SAL BH GRADES 1-4 TCHR SAL LS	TCH-BH-TCH-NA-11 BH TCHR 11-120-100-101-01-02GRADES 1-4 TCHR SAL BH 50.00 11-120-100-101-01-07GRADES 1-4 TCHR SAL LS	Teacher Class IV 50.00 Yes	54,055.00 54,055.00 50.0 50.00
<b>COHAVI</b> 4470 11-000-218-104-01-02Yes	<b>FREDA</b> 02 SAL GUIDANCE BH	SPT-BH-GUID-MG-01 BH GUID 11-000-218-104-01-02SAL GUIDANCE BH	Teacher Class V 100.00 Yes	87,828.00 87,828.00 100.0 Yes

Run on 09/29/2008 at 10:55:30 AM

# Union Board Of Education Unique Position Code Report - By Employee

Custom Filter & Active Employees & Location "Battle Hill"

Emp# Name	Loc	Dept	Active	Job Titles	Acct#
UPC Code	UPC Desc	UPC FTE	UPC FTE	Job Titles	Acct#
<b>Employees With UPC Codes</b>					
<b>342 ALVARADO, OSCAR</b>		<b>02</b>			
CUS-BH-CUST-NA-02	BH CUST		Custodian1.00		11-000-262-110-02-02
<b>10702 AVILA, ITALIA</b>		<b>02</b>			
AIDE-BH-CP-NA-02	BH C/P AIDE		1.00	Cafe/Play Assistant	11-190-100-106-02-02
<b>10081 BALLARD, KATIE</b>	<b>02</b>				
TCH-BH-TCH-NA-08	BH TCHR		1.00	Teacher Class III	20-270-100-101-06-20
<b>4 BENEDICT, PATRICIA</b>		<b>02</b>			
TCH-BH-KDG-KD-01	BH KDG TCHR		1.00	Teacher Class IV	11-110-100-101-01-02
<b>7320 BERARDINELLI, SILVANO</b>	<b>02</b>	<b>26</b>			
CUS-BH-CUST-NA-01	BH CUST		1.00	Custodian	11-000-262-110-02-02
<b>8940 BIRSTLER, CHRISTINA M</b>	<b>02</b>	<b>SS</b>			
TCH-BH-TCH-NA-23	BH TCHR		1.00	Teacher Class V	11-120-100-101-01-02
<b>10687 BREA, ALEXANDRA</b>		<b>02</b>			
TCH-KMS-TCH-NA-44	KMS TCHR		1.00	Teacher Class III	11-130-100-101-01-09
<b>10789 BREHM, ALISON</b>	<b>02</b>				
TA-BH-TA-NA-03	BH TCHR ASST		1.00	Teacher Assistant	11-190-100-106-01-02
<b>5860 BRYANS, ERMALINDA</b>	<b>02</b>	<b>SS</b>			
TA-NA-PSDPT-NA-01	PSD PT TA		Teacher Assistant1.00		11-215-100-106-01-19
<b>46 CAPONEGRO, SAM</b>	<b>02</b>				
TCH-BH-TCH-NA-01	BH TCHR		Teacher Class V1.00		11-120-100-101-01-02
<b>8946 CASSIDY, DONNA M</b>	<b>02</b>				
TCH-BH-TCH-NA-11	BH TCHR		Teacher Class IV0.50		11-120-100-101-01-02
					11-120-100-101-01-07
					50.
					50.
					54,055
<b>4470 COHAVI, FREDA</b>	<b>02</b>				
	<b>UPC Spread Total for UPC TCH-BH-TCH-NA-11</b>				

SPT-BH-GUID-MG-01 <b>8799 CORBETT, MAUREEN</b>	BH GUID <b>02</b>		1.00	Teacher Class V	11-000-218-104-01-02	100
TCH-BH-TCH-NA-02 <b>3000 DAVIS, DONNA</b>	BH TCHR <b>02</b>	<b>SS</b>	1.00	Teacher Class V	11-120-100-101-01-02	100
SPS-NA-CST-NA-06 <b>10361 DECKER, DAWN M</b>	SAL-CS T <b>02</b>	<b>SS</b>		1.00	Teacher Class V	11-000-219-104-01-19
TCH-NA-PSDPT-NA-04 <b>9465 DELLANNO, JENNIFER L</b>	PSD PT TCHR <b>02</b>		1.00	Teacher Class V	11-215-100-101-01-19	100
TCH-BH-TCH-NA-04 <b>92 DEMPSEY, PATRICIA</b>	BH TCHR <b>02</b>	<b>SS</b>		1.00	Teacher Class V	11-120-100-101-01-02

\* Secondary Job Title

**BOARD OF EDUCATION**

**SALARY COMPARISON**

<b>ACCOUNT TO CHARGE</b>	<b>% CHARGED</b>	<b>NAME</b>	<b>2007-2008 RATIFIED SAL.</b>	<b>TOTALS</b>	<b>2008-2009 BUDGET</b>	<b>TOTALS</b>	<b>DIFFERENCE</b>
<b>Health Services</b>							
11-000-213-100-003		Last Name, First Name	\$ 46,841.00			49,581.00	
11-000-213-100-003		Last Name, First Name	\$ 62,409.00			69,837.00	
				\$ 109,250.00		\$ 119,418.00	\$ (10,168.00)
<b>Related Services</b>							
11-000-216-101-003		Last Name, First Name	\$ 7,849.00			0.00	
11-000-216-101-003		Last Name, First Name	\$ 76,001.00			80,104.00	
11-000-216-101-003		Last Name, First Name	\$ 77,246.00			80,104.00	
				\$ 161,096.00		\$ 160,208.00	\$ 888.00
<b>Extra Services</b>							
11-000-217-106-003		Last Name, First Name (.5 Asst.)	\$ 9,658.00			0.00	
11-000-217-106-003		Last Name, First Name	\$ 19,416.00			0.00	
11-000-217-106-003		Last Name, First Name	\$ 19,594.00			0.00	
11-000-217-106-003		Last Name, First Name	\$ 17,033.00			18,506.00	
11-000-217-106-003		Last Name, First Name	\$ 21,877.00			23,240.00	
				\$ 87,578.00		\$ 41,746.00	\$ 45,832.00
<b>Guidance</b>							
11-000-218-104-003		Last Name, First Name	\$ 79,737.00			82,687.00	
11-000-218-104-003		Last Name, First Name	\$ 78,491.00			81,396.00	
				\$ 158,228.00		\$ 164,083.00	\$ (5,855.00)
<b>CST</b>							
11-000-219-104-003		Last Name, First Name	\$ 74,787.00			82,687.00	
11-000-219-104-003		Last Name, First Name	\$ 79,737.00			82,687.00	
11-000-219-104-003	80%	Last Name, First Name	\$ 78,192.00			81,872.00	
11-000-219-104-003		Last Name, First Name	\$ 50,998.00			54,004.00	

11-000-219-104-003	CST Chairperson	\$ 10,253.00		10,631.00		
			\$ 293,967.00		\$ 311,881.00	\$ (17,914.00)
<b>CST Secretary</b>						
11-000-219-105-003	Last Name, First Name	\$ 40,580.00		42,336.00		
			\$ 40,580.00		\$ 42,336.00	\$ (1,756.00)
<b>Suprvsr of Instruction</b>						
11-000-221-102-003	20% Last Name, First Name	\$ 14,948.00		20,468.00		
			\$ 14,948.00		\$ 20,468.00	\$ (5,520.00)
<b>Librarian</b>						
11-000-222-100-003	Last Name, First Name	\$ 77,246.00		80,104.00		
11-000-222-100-003	Last Name, First Name	\$ 75,355.00		79,021.00		
			\$ 152,601.00		\$ 159,125.00	\$ (6,524.00)
<b>Treasurer</b>						
11-000-230-100-023	Last Name, First Name	\$ 3,725.00		3,800.00		
			\$ 3,725.00		\$ 3,800.00	\$ (75.00)
<b>Superintendent Office</b>						
11-000-230-100-033	Last Name, First Name	\$ 52,716.00		55,088.00		
11-000-230-100-033	Last Name, First Name	\$ 143,921.44		150,398.00		
			\$ 196,637.44		\$ 205,486.00	\$ (8,848.56)
<b>Principal</b>						
11-000-240-103-003	Last Name, First Name	\$ 96,633.00		105,833.00		
11-000-240-103-003	Last Name, First Name	\$ 97,797.00		106,997.00		
			\$ 194,430.00		\$ 212,830.00	\$ (18,400.00)
<b>Secretarial</b>						
11-000-240-105-003	Last Name, First Name	\$ 40,580.00		42,336.00		
11-000-240-105-003	Last Name, First Name	\$ 40,180.00		41,936.00		
11-000-240-105-003	Last Name, First Name	\$ 40,180.00		41,936.00		
11-000-240-105-003	Last Name, First Name	\$ 38,168.00		41,936.00		
			\$ 159,108.00		\$ 168,144.00	\$ (9,036.00)

Business Office

11-000-251-100-003	Last Name, First Name	\$ 40,221.00	42,031.00
11-000-251-100-003	Last Name, First Name	\$ 29,178.00	30,491.00
11-000-251-100-003	Last Name, First Name	\$ 48,230.00	50,400.00
11-000-251-100-003	Last Name, First Name	\$ 99,561.00	104,932.00

\$ 217,190.00	\$ 227,854.00	\$ (10,664.00)
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Maintenance

11-000-261-100-003	Last Name, First Name	\$ 41,428.00	42,551.00
11-000-261-100-003	Last Name, First Name	\$ 41,428.00	42,551.00

\$ 82,856.00	\$ 85,102.00	\$ (2,246.00)
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Plant Operator

11-000-261-100-013	Last Name, First Name	\$ 14,360.00	14,480.00
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\$ 14,360.00	\$ 14,480.00	\$ (120.00)
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Custodian

11-000-262-100-003	Last Name, First Name	\$ 37,452.00	38,467.00
11-000-262-100-003	Last Name, First Name	\$ 29,528.00	31,237.00
11-000-262-100-003	Last Name, First Name	\$ 39,004.00	40,077.00
11-000-262-100-003	Last Name, First Name	\$ 34,386.00	37,925.00
11-000-262-100-003	Last Name, First Name	\$ 34,386.00	37,925.00
11-000-262-100-003	Last Name, First Name	\$ 77,235.00	80,711.00
11-000-262-100-003	Last Name, First Name	\$ 30,164.00	31,871.00
11-000-262-100-003	Last Name, First Name	\$ 34,386.00	37,925.00
11-000-262-100-003	Last Name, First Name	\$ 34,386.00	37,925.00
11-000-262-100-003	Last Name, First Name	\$ 37,452.00	38,467.00
11-000-262-100-003	Last Name, First Name	\$ 47,822.00	49,974.00
11-000-262-100-003	Last Name, First Name	\$ 39,686.00	40,759.00

\$ 475,887.00	\$ 503,263.00	\$ (27,376.00)
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Kindergarten

11-110-100-101-003	Last Name, First Name	\$ 73,510.00	76,230.00
11-110-100-101-003	Last Name, First Name	\$ 43,943.00	45,791.00

\$ 117,453.00	\$ 122,021.00	\$ (4,568.00)
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Grade 1-4

11-120-100-101-003		Last Name, First Name	\$ 54,402.00	0.00
11-120-100-101-003		Last Name, First Name	\$ 80,337.00	83,287.00
11-120-100-101-003		Last Name, First Name	\$ 51,548.00	54,461.00
11-120-100-101-003		Last Name, First Name	\$ -	49,465.00
11-120-100-101-003		Last Name, First Name	\$ 74,110.00	76,830.00
11-120-100-101-003		Last Name, First Name	\$ 57,473.00	64,718.00
11-120-100-101-003	25%	Last Name, First Name	\$ 11,035.75	11,497.75
11-120-100-101-003	25%	Last Name, First Name	\$ 19,934.25	20,671.75
11-120-100-101-003		Last Name, First Name	\$ 48,086.00	51,878.00
11-120-100-101-003		Last Name, First Name	\$ 44,143.00	45,991.00
11-120-100-101-003		Last Name, First Name	\$ 44,350.00	48,289.00
11-120-100-101-003		Last Name, First Name	\$ 47,262.00	50,130.00
11-120-100-101-003		Last Name, First Name	\$ 50,027.00	54,177.00
11-120-100-101-003		Last Name, First Name	\$ 74,755.00	0.00
11-120-100-101-003		Last Name, First Name	\$ 74,755.00	77,521.00
11-120-100-101-003		Last Name, First Name	\$ 75,010.00	77,730.00
11-120-100-101-003		Last Name, First Name	\$ 49,057.00	51,878.00
11-120-100-101-003		Last Name, First Name	\$ 78,491.00	81,996.00
11-120-100-101-003		Last Name, First Name	\$ 45,321.00	48,004.00
11-120-100-101-003		Last Name, First Name	\$ 48,507.00	52,713.00
11-120-100-101-003		Last Name, First Name	\$ 77,846.00	80,704.00
11-120-100-101-003		Last Name, First Name	\$ 45,321.00	48,004.00
11-120-100-101-003		Last Name, First Name	\$ 76,001.00	78,813.00
11-120-100-101-003		Last Name, First Name	\$ 46,291.00	49,011.00
11-120-100-101-003		Last Name, First Name	\$ -	45,591.00
11-120-100-101-003	85%	Last Name, First Name	\$ 53,157.00	47,805.70
11-120-100-101-003		Last Name, First Name	\$ 77,501.00	80,313.00
11-120-100-101-003		Last Name, First Name	\$ -	50,587.00
11-120-100-101-003		Last Name, First Name	\$ 53,157.00	56,242.00

Contingency for degree upgrade

\$1,457,878.00

\$  
\$1,538,308.20 (80,430.20)

Grade 5

11-120-100-101-013	25%	Last Name, First Name	\$ 18,688.75	19,380.25
11-120-100-101-013	25%	Last Name, First Name	\$ 11,035.75	11,497.75
11-120-100-101-013	25%	Last Name, First Name	\$ 19,934.25	20,671.75

11-120-100-101-013	25%	Last Name, First Name	\$ 16,225.00	18,105.00		
11-120-100-101-013	66%	Last Name, First Name	\$ 50,160.66	52,016.58		
11-120-100-101-013	34%	Last Name, First Name	\$ 15,502.30	16,418.26		
11-120-100-101-013		Last Name, First Name	\$ 27,314.58	0.00		
11-120-100-101-013	66%	Last Name, First Name	\$ 32,617.86	34,562.88		
11-120-100-101-013	25%	Last Name, First Name	\$ 11,330.25	12,001.00		
11-120-100-101-013		Last Name, First Name	\$ 79,091.00	81,996.00		
11-120-100-101-013	25%	Last Name, First Name	\$ 19,772.75	20,724.00		
11-120-100-101-013		Last Name, First Name	\$ 44,143.00	45,991.00		
11-120-100-101-013		Last Name, First Name	\$ 76,001.00	78,813.00		
11-120-100-101-013	25%	Last Name, First Name	\$ 18,752.50	19,432.50		
11-120-100-101-013	25%	Last Name, First Name	\$ 11,330.25	12,323.75		
11-120-100-101-013	25%	Last Name, First Name	\$ 16,225.00	18,105.00		
		Contingency for degree upgrade				
			\$ 468,124.90	\$ 462,038.72	\$ 6,086.18	

