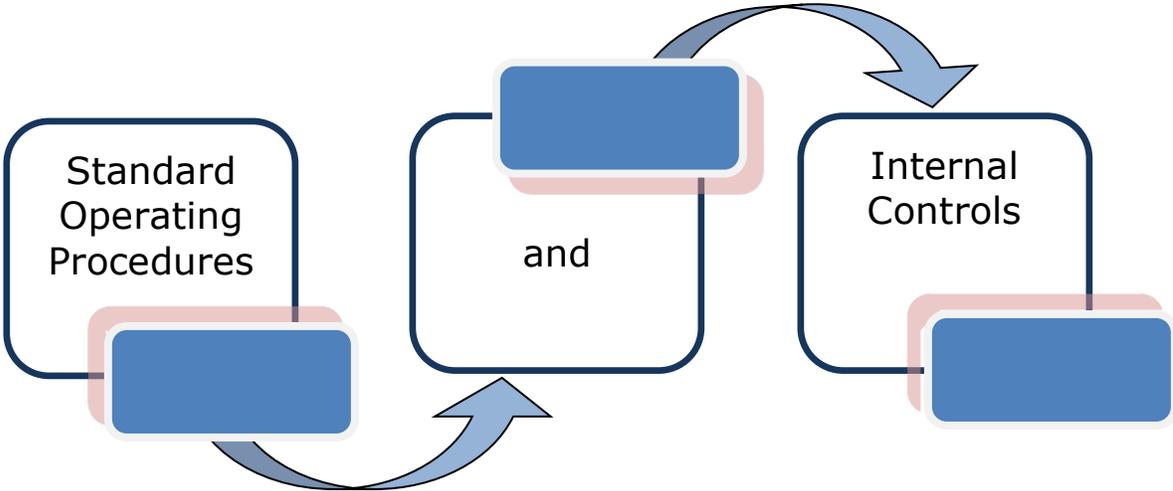


Bergen County Special Services Schools District

GUIDE FOR



BOARD OF EDUCATION

Prepared By: Business Administrator/Board Secretary

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PREFACE

The **Guide for Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the Bergen County Special Services 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.

PUBLIC SCHOOL DISTRICT INTERNAL CONTROL DOCUMENT

OVERVIEW:

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

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

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

OBJECTIVES OF INTERNAL CONTROL:

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

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

COMPONENTS OF INTERNAL CONTROLS:

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

CONTROL ENVIRONMENT:

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

ORGANIZATIONAL STRUCTURE:

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

CONTROL FRAMEWORK:

Elements of a control framework include the following:

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

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

Communication by the administration of the controls and the employee's responsibilities are as important as ensuring that employees know how to communicate irregularities that may arise. Proper supervision of employees is needed to ensure proper execution of control activities.

DISTRICT'S POLICIES AND PROCEDURES:

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

ADMINISTRATION'S RISK ASSESSMENT:

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

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

INFORMATION AND COMMUNICATION:

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

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

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

CONTROL ACTIVITIES:

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

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

CONTROL ASSERTIONS:

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

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

MONITORING:

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

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

AFTER THE CONTROLS ARE ESTABLISHED:

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

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

CONTROL DEFICIENCIES:

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

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

REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:

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

REVIEW OF DISTRICT PROCESSES:

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

1. Who performs each activity? Who receives the outcome of the activities?
2. What activities are performed? What forms and reports are used? What computer systems and files are used?
3. When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?
4. Where are activities performed (i.e., board office, school, etc.)?
5. Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)

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

CONTROLS LISTED:

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

EVALUATING INTERNAL CONTROLS

TITLE: Internal Control

Subtitle: Evaluation of Internal Controls

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

Procedure:

1. The business administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.
2. These internal controls should be evaluated periodically 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 adequate and adjustments made as necessary.
4. Written documentation of the review of the controls in place will be kept and will be available for audit review.

INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

This form is used to tabulate the separation of employee duties. It may be used by itself or in conjunction with a narrative, flowchart or other means of documentation. The name of the employee or the identification of the group performing an identical function is to be written in the space provided at the top of each column. On the applicable horizontal line, if the duty listed is a primary one for the employee, that is, one which he performs with considerable regularity, the numeral 1 should be used. If the duty listed is a secondary one, that is, one which he performs more or less infrequently as a back up for the usual performer, the numeral 2 should be used. Upon the completion of the questionnaire, a careful analysis should be made to ascertain whether or not a proper separation of duties exists. Any conflicts existing in the current division of duties should be indicated on the evaluation of employees' duties sheet.

| LIST OF DUTIES BY EMPLOYEES | Business Administrator | Accounting Manager | - Treasurer | - A/R | - A/P | - Payroll | Chief School Administrator | | Individual School | Prin. and/or Dept Heads | Board President | Board Members | Human Resources |
|---|------------------------|--------------------|-------------|-------|-------|-----------|----------------------------|--|-------------------|-------------------------|-----------------|---------------|-----------------|
| ACCOUNTING | | | | | | | | | | | | | |
| Open new cycle | | X | | | | | | | | | | | |
| Set System Date | | X | | | | | | | | | | | |
| Synchronize Remote Data Locations | | X | | | | | | | | | | | |
| System Settings/Status | | X | | | | | | | | | | | |
| Billing | | | X | | | | | | | | | | |
| Budget-account number edit | | X | | | | | | | | | | | |
| Budget-appropriation transfer | | X | | | | | | | | | | | |
| Budget-disbursement adjustment | | X | | | | | | | | | | | |
| Expense account entry | | X | | | | | | | | | | | |
| Budget Projection Entry Edit | | X | | | | | | | | | | | |
| Budget Projection Build or Refresh Account | | X | | | | | | | | | | | |
| Budget Projection Import Data | | X | | | | | | | | | | | |
| Budget Projection Analysis | | X | | | | | | | | | | | |
| EOY Rollover | | X | | | | | | | | | | | |
| GENERAL LEDGER prepared by | | X | | | | | | | | | | | |
| GENERAL JOURNAL ENTRIES approved by | | X | | | | | | | | | | | |
| Database Utilities | | X | | | | | | | | | | | |
| P.O. Process (entering, copying) | | | | | X | | | | | | | | |
| P.O. Process (deleting, changing, override) | | X | | | | | | | | | | | |

| LIST OF DUTIES BY EMPLOYEES | Business Administrator | Accounting Manager | - Treasurer | - A/R | - A/P | - Payroll | -Chief school Administrator | | Individual School | Principals and/or Dept Heads | Board President | Board Members | Human Resources |
|---|------------------------|--------------------|-------------|-------|-------|-----------|-----------------------------|---|-------------------|------------------------------|-----------------|---------------|-----------------|
| EXPENDITURES CYCLE | | | | | | | | | | | | | |
| Purchase orders approved by | X | | | | | | | | | | | | |
| Receiving records prepared by | | | | | X | | | | | | | | |
| Vendors' invoices approved by | | | | | X | | | | | | | | |
| Purchase journal prepared by – N/A | | X | | | | | | | | | | | |
| Perpetual inventory records kept by – N/A | | X | | | | | | | | | | | |
| Physical custody of inventory by | | X | | | | | | | | | | | |
| Payments processed by- | | | | | X | | | | | | | | |
| Check sent by- | | | | | X | | | | | | | | |
| PAYROLL CYCLE | | | | | | | | | | | | | |
| Additions to payroll authorized by | | | | | | | X | | | | | | |
| Pay rates authorized by | | | | | | | X | | | | | | |
| Terminations authorized by | | | | | | | X | | | | | | |
| Time approved by | | | | | | | | X | | | | | |
| Payrolls computed by | | | | | | X | | | | | | | |
| Payroll checks prepared by | | | | | | X | | | | | | | |
| Payroll records prepared by | | | | | | X | | | | | | | |
| Payroll checks signed by | | | X | | | | | | | | | | |
| Cash payroll envelopes prepared by – N/A | | | | | | X | | | | | | | |
| Payroll distributed by | | | | | | X | | | | | | | |
| Payroll bank account reconciled by | | | X | | | | | | | | | | |
| Assignments authorized by | | | | | | | X | | | | | | |
| Terminations authorized by | | | | | | | X | | | | | | |
| Leave of absences authorized by | | | | | | | X | | | | | | |
| Assignment of PCN by | | X | | | | | | | | | | | |
| Employee Certifications checked by | | | | | | | X | | | | | | |
| To add an employee authorization | | | | | | | | | | | | | X |
| Access to employee records | | | | | | | | | | | | | X |
| Creation of job titles, salary guides | | | | | | | | | | | | | X |
| Creation of PCN | | | | | | | | | | | | | X |
| Attendance Input/Edit Control | | | | | | | | | | | | | X |
| End of year roll over | | | | | | X | | | | | | | |
| GENERAL LEDGER prepared by | | X | | | | | | | | | | | |
| GENERAL JOURNAL ENTRIES approved by | | X | | | | | | | | | | | |

