

**TUCKERTON BOROUGH SCHOOL DISTRICT
TUCKERTON, NEW JERSEY**

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

Board of Education Members

Mrs. Kathryn Petrauskas, President

Mr. David Colapietro, Vice President

Mrs. Shonna Orechio

Mr. Joshua Gross

Mrs. Jennifer McCann

Mrs. Deborah McMunn

Mr. Timothy Shane

Siobhan Grayson, Superintendent/ Principal
John Failla, School Business Administrator/Board Secretary

TABLE OF CONTENTS

<u>NUMBER</u>	<u>TITLE/SOURCE</u>	<u>PAGE</u>
	Table of Contents	
	Preface	
Section I	Internal Controls	
	Chapter 1 – Internal Control Document	I-1.1-1.4
	Chapter 2 - Evaluating Internal Controls	I-2.1
	Chapter 3 - Communicating Staff Members Roles	I-3.1
	Chapter 4 – Cash Controls	I-4.1 -4.2
	Chapter 5 – Payroll Controls	I-5.1
Section II:	Accounting:	
	Chapter 1 - General Ledger	II-1.1-1.2
	Chapter 2 - After School Use of Facilities	II-2.1-2.2
	Chapter 3 - Inventory/Disposal of Obsolete Equipment	II-3.1
	Chapter 4 - Acceptance of Gifts	II-4.1
	Chapter 5 - Inventory/Equipment	II-5.1
	Chapter 6 - Sales Tax Exemption Qualifications	II-6.1
Section III:	Cash Management:	
	Chapter 1 - Petty Cash Fund	III-1.1
	Chapter 2 - Student Activity Funds	III-2.1-2.2
	Chapter 3 – Pay Procedures	III-3.1-3.2
	Chapter 4 – Coding of Budget Accounts	III-4.1
Section IV:	Budget Process:	
	Chapter 1 – Budget Development Process	IV-1.1
	Chapter 2 – Budget Transfers	IV-2.1
	Chapter 3 – Grant Application Procedure	IV-3.1
Section V:	Position Control	
	Chapter 1 – Position Control – General	V-1.1-1.5
	Chapter 2 – Position Control – Other	V-2.1-???
Section VI:	Purchasing:	
	Chapter 1 – Purchasing Procedures/Bidding and Quotations	VI-1.1-1.2
	Chapter 2 – Purchasing Procedures/Def. of PO, Emergency/Extraordinary Conditions	VI-2.1
	Chapter 3 – Purchasing Procedure/Purchase Order Form	VI-3.1-3.3
	Chapter 4 – Purchasing Procedure/Emergency Contracts	VI-4.1
	Chapter 5 – Purchasing Procedure/Receipt of Goods	VI-5.1
	Chapter 6 – Purchasing Procedure/Contributions to Board Members & Contract Award	VI-6.1

Chapter 8 – Expenditure Control/End of Year Procedure	VI-8.1
Chapter 9 – Expenditure Control/Prof. Affiliation/Expense Reimbursement	VI-9.1-9.4
Chapter 10 – Professional Services Legal Services	VI-10.1-10.2
Chapter 11 – Professional Services Authorized Services	VI-11.1
Chapter 12 – Expenditure Controls Maintenance Service Contracts	VI-12.1
Chapter 13 – Expenditure Controls Maintenance & Computer WO Systems	VI-13.1

Section VII: Facilities Including Administration of Work and Health and Safety

Chapter 1 – Facilities (includes administration of work and health and Safety	VII-1.1-1.4
Chapter 2 – Facilities Maintenance and Repair	VII-2.1-2.3

Section VIII: Security

Chapter 1 – Security	VII – 1.1-1.2
----------------------	---------------

Section IX: Emergency Preparedness

Chapter 1 – Emergency Preparedness	IX-1.2
------------------------------------	--------

Section X: Risk Management:

Chapter 1 – Safety	X-1.1
Chapter 2 – Loss Control/Report of Injuries	X-2.1-2.2
Chapter 3 – Loss Control/Recording of Days Absent	X-3.1
Chapter 4 – Personal Items – Heaters, Microwaves, Refrigerators	X-4.1

Section XI: Transportation

Chapter 1 – Transportation	XI-1.1-1.3
Chapter 2 – Vehicle Tracking	XI-2.1
Chapter 3 – Vehicle Assignment	XI-3.1-3.3

Section XII: Food Service:

Chapter 1 – Food Service	XII-1.1-1.7
Chapter 2 – Expenditure Control/End of Year Procedure	XII-2.1

Section XIII: Technology Systems:

Chapter 1 – Physical Security Over Technology Equipment, Peripherals and Media	XIII-1.1-1.2
Chapter 2 – Security Over Data – Passwords and User Accounts	XIII-2.1
Chapter 3 – Systems Software	XIII-3.1-3.2
Chapter 4 – Protecting Network from Internet Dangers	XIII-4.1
Chapter 5 – Protect District’s Network from Internal Dangers	XIII-5.1
Chapter 6 – Electronic Communication Archival	XIII-6.1
Chapter 7 – Video Surveillance Security	XIII-7.1
Chapter 8 – Web Content Filtering and Supervision	XIII-8.1
Chapter 9 – Network Storage Availability	XIII-9.1

Chapter 10 – Maintenance and Computer Work Order System	XIII-10.1
Chapter 11 – Physical Security Over Technology Equipment	XIII-11.1-11.2

Section XIV: Information Management:

Chapter 1 – Acceptable Use of Districts Technology and Information	XIV-1.1-1.2
Chapter 2 – Securing of Sensitive Manual (written or paper information)	XIV-2.1
Chapter 3 – Maintenance and Computer Work Order System	XIV-3.1

Appendix:

Glossary of Common School Accounting Terms

Forms:

1. Purchase Order
2. Voucher
3. Request for Professional Meetings and Workshops
4. Facility Use Application
5. Purchase Request Form
6. Professional Conference Report
7. Work Order
8. Computer Needs Form
9. Accident Report
10. Field Trip Application

PREFACE

The **Guide for Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the TUCKERTON 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. The guide is not intended to replace or supersede any District Policy. Items addressed by District Policy and/or Procedure have not been included in this guide unless for clarification purposes.

SECTION I – INTERNAL CONTROLS

TUCKERTON BOROUGH SCHOOL DISTRICT
INTERNAL CONTROL DOCUMENT

OVERVIEW:

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

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

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

OBJECTIVES OF INTERNAL CONTROL:

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

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

COMPONENTS OF INTERNAL CONTROLS:

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

CONTROL ENVIRONMENT:

The control environment includes the organizational structure, the control framework, the district's policies and procedures and internal and external influences. The tone set by the TUCKERTON BOROUGH SCHOOL DISTRICT's board and administration determines the attitude toward the controls of the district.

ORGANIZATIONAL STRUCTURE:

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

CONTROL FRAMEWORK:

Elements of a control framework include the following:

Segregation of duties to help ensure the reliability of the organization's internal controls, one person should not have access to all stages of a process. If there is not proper segregation situations could arise where errors or irregularities occur and go undetected.

Integrity and competence of the personnel performing the duties are key to achieving the desired controls. This includes hiring the proper people and continually training personnel. It is important to ensure that employees who perform financial tasks have the knowledge and skill to perform their duties.

Communication by the administration of the controls and the employee's responsibilities are as important as ensuring that employees know how to communicate irregularities that may arise.

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 new system was conducted
3. Changes in the regulations and laws that may affect the control environment
4. Record storage is appropriate and secure
5. District limits access to computers and data files
6. Segregation of duties, to the extent possible
7. Transactions are recorded timely
8. Cash is deposited timely
9. Assets are physically safeguarded
10. Transactions are performed by only authorized personnel
11. Reconciliations are properly and promptly completed
12. Occurrences of management override

INFORMATION AND COMMUNICATION:

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

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

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

CONTROL ACTIVITIES:

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

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

CONTROL ASSERTIONS:

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

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

MONITORING:

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

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

AFTER THE CONTROLS ARE ESTABLISHED:

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

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

CONTROL DEFICIENCIES:

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

A deficiency may exist that is unavoidable (e.g. 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 that all employees and board members who are charged with a control understand the importance of the control and their role in the control environment.
 - 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:

1. Cash Receipt activities

Keep a ledger of all receipts including ACH transfers

Prepare deposit slip, stamp all check as received “For Deposit Only”

Deposit all funds in a timely manner, use day drop bag

Cafeteria Receipts safeguarded and segregated

Reconcile cash accounts monthly

Written receipts provided for any coin and/or currency receipts

Notices

2. Cash disbursement activities:

identify vouchers to be paid,

Checks should be stored in locked area until used

For pre-printed stock check proper numbering sequence

appropriate signatures are affixed,

review of all payments to check amounts for agreement

mail checks

properly record wires and payments

CASH MANAGEMENT

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

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

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

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

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

I

SECTION I – INTERNAL CONTROLS

PAYROLL CONTROLS

Title: Internal Control

Subtitle: Payroll controls

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

Procedure:

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

- Search for fictitious employees
- Determine improper alterations of amounts
- Verify that proper tax deductions are taken
- Examine time sheets 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.
- Obtain superintendent approval for stipend requests.