**Grade 6-8**

11-130-100-101-003	75%	Last Name, First Name	\$ 56,066.25	58,140.75
11-130-100-101-003	50%	Last Name, First Name	\$ 22,071.50	22,995.50
11-130-100-101-003		Last Name, First Name	\$ 45,321.00	48,004.00
11-130-100-101-003	50%	Last Name, First Name	\$ 39,868.50	41,343.50
11-130-100-101-003		Last Name, First Name	\$ 79,737.00	82,687.00
11-130-100-101-003		Last Name, First Name	\$ 79,737.00	82,687.00
11-130-100-101-003	75%	Last Name, First Name	\$ 48,675.00	54,315.00
11-130-100-101-003	34%	Last Name, First Name	\$ 25,840.34	26,796.42
11-130-100-101-003	66%	Last Name, First Name	\$ 30,092.70	31,870.74
11-130-100-101-003	34%	Last Name, First Name	\$ 16,803.14	17,805.12
11-130-100-101-003	75%	Last Name, First Name	\$ 33,990.75	36,003.00
11-130-100-101-003		Last Name, First Name	\$ 58,673.00	65,963.00
11-130-100-101-003		Last Name, First Name	\$ 66,101.00	73,680.00
11-130-100-101-003		Last Name, First Name	\$ 77,501.00	80,313.00
11-130-100-101-003	75%	Last Name, First Name	\$ 59,318.25	62,172.00
11-130-100-101-003		Last Name, First Name	\$ 53,737.00	62,135.00
11-130-100-101-003		Last Name, First Name	\$ 49,057.00	51,878.00
11-130-100-101-003		Last Name, First Name	\$ 56,726.00	62,183.00
11-130-100-101-003	75%	Last Name, First Name	\$ 56,257.50	58,297.50

11-130-100-101-003	Last Name, First Name	\$ 77,246.00	80,104.00		
11-130-100-101-003	75% Last Name, First Name	\$ 33,990.75	36,971.25		
11-130-100-101-003	75% Last Name, First Name	\$ 48,675.00	54,315.00		
11-130-100-101-003	Last Name, First Name	\$ 80,337.00	83,287.00		
11-130-100-101-003	Last Name, First Name	\$ 79,737.00	82,687.00		
11-130-100-101-003	Last Name, First Name	\$ 76,255.00	79,021.00		
11-130-100-101-003	<b>NEW POSITION TECH SUPPORT</b>	\$ -	7,020.00		
	Contingency for degree upgrade				
			\$1,351,814.68	\$	
				\$1,442,674.78	(90,860.10)
<b>MD Teacher (s/c)</b>					
11-212-100-101-00-3	Last Name, First Name	\$ 80,337.00	83,287.00		
11-212-100-101-00-3	Last Name, First Name	\$ 46,291.00	49,011.00		
		\$ 126,628.00	\$	\$	
			132,298.00	(5,670.00)	
<b>MD Aide (s/c)</b>					
11-212-100-106-003	Last Name, First Name	\$ 20,367.00	21,188.00		
11-212-100-106-003	Last Name, First Name	\$ -	20,681.00		
		\$ 20,367.00	\$	\$	
			41,869.00	(21,502.00)	
<b>Resource Teacher</b>					
11-213-100-101-003	Last Name, First Name	\$ 56,726.00	62,183.00		
11-213-100-101-003	Last Name, First Name	\$ -	49,865.00		
11-213-100-101-003	Last Name, First Name	\$ 73,510.00	76,230.00		
11-213-100-101-003	Last Name, First Name	\$ 73,510.00	76,230.00		
11-213-100-101-003	Last Name, First Name	\$ 48,342.00	25,625.00		
11-213-100-101-003	Last Name, First Name	\$ 45,321.00	48,004.00		
11-213-100-101-003	Last Name, First Name	\$ 47,879.00	49,865.00		
11-213-100-101-003	Last Name, First Name	\$ 79,737.00	82,687.00		
11-213-100-101-003	Last Name, First Name	\$ 52,518.00	55,468.00		
11-213-100-101-003	Last Name, First Name	\$ 79,991.00	82,896.00		
11-213-100-101-003	Last Name, First Name	\$ 73,510.00	76,230.00		
11-213-100-101-003	Last Name, First Name	\$ 79,091.00	0.00		
		\$ 710,135.00	\$	\$	
			685,283.00	24,852.00	

Resource Aide

11-213-100-106-003	Last Name, First Name	\$ 24,166.00	25,808.00		
11-213-100-106-003	Last Name, First Name	\$ 21,058.00	22,131.00		
11-213-100-106-003	Last Name, First Name	\$ 28,682.00	29,682.00		
11-213-100-106-003	Last Name, First Name	\$ 22,887.00	24,539.00		
11-213-100-106-003	50% Last Name, First Name	\$ -	14,348.00		
11-213-100-106-003	Last Name, First Name	\$ -	20,321.00		
11-213-100-106-003	Last Name, First Name	\$ 28,682.00	29,682.00		
11-213-100-106-003	Last Name, First Name	\$ 19,416.00	20,681.00		
	Last Name, First Name			\$ 144,891.00	\$ 187,192.00
					\$ (42,301.00)

PSD Teacher

11-215-100-101-003	Last Name, First Name	\$ 54,982.00	62,135.00		
				\$ 54,982.00	\$ 62,135.00
					\$ (7,153.00)

PSD Aide

11-215-100-106-003	50% Last Name, First Name	\$ 27,504.00	14,348.00		
				\$ 27,504.00	\$ 14,348.00
					\$ 13,156.00

Basic Skills Teacher

11-230-100-101-003	Last Name, First Name (.5 FTE)	\$ 23,939.50	0.00		
11-230-100-101-003	Last Name, First Name (.5 FTE)	\$ -	22,795.50		
11-230-100-101-003	Last Name, First Name	\$ 74,787.00	82,687.00		
11-230-100-101-003	Last Name, First Name	\$ 53,022.42	83,287.00		
11-230-100-101-003	15% Last Name, First Name	\$ -	8,436.30		
				\$ 151,748.92	\$ 197,205.80
				\$6,993,967.94	\$ (45,456.88)
					\$ (331,629.56)
					\$7,325,597.50

## Position Control Sample – Small District, Non-Integrated

Emp#	Dept	Soc Sec #	Name	General	Location	Position	Grade	Pos #	Certification	FTE	Statis	Position	Address
10084	2301	111-11-1111	Doe	TCH	EL	MATH	FL	1		1		Teacher	100 Main Street
10191	0002	111-11-1112	Doe	NRS	EL	NURS	NA	1		1		School Nurse	101 Main Street
2198	1302	111-11-1113	Doe	TCH	EL	SCNC	FL	1		1		Teacher	102 Main Street
10380	2195	111-11-1114	Doe	SPT	EL	SCHS	NA	1		1		Secretary	103 Main Street
10344	2091	111-11-1115	Doe	ADM	EL	BADM	NA	1		1		School Business Administrator	104 Main Street
10055	0232	111-11-1116	Doe	SPT	EL	CLRK	NA	1				Sub Caller	105 Main Street
10437	0153	111-11-1117	Doe	SPT	EL	CAFT	NA	1		0.4		Cafeteria Aide	106 Main Street
7752	0219	111-11-1118	Doe	CST	EL	PSYC	NA	1		0.8		Psychologist	107 Main Street
		111-11-1119	Doe	TCH	EL	PHYS	FL	1		1		Teacher	108 Main Street
10351	2601	111-11-1120	Doe	CUS	EL	SUPV	NA	1		1		Supervisor Bldg/Grounds	109 Main Street
10429	2105	111-11-1121	Doe	SEC	EL	SCHS	NA	1		0.4		Secretary	110 Main Street
		111-11-1122	Doe	TCH	EL	LIBR	FL	1		1		Teacher	111 Main Street
		111-11-1123	Doe	TCH	EL	SPMD	FL	1		1		Teacher	112 Main Street
10396	1303	111-11-1124	Doe	TCH	EL	LNGA	FL	2		1		Teacher	113 Main Street
10406	2603	111-11-1125	Doe	SPT	EL	CAFT	NA	2		0.4		Cafeteria Aide	114 Main Street
10370	2912	111-11-1126	Doe	SPT	EL	APAR	NA	1		1		Assistant to Business Administrator	115 Main Street
10189	0217	111-11-1127	Doe	TCH	EL	SPED	FL	1		1		Teacher	116 Main Street
10197	1229	111-11-1128	Doe	TCH	EL	TCHR	03	1		1		Teacher	117 Main Street
		111-11-1129	Doe	TCH	EL	TCHR	01	1		1		Teacher	118 Main Street
		111-11-1130	Doe	ADM	EL	PRIN	NA	1		1		Principal	119 Main Street
10392	2601	111-11-1131	Doe	CUS	EL	CUST	NA	1		1		Custodian	120 Main Street
10390	0219	111-11-1132	Doe	CST	EL	LDC	NA	1		1		LDTC	121 Main Street
8540	1249	111-11-1133	Doe	TCH	EL	TCHR	04	1		1		Teacher	122 Main Street
10207	1303	111-11-1134	Doe	TCH	EL	TCHR	05	1		1		Teacher	123 Main Street
10229	1307	111-11-1135	Doe	TCH	EL	FLNG	FL	1		1		Teacher	124 Main Street
9413	1239	111-11-1136	Doe	TCH	EL	TCHR	03	2		1		Teacher	125 Main Street
10416	2912	111-11-1137	Doe	SPT	EL	BPTN	NA	1		0.6		Bookkeeper	126 Main Street
2157	1301	111-11-1138	Doe	TCH	EL	MATH	FL	1		1		Teacher	127 Main Street
10162	2131	111-11-1139	Doe	TCH	EL	SPED	FL	2		1		Teacher	128 Main Street
10445	0000	111-11-1140	Doe	SPT	EL	TECH	NA	1		1		Technology	129 Main Street

## Position Control Sample – Small District , Non-Integrated

Name	General	Location	Position	Grade	Pos #	Status	Position	Budget Acct	Secondary Budget	Tertiary Budget	StartDate
Doe	TCH	EL	MATH	FL	1		Teacher	11-230-100-101-000			9/1/1998
Doe	NRS	EL	NURS	NA	1		School Nurse	11-000-213-104-000			9/1/2002
Doe	TCH	EL	SCNC	FL	1		Teacher	11-130-100-101-002			9/1/1992
Doe	SPT	EL	SCHS	NA	1		Secretary	11-000-219-105-000			3/14/2005
Doe	ADM	EL	BADM	NA	1		School Business Administrator	11-000-230-110-000			2/1/2004
Doe	SPT	EL	CLRK	NA	1		Sub Caller	11-000-230-110-000			9/1/1997
Doe	SPT	EL	CAFT	NA	1		Cafeteria Aide	11-000-262-110-200			2/27/2007
Doe	CST	EL	PSYC	NA	1		Psychologist	11-000-219-104-000			9/30/1985
Doe	TCH	EL	PHYS	FL	1		Teacher	11-130-100-101-006			1/2/2008
Doe	CUS	EL	SUPV	NA	1		Supervisor Bldg/Grounds	11-000-262-110-000			6/1/2004
Doe	SEC	EL	SCHS	NA	1		Secretary	11-000-240-105-000			1/2/2007
Doe	TCH	EL	LIBR	FL	1		Teacher	11-000-222-104-000			9/1/2008
Doe	TCH	EL	SPMD	FL	1		Teacher	11-212-100-101-000			9/1/2008
Doe	TCH	EL	LNGA	FL	2		Teacher	11-130-100-101-003			9/1/2005
Doe	SPT	EL	CAFT	NA	2		Cafeteria Aide	11-000-262-110-200			12/12/2005
Doe	SPT	EL	APAR	NA	1		Assistant to Business Administrator	11-000-251-105-000			11/19/2004
Doe	TCH	EL	SPED	FL	1		Teacher	11-213-100-101-000			7/1/2002
Doe	TCH	EL	TCHR	03	1		Teacher	11-120-100-101-039			10/1/2002
Doe	TCH	EL	TCHR	01	1		Teacher	11-120-100-101-019			9/1/2008
Doe	ADM	EL	PRIN	NA	1		Principal	11-000-240-103-000			8/15/2007
Doe	CUS	EL	CUST	NA	1		Custodian	11-000-262-110-000			8/8/2005
Doe	CST	EL	LDC	NA	1		LDTC	11-000-219-104-000			9/1/2005
Doe	TCH	EL	TCHR	04	1		Teacher	11-120-100-101-049			9/1/1976
Doe	TCH	EL	TCHR	05	1		Teacher	11-120-100-101-059			2/1/2003
Doe	TCH	EL	FLNG	FL	1		Teacher	11-130-100-101-007			9/1/2003
Doe	TCH	EL	TCHR	03	2		Teacher	11-120-100-101-039			1/5/1981
Doe	SPT	EL	BPTN	NA	1		Bookkeeper	11-000-270-107-000			7/17/2006
Doe	TCH	EL	MATH	FL	1		Teacher	11-130-100-101-001			4/14/1992
Doe	TCH	EL	SPED	FL	2		Teacher	11-213-100-101-000			9/1/2001
Doe	SPT	EL	TECH	NA	1		Technology	11-000-222-105-000			7/1/2007
Doe	ADM	EL	SUPT	NA	1		Superintendent	11-000-230-104-000			11/1/2001





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

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

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LIST OF DUTIES BY EMPLOYEES	A s s t B A	B u s A d m	C h i e f S c h o o l A d m i n i s t r a t o r	- H u m a n R e s o u r c e s 1	- H u m a n R e s o u r c e s 2	- P a y r o l l				I n d i v i d u a l S c h o o l	P r i n c i p a l S c h o o l	B o a r d o f E d u c a t i o n			

**PAYROLL CYCLE**

- Additions to payroll authorized by
- Pay rates authorized by
- Terminations authorized by
- Time approved by
- Payrolls computed by
- Payroll checks prepared by
- Payroll records prepared by
- Payroll checks signed by
- Cash payroll envelopes prepared by – N/A
- Payroll distributed by
- Payroll bank account reconciled by

GENERAL LEDGER prepared by

GENERAL JOURNAL ENTRIES approved by

ADDITIONAL DUTIES APPLICABLE IN THIS CASE:


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

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**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY  
Purchasing Manual**

**□ INTRODUCTION AND PURPOSE □**

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

New Jersey Public School Contracts Law--N.J.S.A.  
18A:18A-1 et seq.;

New Jersey Administrative Code--N.J.A.C. 5:34-1 et  
seq.;

Board of Education Purchasing Policies;

Federal Procurement Code--2 CFR 200.317 et seq.,  
when applicable;

NJQSAC Fiscal DPR Indicator #15;

Local Finance Notices – NJ Division of Local  
Government Services; and

Other laws and administrative code when applicable.