| LIST OF DUTIES BY EMPLOYEES | Business Administrator | Accounting Manager | - Treasurer | - A/R | - A/P | - Payroll | -Chief school Administrator | | Individual School | Principals and/or Dept Heads | Board President | Board Members | Human Resources |
|--|------------------------|--------------------|-------------|-------|-------|-----------|-----------------------------|--|-------------------|------------------------------|-----------------|---------------|-----------------|
| POSITION CONTROL | | | | | | | | | | | | | |
| Determination of PCN at Budget Prep Cycle | | X | | | | | | | | | | | |
| Creation of Position Numbers (initialization of use) | | | | | | | | | | | | | X |
| Assignment of Position Control Numbers | | | | | | | | | | | | | X |
| PCN assigned at Board of Education approval | | | | | | | | | | | | | X |
| PCN are linked to appropriate budget account | | X | | | | | | | | | | | |
| PCN are linked via personnel to payroll | | | | | | | | | | | | | X |
| Vacant PCN are monitored for budget prep | | | | | | | | | | | | | X |
| New PCN is authorized | | | | | | | | | | | | | X |
| History of unused PCN is analyzed | | | | | | | | | | | | | X |
| Budget account shows appropriate PCN charged | | X | | | | | | | | | | | |
| Payroll to Budget via PCN reviewed each period | | | | | | | | | | | | | X |
| PCN reflects correct tracking identification | | | | | | | | | | | | | X |
| PERSONNEL | | | | | | | | | | | | | |
| PCN number is attached to individual employee | | | | | | | | | | | | | X |
| History reflects salary, stipend, longevity etc. | | | | | | | | | | | | | X |
| Position fill date is completed | | | | | | | | | | | | | X |
| History indicates certifications attained | | | | | | | | | | | | | X |
| Certifications are appropriate to position held | | | | | | | | | | | | | X |
| Benefit information by individual is in history | | | | | | | | | | | | | X |
| Hire date listed, if position date unavailable | | | | | | | | | | | | | X |

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 their role.
 - a. A review of the controls and the staff members' role in the controls should be conducted routinely and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.
 - b. Documentation of these reviews will be maintained.

CASH/CHECK CONTROLS

Title: Internal Control

Subtitle: Cash/Check controls

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

Procedure:

The Business Administrator will establish a procedure to ensure that all employees who are charged with cash and/or checks are aware of their role.

See Section 3 for controls.

PAYROLL CONTROLS

Title: Internal Control

Subtitle: Payroll controls

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

Procedure:

1. The business administrator will establish controls that help ensure that potential errors and fraud in payroll should be avoided and/or detected in a timely manner. These controls may be some or all of the following:
 - a. With respect to payroll:
 - Periodically search for fictitious employees
 - Determine improper alterations of amounts
 - Verify that Federal and state deductions are taken, remitted and documented
 - Verify all voluntary deductions are taken, remitted and documented
 - Examine time cards and trace to payroll records in order to verify the proper recording of employee hours
 - Verify the accuracy of pay rates by comparing them to Board Minutes.
 - 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

ACCOUNTING

Title: GENERAL LEDGER

Purpose: To ensure accurate and timely recording and reconciliation of all financial activity.

Procedure:

Opening Entries

1. Verifies that correct beginning balances and approved budget are entered into software.
2. Records revenue entries for tax levy receivable, state aid receivable, debt service aid, tax levy and/or state aid, and other known receivables including tuition and transportation.

Monthly

1. Compares Board Secretary's Report to Subsidiary Ledgers.
2. Compares Board Secretary's Report to Treasurer's Report for agreement.
3. Verifies that all accounts are reported in the Board Secretary's Report.
4. Verifies that all bank reconciliations are prepared for all bank accounts and are in agreement with the Board Secretary and Treasurer's Report.
5. Reviews all accounts for funds availability, prepare transfer as needed.

Year –End Procedures

1. Completes all accruals.
2. Reviews all balance sheet accounts, compiles documentation for audit verification.
3. Reviews all open year-end purchase orders for determination as accounts payable or carry forward encumbrance.
4. Reviews all accounts payable or encumbrances from the prior year, if any are open. (Note: Outstanding encumbrances should have been paid within 90 days.)
5. All tasks performed by support personnel will be reviewed and approved by the Business Administrator.