SECTION II – ACCOUNTING

TUCKERTON BOROUGH SCHOOL DISTRICT NEW JERSEY

Title: GENERAL LEDGER

Procedures:

Monthly

- Compare Board Secretary's Report to Subsidiary Ledgers
- 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.
- Prepare 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 and federal aid receivable for all funds (if applicable)
- At year end – record receivable for food service reimbursements due from state

SECTION II – ACCOUNTING

ACCOUNTS PAYABLE

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

PAYROLL

- Encumber all funds for contracted employees, who have board approval
- Verify funds availability for all applicable employee benefits including health benefits, PERS, TPAF, DCRP, 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, document disposal method utilizing either, donation to other TUCKERTON BOROUGH SCHOOL DISTRICTs, surplus sale, E-Bay or other electronic means
- Remove disposed item from fixed asset inventory records

**TUCKERTON BOROUGH 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: Refer to Board Policy #7510

The Board of Education authorizes the Business Administrator to approve and schedule the use of school facilities by school related organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations.

SPECIAL REGULATIONS FOR USE OF CAFETERIA

1. No groups may use the kitchen unless school personnel are present to supervise the use.
2. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition.
3. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.

Form #4 Facility Building Use Form

References

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

SECTION II – ACCOUNTING

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: Inventory

Subtitle: Disposal of Obsolete Equipment

Procedure: Refer to Policy 7300

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

**TUCKERTON BOROUGH 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, appropriate district personnel must complete a record in the fixed asset record. All information can be obtained from the Receiving Slip and/or the Purchase Order.
2. An Inventory will be maintained and continually updated by the Business Office.

Form - Fixed Asset Form

**TUCKERTON BOROUGH 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

**TUCKERTON BOROUGH 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 School Business Administrator's office in the amount of \$350.00 in accordance with Board Policy 6620.
3. In accordance with District Practice, no single payment from petty cash will exceed \$25.00. Funds shall not be used to subvert the regular purchasing procedure.
4. To request a purchase using petty cash, prior approval by the School Principal is required before any such purchase may occur. A Received Petty Cash 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 School Business Administrator's Office for processing of the reimbursement. All reimbursements will be by check only. A purchase order is done to replenish petty cash funds.
5. All funds are to be closed out on June 30. To accomplish is, final reimbursement will be sent to Board Office for payment at the final board meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the Board Secretary for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1.
- 6.

References:

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

Form #1 - Petty Cash Form

Form #2 - Purchase Order/Voucher

TUCKERTON BOROUGH 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 funded trips.
2. The Board authorizes the maintenance of student activity funds to be located at the Business Office and known as the Elementary Accounts.
3. All funds must be self-sustaining, the responsibility of a designated person and administered by the Business Administrator.

Procedure:

1. Receipt of Funds:

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

2. Disbursement of Funds:

- A. Contracts for materials or supplies, may be made by the Business Administrator only for a one year period.
- B. No educational materials may be purchased from these funds.
- C. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a receipt, claim or company invoice and will be attached to a voucher.

SECTION III – CASH MANAGEMENT

- D. All checks written will be recorded and include the date of check, payee, amount of check and activity or class to which it is to be charged.
- E Each month a bank reconciliation must be prepared and this balance is compared with the individual activity or class balance by the Bookkeeper in the Business Office. These reconciliations are kept on file, with all canceled checks, for review by the District Auditor and/or School Business Administrator. Monthly reports of activities and balances are provided to the activity and class advisors with a copy to the Superintendent.

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: Pay Procedures
Procedure:

1. Regular Pay:

A. Employees will be paid on the 15th and the 30th or last day worked prior to the 30th of each month as per contract. When a pay day falls on a weekend or school holiday, payroll will be distributed on the last working day prior to the 15th or 30th.

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 through June inclusive.

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

- Picture identification shall be in the form of a valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
- 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.