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

1. Compliance with the law, code and board policy on purchasing;
2. Promote efficiency in the purchasing practices; and
3. Achieve savings of money through proper purchasing practices.

**Proper Planning**

We ask you, the user of the purchasing system, to help achieve these goals through proper planning. Please allow yourself enough leeway between generating a purchase order and the actual date materials or services are needed. Please think of purchasing in terms of a whole year. What items and services do you need on an annual basis? Through proper planning, we can eliminate much of the frustration that is encountered with all public school purchasing procedures.

**Who Should Review this Manual?**

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

## **Deliberative Process—Purchases of Goods and Services Take Time!**

- **Compliance with Law; Code; Board Policy**

Public school purchasing is a deliberative process, designed to ensure compliance with the Public School Contracts Law, appropriate New Jersey Administrative Code, board of education policy and when applicable, Federal Procurement Code.

- **Limit Fraud**

The deliberative process also encompasses checks and balances and internal controls designed to limit fraudulent activities.

**Public school purchasing is indeed a time consuming effort; please be patient!**

### **Mandatory Training**

All school personnel involved in the requisition and purchasing process shall attend mandatory training sessions concerning proper purchasing procedures. The training will be presented in two (2) sessions:

☐ **Session I—Purchasing Procedures**

All administrators, supervisors and principals, pursuant to N.J.A.C. 5:34-1.1 (b), shall attend this mandatory training session on purchasing procedures.

☐ **Session II—Requisition and Purchase Order Process**

All school personnel involved in the preparation of requisitions and purchase orders shall attend this mandatory training session.

### **Recommending Purchases; Educational/Operational Rationale**

Administrators who recommend purchases should be able to explain and defend the need of the purchase and why the purchase is essential to the school district. Administrators who sign off on requisitions/purchase orders may have to provide an educational or operational rationale for the purchase based on the following:

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

Administrators may have to justify the need for the purchase and if so required, explain the need at a Board of Education meeting.

**QPA Certification—Current Bid Threshold--\$44,000**

Any thresholds listed are based upon the assumption the School Business Administrator/Board Secretary possesses a Qualified Purchasing Agent (QPA) Certificate and the board of education has set the bid threshold at the current maximum of \$44,000.

## **ETHICS AND CONDUCT IN PURCHASING; VENDOR RELATIONS**

All district employees are to practice exemplary ethical behavior in the purchasing process. Employees are to avoid any action that may be considered a conflict with their position with the district and those dealings with vendors who provide goods and services to the district. All district employees should adhere to the following terms and conditions of the board's policy on Ethics and Conduct in Purchasing; Vendor Relations.

### **Federal Code of Standards of Conduct**

The board of education, pursuant to **Federal Regulation 2 CFR 200.318 (c) (1)**, hereby acknowledges the Ethics and Conduct in Purchasing section to be applicable to the selection, award and administration of contracts using federal funds. The code of conduct also applies to all purchases, notwithstanding the source of funding.

### **2. Financial Interest in any Contract with the Board of Education--Prohibited**

No employee or board member may have a direct interest in any contract or agreement for the sale of goods and services to the Board of Education, nor receive any benefit, compensation or reward from any contract for the sale of goods and services to the Board of Education. Reference—N.J.S.A. 18A:6-8.

### **3. Solicitation/Receipt of Gifts from Vendors -- Prohibited**

School board members, school officials and employees, or members of their immediate family are prohibited from soliciting, receiving or agreeing to receive any compensation, reward, employment, gift, meal, honorarium, travel, reimbursement, favor, loan, service, or **other thing of value** from any person, firm, corporation, partnership, or business that is a recipient of a purchase order from the district, or a potential bidder, or an applicant for any contract with the district, based upon an understanding that what is solicited or

offered was for the purpose of influencing the board member or school employee in the discharge of their official duties. This policy shall be consistent with the School Ethics Act—N.J.S.A. 18A:12-21 et seq.

#### **4. School District Responsibility – Favoritism; Family Members; Businesses**

School officials and employees who recommend purchases shall not extend any favoritism to any vendor. Each recommended purchase should be based upon quality of the items, service, price, delivery, and other applicable factors in full compliance with N.J.S.A. 18A:18A-1 et seq.

School officials and employees are to avoid recommending purchases from members of their families, businesses that employ members of their families and from businesses in which the official, employee or members of their immediate family have a direct financial interest.

School officials and employees who are authorized to sign off on purchase orders and/or to recommend purchases or business transactions by virtue of their signature on the purchase order certify that their actions are consistent with this policy and all applicable statutes.

#### **5. Vendor Responsibility – Doing Business with the Board of Education**

Any vendor doing business or proposing to do business with the Board of Education, shall neither pay, offer to pay, either directly or indirectly, any fee, commission, or compensation, nor offer any gift, gratuity, or other thing of value of any kind to any official or employee of the Board of Education or to any member of the official's or employee's immediate family.

No vendor shall cause to influence or attempt to influence, any official or employee of the Board of Education, in any manner which might tend to impair the objectivity or independence of judgment of said official or employee.

#### **6. Vendor Certification**

Vendors will be asked to certify that no official or employee of the Board of Education or immediate family members are directly or indirectly interested in this request or have any interest in any portions of profits thereof. The vendor participating in this request must be an independent vendor and not an official or employee of the Board of Education.

#### **7. Disciplinary Actions for Violations of the Policy--Sanctions**

In accordance with N.J.S.A. 18A:6-8, any school district employee who violates the terms of this policy may be subject to withholding of annual increments, suspension,

demotion, school ethics complaint, termination and/or revocation of license to teach or to administer.

### **Conflict of Interests**

No employee, officer, or agent of the Board of Education may participate in the selection, award, or administration of any contract, if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. Ref. 2 CFR 200.318 (c) (1)

School district employees who are part of an evaluation committee to review responses to Request for Proposals (RFP) and/or to Competitive Contracting proposals will be required to complete a Conflict of Interest certification in accordance with N.J.A.C. 5:34-4.3 (e) (f).

### **Possible Conflict of Interest—Contact the School Business Administrator**

Any school employee who feels there may be a potential conflict of interest with a recommendation of award with any vendor doing business with the district, is encouraged to contact the School Business Administrator for guidance.

## **CRIMINAL CODE CITATIONS**

All school employees are reminded of the following New Jersey Criminal Code citations:

### **2C:27-9 Unlawful Official Business Transaction**

“A public servant commits a crime of the fourth degree if, while performing his official functions on behalf of the government entity, the public servant knowingly transacts any business with himself, a member of his immediate family, or a business organization in which the public servant or an immediate family member has an interest.” (N.J.S.A. 2C:27-9)

### **2C:27-10 -- Acceptance or Receipt of Unlawful Benefit by Public Servant for Official Behavior**

“A public servant commits a crime in the fourth degree...if the public servant directly or indirectly, knowingly solicits, accepts or agrees to accept any benefit, whether the benefit inures to the public servant on another person, to influence the performance of an official duty or to commit a violation of an official duty.” (N.J.S.A. 2C:27-10)

## □ PUBLIC SCHOOL PURCHASING—LEGAL AUTHORITY □

### **AUTHORITY TO PURCHASE**

#### **Authority to Purchase—School Business Administrator/Board Secretary**

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

The Purchasing Agent is the only individual in the school district that has the authority to make purchases for the board of education. The terms “Purchasing Agent” and “School Business Administrator” will be used interchangeably throughout the manual.

### **Authorized Purchases**

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

### **Purchase Order--Defined**

A purchase order, pursuant to N.J.S.A. 18A:18A-2 (v), is a document issued by the Purchasing Agent, authorizing goods or materials to be ordered for the school district or work/service to begin. No goods or materials may be ordered or work/service be authorized to begin by any other individual in the school district other than the Purchasing Agent.

### **Unauthorized Purchases**

Any school district employee who orders and/or receives any materials, supplies or services without first going through the approved purchase order process has made an unauthorized purchase.

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

Penalties and sanctions for unauthorized purchases may be assigned by the Superintendent of Schools, which may include for the employee to pay for the unauthorized purchase.

## **Corrective Action for Non-compliance**

- **Memo to Administrator**

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

The Superintendent of Schools shall receive a copy of the memo.

- **Memo to Superintendent**

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.

- **Letter to Vendor**

The Purchasing Agent will also send a letter to the vendor who provided either unauthorized services or goods. The letter will advise the vendor that payment may not be made for the unauthorized purchase. The Board Attorney will be copied on the letter.

## **District Sanctions and Violations**

All district employees are reminded the school district may receive sanctions because of unauthorized (confirming) purchases. Employees are to note the following consequences of such actions:

1. Withholding of State Aid—N.J.A.C. 6A:23A-5.4

The Commissioner of Education may withhold State funds from any school district that fails to obey the provisions of the Public School Contracts Law—N.J.S.A. 18A:18A-1 et seq.

2. NJQSAC Fiscal DPR Indicator #15

The school district is subject to a penalty of four (4) NJQSAC points by not being in compliance with the Fiscal District Performance Review Item #15, which prohibits confirming or unauthorized orders.

3. Audit Finding and Recommendations

All financial transactions are subject to audit review. The district may receive an audit finding and recommendation for unauthorized (confirming) purchases. Repeat audit findings may lead to sanctions against the school district.

4. Employee Sanctions

The Superintendent of Schools may recommend to the Board of Education the filing of sanctions against any employee who does not comply with federal and state purchasing laws and code, board policy and district purchasing procedures. The sanctions may include, but are not limited to, paying for any unauthorized purchase, withholding of increment, employee suspension or tenure charges.

## **Purchasing Prohibitions**

- Employees Prohibited from Signing Contracts--Prohibition

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

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

### **Personal Liability**

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

- Reimbursements; Employee--Prohibition

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

- Student Activity Accounts--Prohibition

Purchases made through Student Activity Accounts may not be reimbursed with Board funds.

Purchase orders made payable to Student Activity Accounts for the aforementioned purpose will not be signed by the Purchasing Agent.

4. Private Purchases -- Prohibited

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

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

## **Purchasing Guidance**

### Cancellation of Purchase Orders--Guidance

All requests to cancel purchase orders must be made in writing to the Purchasing Agent. Reasons explaining the need to cancel the purchase order must be outlined. The Purchasing Agent maintains the sole right to cancel purchase orders.

### Credit Cards Prohibited

Pursuant to the New Jersey Department of Education Audit Program page I-5.9, a school district is not permitted to use a credit card for the purchase of goods and services. All purchases are to be made through the purchase order process in compliance with the Public School Contracts Law.

### Contracts; Purchase Order Required--Guidance

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. N.J.S.A. 18A:18A-2 (v).

### Preview of Materials--Guidance

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

## □ METHODS OF PROCUREMENT □

### A. Advertise for Bids (Purchases that exceed the bid threshold--\$44,000)

This method is used for procuring goods, materials, services and public work projects that exceed in the **aggregate** of the board of education approved bid threshold of \$44,000.

## **Examples**

Building Services; Facilities  
Plumbing, Electrical, HVACR work  
Custodial Supplies  
Public Works Projects

Technology  
Computer Supplies  
Printers / Computers  
Interactive White Boards

Food Services  
Groceries and Canned Goods  
Kitchen Equipment

Athletics  
Footwear  
Athletic Supplies/Equipment

District  
Furniture  
AV Equipment

### Award of Contract--Lowest Responsible Bidder

The common thread of all these bids is the district has to award the contract pursuant to N.J.S.A. 18A:18A-4 (a) to the lowest responsible bidder.

N.J.S.A. 18A:18A-2 (l). "**Aggregate**" means the sums expended or to be expended for the provision or performance of any goods or services in connection with the same immediate purpose or task, or the furnishing of similar goods or services, during the same contract year through a contract awarded by a purchasing agent.

### **Bids and Purchasing:**

#### **13. Bid Limit -- \$44,000**

The Board of Education is restricted by New Jersey state law on how much money can be spent by the district for the entire year on materials, supplies, and services.

This restriction is called the **bid threshold** or **bid limit**. The bid limit is \$44,000. 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 \$44,000 for the entire year, must be competitively and advertised for bid. This restriction is for the entire district and not by location or schools.

School officials cannot circumvent the law by splitting purchases to be under the \$44,000 bid limit. Administrators that have purchases that may exceed the \$44,000 bid limit, are to contact the Purchasing Office to begin planning the bid process.

**The formal bidding process takes about 6-8 weeks to complete as explained in the Appendix under Bid Process.**

#### **14. Annual Bids—N.J.S.A. 18A:18A-9**

The Board of Education, to be in compliance with N.J.S.A. 18A:18A-9, requests administrators/supervisors and school principals start to plan and prepare for Annual Bids. The proposed time lines are as follows:

<b>February-March</b>	Administrators/Supervisors prepare technical specifications to be reviewed by the Purchasing Agent.
<b>April</b>	Purchasing Agent prepares final bid specifications to be drafted in a manner to encourage free, open, and competitive bidding. Bids are advertised pursuant to the Public School Contracts Law.
<b>May/June</b>	Annual bids are received, opened and tabulated by the Purchasing Agent.
<b>May/June</b>	Award of contract resolutions are prepared by the Purchasing Agent for Board of Education review and approval.
<b>June</b>	Purchase orders are generated by Administrators/Supervisors and presented to the Purchasing Agent for services to begin on July 1 <sup>st</sup> .
<b>June/July</b>	Purchase orders are generated for goods and materials to be delivered to the schools for August delivery.

**15. Bidding: Time Frame**

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

**16. 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 advertise bids for goods and services. Some of them are:

7. Purchasing through New Jersey State Contract; Other State Approved Co-ops.
8. Professional services as outlined by New Jersey law;
9. Textbooks, kindergarten supplies, student produced publications, library and educational goods;
10. Legal notices, food supplies, milk, utilities, insurance, election expenses, travel and conferences; and
11. 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.

**B. Quotations (Purchases that fall between \$6,600 and \$43,999)**

This method of procurement is used for contracts for goods, materials, services and public works projects that in the aggregate are between \$6,600 and \$43,999.

***Examples:***

Athletic Trainer Supplies

Athletic Wear

Instrument Reeds

Fitness Equipment

Payroll Checks

Dry Cleaning Services

**Award of Contract—Price and Other Factors**

The board of education, is obligated to solicit at least two (2) competitive quotations and award the contract pursuant to N.J.S.A. 18A:18A-37 (a), to the vendor whose response is most advantageous, price and other factors included.