ACCOUNTING

Title: ACCOUNTS RECEIVABLE/PAYABLE

Procedure:

1. Monitors and correctly records monthly receipt of County levy for general fund and debt service (if applicable).
2. Monitors and correctly records monthly receipt of state aid for general fund, capital projects and debt service (if applicable).
3. Makes entry into the accounting software creating accounts receivable for tuition, transportation, and other contracts as they are signed and/or invoices are generated. Monitors and correctly records monthly receipts against these amounts.
4. Records monthly receivable amounts for federal and state Child Nutrition reimbursements, and correctly records monthly receipt. Verifies year-end accounts receivable for preparation of audit.
5. Records bi-monthly receivable amounts for TPAF FICA; monitors and correctly records electronic transfer receipts. Verifies year end accounts receivable amount for preparation of audit.

ACCOUNTS PAYABLE

1. Checks all invoices against original order, investigates differences.
2. Routinely reviews outstanding orders and investigates delivery of items on orders more than ninety days old.
3. Compiles voucher package for payment verifying that receiving copy is signed by authorized employee, invoice or documentation supporting reimbursement is accurate, and if applicable that voucher is signed.
4. Obtains signatures of School Business Administrator authorizing payment.
5. Enters payments into the accounting system for payment; generates checks and claims list for review by Board of Education Finance Committee Member(s). Submits bills and claims list to the board for approval on a monthly basis.
6. Subsequent to Board approval of claims list, acquires signatures of Board President, Treasurer of School Monies, Board Secretary, or other Board authorized representative as per Board policy and mails checks to vendors.
7. Issues manual (hand-drawn) checks only for special or emergency situations as per direction of school business administrator.
8. All tasks performed by support personnel will be reviewed and approved by the School Business Administrator.

ACCOUNTING

Title: PAYROLL/HUMAN RESOURCES

Procedure:

1. Prepares contracts for Board approved staff, logging employee against position control roster.
2. Verifies social security number of all new employees; reviews documentation provided (passport, drivers license, etc.) as per State mandates. Accepts and processes applications for pension and benefits. Creates paper employee payroll file and electronic file in payroll software, assigning an employee number **(modify if district's system assigns a number)**.
3. Determines annual totals by GAAP account, modifying monthly if needed; compares to budget and advises business administrator of any projected over-expenditure.
4. Creates annual purchase orders for payroll, taxes and benefits, and submits to bookkeeper for computer entry. Modifies encumbrance monthly if needed.
5. Verifies that all timesheets are properly completed, amounts are accurate, and include authorizing signatures.
6. Inputs all information, as needed monthly **(or semi-monthly)** to process payroll.
7. Prepares monthly register for Superintendent, Business Administrator/Board Secretary and Board President's signature.
8. Checks computer output for accuracy, control and disbursement of payroll checks and direct deposits.
9. Provides bookkeeper with document to make electronic transfer of funds to net payroll and agency accounts (reviewed and approved by supervisor)
10. Maintains records covering all payroll deductions and payroll information.
11. Prepares all forms related to payroll; provides bookkeeper with documentation to make electronic payments or issue checks for payroll taxes (Social Security/ Medicaid), transmittal of voluntary deductions, payment of premiums for benefits, payment of pension/contributory insurance.
12. Controls and maintains all payroll and payroll agency accounts; provides copies to Treasurer of School monies who will complete the bank reconciliation.
- 13. All tasks are generally performed by a payroll clerk, bookkeeper, or assistant bookkeeper. Work should be reviewed by a supervisor on a monthly basis.**

ACCOUNTING

Title: FIXED ASSETS/CASH MANAGEMENT

Procedure:

1. Notify all individuals authorized to issue purchase orders to identify any equipment item over \$2,000 inclusive of delivery and/or installations costs and classify as a fixed asset.
2. The purchase order originator will fill out an inventory control sheet to add equipment to the fixed asset inventory upon receipt of goods. If purchased with grant funds this will be indicated by account number on the form
3. Inventory control sheets will be forwarded to the Business office for inventory update. Distribute inventory tag to purchaser, if applicable.
4. Building principals/supervisors will annually provide a report to the Business Administrator of any fixed asset that is no longer used/needed. The Business Administrator will arrange for disposal of fixed assets as per Board policy and update the inventory to reflect the disposal.
5. All sheets will be maintained for year-end update of the fixed asset inventory, and balance sheet adjustments for the annual audit.