2. Extra Contracts:

A. Coaching stipends will be paid at the end of their respective coaching season after all uniforms and equipment are accounted for and the voucher (Form #2) is approved by the superintendent.

SECTION III – CASH MANAGEMENT

3. Substitutes and Hourly Paid Employees:

All daily and hourly paid individuals will receive pay for the time worked and posted to a voucher (Form #2) as of the date payroll is process according to an annual schedule.

4. Overtime:

Overtime is also reported on the **Voucher (Form #2)** and is paid when reported, if approved by the employee's supervisor. Payment of overtime will be based on negotiated contract provisions. All overtime must be approved in advance by the Superintendent or School Business Administrator except in emergency cases.

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 Business Administrator will do the MEA calculation for each employee.

6. All other changes to be made for tax or voluntary deductions must be forwarded to the Business Administrator in writing two weeks prior to the pay period that these changes are to take effect.

References

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

Form #2 - Voucher

SECTION III – CASH MANAGEMENT

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

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
20 Special Revenue

Program- activities and procedures to accomplish an objective.

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 & comply to fixed
asset provisions
800 *Miscellaneous Expenditures*- Awards, graduation expenses, registration-conferences

SECTION IV – BUDGET PROCESS

TUCKERTON BOROUGH SCHOOL DISTRICT NEW JERSEY

Title: **Budget Development Process**

Procedure:

The district budget is the responsibility of the Superintendent and Business Administrator. Below is a breakdown of the budget process

November

Beginning of November, meeting with the Superintendent of Schools, School Business Administrator, and other district individuals as needed to review additional needs for the following year.

December

Review by Business Administrator of all school purchase orders and budget accounts. All changes to the current year budget will be at the direction of the Superintendent of Schools.

January

Develop preliminary budget and support worksheets including student population, staff, tuition revenue, expense insurance, utilities, major repairs and equipment.

February

Finalize preliminary budget for submission to the Board of Education.
Approval of preliminary budget for submission to the County.

March

Budget Hearing
Submission of final budget to County.

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: Budget Transfers

Procedure:

Individual budget line item transfer requests are to be prepared by the School Business Administrator and be submitted to the Board of Education for approval.

Transfers will comply with all applicable regulations.

Update transfer report as necessary, for submission to County Office twice a year as required.

SECTION IV – BUDGET PROCESS

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: Grant Application Procedure

Procedure:

1. All grant applications require approval from the Superintendent and action from the Board of Education.
2. All other procedures as described in this handbook will apply to transactions involving grant funds.

SECTION V – POSITION CONTROL

POSITION CONTROL STANDARD OPERATING PROCEDURE

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

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

The base line year to use for position control is the snapshot date of February 1 of the pre-budget 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

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.)
- ix. Each of the following:
 - 1. base salary
 - 2. step
 - 3. longevity
 - 4. guide
 - 5.
- 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

V-1.2

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 SBA.

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 Business Office. 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.

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.

SECTION VI – PURCHASING

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

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

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

Authorized Purchases

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

Unauthorized Purchases

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

Procedure:

1. **QUOTATIONS:** When a single item or service, or group of like items cost between the quote threshold and the bid threshold, **three quotations are required.** . A quotation record is used for this procedure and is to be attached to the Purchase Order for submission to the Business Office.
2. **BIDDING PROCESS:** When a single item or service of a group of like items are at or above the bid threshold, a formal bidding process through the Business Office is required. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.
3. If the vendor has a State Contract Number, no quotes or bids are necessary, however the State Contract Number must appear on the purchase order

VI-1.1

SECTION VI – PURCHASING

4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means there will be no purchase orders authorized by a telephone call by a Teacher or other staff member. Board members/staff members are not to make purchases in the name of the TUCKERTON BOROUGH SCHOOL DISTRICT without following the purchasing process. All purchases of goods and services require a purchase order to be generated with approval from the Superintendent and Business Administrator.
5. **Preview of Materials:** All staff members must receive permission from the CSA to preview materials. After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for a new item. All purchases must go through the Business Office.
6. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. The Board will not reimburse employees for items and goods personally purchased by the employee as these items are required to be purchased through a vendor through the purchase order system. Exceptions must be approved by the superintendent. Reimbursement are requested by appropriate forms (Vouchers – Form #2 or Professional Conference Report – Form #3).
7. **Student Activity Accounts:** Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to the Student Activity Accounts for the aforementioned purpose will not be signed by the Purchasing Agent.