**Quotations and Purchasing**

**6. Quotation Limits--\$6,600 through \$43,999**

The quotation limit (threshold) presently is \$6,600. This means that any specific item or group of items of a similar nature purchased by the school district, totaling more than \$6,600 and less than \$44,000 for the entire year, must be competitively quoted or advertised for bid at the discretion of the Purchasing Agent.

School officials cannot circumvent the law by splitting purchases to be under the quotation threshold.

**7. Quotation Process**

All quotations shall be in writing and will be coordinated by the Office of the Purchasing Agent. When a quotation is deemed necessary, the administrator/supervisor or school principal is asked to contact the Purchasing Office. The Purchasing Agent will review these quotation specifications to determine whether they are set up to provide open and competitive quotations.

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

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

**8. 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 purchase order. It is the responsibility of the Purchasing Agent to solicit formal quotations.

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

**Professional Services**

Medical  
Auditing; Accounting  
Legal  
Engineering, Architectural  
Special Education Related Services

**Academic/Operational Services**

(Contracts less than \$44,000)  
Instructional Improvement  
Educational Consultants  
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 with the

**Best Practices in Awarding Service Contracts (2010)**

**i. Technical**

1. Submission of narrative how firm will provide services; planned approach; measurable results
1. Understanding how services will be provided

**1. Management**

- b. Business organization; staffing
- c. Experience; and
- d. Knowledge of district

**a. Cost**

- i. 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.

#### **D. Competitive Contracting (Certain Contracts over \$44,000)**

This procurement method is used for certain contracts over \$44,000.00.

The district can only use this method for contracts that are outlined in NJ State Law 18A:18A-4.1. **Some** of the examples that are permitted are

1. Proprietary Computer Software for Board Use
  1. Student Data Warehousing
  2. Student Information System
  3. Business Office; Human Resources Software
2. Professional Development Services
3. Educational Consultant Services
4. Instructional Improvement Services

The award of contract is similar to the RFP award of contract. It is based upon the same evaluative criteria which is designed to award the contract to the respondent whose response will provide the highest quality services at fair and competitive prices.

The administrative process of Competitive Contracting as outlined in N.J.S.A. 18A:18A-4.1 et seq. and N.J.A.C. 5:34-4.1 et seq. is a rather lengthy process and may take 6-8 weeks to complete.

#### **E. State Contract—NJ START--Purchasing**

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

It is the recommendation of the Purchasing Agent to procure the following equipment and supplies from New Jersey START contract vendors.

##### **① *Office Supplies and School Supplies***

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

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

## ② **Computers**

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

### 2. Contact the Director of Technology

Please contact the **Director of Technology**. The director will be able to assist you with the technical aspects and the State Contract requirements of purchasing computers.

## ③ **Copiers—Approvals Needed—Superintendent, SBA and Board of Education**

If you plan to purchase a copier, please contact the Purchasing Agent. All purchases of copiers must be pre-approved by the Purchasing Agent and the Superintendent of Schools. All purchase of copiers through the State Contract GSA pricing require board of education approval pursuant to the requirements of N.J.A.C. 5:34-9.7.

## **Other State Contract NJ START Purchasing**

The School Business Administrator is required to have board of education approval for all NJ START contract purchases that exceed the bid threshold. All NJ START contract purchases will be verified by the Purchasing Agent prior to processing.

### Purchase Order Requirements--State Contract

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

1. State Contract Number;
2. State Contract System Identifier—**1 NJCP**;
3. Notification of Award attached to the purchase order;
4. Approved State Contract price list; and
5. Shipping and Handling included.

## **□ OTHER PURCHASING PROCEDURES □**

### **1. Cooperative Purchasing**

The school district may use the services of an authorized cooperative purchasing entity to purchase goods and services. Recognized cooperative purchasing groups are, but not limited to:

- ☐ Boards of Education
- ☐ Educational Services Commissions
- ☐ Regional Services Commissions
- ☐ County Special Services Districts
- ☐ NJ Division of Purchase and Property (NJ START State Contract)
- ☐ National Cooperative Vendors

#### **Cooperative Purchasing System Identifiers—Include on Purchase Orders**

School districts are required by administrative code to identify the cooperative group and include the identification number on the purchase order. The following Cooperative Purchasing System Identifiers are provided for your use. This is not an all-inclusive list. The Business Office shall inform all school officials of other cooperative purchasing system entities during the course of the year.

<b>1NJCP</b>	New Jersey START Contract vendors
<b>26EDCPS</b>	Educational Data Services, Inc., vendors
<b>65MCESCCPS</b>	Educational Services Commission of New Jersey vendors
<b>34HUNCCP</b>	Hunterdon County Educational Services vendors

### **2. 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. Please note that the Superintendent of Schools must be notified **first** of all emergency purchase requests. Only the Purchasing Agent may award an emergency contract.

### **3. EUS—Extraordinary Unspecifiable Services**

The EUS procurement method is used for the procurement of insurance and insurance consultant services. The Purchasing Agent will coordinate all EUS activities pursuant to N.J.S.A. 18A:18A-5 (a) (10) and N.J.A.C. 5:34-2.1 et seq.

### **4. Federal Funds—Procuring Goods and Service When Using Federal Funds**

All non-federal entities (school districts) are to follow NJ Public School Contracts Law when procuring goods and services using federal funds except where the federal standards detailed in 2 CFR Part 200.317 et seq. are in conflict or more restrictive.

School districts, when procuring goods and services using federal funds, are to comply with the Federal Procurement Code 2 CFR 200.317 et seq. A more detailed explanation of procuring goods and services when using federal funds is found in the Appendix Section of this manual.

### **5. Increasing a Purchase Order Amount**

There may be times where a purchase order amount has to be increased to meet the needs of the district. The School Business Administrator, in accordance with N.J.A.C. 6A:23A-6.10 will identify and investigate the reason(s) for any increase to a purchase order. An appropriate form to request an increase has been prepared and is available from the Business Office.

## **Vendors Doing Business with the District**

### **New Vendors**

The Purchasing Agent must enter new vendor information in the Business Office financial system prior to using the services or goods of that new vendor. The Purchasing Agent also has to receive from vendors certain legal documents prior to issuing a purchase order. Depending on the amount of the purchase order in the aggregate the following documents must be in the possession of the Purchasing Agent:

- Affirmative Action Evidence—Certificate of Employee Information Report
- Business Registration Certificate from the State of New Jersey
- Chapter 271 Political Contribution Disclosure form
- Iran Financial Disclosure Form
- IRS W-9 Form
- Other documents required by Federal Procurement Code

### **Vendor Performance--Unsatisfactory**

It is hoped that vendors used by the school district provide goods and services in accordance with the terms and conditions of the contract. If any school official does not receive goods or services in a satisfactory manner, it is important the Purchasing Agent be informed.

### **Vendor/Contractor Evaluation & Recommendation**

The Public School Contracts Law permits the school district to renew the contract of a vendor or contractor who provides services to the district. School officials administering the contract for those vendors shall, pursuant to N.J.S.A. 18A:18A-42, complete Vendor/Contractor Evaluation and Recommendation form to determine if the vendor has provided services to the district in an “effective and efficient manner.

### **Debarment, Suspension or Disqualification— (N.J.A.C. 17:19-1.1 et seq.)**

The Board of Education will not enter into a contract for work with any person, company or firm that is on the State Department of Labor and Workforce Development; Prevailing Wage Debarment List, or the State of New Jersey Consolidated Debarment Report or the Federal System for Award—SAM.gov.

### **Renewal of Contracts—Services**

Any vendor contract for services other than professional services, may be extended or renewed by the board of education pursuant to the terms and conditions of N.J.S.A. 18A:18A-42 (o). The major conditions are as follows:

- Renewal contract is awarded by board resolution;
- No contract shall be extended so that it exceeds five (5) consecutive years;
- Any price increase shall not exceed the quarterly Index Rate; and
- Terms and conditions of the contract remain substantially the same.

The Purchasing Agent will notify all administrators in March of the preceding fiscal year of any vendor contracts that are eligible for renewals.

### **Student Activity Account Purchases**

The purpose of having student activity funds should be to finance the normal legitimate co-curricular activities of the student body organization. ***Only expenditures relating to student group activities, which benefit students, may be made from student activity accounts.*** Student activity funds are monies generated by students' participation, authorized to be spent by students and expended on behalf of the students.

### **Signing of Contracts with Vendors--Prohibited**

School officials are strictly prohibited of signing any contracts with vendors, unless expressly authorized by board resolution. All contracts with vendors shall be reviewed by the School Business Administrator, who if satisfied, will affix his signature to the vendor contract

### **Purchases—Bids May Be Required—Discretion of School Business Administrator**

The School Business Administrator is aware of the following exception to bidding

*Goods and services paid with funds that: are raised by or collected from students to support the purchase of student-oriented items or materials, such as yearbooks, class rings, and a class gift; and are deposited in school or student activity accounts; and require no budget appropriation from the board of education; N.J.S.A. 18A:18A-5 (a) (21)*

It will be the determination of the School Business Administrator, whether an advertisement for bid will be required for a Student Activities purchase, which in the aggregate exceeds the bid threshold of \$44,000.

### **Purchases—Quotations Required**

Goods and services paid with student activity funds and require no budget appropriation from the board of education, are considered an exception to bidding under the New Jersey Public School Contracts Law. It is important to note however, that purchases less than the bid threshold may be subject to official quotations solicited by the School Business Administrator. Please alert the Business Office for any upcoming purchases that are more than \$6,600.

### **Purchases—Board Resolution Required Exceeding the Bid Threshold**

All purchases exceeding the bid threshold, currently \$44,000, require prior board of education approval at a regularly scheduled meeting.

**Board Resolution** -- Pursuant to N.J.S.A. 18A:18A-5 (a) (21) all purchases from the student activity account that exceed the bid threshold must be approved by board resolution prior to the purchase being made.

Purchases of yearbooks, school rings; catering hall for proms, may fall in this category. Fund-raising contracts that exceed the bid threshold in the aggregate require a board resolution.

## **□ SELECT PURCHASING TOPICS □**

### **● Field Trip Transportation**

The district has secured through the competitive bid process, prices for various types of transportation vehicles needed for approved field trips. A special bulletin has been issued to all administrators and principals. All employees are reminded of the following guidance as it pertains to field trip transportation:

- ✓ Purchase order must be prepared and processed prior to the date of the field trip.
- ✓ Attached to the field trip transportation purchase order is a copy of the board of education resolution approving the destination of the field trip.
- ✓ The approved list of bus companies and corresponding prices are to be used whether the field trip is paid through board of education funds (PO) or student activity funds.
- ✓ All field trips using board of education funds (purchase order) shall be part of the instructional program, have an educational value and shall be reasonable in cost. Field trips solely for student entertainment are prohibited when using public funds. A board resolution approving the field trip must be attached to the purchase order.
- ✓ The cost of field trips may be borne by the pupils' parents with the exception of pupils in special education classes and pupils with financial hardship. Reference—N.J.S.A. 18A:36-21

- **Meals; Refreshments and Catering**

The State of New Jersey Department of Education has provided guidance to school districts through Administrative Code N.J.A.C. 6A:23A-5.8 on board expenditures for meals and refreshments.

The expenditure of public funds for meals and refreshments may be used for the following:

**Permitted Activities for Meals; Refreshments; Catering**

**Student Activities**

Reasonable costs for light meals and refreshments directly related to activities that benefit students and are part of the **instructional program** are permissible. These activities must be part of the instructional program and not solely for student entertainment.

**Parent Activities**

Reasonable costs\* for light meals and refreshments for parent activities are permissible. It is expected that expenditures for this purpose will be minimal and infrequent.

**Dignitaries**

Reasonable costs\* for light meals and refreshments for dignitaries as defined in State code, are permissible.

**Board Member Meetings -- N.J.A.C. 6A:23A-7.12(f)**

Light meals and refreshments are permitted for all board members and for employees who are required to attend a board of education meeting.

Please note that costs for light meals and refreshments are limited as follows:

<b>M&amp;IE Breakdown</b>					
<b>M&amp;IE Total<sup>1</sup></b>	<b>Continental Breakfast/ Breakfast<sup>2</sup></b>	<b>Lunch<sup>2</sup></b>	<b>Dinner<sup>2</sup></b>	<b>Incidental Expenses</b>	<b>First &amp; Last Day of Travel<sup>3</sup></b>
<b>\$59</b>	\$13	\$15	\$26	\$5	\$44.25
<b>\$64</b>	\$14	\$16	\$29	\$5	\$48.00
<b>\$69</b>	\$16	\$17	\$31	\$5	\$51.75
<b>\$74</b>	\$17	\$18	\$34	\$5	\$55.50
<b>\$79</b>	\$18	\$20	\$36	\$5	\$59.25

## M&IE Breakdown

M&IE Total <sup>1</sup>	Continental Breakfast/ Breakfast <sup>2</sup>	Lunch <sup>2</sup>	Dinner <sup>2</sup>	Incidental Expenses	First & Last Day of Travel <sup>3</sup>
<p><sup>1</sup> This column lists the full daily amount federal employees receive for a single calendar day of travel when that day is neither the first nor last day of travel.</p> <p><sup>2</sup> The separate amounts for breakfast, lunch and dinner listed in the chart are provided should you need to deduct any of those meals from your trip voucher. For example, if your trip includes meals that are already paid for by the government (such as through a registration fee for a conference), you will need to deduct those meals from your voucher. Refer to <a href="#">Section 301-11.18 of the Federal Travel Regulation</a> for specific guidance on deducting these amounts from your per diem reimbursement claims for meals furnished to you by the government. Other organizations may have different rules that apply for their employees; please check with your organization for more assistance.</p> <p><sup>3</sup> This column lists the amount federal employees receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.</p>					

(NJ OMB Circular 20-04-OMB Section XI—Letter I)

### Documentation Required—Light Meals and Refreshments

Documentation must be provided to support expenditures for light meals and refreshments. The following information is to be provided on the Purchase Order:

- Description of the activity;
- Purpose/justification of the activity; goal; objectives;
- Make-up of the group receiving the meals; and
- Names of employees and board members included in the group.

### Prohibited Activities for Meals; Refreshments; Catering

#### 8. Athletic Activities—Feeding Guests

Light meals and refreshments served to **guests** at any athletic event, game or contest are not permitted.

#### 9. Staff and Employees of the School District

Light meals and refreshments are not permitted for employees and staff of a school district, unless the staff member or employee is essential to **a student activity** where light meals or refreshments are being served. N.J.A.C. 6A:23A-7.12 (d); 6A:23A-5.8 (b)

(4)

10. **Honoring Employees**

Receptions, dinners or other social functions held for or honoring any employee or group of employees are not permitted when public funds are being used.

Please note: the use of public funds (purchase order) for the purchase of employee recognition awards is permitted. For example—Retirement Plaques!