CASH MANAGEMENT

1. Prepares deposit slip for cash and/or checks and makes arrangements for delivery to bank within the statutory time limits.
2. Records all ACH deposits and bank deposits in the district budgetary system on a monthly basis.
3. Utilizes on-line banking for ACH wires, transfers, stop payments, etc. Any wire transfer outside of the board accounts will require supervisor authorization.
4. Estimates monthly accounts payable, semi-monthly payroll, and debt services payments, creating an estimated cash flow projection. (*Optional: for thirty day, sixty days and ninety days.*) Estimates and advised school Business Administrator of amounts available for investment.
5. Cash disbursements –Checks will be kept in a secure location; payments will be made by check of items on claims list after Board approval.
6. Investing – cash balances will be reviewed periodically to identify investment opportunities; all investments must be in accordance with state statutes.
7. The Business Office will verify signatures on checks, monthly reconcile all bank accounts, and prepare the Treasurer of School Monies report to submit to the Board of Education within 30 days of the close of the month.

8. Cash receipt and cash disbursement functions should be performed by two different staff. In the event that this is not possible, the supervisor should on at least a monthly basis review all transactions.

ACCOUNTING

Title: Acceptance of Gifts

Purpose: To establish guidelines for donations to the district from the community, vendors, foundations and other sources.

Procedure:

Acceptance of gifts or scholarships from any individuals or groups in the community requires the approval of the Superintendent of Schools subject to Board Policy. Please note the following:

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

ACCOUNTING

Title: Inventory
Subtitle: Disposal of Obsolete Equipment

Purpose: To dispose of items no longer in use and have no definable future use so as to maintain the schools without clutter.

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

Procedure:

Requests to dispose of outdated, obsolete and/or surplus books will be made to the School Business Administrator by an administrative staff member.

Board policy will be followed concerning disposal. Equipment may not be sold directly to individuals. If the estimated fair value or the property to be sold exceeds the amount determined by the Governor in any one sale and it is neither livestock nor perishable goods, it will be sold at public sale to the highest bidder. If the value is less than the amount, public sale is not required, but may be desirable.

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

ACCOUNTING

Title: Inventory

Subtitle: Equipment Identification and Accountability

Purpose: To maintain a fixed asset inventory as per GAAP, audit guidelines, and for insurance purposes.

Procedure:

NEWLY PURCHASED ITEMS

1. When equipment items costing \$2,000 or more are paid for, an asset number will be assigned. An inventory tag, if used and a copy of the asset form will be returned to the principal/ department for filing. It is the responsibility of the principal/supervisor to ensure the tag is attached to the equipment.
2. An Inventory of fixed assets will be maintained and continually updated by the Business Office.

TRANSFERS AND DISPOSAL OF EQUIPMENT

1. When equipment is moved on a permanent basis the building principal/designee of the location currently housing the item is responsible for advising the business office in writing of the transfer out. It is the responsibility of the principal/ designee of the building receiving the item to notify the business office of the location within his/her building that the item has been placed.
2. A completed description inclusive of serial number will be sent to the school business administrator in writing when requesting disposal of equipment.
3. The Business Office will use this copy to update the Inventory.

Form - Fixed Asset Form

ACCOUNTING

Title: Sales Tax Exemption Qualifications

Purpose: To implement guidelines to assure that funds are expended appropriately and that no funds are paid for sales tax as the Board of Education is exempt.

Reference: Sales Tax Exemption Letter

Procedure:

1. Only expenditures for instructional purposes from the approved school budget are eligible for sales tax exemption.
2. Exemption letters are available through the Business Office and will be provided upon request to accompany an approved purchase order.

Form - Sales Tax Exemption Letter

CASH MANAGEMENT

Title: Financial & Bookkeeping Controls for Petty Cash Funds

Purpose: To establish a uniform method of accounting and bookkeeping controls for the Petty Cash Funds

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

Procedure:

1. The Board of Education recognizes the convenience of a petty 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 the following petty cash funds at these locations in the following amounts

| | |
|--------------|------------|
| Board Office | \$1,200.00 |
|--------------|------------|
3. The account will be under the management of the budget secretary, principal or administrator of the office or school. The individual responsible for managing the account cannot be the authorized signor of the account. Petty cash funds are to be kept in a secure and locked location at all times.
4. In accordance with District Practice, no single payment from petty cash will exceed \$100.00. The account manager shall insure that petty cash funds are spent only for stamps, delivery charges, office supplies, miscellaneous purchases, and reimbursement of minor expenses. The account manager will ensure that there is a sufficient balance in the appropriate account prior to petty cash funds beings used.
5. To request a purchase using petty cash, an employee should go to the appropriate account manager to complete the Petty Cash PO, a copy of which is attached. It will include the vendor, date, account number, description and amount. Attached to the form will be all supporting receipts, invoices, or other documentation for the purchase. Upon completion of the Petty Cash PO, all supporting documentation and a prepared will check will be given to the authorized signor for review and signature. Upon his/her approval and signature the petty cash will be released.
6. When funds are to be replenished, the account manager will follow standard district procedures for the processing of purchase orders in CSI. All supporting documentation and Petty cash PO's will be submitted to the Board Office at this time.
7. All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the School Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be

reestablished on July 1.