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

VI-1.2

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedures

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

Purchase Order:

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

Emergency Orders or Extraordinary Conditions:

Procedure:

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

References:

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

SECTION VI – PURCHASING

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure
Subtitle: Purchase Order Form
Procedure:

1. The Purchase Order Form (Form #1) is a three part carbonized form.
 - A. (original) - Vendor's Copy
 - B. Voucher
 - C. (third copy) - Business Office copy
2. This Purchase Order form acts as a requisition form and when signed by all concerned, it becomes a purchase order.
3. The initiator completes the following information on a purchase request form.
 - A. Type the School Year.
 - B. Account Number to be charged.
 - C. Vendor's Name, address and zip code
 - D. Ship to: School address and zip code with person's name who placed the order.
 - E. Quantity, description, unit price and total should be clearly stated. It is essential that current prices are used and shipping costs are included in the total.
 - F. Incomplete or improper purchase requests will be returned with a memo explaining the deficiencies.
4. All orders at/or grater then the quote threshold but less then the bid threshold unless purchased under a state contract, require a Quotation Record to be attached.
5. Purchase requests are forwarded to the Superintendent for approval.
6. After approval by the Superintendent. The purchase request is sent to the Business Administrator for approval and completing of the purchase order.

SECTION VI – PURCHASING

7. After the Business Office completes the PO with all approvals, the copy (original) of the purchase order is then forwarded to the vendor.

8. Upon receipt of the goods/ services the packing slip will be sent to the Business Office noting the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, the information must be sent along with the packing slip to the Business Office. The Business Office will not authorize the payment to the vendor until the goods are received.

9. **Partial Payments** – In order to pay a vendor for the material received the staff must send the packing slip denoting the items received. As stated above final payment will not be made until goods are received.

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

SECTION VI – PURCHASING

References: 6A:23A-6.10

Form #1 - Purchase Request Form

SECTION VI – PURCHASING

TUCKERTON BOROUGH SCHOOL DISTRICT NEW JERSEY

Title: Purchasing Procedure

Subtitle: Emergency Contracts

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

Procedure:

1. Any contract may be negotiated or awarded for the Board without public advertising for bids even if the price exceeds the bid threshold when an emergency affecting the health or safety of occupants of school buildings, provided that the contracts are awarded in the following manner.
The superintendent or other designee in charge of the building, facility or equipment where the emergency occurs notifies the Business Administrator of the need for the performance of the contract, the nature of the emergency, the time of the occurrence and the need to utilize the emergency provision.
2. This notification must be put in writing to the Business Administrator.
3. If the Business Administrator is satisfied that an emergency exists, he/she shall be authorized to award a contract or contracts for such purposes as may be necessary to respond to the emergent needs.
4. If conditions permit, the Business Administrator will seek at least two quotes if the bid is below the bid threshold. If the expenditures are expected to be in excess of the bid threshold, the Business Administrator shall attempt to obtain at least three quotes.
5. Upon furnishing the goods or services under the terms of this emergency contract provision, the contractor shall be entitled to be paid and the Board shall be obligated to take action needed to authorize the payment of the bill.
6. This procedure will only be enacted in an emergency situation. All other contracts for goods and services will proceed using the regular purchasing process.
7. At the conclusion of the contract the Business Administrator shall submit a final report to the Board for any contract under the provisions of an emergency contract in accordance with N.J.S.A. 18A:18A-7. The report shall describe:
 - A. The nature of the emergency
 - B. The time of the occurrence
 - C. The need for invoking this regulation
 - D. The action taken
 - E. The costs of the action
 - F. The accounts to be charged
 - G. The plan for preventing a similar situation in the future

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

SECTION VI – PURCHASING

TUCKERTON BOROUGH SCHOOL DISTRICT NEW JERSEY

Title: Purchasing Procedure

Subtitle: Receipt of Goods

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

Procedure:

1. Check the packing slips very carefully without delay, as soon as the shipment is received. If the items are on back order, wait a reasonable time for work orders to be received (four weeks should be enough time unless the vendor gave you a receiving date). If by that time the back order has not been received, please forward the packing slips with a notation, to this bill and hold a copy, for the additional back orders. Sometimes the packing slip is marked “out of stock” or “cancel”, in this case send the whole thing to the Business Office for payment.
2. If there is a problem with an order, notify the Business Office immediately with detail description of the problem with the packing slip attached.
3. Check with the Business Office for any backorder cancellation notices.
4. Should it be necessary to cancel the backorder items, send back the school copy, (E), of the Purchase Order to the Business Office, so marked.
5. The packing slip information must be given to the Business Office within 10 days after returning to school for all items delivered during the summer months.