## **Textbooks; Approval and Purchase**

### ● **Approval of Textbooks**

In accordance with state law (**N.J.S.A. 18A:34-1**), all textbooks must be approved by the Board of Education prior to their use in the educational program. Purchasing textbooks that have not been approved by the Board of Education is a violation of state law. The Director of Curriculum, has set up procedures to have textbooks approved by the Board of Education.

### ● **Textbook Approval – Board of Education Resolution**

The procedure for obtaining Board approval is:

- a) Complete the District Textbook Evaluation and Approval form
- b) Submit textbook and form to the Office of Curriculum and Staff Development, who will prepare the Board resolution.

### ● **Purchase of Textbooks and Curriculum Department Review**

New Jersey Administrative Code 6A:23A-9.3(c) (12) requires the purchase of textbooks to meet one of the following conditions:

- The purchase is in accordance with a textbook replacement plan;
- Textbooks have been identified as stolen or destroyed; or
- A change in curriculum or new edition requires a new textbook.

It is important that all purchase orders for textbooks withstand any state or district audit review. The following documentation shall be attached to each purchase order for textbooks:

- **Textbook Order Rationale Form** (See Appendix)  
This form which must be completed and attached to the front of the purchase order requires the administrator or supervisor to
  - explain the reason for the purchase; and
  - provide documentation the textbook was pre-approved.

### **Budget Accounts**

As always, only textbooks may be purchased from the “640” object code. All other books and reading material must be purchased from the “600” or “610” series accounts.

### ● **Books; Purchasing Procedures**

#### 1. **Purchase Orders Processed—Once a Month**

The Purchasing Office, to ensure compliance with Public School Contracts Law and board policy, will now process all purchase orders for books and workbooks that require board of education approval, once a month.

The Purchasing Office will hold all purchase orders for books and workbooks to determine whether the total cost of the purchase orders exceed the bid threshold. If the total cost of the purchase orders exceeds the bid threshold then the Purchasing Office will prepare the appropriate board resolution.

After the board of education adopts the resolution to purchase the books/workbooks, the purchase orders will be signed and processed if all the documents required are on file.

The Purchasing Office will use the Superintendent's deadline for agenda items for this process.

Purchase orders for books and workbooks received after the deadline will be held for the next board meeting.

**2. Purchases Must be Planned**

All schools/offices buying books and workbooks must now plan appropriately. Administrators and supervisors are to direct teachers and staff members to have all purchase orders ready before the deadline or otherwise they will have to wait for the next board of education meeting.

**3. Online Pricing or Price Quotations**

School principals are to ensure that purchase orders for books and workbooks be presented to the Assistant Superintendent/Superintendent with pricing that was obtained through the book company representative or by using online pricing.

**4. Purchase Order Review – Online Pricing or Price Quotations**

Each purchase order for the purchase of books and workbooks will be reviewed by the Purchasing office. It is expected that attached to the purchase order will be either:

- Copies of the price quotation received from the sales representative; or
- Copies of the online pricing obtained from the company's website.

Shipping and handling costs must be confirmed by the sales representative or the customer service number.

***Any book purchase order that does not have either the price quotation from the sales representative or copies of online pricing will be returned.***

**Use of Catalog Pricing – PROHIBITED**

Using written paper catalogue pricing is prohibited. All book prices must be obtained by contacting the sales representative or by obtaining the prices online.

## **Travel Reimbursement--Purchase Order—Conferences and Workshops**

The State of New Jersey, pursuant to N.J.S.A. 18A:11-12, has adopted strict travel guidelines for school districts to follow. All school officials and employees seeking travel reimbursement must adhere to the law and travel administrative code—N.J.A.C. 6A:23A-7.1 et seq. **At a minimum**, reimbursement purchase orders for travel must meet the following requirements:

☐ **Written Approval of the Superintendent—prior to travel event**

The travel shall be approved in writing by the Superintendent prior to the travel event. Documentation shall be provided with the purchase order for reimbursement.

☐ **Board of Education Approval—prior to travel event**

The travel shall be approved by resolution at a public board of education meeting, again, prior to the travel event. A copy of the board resolution shall be attached to the purchase order.

☐ **Reimbursement Procedures**

Prior to being reimbursed for approved costs for the travel event, the following must be presented with the purchase order when applicable

1. Approvals in writing;
2. Travel Report;
3. Receipts for hotel and meals (when applicable);
4. Mileage Travel Form;
5. Driver's License; Vehicle Registration; Insurance Card; and
6. Other documents when requested.

All public school employees are to review all board policy and school administrative procedures with the School Business Administrator prior to planning for the travel event. Additional rules and procedures on travel are available by contacting the School Business Administrator.

## **Fixed Assets**

Generally Accepted Accounting Principles (GAAP) reporting, requires the district to maintain physical accountability over district owned assets. Fixed assets are property, plant or equipment, assets that are long-term and continued use, such as land, buildings, machinery, and equipment.

### *Cost Determination of Fixed Asset*

For the purpose of this purchasing manual and to be in compliance with law and code, a fixed asset is a single item cost of \$2,000 or more.

### *Recording of Fixed Assets*

School officials ordering and receiving a fixed asset item, shall properly record the item on the purchase order in accordance with Business Office procedures. The fixed asset item shall also be identified with the district's bar coding system.

### *Disposal of Fixed Assets*

All school district property must be disposed of in a manner prescribed by law as per the Records Retention Schedule prepared by the New Jersey Bureau of Records Management. The Business Office will assist all school officials in the disposal of all school property, especially those identified as fixed assets.

## Purchase of Food Supplies Guidance

- **Purchase of Food Supplies – Supermarkets**

New Jersey state law and code excludes the purchase of food supplies from the bidding process if the food supplies are for the school cafeteria or home economics classes. Many schools and offices have prepared purchase orders to:

### **SHOPRITE**

Food supplies purchased from the supermarkets shall be in compliance with state law and code and only for the approved list of situations. All purchase orders, including student activity account purchases, are subject to review by Department of Education (DOE) officials and auditors.

- **Food Supplies**

New Jersey Administrative Code 6A:23A-16.5(b) clearly notes that food supplies include those supplies that are “eaten or drunk.” Administrators are to ensure that purchases from the supermarkets have only items listed that follow the code. The Business Office will review the register receipts and highlight those items that do not follow the code.

### **Purchase Order Deadline—Annual Notification**

The deadline for submitting purchase orders for the current operating budget is on or about **February 14, 2023**, unless on an earlier date set by the Superintendent. (Purchasing Freeze) Exceptions to the deadline date may be for purchases of the following:

- End of the year activities—field trips, graduation, assemblies;
- Employee contractual obligations—tuition reimbursement;
- Emergency contracts;

- State and/or federal funded program grant programs;
- Travel reimbursements; and
- Other goods, materials or services approved by the Superintendent

## **Contracted Service Providers—Protecting Our Children**

### **Regular Contact with Students**

There may be times during the performance of a vendor contract, where a contracted service provider may come in contact with students of the school district. The district fully understands its obligation to provide to all students and staff members, a safe educational environment. To this end, the district will be requiring all contracted service vendors who come in **regular contact with students** to comply with the following requirements.

### **Anti-Bullying Reporting--Requirement**

When applicable, the contracted service provider shall comply with all applicable provisions of the New Jersey Anti-Bullying Bill of Rights Act—N.J.S.A. 18A:37-13.1 et seq., all applicable code and regulations, and the Anti-Bullying Policy of the Board of Education. In accordance with N.J.A.C. 6A:16-7.7 (c), a contracted service provider, who has witnessed, or has reliable information that a student has been subject to harassment, intimidation, or bullying shall immediately report the incident to any school administrator or safe schools resource officer, or the School Business Administrator/Board Secretary.

### **Criminal History Background Checks—N.J.S.A. 18A:6-7.1--Requirement**

When applicable, the contracted service provider, shall provide to the school district prior to commencement of contract, evidence or proof that each employee assigned to provide services and that comes in **regular contact with students**, has had a criminal history background check, and furthermore, that said background check indicates that no criminal history record information exists on file for that worker. Failure to provide a proof of criminal history background check for any employee coming in regular contact with students, prior to commencement of contact, may be cause for breach of contract. No employee of a contracted service provider shall commence work at a school facility without having first obtained an approval for employment from the Office of Student Protection.

## **Pre-Employment Requirements**

When applicable, all contracted service providers, whose employees have **regular contact with students**, shall comply with the Pre-Employment Requirements in accordance with New Jersey P.L. 2018 c.5, N.J.S.A. 18A:6-7.6 et seq. Contracted service providers are to review the following New Jersey Department of Education—Pre-Employment Resource P.L. 2018 c.5 link below for guidance and compliance procedures.

<https://www.nj.gov/education/crimhist/preemployment/>

# **The Requisition and Purchase Order Process**

## **Roles and Responsibilities**

### **A. Responsibilities When Preparing a Requisition**

The person who prepares the requisition has certain responsibilities before the order is sent to the administrator, supervisor, or principal for approval. He/she is to ensure the following:

- **Requisitions are typed** -- All requisitions are entered in the district requisition system.
- **Vendor's Name**--All Board checks are made payable to the vendor name (top line) listed on the purchase order/requisition. Please ensure the proper vendor name is printed on the requisition.
- **Vendor's Complete Address** -- The purchase order must include the vendor's complete address and phone number. Post Office Box addresses by themselves are not acceptable unless they are of major well-known companies.
- **Current Budget Year Included** -- The current budget year must be included in the body of the Purchase Order/Requisition.
- **Description of Items, Services, Costs and Catalogue Numbers** -- Items and/or services requested are to be described clearly with correct and up-to-date catalogue numbers/ISBN and costs. Brand name, model numbers, colors, sizes and other descriptive items are required.
- **Shipping Costs**--Shipping and handling costs are to be added to all purchase orders. Please read the catalogue or contact the vendor to determine the actual shipping and handling costs.

If you are unable to ascertain the actual charges, type:

**“10% Estimated Shipping and Handling”**

If there are not any shipping and handling charges, type on requisition/purchase order:

**“Shipping and Handling Included”**

- **Delivery Address--Attention of** -- The delivery address should include a name of a person or a specific department.
- **Delivery, Types of** --- The Board of Education recognizes two (2) types of delivery.
  - a. INSIDE DELIVERY  
Items are to be delivered to a Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building.
  
  - b. SPOTTED DELIVERY  
Items are to be delivered to a Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building. Transportation carrier personnel or specialized individuals are responsible to then uncrate, set up, assemble items to determine good working order and remove all debris to the satisfaction of the Board of Education within five (5) working days. Please ensure that all purchase orders have the correct delivery designation.
- **Total Cost** -- Please include the words “Total Cost” on the purchase order with the actual amount of the order. Minimum Order -- the minimum order amount for all purchase orders is \$50.00. Please try to plan and combine orders to exceed the \$50.00 limit.
- **Budget Account Number** -- Please be sure the correct Budget Account Number is typed on the requisition.
- **State Contract Orders** -- When ordering through NJ START State Contract vendors (minimum order \$100.00), please note the following:
  - 1. State Contract Number must be included on the requisition;
  - 2. **1NJCP** must be included on all State Contract requisitions and purchase orders;
  - c. Shipping and Handling Included; and
  - d. Appropriate documentation when required.

Special guidance will be issued as it pertains to State Contract purchases.

A reminder, the minimum order amount for a State Contract purchase is \$100.00

1. **Quotations** -- If quotations are obtained, please attach to the purchase order a copy of each written quotation received. Please type the quotation date and the quotation number.
2. **Bids** -- If bids are obtained, please include the following on the requisition:
  - a. Bid Date; and
  - b. Bid Number.

1. **New Jersey State Sales Tax—School Districts Exempt**

The Board of Education is exempt from paying New Jersey Sales Tax. New Jersey local school districts are political subdivisions of the State of New Jersey. Their purchases are exempt from New Jersey sales and use taxes. The board is not exempt from paying out of state sales and use taxes.

**ST-5 Form Not Required**

An exempt organization ST-5 certificate or number is not required for the local school district, public school or board of education to make tax exempt purchases. ST-5 Exempt Organization Certificates are never issued to New Jersey government entities, including public schools. Their official letterhead or official purchase order, signed by a school official, is sufficient proof to the vendor that they are exempt from paying sales taxes. Payment must be made by a school check, including a student activity fund check, or a school voucher.

*Reference—NJ Division of Taxation Tax Bulletin TB-49*

**B. Responsibilities of Administrator/Supervisor or Principal**

The person authorized to approve requisitions must ensure the following is reviewed before the requisition is sent to the Assistant Superintendent/Superintendent:

**5. Funds Available**

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

**6. Requisition Completion**

They must check to determine that items 1-14 previously noted (Responsibilities of the Originator) have been *properly completed*.

**7. Operational or Educational Need of Purchase**

Administrators who approve requisitions should be able to explain why the purchase is essential to the school district. They should be able to support the purchase as an educational or operational need for the district. Of most importance they should be able to answer the following:

- i. How will students learn or benefit from the purchase?
- ii. What educational achievement or program may be linked to the purchase?
- iii. How is the purchase of operational value to your school/office?

8. **Requisitions** are to be approved online by the appropriate administrator.

**9. Approval of Principal**

Central office administrators and supervisors have been notified that whenever they order equipment for the instructional staff of the various schools, the purchase order must be approved by the school principal. The principal must co-sign the purchase order for equipment purchases.

It is the responsibility of the central office administrator/supervisor to obtain the signature of the principal.

**10. Originator Copy**

The originator copy of the purchase order remains in the office of the administrator/supervisor/principal. When preparing a requisition, please retain a copy for your files.

**11. Receiving Copy**

Once the purchase order has been posted and mailed to the vendor, the Business Office will send the Receiving Copy of the purchase order back to the school or office. If you do not receive the Receiving Copy within two (2) weeks of signing the purchase order, please contact the Business Office.

**C. Responsibilities of the Assistant Superintendent/Superintendent of Schools**

The Superintendent or the Assistant Superintendent reviews and determines the educational or operational value of each purchase order. If satisfied, the requisition is approved and forwarded to the Purchasing Agent.

**D. Responsibilities of Business Office**

The Purchasing Agent reviews each purchase order. Special attention is given to the following:

2. **Available Funds**—The Requisition system will not permit a requisition to be finalized if there are insufficient funds in the account. If preparing a PO, be sure to check for funds availability.
3. **What is being ordered and the cost**--The Purchasing Agent reviews the technical aspects of the purchase order to ensure compliance with Federal and State Law and Board Policy.

The Business Office checks the cost of each item and determines if it can be purchased from another source at a savings. The Business Office also reviews whether the purchase exceeds:

The Quotation Limit	<b>\$ 6,600.00</b>
The Bid Limit	<b>\$44,000.00</b>

A determination will be made by the Purchasing Agent whether the district has to solicit quotations or advertise for bid.

#### **4. Document Check**

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

1. Affirmative Action Evidence – Contracts \$44,000.00 and over (cumulative)
2. Business Registration Certificate (BRC) – Purchases \$6,600.00 and over
3. Chapter 271 – Political Contribution Disclosure Form (PCD)  
Purchases over \$17,500.00 (cumulative)
  - Iran Financial Disclosure Form
  - IRS W-9 Form
  - Other Federal Procurement Documents.

#### **5. Technical Review of Purchase Order** -- The purchase order is also reviewed for technical aspects such as:

6. Account number missing or incorrect;
7. Shipping charges added;
8. Signatures missing;
9. State contract numbers incorrect/missing;
10. Vendor address incomplete; and
11. Other items as listed in Section A.

Incomplete or improper purchase orders/requisitions will be returned with a memo explaining deficiencies. See copy of memo in Appendix.

If the Purchasing Agent is satisfied, he signs the purchase order and/or approves the requisition. The Business Office will then:

3. Issue a purchase order number;
4. Enter the purchase order in the computer; and
5. Mail the purchase order to the vendor.

#### **Purchase Order Process--Deliberative Process—Five to Ten Days**

The purchase order process, as explained, may take 5 – 10 days to complete. Public school purchasing takes time, as it is a deliberative process, designed to be in compliance with law and also to limit fraudulent activities. Please plan accordingly.

5. **Transfer of Funds**--The Business Office processes purchase orders only if there are appropriate funds to cover the purchase. Purchase orders lacking sufficient funds are sent back to the originator for a request to transfer funds. All letters requesting a transfer of funds are to be sent to the **School Business Administrator/Board Secretary**.

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

In certain cases some transfer of funds requests must be sent to the State Department of Education for review. Substantive transfers of money (more than 10% of the budget line item) must be approved by the State. Purchase orders that require a transfer of funds will be mailed to the vendors the day after the State Department of Education approves the transfers.

#### **E. Responsibility of the Vendor**

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

2. Signed Voucher
3. Invoice
4. All Packing Slips
5. Receiving Copy (Pink) Signed

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.

### **□ ACCOUNTS PAYABLE SECTION □**

#### **□ Receipt of Goods/Services □**

#### **A. Processing the Requisition/Purchase Order--Design of Purchase Order**

The purchase order is made of five (5) sheets. Listed below are the names and the purpose of each sheet. (A Requisition becomes a purchase order after all required administrators have approved the requisition in the Business Office Software System).

<u>Copy</u>	<u>Disposition</u>
-------------	--------------------

Vendor Copy	Sent to vendor to order items/provide services
Voucher Copy	Sent to vendor for signature
Receiving Copy	Sent to school/office; returned to Business Office upon receipt of goods/services
Authorization Copy	Signatures authorizing purchase remains on file in the Business Office
Originator Copy	Remains with the office of administrator or supervisor.

**B. Receipt of Goods and Services**

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

**1. Receipt of Items Ordered**

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

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

**Accounts Payable Manager, c/o Business Office**

**Receipt of Goods and Services—Responsibilities of Administrators; Supervisors**

Administrators and supervisors are to ensure that all goods received have been checked in for accuracy. If the goods received match the purchase order and the packing slip then the administrator should do the following:

- Sign the packing slip to confirm receipt of delivery of goods;
- Sign the Receiving Copy (blue slip) of the purchase order;
- Sign any invoices that may have been submitted with the order; and

Send all items to the Business Office c/o Accounts Payable within seven (7) days of the receipt of goods.

**Accounts Payable Procedures—Notification Process—Unreturned Paperwork**

There will be instances where the Business Office Accounts Payable Office will send a courtesy reminder to any school or office that has not returned the paperwork in a timely fashion. The following procedures have been approved by my office:

**1. Thirty (30) Day Notice—Original**

The Accounts Payable Office will send a reminder notice to all schools and offices that have not submitted their paperwork after 30 days of receipt of the invoice.

**2. Second Notice—Seven (7) Days**

The Accounts Payable Office will send a second reminder notice seven (7) days later if no paperwork is received from the school or office.

**3. Final Notice—Seven (7) Days**

The Accounts Payable Office will send a Final Notice reminder seven (7) days later if no paperwork is received from the school or office

**4. Superintendent's Office Contacted—Three (3) Days**

The School Business Administrator will contact the Superintendent of Schools after three (3) days if the paperwork is not received from the school or office.

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

The Board of Education has an excellent reputation for paying its bills in a timely fashion. We ask that all employees assist in maintaining this fine reputation. **Paying Bills in a Timely Fashion—within 30-60 days** and **Paying Bills Pursuant to State Law—within 90 days N.J.S.A. 18A:18A-10.1**

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

**a. Problem: Back Orders**

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

**Process to Follow: Back Orders**

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

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

- **Problem: Items Missing from Order**

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

**Process to Follow: Items Missing**

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

- **Problem: Items Damaged; Wrong Item**

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

**Process to Follow: Items Damaged; Wrong Item**

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

- **Problem: Discontinued Item**

Sometimes the items you requested have been discontinued.

**Process to Follow: Discontinued Item**

20. Mark on the receiving copy (pink) of the purchase order "discontinued."

21. Do not call the company for a replacement item. You must complete a new purchase order.

## **VENDOR PAYMENT PROCESS**

### **Contracted Services**

#### **Role of School District**

##### **Purchase Order Contract Amount—Not To Be Exceeded!**

The contracted services vendor/provider (vendor) receives a purchase order from the Purchasing Agent notifying the vendor that services may begin.

The purchase order has a total contract amount. This contract amount may not be exceeded unless authorized by the Board of Education in writing.

##### **Monitoring Contract Amount—District Administrator Responsibility!**

The School Business Administrator asks all district administrators to monitor all vendor bills and invoices to ensure they do not exceed the total contract amount. Administrators are asked to contact the Purchasing Agent, forty-five (45) days in advance, if the total contract amount is close to being exceeded. The Purchasing Agent then can begin a process to exceed the purchase order amount pursuant to administrative code.

##### **Exceeding Contract Amount—Unauthorized Service!**

If any administrator permits a vendor to exceed the contract amount, the administrator has permitted an unauthorized service, which is similar to an unauthorized purchase. Administrators are asked to monitor the dollar amount of services being provided to the district.

##### **Monitoring Contract Amount—Vendor Responsibility!**

The district asks all vendors to also monitor all bills and invoices to ensure they do not exceed the total contract amount. Vendors are asked to contact the respective administrator, forty-five (45) days in advance, if the total contract amount is close to being exceeded.

##### **Exceeding Contract Amount -- Written Authorization!**

Contracted vendors may only exceed the amount on the purchase order when authorized by the School Business Administrator in writing. The authorization will be in the form of a new purchase order being issued to the contractor signed by the Purchasing Agent.

##### **Submission Deadlines – Schedule to be Supplied**

The Board of Education traditionally meets on the third Tuesday of each month. The Business Office asks that all bills and invoices for payment be submitted *prior* to the Bill List Closing date on the schedule provided.

All bills and invoices submitted to the Business Office by the vendor will be sent to the appropriate school district administrator/supervisor for review and approval. The Business Office cannot begin the payment process until it receives the invoices signed and approved by the appropriate administrator.

**End of Year Billing/Cancellation of Purchase Orders**

Administrators are to work with contracted services vendors so that end of the year invoices are submitted to the Business Office in a timely fashion. This is imperative. In order to comply with the State of New Jersey Department of Education requirements, the district has adopted a policy of canceling open purchase orders at the end of the fiscal year. All invoices must be billed within thirty (30) days of services to meet the State Department of Education deadline. If we are not in receipt of your invoice within the thirty (30) day deadline, we will not be able to process payment in a timely fashion and the corresponding purchase order may be cancelled, thereby causing a delay in payment.

## □ APPENDIX □

- A. Formal Bid Process
- B. Emergency Purchases/Contracts
- C. Memorandum--Return of Purchase Order
  - a. Chart—Purchase Order Requirements
  - b. Vendor Letter—Unauthorized Purchases
  - c. Copy of Purchase Order
  - d. Copy of Requisition
  - e. Federal Contracts
    - 1. Federal Programs for School District
    - 2. Compliance with 2 CFR 200.317 et seq.
    - 3. Federal Funds Procurement Methods
    - 4. Debarment and Suspension for Federal Contacts
    - 5. Stevens Amendment
  - f. Federal Procurement Chart of Thresholds
  - g. Textbook Rationale Form

**▣ FORMAL BID PROCESS ▣**

<b><u>Process</u></b>	<b><u>Time Line</u></b>
Initial request to bid made by Administrator/Supervisor. Certification that funds exist.	One Day
Review of specifications, fully outlining items, materials or services to be bid by the Purchasing Agent.	One Week
Return of reviewed specifications to Administrator/Supervisor for final approval. Administrator/Supervisor signs off final approval.	One Week
Bid package prepared by the Purchasing Agent.	One Week
Copies of bids run off by Print Shop.	One Day
Legal advertisement sent to newspaper.	Three Day Advance Notice
Bid Date/Time -- must be at least 10 days after Legal Ad appears in newspaper. Bids are opened and read publicly.	10-20 Days
Bid results are reviewed by:   a. Administrator/Supervisor b. Purchasing Agent	One Week
Administrator/Supervisor prepares spreadsheet showing lowest bidders and recommends award of bid. Purchasing Agent reviews bids. Resolution is prepared.	One-Two Weeks
Bids are reviewed at Board Agenda, Committee of the Whole, and Regular Public Meetings.	One Week

Purchase orders are prepared by Administrator/Supervisor.	One Week
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**The formal bidding process takes about 6-8 weeks from start to finish.**

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

(Appendix A)

□ **EMERGENCY CONTRACTS (18A:18A-7)** □

**A. Background**

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

**B. Definition of Emergency**

An emergency is a situation affecting the health or safety of occupants of school property that requires the immediate delivery of the articles or performance of a service to alleviate the emergency. Federal and State of New Jersey *Declarations of Emergencies* may also apply. The school business administrator will contact the board attorney for guidance on such declarations.

**C. Process in Declaring an Emergency**

**a. Superintendent of Schools Notified**

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

**a. School Business Administrator/Purchasing Agent Notified**

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

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

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

possible.

● **Awarding of Contract by School Business Administrator/Purchasing Agent**

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

● **Filing of Documents with State and County by Board Secretary/School Business Administrator**

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

1. A copy of the contract or agreement; and
2. A copy of the written requisition.

→ **Acknowledgement by Board of Education**

The Board of Education, at its next regular Board of Education Public Meeting, shall review and acknowledge said emergency purchase. This may be done by board resolution.

(Appendix B)

**MEMORANDUM**

To: \_\_\_\_\_

From: \_\_\_\_\_, School Business Administrator/Board Secretary

Date: \_\_\_\_\_

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

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

\_\_\_ Account Number Incorrect; Missing--Please use Account Code # \_\_\_\_\_

\_\_\_ Bid Number, Quotation Number--Not Included

\_\_\_ Board Resolution Needed--Attach to Requisition/Purchase Order

\_\_\_ Conference Request Form--Not Attached; Not Approved

\_\_\_ Description of Item(s), Service Needed

\_\_\_ Funds; Federal/State – Title of Grant Program – Type on Purchase Order/Requisition

\_\_\_ Minimum Order \$50.00     Minimum State Contract Order \$100.00

\_\_\_ Proposal/Contract Missing -- Attach to Purchase Order

- \_\_\_\_\_ Quotation Needed--Please contact me to discuss process
- \_\_\_\_\_ Rationale Form Missing; Unsigned
- \_\_\_\_\_ Shipping Charges Not Added
- \_\_\_\_\_ Shipping Charges Not Needed. Type on P.O. "Shipping and Handling Included"
- \_\_\_\_\_ Signature Missing--Administrator, Supervisor, Principal
- \_\_\_\_\_ State Contract Number Incorrect, Missing--State Contract Documentation Missing
- \_\_\_\_\_ Textbook Documentation Missing
  - \_\_\_\_\_ Website Documentation / Board Resolution
- \_\_\_\_\_ Unauthorized Order--Please contact me to discuss procedures
- \_\_\_\_\_ Vendor Address Incomplete--Post Office Box Number Only
- \_\_\_\_\_ Vendor Check Needed?
- \_\_\_\_\_ As Per Attached Memo
- \_\_\_\_\_ Other \_\_\_\_\_

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

(Appendix C)

**PURCHASE ORDER REQUIREMENTS**

<b>CONTRACT/PURCHASE ORDER THRESHOLDS (AGGREGATE)</b>	<b>AFFIRMATIVE ACTION EVIDENCE (AA)</b>	<b>BUSINESS REGISTRATION CERTIFICATE (BRC)</b>	<b>CHAPTER 271 PCD (PAY TO PLAY) (271)</b>
<b>Up to \$ 6,600</b>	(a)	No	No
<b>\$ 6,600 - \$17,499</b>	(a)	<b>YES</b>	No
<b>\$17,500 - \$43,999</b>	(a)	<b>YES</b>	<b>YES</b>
<b>\$44,000 – and over</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

<b>Affirmative Action Evidence Exemptions</b>	<b>Business Registration Certificate Exemptions</b>	<b>Chapter 271 (PCD) Exemptions</b>
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<p>2. Contracting Units Subject to Title 40A:11</p> <p>3. State of New Jersey Contract Purchases</p> <p>4. Boards of Education including Educational Services Commissions</p> <p>D. Other contracting units, e.g. County and State Colleges and local authorities, boards, etc.</p>	<p>5. Contracting Units Subject to Title 40A:11</p> <p>6. State of New Jersey Contract Purchases</p> <p>7. Boards of Education including Educational Services Commissions</p> <p>E. Other contracting units, e.g. County and State Colleges and local authorities, boards, etc.</p> <p>Non-profit Organizations</p> <p><b><u>Exempt Situations</u></b></p> <ul style="list-style-type: none"> <li>● Emergency Purchases – No payment unless BRC is on file.</li> <li>● Employee settlements paid to attorneys;</li> <li>● Establishments that are out of state &amp; business being conducted takes place out of state, e.g. hotels, band camps, seminars, theatres, etc.</li> <li>● Purchase made entirely through School Student Activity Funds.</li> </ul>	<p>8. Contracting Units Subject to Title 40A:11</p> <p>9. State of New Jersey Contract Purchases</p> <p>10. Boards of Education including Educational Services Commissions</p> <p>F. Other contracting units, e.g. County and State Colleges and local authorities, boards, etc.</p> <p>Non-profit Organizations</p> <ul style="list-style-type: none"> <li>● New Jersey School Boards Association <ul style="list-style-type: none"> <li>● Contract Renewals</li> <li>● Public Utilities, e.g. PSE&amp;G</li> </ul> </li> </ul> <p><b><u>Exempt Situations</u></b></p> <ul style="list-style-type: none"> <li>● Emergency purchases;</li> <li>● Litigation payments to parties through court order.</li> </ul>
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(a) It is suggested that Affirmative Action evidence be on file from vendors and contractors.  
It is suggested that school districts request from all vendors the Iran Disclosure Form!  
(Appendix D)

ANYTOWN PUBLIC SCHOOLS  
Office of the Superintendent  
Address  
City, State, Zip

TO: All Vendors

Date: \_\_\_\_\_

**UNAUTHORIZED ORDERS**

**Official Notification**

**Authorized Purchases**

The Board of Education only recognizes purchases made through the approved purchase order process. All purchases made by the Board of Education require:

- i. Written Purchase Order;*
- ii. Purchase Order Number; and an*
- iii. Authorized Signature (Purchasing Agent)*

#### **Unauthorized Purchases**

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

#### **Vendors' Responsibility**

**a. Do NOT Honor Requests!**

Vendors are not to honor or accept any requests for goods or services unless the vendor receives a written purchase order with an authorized signature and a purchase order number.