SECTION VI – PURCHASING

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure

Subtitle: Contributions to Board Members and Contract Awards

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

Procedure:

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

References

N.J.A.C. 6A:23A-6.3

N.J.S.A. 19:44-1 et seq.

P.L. 1973, c.83

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: **Expenditure Control**

Subtitle: **End of Year Procedure**

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

Procedure:

The deadline for ordering items from the current operating budget is set annually by the Superintendent and Business Administrator. **Exceptions** to this will be as follows:

- A. Emergency end of the year supplies
- B. End of year activities such as field days, graduation, after school programs, assemblies and workshop / in services
- C. Contractual responsibilities
- D. Special State and Federally Funded Programs

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: **Expenditure Control**

Subtitle: **Professional Affiliations/Expense Reimbursement**

Procedure:

Professional Affiliations:

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

Workshop/ Trip Reimbursement:

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

SECTION VI – PURCHASING

5. Associated expenses must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
 - a. If expenses are in compliance with the guidelines, the Superintendent will include the request for Professional Meeting and Workshops Form information and the purchase order on the Board of Education agenda for approval.
 - b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.
 - c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
6. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.
7. If approval is given by the Superintendent and the Board of Education, a copy of the Request for Professional Meeting and Workshops Form will be returned to the staff member. Professional Conference Report Form will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district. Receipts must be approved by the Superintendent and sent to the Business Office for reimbursement after the trip.
8. For all fees or expenses not covered by a purchase order for registration, the payment shall be made personally by the school district employee and reimbursed at the conclusion of the travel event.
9. The form for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.
10. For all expense reimbursements, the staff member must submit a Post Professional Conference Report (Form #6) that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district.

SECTION VI – PURCHASING

11. Board members, officers and designated employees of the TUCKERTON BOROUGH SCHOOL DISTRICT who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses. Exceptions caused by extenuating circumstances may be granted at the Board's discretion.

12. School district travel expenditures **shall not include** costs for the following:

References

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

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

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

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

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

SECTION VI – PURCHASING

TUCKERTON BOROUGH SCHOOL DISTRICT NEW JERSEY

Title: Professional Services

Subtitle: Legal Services

Procedure:

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

SECTION VI – PURCHASING

5. Contracts for legal services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for legal services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.

References

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

SECTION VI – PURCHASING

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: Professional Services

Subtitle: Authorized Services

Procedure:

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

References

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

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: **Expenditure Control**

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

Procedure: **Maintenance Work Order System**

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

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 Work Order form (Form #7) indicating a description of the problem and the location.
2. Work order is provided to School Business Administrator for approval. Once approved the pink copy is provided to the requestor. The yellow copy is provided to the Director of Buildings and Grounds and the white copy is filed in the Work Order Binder maintained in the main office. Work Orders are completed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the item on the Work Order, the person completing the task signs the form and provides it to the School Business Administrator for approval of completion. The Yellow copy is provided to the main office for filing. Once the yellow copy is filed indicating that the job is completed, the white copy is removed from the Work Order Binder.
4. By reviewing in the Binder it can be determined if a job is complete (yellow copy) or still outstanding (white copy).

Computer Service Requests

Computer service projects are requested by completing the Computer Service Request Form (#8) and providing that from to the Media teacher. The Media teacher will assign the task to the appropriate person. When necessary, the Media teacher will fill out a maintenance work order as above. When parts or outside servicing is required the Media teacher will submit a purchase request.

Form #7 – Maintenance Work Order Form
Form #8 – Computer Service Request Form

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

**TUCKERTON BOROUGH 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:

Planning for Alterations and Remodeling

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

Maintenance and Repair of Equipment

- The Buildings and Grounds Department holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, burglar alarms, and copier repairs.

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.

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.
- Use the Work Order System if a problem with pests is noted. Please hand deliver to the Director of Buildings and Grounds and/or the School Business Administrator for determination of priority.

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

Recycling

Materials such as newspaper, glass containers, plastic, 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 building.

Refuse Collection Services

Trash collection is provided by the Borough of Lavallette 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 Director of Buildings and Grounds.