**b. Contact the Business Office!**

Please alert \_\_\_\_\_ at \_\_\_\_\_ if any Board employee attempts to place an order without an authorized purchase order.

**c. You will NOT Get Paid!**

The Board of Education will not be held responsible for any unauthorized orders or unauthorized purchases.

#### **Authorized Signatures**

The Board of Education will only recognize purchase orders signed by:

\_\_\_\_\_  
**School Business Administrator/Board Secretary**

(Appendix E)

***COPY OF BLANK PURCHASE  
ORDER***

(Appendix F)

# ***COPY OF BLANK REQUISITION***

(Appendix G)

## **□ FEDERAL CONTRACTS □**

### **Examples of Federal Funding Sources—Every Student Succeeds Act (ESSA)**

- Title I, Part A – Improving Basic Programs Operated by LEA’s
- Title II, Part A – Teacher and Principal Training and Recruiting
- Title III– English Language Acquisition and Language Enhancement
- Title III—Immigrant Education Program

- Title IV, Part A – Student Support and Academic Enrichment Program

### **Other Examples of Federal Funding Sources**

- I.D.E.A. Part B Handicapped
- Perkins Vocational Education
- National School Lunch Program
- National School Breakfast Program
- ESSER I, II Act—Elementary and Secondary School Emergency Relief Act
- CARES Act—Coronavirus Aid, Relief and Economic Security Act 2020

### **Federal Procurement Guidelines—Federal Regulations 2 CFR Part 200.318 et seq.**

School districts, when procuring goods and services using federal funds, shall comply with Federal Regulations Procurement Standards 2 CFR 200.318 et seq., and the New Jersey Public School Contracts Law.

<h2><b>Methods of Procurement—When Using Federal Funds</b></h2>
---

All procurement transactions must be conducted in a manner providing full and open competition. (2 CFR 200.319). Examples of procurement methods to be used:

- **Micro-purchases—Purchases less than \$6,600.00**

The Purchasing Agent shall use sound business practices for purchases in the aggregate that do not exceed \$6,600.00. Reference--2 CFR 200.320 (a) and 2 CFR 200.67

- **Small Purchase Procedures—\$6,600 through \$43,999**

The Purchasing Agent shall use the competitive quotation process as outlined in N.J.S.A. 18A:18A-37 (a) or the Request for Proposal process, when applicable, in procuring goods and services in the aggregate of more than \$6,600.00 and less than \$43,999. Reference--2 CFR 200.320 (b) and 2 CFR 200.88

- **Sealed Bids—\$44,000 or more**

The Purchasing Agent shall use the competitive bid process to procure those contracts which in the aggregate exceed the \$44,000 bid threshold. The contract shall be awarded to the vendor who submits the lowest responsible bid for a firm fixed contract price—lump sum or unit cost. Reference--2 CFR 200.320 (c),

(Appendix H)

- **Competitive Proposals—\$44,000 or more**

The Purchasing Agent shall use the Request for Proposal (RFP) or competitive contracting process when procuring certain contracts which in the aggregate exceed the \$44,000 bid threshold, which are to be awarded by an evaluative process, rather than a firm fixed contract price. Reference--2 CFR 200.320 (d) and N.J.S.A. 18A:18A-4.1 et seq.

- **Non-competitive Proposals (Sole Source)**

Although the Federal government recognizes contracts may be awarded to sole source vendors through non-competitive proposals, the Purchasing Agent shall use the competitive proprietary bid process or the competitive contracting process for sole or single source contracts. Reference 2 CFR 200.320 (f) and N.J.S.A. 18A:18A-15. The amounts listed are subject to change.

**New Jersey Department of Education Guidance on Federal Spending**

All grant administrators and Purchasing Agents of school districts are to comply with federal regulations and the Public School Contracts Law and should adhere to the guidance as provided by the New Jersey Department of Education in the publication entitled *Navigating the Uniform Grant Guidance*.

**Food Services Directors**

The USDA and the New Jersey Department of Agriculture—Food and Nutrition, have announced through various documents and forms, new procedures for the procurement of goods and services for the Food Services program in every school district.

**Debarment and Suspension for Federal Contracts**

*Debarment and Suspension (E.O. 12549 and E.O. 12689)* – A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p 235). Debarment and Suspension. SAM Exclusions contains the names of parties debarred, suspended or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. (Ref. 2 CFR 200.212)

**Federal Programs/Targeted Students—Include on Requisitions/Purchase Orders**

Purchase orders using Federal Funds shall include on the document:

- Name of Federal Program
- Targeted Group of Students

**Stevens Amendment—Statement on Bid Advertisement**

The Board of Education recognizes its obligation as it pertains to the Stevens Amendment, Section 8136 of the Department of Defense Appropriations Act (P.L. 104-134, Sec.507) which requires the board of education to state clearly the percent ( %) of the total cost of this project will be financed through **Name of Federal Grant**.

Appendix (H-2)

**Federal Contracts—Chart of Thresholds**

<b>Description of Goods/Services</b>	<b>Amount</b>	<b>Procurement Method</b>
Goods and Services	Less than \$6,600	Sound Business Practice

Goods and Services	\$6,600-\$43,999	Quotation or Bid
Goods and Services	\$44,000 or more	Bid
Professional Services	Less than \$6,600	Simple Proposal
Professional Services	\$6,600-\$43,999	Request for Proposals (RFP)*
Professional Services	\$44,000 or more	Competitive Contracting
Educational Consultant Services	Less than \$6,600	Simple Proposal
Educational Consultant Services	\$6,600 - \$43,999	Request for Proposals (RFP)*
Educational Consultant Services	\$44,000 or more	Competitive Contracting
Instructional Improvement Services	Less than \$6,600	Simple Proposal
Instructional Improvement Services	\$6,600 - \$43,999	Request for Proposals (RFP)*
Instructional Improvement Services	\$44,000 or more	Competitive Contracting
Professional Development Services	Less than \$6,600	Simple Proposal
Professional Development Services	\$6,600 - \$43,999	Request for Proposals (RFP)*
Professional Development Services	\$44,000 or more	Competitive Contracting
Sole Source (Proprietary) <sup>(a)</sup>	Less than \$6,600	Simple Proposal
Sole Source (Proprietary) <sup>(a)</sup>	\$6,600 - \$43,999	Proprietary Quotation
Sole Source (Proprietary) <sup>(a)</sup>	\$44,000 or more	Proprietary Bid
Services Provided by Government Units/Schools	Less than \$6,600	Simple Proposal
Services Provided by Government Units/Schools	\$6,600 - \$43,999	Request for Proposals (RFP)*
Services Provided by Government Units/Schools	\$44,000 or more	Competitive Contracting
Construction; Public Works	Less than \$6,600	Written Proposal; PW Documents
Construction; Public Works	\$6,600-\$43,999	Quotation or Bid
Construction; Public Works	\$44,000 or more	Bid

**\*RFP's must be publicized when federal funds are being used.**

(Appendix I)

**Textbook  
Purchases**

**MONTGOMERY TOWNSHIP PUBLIC SCHOOLS  
Office of the School Business Administrator**

**Textbook  
Purchases**

**Textbook Order Rationale Form**

A. Conditions of Purchase – New Jersey Administrative Code 6A:23A-9.3 (c)(12)

Please check the appropriate box(es) that apply to the purchase.

- Purchase is in accordance with the textbook replacement plan;
- Purchase is to replace lost, stolen or destroyed textbooks.
- Purchase of textbooks reflect a change of curriculum.
- Purchase reflects a new edition of textbook.

B. Documentation Requirement

The textbook named on this purchase order was approved by the board of education pursuant to N.J.S.A. 18A:34-1, on the following date:

Meeting Date:

Name of School/Office \_\_\_\_\_

Administrator/Supervisor \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Title of Textbook \_\_\_\_\_

\_\_\_\_\_

**Curriculum Department Review and Approval**

Approved \_\_\_\_\_ Denied \_\_\_\_\_

\_\_\_\_\_  
Curriculum Director Signature Date \_\_\_\_\_

Please attach the Textbook Order Rationale Form to the front of the requisition or purchase order.

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF  
WORK, HEALTH & SAFETY)  
MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY

**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 through the annual budget development process.
- If the project will be supported as part of the budget, a determination will be made if professional services will be needed and if so, the architect of record will be asked to develop cost estimates and project schedules for completion of the work and complete all necessary documents required for completion and approval of the work.

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.

VII-1.1

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

Noise Control

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

#### Pest Control

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

#### Recycling

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

#### Refuse Collection Services

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

#### Chemical Hygiene and Disposal of Hazardous Wastes

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

### VII-1.2

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

#### 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 human resources department, 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

- Any complaints regarding indoor air quality should be referred to the Supervisor of Buildings and Grounds who will investigate by testing the area for proper ventilation in accordance with ASHRAE standards for indoor air quality. If consistent problems occur regarding matters other than outside fresh air intake, outside testing agencies will be considered to test for possible contaminants in the area.

#### Fire Alarm Systems

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

#### Boilers

- 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

### VII-1.3

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

#### 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

## NEW JERSEY

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 through the web-based work order system. The web-based system has been designed to include all information required by N.J.A.C. 6A:23A-6.9.

### Prioritization

The work order must first be approved by the building principal 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.

#### VII-2.1

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

- 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.
- G. 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.
- H. 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.
- D. Whether those hours were at regular or overtime rate.
- E. The actual materials and supplies needed to complete the order.

### VII-2.2 SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF WORK, HEALTH & SAFETY)

The technician shall record these items either directly into the work order software or on the paper work order form and forward that form to the Buildings and Grounds 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 Buildings and Grounds Secretary. If a contractor must be called in when the Buildings and Grounds Secretary is unavailable, she must be informed that a contractor is called. The Buildings and Grounds 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 Buildings and Grounds 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 1<sup>st</sup> 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.
- F. The projected life expectancy vs. the date a building system/piece of equipment was put into place.
- G. Other factors that will improve productivity and efficiency.

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

Title: Security

Purpose:

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

Procedure:

**Buildings and Grounds Security**

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

**ID Badges**

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

**Visitors/Deliveries**

- All visitors during the school day will be permitted access to the building only through the main school office.
- Outside deliveries shall be accepted only at main school office or loading dock where one exists.
- 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.

## SECTION VIII – SECURITY

### **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).

SECTION IX – EMERGENCY PREPAREDNESS  
MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY

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.

2. 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.
3. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
  - a. Bomb Threats
  - b. Fire
  - c. Intruder with gun
  - d. Weather
  - e. Earthquakes
  - f. Intruder/Fights
  - g. Shooting
  - h. Sexual BatteryThe quick reference guide shall be distributed to each staff member.
4. 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
5. 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.
6. Training on the Emergency Management Plan shall be conducted annually

SECTION X– RISK MANAGEMENT

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**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:

5. Accident investigation and accident trend analysis.
6. Safety themes identified for use at meetings.
7. Remediation of hazards.
8. Modification to improper work methods.
9. Safety guidelines and specific rules for each area of each building in the district.
10. 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.

X-1.1

SECTION X– RISK MANAGEMENT

## **SCHOOL DISTRICT NEW JERSEY**

**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 Supervisor or school nurse within twenty-four (24) hours after the incident occurs. 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 follow the procedures outlined in the district's workers compensation insurance managed care program to insure that only authorized services are provided.

The employee will 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 physician who will refer the employee to a specialist for this treatment. Failure to go to the Board's doctor will result in a possible rejection of the claim. The school's workers' compensation 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 their immediate supervisor. Employee should instruct the hospital, doctor or pharmacy to forward all bills to Business Office (Workers' Compensation Claims). It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills.

After examination or treatment by the workers' compensation doctor, emergency doctor or referred doctor, the employee must report back to work with the Return to Work Form.

## SECTION X– RISK MANAGEMENT

### 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.

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**Title:**                   **Loss Control**

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

**Procedure:**

Days absent from work due to illness, injury or accident will be recorded as sick days initially. When the District receives a determination from the Workers' Compensation Insurance Carrier or a Workers' Compensation Court, that these days are designated as Workers' Compensation Days, the employee's attendance record will be adjusted accordingly.

**Legal Reference N.J.S.A. 18A:30-2.1**

SECTION X- RISK MANAGEMENT  
**MONTGOMERY TOWNSHIP**  
**SCHOOL DISTRICT**  
**NEW JERSEY**

**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.
  11. 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.
  12. In the case of vandalism to a vehicle while parked in a school parking lot, the employee should utilize their personal insurance initially prior to seeking reimbursement from the board of education in accordance with any contractual obligations which may exist in an employee bargaining agreement.

## SECTION XI– TRANSPORTATION

### **MONTGOMERY TOWNSHIP SCHOOL DISTRICT NEW JERSEY**

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. For safety reasons, the board has decided to transport all students to and from school.

Procedure:

#### **New Students**

- District registrar shall notify the transportation department of registration of new students
- Transportation department will assign bus and stop number to new student
- Transportation department will communicate the bus stop information back to the school office, bus driver and parent of student.

#### **Alternate Stop Request**

- Parents may request one alternate stop for child care reasons and alternate stop must be made on a consistent basis. Child Care Provider forms must be completed by the parent/guardian and submitted to the transportation department.

#### **Students Leaving District**

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

#### **Field Trip/Athletic Buses**

- Requests for buses for field trips and athletic events shall be submitted to the Transportation Supervisor at the earliest possible date and after approval by the administration. The Transportation Supervisor will schedule all special activity buses.

## SECTION XI– TRANSPORTATION

### **Contracted Bus Services (if applicable)**

- Bus services provided by outside contractors will be coordinated by the Business Administrator in consultation with the Transportation Supervisor 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 eligible non public schools upon request.
- The Transportation Supervisor 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 1<sup>st</sup>.
- 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.

### **Purchase of School Buses**

- School bus purchases will be coordinated by the Business Administrator in consultation with the Transportation Supervisor. Buses shall be replaced on a rotating basis. No vehicle will be utilized to transport students beyond the 12<sup>th</sup> year from the year of manufacture.

### **DRTRS**

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

### **Safety**

- School principals in cooperation with the Transportation Supervisor 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 Transportation Supervisor shall ensure that all school bus driver's and school bus aides are properly trained for the functions of their position.