Chemical Hygiene and Disposal of Hazardous Wastes

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

Right To Know

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

Safety/Accident Reporting

All accidents will be reported to the central office on the appropriate district approved form Incident Report (Form #9). Following review by the Superintendent and School Business Administrator, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

Asbestos Management

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

Fire Alarm Systems

The district shall ensure that annual inspections are performed on the fire alarm system. The Director of Buildings & Grounds will insure that monthly inspections of all fire extinguishers are conducted.

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

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

Long Range Facility Plan

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

Comprehensive Maintenance Plan

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

OSHA/PEOSHA requirements

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

SECTION VIII – SECURITY

TUCKERTON BOROUGH 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 Director of Building and Grounds and staff are responsible for buildings and grounds security.
- All exterior building doors shall be locked at all times.
- 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 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 cafeteria. Deliveries carried into the building shall not occur without oversight by a responsible staff member.

Building Keys

- The Superintendent's Administrative Assistant is required to oversee the issuance of building keys to teaching staff members. Building keys are to be turned in to the Superintendent's Administrative Assistant on teachers' last day of school in June.

SECTION X– RISK MANAGEMENT

TUCKERTON BOROUGH 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:

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

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

**TUCKERTON BOROUGH 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 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 Incident Report (Form #9).

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 Incident Report (Form #9) will be given immediately to the assigned 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 School Business Administrator. Employee should instruct the hospital, doctor or pharmacy to forward all bills to Business Office (Workers' Compensation Claims). It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills.

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

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.

Form # 9 - Incident Report Form

**TUCKERTON BOROUGH 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

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

SECTION XI– TRANSPORTATION

TUCKERTON BOROUGH 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.

Procedure:

Transported Students

- Business Office will handle required bus contracts and notification of bus information to appropriate students and parents.

Field Trip/Athletic Buses

- Requests for buses for field trips and athletic events shall be submitted to the Business Office at the earliest possible date and after approval by the Superintendent on Class Trip (Form #6). The Business Office will schedule all special activity buses.

Contracted Bus Services

- Bus services provided by outside contractors will be coordinated by the Business Administrator 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.

DRTRS

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

SECTION XII– FOOD SERVICE

TUCKERTON BOROUGH 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, Director of Child Nutrition 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 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

- Director of Child Nutrition 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 Director of Child Nutrition.

Determining Eligibility for participation in the Child Nutrition Program

- Director of Child Nutrition determines eligibility in accordance with applicable regulations established by the Department of Agriculture. After determination, letters are sent to all applicants advising them of their status (i.e. free, reduced or denied). All applications are maintained by the Director of Child Nutrition as required by the State.

SECTION XII– FOOD SERVICE

Master Eligibility List

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

Civil Rights Compliance

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

Verification

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

Bidding

- Milk and other food items are subject to the bidding requirement of the New Jersey State Contract Law.

Daily Deposits

- Deposits are prepared daily, and reconciled to the register tapes by Director of Child Nutrition. They are then put into a bank bag and brought to the bank. Deposit totals are reconciled to the bank statement by Director of Child Nutrition.

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 with minimum contribution from board funds. Prices comply with any regulations set by the Bureau of Child Nutrition.

SECTION XII– FOOD SERVICE

Voucher Certification/submission

- Each month, the Director of Child Nutrition enters 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

TUCKERTON BOROUGH 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.

1. Rooms or areas that house servers will be secured. Access to these areas should be restricted to authorized personnel only.
 - a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.
 - b. Review of the personnel who has access to these areas should be reviewed several times a year.
 - c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
 - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
 - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
 - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.

SECTION XIII– TECHNOLOGY SYSTEMS

- d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
 - e. District should track cost of replacement on all technology equipment valued above \$500.
4. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations
5. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

SECTION XIII– TECHNOLOGY SYSTEMS
TUCKERTON BOROUGH 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.

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.
 - a. Users should be reminded not share or write down passwords
 - b. Passwords should be “hardened” passwords and should be at least eight digits long, requiring upper and lower cases, numbers, and special characters. Passwords should not be “real” words or names of family, friends, pets, etc.
 - c. Passwords for network access should be forced to be changed periodically
 - d. Passwords for applications should be changed periodically.
 - e. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level
 - f. Passwords should not be repeated for network access and application access, particularly the student information system.
2. User accounts should only be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
 - a. No user profiles should be created, changed or deleted without proper authorization. This should include a written (or electronic) request form that is authorized by central administration. This authorization should include the name of the individual, the applications and network services to be granted access to and the level of security in each.
 - b. Systems that employ automatic account/password creation should be monitored regularly to ensure software functionality.
 - c. Access to district wide public folders should be restricted based on user role.

SECTION XIII– TECHNOLOGY SYSTEMS
TUCKERTON BOROUGH 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.

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the Superintendent or 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 or installed, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
 - b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.
 - c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.
 - d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.
2. For existing applications and systems software, a listing should be created and maintained and submitted by the technology department for periodic review by central administration. The list should include:
 - a. Hardware utilized, including name of server or location of software or application
 - b. Summarized description of user

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

TUCKERTON BOROUGH 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.

1. Anti-virus Application is in use and automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.
2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
3. The district utilizes an external firewall to prevent access from unauthorized sources.
 - a. Any applications or web pages that will be viewable by the general public or by certain users, will be held in that portion of the network where there is limited trust.
 - b. Network resources that are relegated to this portion will be completely separated from any internal networks, thereby blocking firewall avoidance.
 - c. The available and open ports should be reviewed periodically.
4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.
5. The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.
6. District will monitor wireless transmission to verify authentication of users.
7. Network administrator will periodically check systems ability to bind IP addresses to users on the network

SECTION XIII– TECHNOLOGY SYSTEMS

TUCKERTON BOROUGH 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

1. The district utilizes “Lock Out”, where the workstations and screensavers should automatically lock the unit when not in use for several minutes.
2. Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access. There should be a form that requires signatures and sign-off by the technology staff that has completed the tasks.
3. The district will maintain logs of all users and access levels for all systems applications. Application administrators will maintain logs of all user and access levels for all applications.
4. User roles should be defined that allows for many users to be grouped together. The use of profiles allows for more standardization and efficiency in administering the security access of each application.
5. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

SECTION XIII– TECHNOLOGY SYSTEMS

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

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

SECTION XIII– TECHNOLOGY SYSTEMS

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

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

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

SECTION XIII– TECHNOLOGY SYSTEMS

**TUCKERTON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

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

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

SECTION XIV– INFORMATION MANAGEMENT

TUCKERTON BOROUGH 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:

1. The board will establish a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.
 - a. The students and staff should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.
 - b. Parents who utilize information of the district via the internet (student's grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.
 - c. Other web users of information should be required to have an electronic acceptance on the web pages before data is displayed. These may include calendars, or web requests for use of facilities, these instances may require additional assurances as well.
 - d. All persons with sign-on to the district's network or to district data, ie parent portals, should be required to agree to the acceptable use policy, which should be listed.
2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.

SECTION XIV– INFORMATION MANAGEMENT

- a. conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying
 - b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.
 - c. Threats, harassment, libel or slander
3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used
4. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.
 - a. Individuals who have access to district records should not use the information for personal reasons
 - b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.
 - c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.
5. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
 - a. Forms should be signed at least annually and for any major change in position that allows access to additional information.
6. Violations of AUP should be spelled out in student and staff code of conduct

SECTION XIV– INFORMATION MANAGEMENT

TUCKERTON BOROUGH SCHOOL DISTRICT NEW JERSEY

TITLE: Information Management

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

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

Procedure:

1. The superintendent and business administrator or designees will determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, student, volunteer and board member personal information such as address, unlisted phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.
2. Sensitive information should be housed in a locked cabinet or behind locked doors.
 - a. Access to keys are restricted to personnel authorized to view the information. Keys should have “do not duplicate” on them and copies should be prohibited, except as needed.
 - b. Areas housing sensitive information should be locked whenever the areas are not staffed.
 - c. Wherever possible, sensitive information should be stored away from high traffic areas.
3. Original sensitive information files should be housed in a fire rated cabinet, where possible.
4. Backups of paper documents should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

**TUCKERTON BOROUGH 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 TUCKERTON BOROUGH SCHOOL DISTRICT.

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

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

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

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

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

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

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

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

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

DISBURSEMENTS - Payment in cash.

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

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

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

FISCAL YEAR - The twelve-month period from July 1st through June 30th, 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 \$2,000.00 when purchased. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLY - A material item of an inexpensive, expendable nature that is consumed, worn out or deteriorated in use; loses its identity through fabrication or incorporation into a different or more complex unit or substance. Is expendable or subject to replace rather than repair if damaged or if some of its parts are lost or worn out.

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

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

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

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