## SECTION XI– TRANSPORTATION

- The Transportation Supervisor shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
- The Transportation Supervisor shall ensure that anyone driving a school vehicle hold a valid Commercial Driver’s License with appropriate endorsement(s) for the class and type of vehicle operated.
- The Transportation Supervisor will file the Annual Certification of School Bus Drivers Report with the County Department of Education
- Random drug and alcohol testing of bus drivers shall be conducted in accordance applicable regulations.

### **Bus Accidents**

- In the event of a bus accident, the driver shall notify police via cell phone and request that they notify the Transportation Supervisor or Superintendent of Schools.
- The driver shall contact the Transportation Supervisor and/or agencies that can assist in promptly providing for the safety and welfare of the passengers.
- The driver shall NOT leave the students unattended under any circumstances.
- The Transportation Supervisor shall notify the Business Administrator. The Building Principal and School Nurse will also be notified if students were on the vehicle at the time of the accident.
- The Transportation Supervisor shall proceed to the scene of the accident as soon as possible.
- The Transportation Supervisor shall verify the accident with police, keep a written record of each accident, and report all accidents to the state and county office.

SECTION XI– TRANSPORTATION  
**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

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

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

**Procedure:**

5. The district vehicle coordinator shall maintain a vehicle inventory control record including:
  - b. The vehicle make, model and year;
  - c. The vehicle identification numbers (VIN);
  - d. The original purchase price;
  - e. The date purchased;
  - f. The license plate number;
  - g. The person assigned or the pool if not individually assigned;
  - h. The driver license number of the person assigned and the expiration date;
  - i. The insurer and policy number of person assigned, and
  - j. The usage category such as regular business, maintenance, security or pupil transportation.
  
6. A driving record of the operators of district vehicles including:
  - h. The name of the driver;
  - i. The driver license number and expiration date;
  - j. The insurer policy number of person assigned;
  - k. Motor vehicle code violations;
  - l. Incidents of improper or non-business usage;
  - m. Accidents, and
  - n. Other relevant information.
  
7. A record of maintenance, repair and body work for each district vehicle including:
  - d. The vehicle make, model and year;
  - e. The vehicle identification number (VIN);
  - f. The original purchase price;
  - g. The date purchased;
  - h. The license plate number;
  - i. The usage category such as regular business, maintenance, security or pupil transportation;
  - j. The manufacturer’s routine maintenance schedule;
  - k. The category of work performed;
  - l. The mileage on the date work was performed, and
  - m. The cost of the work performed

SECTION XI– TRANSPORTATION  
**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

**Title:** District Vehicle Assignment

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

**Procedure:**

2. The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.
3. 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:
  - b. Vehicles may be assigned to departments for business travel during the work day. No individual assignment shall be made for the primary purpose of commuting.
  - c. 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 than 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.
4. Employees may be temporarily assigned a district vehicle for travel events.
5. The superintendent 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.

## SECTION XI– TRANSPORTATION

6. 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.
7. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.
8. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and head of the department where the vehicle is assigned.
9. No luxury vehicle, one which exceeds the greater of \$30,000 or any current dollar limit established in Internal Revenue Service (IRS) law or regulation, shall be purchased, lease-purchased or leased by the District. All other vehicles shall be compact sedans, unless special passenger, cargo, equipment, or use requirements make the standard vehicle unsuitable for documented district needs.
10. The district vehicle shall be used primarily for business purposes.
11. 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.
12. No physical alterations shall be made to a vehicle without prior approval of the business administrator.
13. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.
14. 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.

## SECTION XI– TRANSPORTATION

15. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
16. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.
17. 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.
18. 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.
19. 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.
  - b. Frequent violation of traffic laws;
  - c. Flagrant violation of the traffic laws;
  - d. Operation of a vehicle which the police or insurance company determined was the cause of an accident;
  - e. Use of a vehicle for unauthorized use whether personal use, business use, or commuting;
  - f. 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;
  - g. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
  - h. Use of a district vehicle by an unauthorized individual while assigned to an employee;
  - i. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
  - j. Use of radar detectors in district vehicles.
20. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

SECTION XII– FOOD SERVICE

**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

Title: **Food Service**

Purpose:

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

Procedure:

**Application for Participation in Child Nutrition Program**

- Before the beginning of each school year, the Executive Secretary to the Business Administrator 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**

- The Executive Secretary to the Business Administrator 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 Executive Secretary to the Business Administrator.

**Determining Eligibility for participation in the Child Nutrition Program**

- The Executive Secretary to the Business Administrator determines eligibility in accordance with applicable regulations established by the Department of Agriculture.

## SECTION XII– FOOD SERVICE

- 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 Executive Secretary to the Business Administrator. 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 15<sup>th</sup> 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 15<sup>th</sup>, 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/Proposals**

- The Food Service Management Company contract will be renewed annually or advertised for proposals 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 delivered to the business office for pickup by the armored car service provided by the bank. Deposit totals are reconciled to the bank statement by business office personnel

## SECTION XII– FOOD SERVICE

### **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.



SECTION XIII– TECHNOLOGY SYSTEMS  
**MONTGOMERY TOWNSHIP**  
**SCHOOL DISTRICT**  
**NEW JERSEY**

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.

4. 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.
5. 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.
6. All computer and technology equipment in excess of \$2,000 should be tagged and inventoried. The equipment should be physically verified against the inventory log for existence and location verification.
  - a. Verification should be made at least every 3 years 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 toner and printers.

## SECTION XIII– TECHNOLOGY SYSTEMS

7. 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 maintained on line.
8. Media, such as disks, tape and other output should be protected in locked areas or cabinets.

SECTION XIII– TECHNOLOGY SYSTEMS  
**MONTGOMERY TOWNSHIP**  
**SCHOOL DISTRICT**  
**NEW JERSEY**

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.

3. 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, 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 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.
4. 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. Access to district wide public folders should be restricted based on user role.

SECTION XIII– TECHNOLOGY SYSTEMS  
**MONTGOMERY TOWNSHIP**  
**SCHOOL DISTRICT**  
**NEW JERSEY**

**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.

2. 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.
3. 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

## SECTION XIII- TECHNOLOGY SYSTEMS

- c. Number of users
- d. Licensing information, including expiry dates
- e. Application owner responsible for user authorities
- f. Date of original purchase and dates of updated purchases
- g. Version information
- h. Vendor contact information

SECTION XIII- TECHNOLOGY SYSTEMS  
**MONTGOMERY TOWNSHIP**  
**SCHOOL DISTRICT**  
**NEW JERSEY**

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.

2. 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.
3. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
4. 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.
5. Obtain automatic updates for operating systems and common applications such as Microsoft Office.
6. The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.
7. District will monitor wireless transmission to verify authentication of users.
8. Network administrators will periodically check systems ability to bind IP addresses to users on the network

SECTION XIII– TECHNOLOGY SYSTEMS  
**MONTGOMERY TOWNSHIP  
SCHOOL DISTRICT  
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Protect the district’s network from internal dangers

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

2. The district utilizes “Lock Out”, where the workstations and screensavers should automatically lock the unit when not in use for several minutes.
3. 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.
4. The district will maintain electronic logs of all users and access levels for all systems applications. Application administrators will maintain electronic logs of all user and access levels for all applications.
5. 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.
6. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

SECTION XIII- TECHNOLOGY SYSTEMS  
**MONTGOMERY TOWNSHIP**  
**SCHOOL DISTRICT**  
**NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

4. District will employ hardware solution to maintain electronic backups of all communications.
5. District will store for a period of three years, all inbound and outbound messages
6. Email archival system access will be restricted to secure district personnel
7. Periodic checks of the email archival system will be made to ensure reliability.
8. Regular password changes will be made to the archival system to limit potential security breaches.
9. The district will setup network policies to block any electronic instant messaging/chat program that cannot be monitored/archived.

SECTION XIII- TECHNOLOGY SYSTEMS  
**MONTGOMERY TOWNSHIP**  
**SCHOOL DISTRICT**  
**NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

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

5. District will install optical cameras in key locations at the high school to record activities at all hours and other cameras will be placed in other schools for monitoring purposes.
6. Surveillance cameras will interface will digital video recording system at the high school.
7. Digital recording system will provide enough storage to monitor key locations at the high school for a period of three to five days at a minimum.
8. Digital recording systems will be checked regularly by the high school administration to ensure recording quality, reliability, and ability to retrieve information

SECTION XIII– TECHNOLOGY SYSTEMS  
**MONTGOMERY TOWNSHIP**  
**SCHOOL DISTRICT**  
**NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

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

6. 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.
7. “Proxy” system will filter web sites that contain viruses, spyware, malware, unsecure connections and improper certificates.
8. District will develop a system to log attempts at blocked web sites
9. Technology staff will conduct regular maintenance of the “proxy” filter.

SECTION XIII– TECHNOLOGY SYSTEMS  
**MONTGOMERY TOWNSHIP**  
**SCHOOL DISTRICT**  
**NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Network Storage Availability

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

6. District will employ tools to allow users to save files on a secure server.
7. Systematic and regular backups will be made of network-stored data by staff.
8. 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.
9. Shared network storage will be monitored to ensure proper access based on security groups.
10. Network administrators will periodically check backups of the system.

**MONTGOMERY TOWNSHIP**

**SCHOOL DISTRICT**

**NEW JERSEY**

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

In order to ensure that computer repairs are done in a timely fashion, the web based work order system must be followed. Work orders may be generated by the teachers or other school personnel but must be forwarded to the technology department. No computer repairs will be started without a work order request. The work orders will be processed in the order they are received. The Director of Technology will prioritize the work orders according to the date needed and the severity of the work that needs to be done.

**Computer Work Order System**

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

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

SECTION XIV– INFORMATION MANAGEMENT  
**MONTGOMERY TOWNSHIP**  
**SCHOOL DISTRICT**  
**NEW JERSEY**

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:

3. 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 should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.
4. 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

## SECTION XIV– INFORMATION MANAGEMENT

5. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.
  - a. Individuals who have access to district records should not use the information for personal reasons
  - b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.
  - c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.
6. Violations of AUP should be spelled out in student and staff code of conduct

APPENDIX  
**MONTGOMERY TOWNSHIP  
 SCHOOL DISTRICT**

**NEW JERSEY**

**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:**

<b>Information</b>	<b>Person Responsible</b>	<b>Documentation</b>
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	Software Coordinator	Genesis data
Private schools for the handicapped	Dir of Pupil Serv	Maintain tuition contracts for private school for the handicapped
Resident students	Software Coordinator	Genesis data
At Risk	Software Coordinator	Genesis data
Transportation	Super. of Transportation	Versatrans data
English Language Learners	Software Coordinator.	Genesis data
Classified students	Dir of Pupil Services.	Student Tracker documentation

**MONTGOMERY  
SCHOOL DISTRICT  
NEW JERSEY**

**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 Executive Secretary to the Business Administrator 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. Once completed by the parent all applications returned are sent to the school nurse for processing and then forwarded to the business office. The school nurse sends home a meal status notification letter to all applicants. Applications are kept at the business office 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 Executive Secretary to the Business Administrator. Verification of applications must be completed in November.

**Elementary Schools Procedures**

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

All money for meals is collected in the cafeteria. The food service director updates each child's account on the point of sale system. At the end of each day the cafeteria worker counts out all money received and posts it to the point of sale. The physical cash received should match the money posted to student's accounts. At the end of each day the cafeteria worker prints out a daily sales report and sends it to the Food Service office. Any problems or questions during the course of the day are to go to the Bookkeeper in the Food Service department. Any discrepancies are to be called into the Bookkeeper prior to closing out for the day.

### **Middle School and High School**

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

At the end of the day the food service manager prints out the daily sales reports. The cashiers can view these numbers prior to printing to verify cash received against sales. Any problems are referred to the food service manager. The cashiers need to advise the food service manager of any money discrepancies.

APPENDIX

**MONTGOMERY  
SCHOOL DISTRICT  
NEW JERSEY**

**Title: FALL REPORT**

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

<b>District Contact Person</b>	<b>Data Collection</b>	<b>Distribution Medium</b>	<b>Distribution Date</b>	<b>Due Back Medium</b>	<b>Due Back Date</b>	<b>Due In Supt's Off.</b>
Software Coordinator	NJ Smart	DOEnet	Beg. Sept	DOEnet	End Sept.	
<b>STATE AID</b>						
Software Coordinator	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	
Dir of Pupil Serv	LEP	DOEnet	Beg.-Oct.	DOEnet	Beg.-Nov.	Middle-Oct
<b>FALL SURVEY</b>						
Human Res Dir	Certificated Staff	Diskette	Mid.-Oct.	DOEnet	Mid.-Nov.	
Software Coordinator	Enroll./ Dropouts	DOEnet	Mid.-Oct.	DOEnet	Beg.Nov.	First-Nov.
Human Res Dir	Graduates/Non Cert. Staff	DOEnet	Mid.-Oct.	DOEnet	Beg.-Nov.	First-Nov.
Dir of Pupil Serv Asst Superint.	Special Ed.Report NCLB	DOEnet DOEnet	End-Nov. End-Nov.	DOEnet DOEnet	Beg.-Dec. Beg.-Dec.	

**MONTGOMERY  
SCHOOL DISTRICT  
NEW JERSEY**

**Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS**

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

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

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

- A. Determining the propriety, legality and mathematical accuracy of proposed or completed transactions.
- B. Ascertaining whether all transactions have been recorded.
- C. Determining whether transactions are accurately recorded in the accounts and in the statement drawn from the accounts.
- D. To determine whether the statements prepared present fairly the financial position of the 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 \$2,000 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 \$2,000 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.

## APPENDIX

**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.

**MONTGOMERY  
SCHOOL DISTRICT  
NEW JERSEY**

**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 district auditor and State for approval.
4. Questions concerning the disposition of records should be directed to the Business Administrator.

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

APPENDIX

STATE DEPARTMENT OF EDUCATION  
RECORDS RETENTION SCHEDULE

Retention Period-Destroy Records After

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

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

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

70	A-149	Report of the Custodian	Permanent	-----
71	A-151	Purchase Order	6 Years	6 Years
72	A-162	Bond Register	Permanent	-----
73	A-231	Permanent Record Card	Permanent	-----
74	B-1A	Bonding Election Report	---	3 Years
75	C-212	Transportation Contract	6 Years After Term.	6 Years After Term.
76	C-213	Transportation Contract Renewal	6 Years After Term.	6 Years After Term.
77	TB-1	Tuberculosis Testing Survey Card	1 Year after Graduation	-----
77a	101	Application to Local Finance Board & Comm. Of Education (for extension of credit)	Bond Maturity	-----
		<b>FEDERAL PROGRAMS NDEA</b>		-----
78		Reimbursement Claim	6 Years	-----
79		Request for Verification of Expenditures Title V	6 Years	-----
		<b>PUBLIC LAWS 815 AND 874</b>		-----
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