CASH MANAGEMENT

Title: Financial & Bookkeeping Controls for Student Activity Funds

Purpose of Establishing Policy

To establish financial controls for the administration of various student activities operated for the benefit of the students, managed by the Treasurer of each school with the Board indirectly responsible.

1. The general organization of the fund to include student government, student clubs, student publications, school classes and class trips
2. The Board authorizes the maintenance of student activity funds to be maintained at the Business Office.
3. All funds must be self-sustaining, the responsibility of a designated person and administered by the Business Administrator
4. **Interest earned on student activity funds is not part of the district's reported interest on investments and is not transferred to district-wide accounts.**

Procedure:

1. Receipt of Funds
 - A. All funds will be collected by the Business Office. These funds will be deposited within **3 business days** into the established bank checking account.
 - B. Funds waiting to be deposited should be kept in a secure and locked location at all times.
 - C. All funds should be of an exchange nature and large balance should not be permitted to accumulate. Money should not be raised unless there is a definite purpose for doing so.
 - D. All deposited funds will be recorded in a computer based accounting application (i.e. Quicken) and will include the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Treasurer in the respective school's central office.
 - E. A duplicate receipt book will be utilized whenever cash is collected and turned over to the Business Administrator.
 - F. Cash is an acceptable form of receipt of funds, however is discouraged due to the lack of an audit paper trail and the risk of theft.
 - G. Monies collected during a fundraising event where cash is the primary form of receipt (i.e. bake sale, car wash, etc.) should be accompanied by a detailed summary of the deposit. The use of roll tickets is recommended were applicable at these events.
2. Disbursement of Funds
 - A. These funds are designed for various student group activities intended to benefit the students. It cannot be used to supplement goods or services that are provided by the schools budget.

- B. 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, company invoice or other adequate supporting documentation and will be attached to a Purchase Order or voucher.
- C. All checks written will be recorded in a computer based accounting application (i.e. Quicken) and will include the date of check, payee, amount of check and activity or class to which it is to be charged.
- D. **Checks will require two signatures:** that of the School Principal and the Business Administrator.
- E. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the Business Office.

On a yearly basis, all financial information shall be submitted to the Board Office for inspection by the Business Administrator and review by the District's Auditor. Materials include, but are not limited to, monthly bank statements and reconciliations, checkbook and check stubs, check register and receipt register, duplicate receipt book, and all PO's or vouchers issued for the previous year with adequate supporting documentation.

CASH MANAGEMENT

Title: Pay Procedures

Reference: N.J.A.C. 6A:23A-5.7

Procedures:

1. Regular Pay:

- A. Employees will be paid on the 15th and the 30th of each month as per contract. **When this is a school holiday or an employee is scheduled to be off or out of the district, then he/she may receive his/her pay on the working day prior to the pay day after 3:00 p.m.** 10 month employees shall receive their final pay for the year on the last day of school.
- B. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.
- C. All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.
- D. Beginning with the 2008-2009 school years, at least every three years, employees will be required to provide to the Business Office or a designated administrator, picture identification and sign for release of his or her check or direct deposit voucher.
- E. Picture identification shall be in the form of a valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
- F. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.
- G. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.
- H. The Board of Education encourages its employees to have their paychecks directly deposited into their bank accounts. Payroll checks may be split between accounts if desired. Direct deposit continues from year to year unless an employee terminates employment or submits written notification of their desire to cancel their direct deposit. **The last paycheck of the school year will NOT be directly deposited but instead of physical check which may be withheld if obligations have not been met by employee before school year ends.**
- I. It is the employee's responsibility to notify the payroll department when a bank account designated for direct deposit is closed or is planned to be closed. The payroll department needs at least fifteen days to effectuate the change. Without proper notice, the payroll check will be rejected by the bank. Funds

will not be able to be replaced until the "bounced check" is returned to the district. This process can take up to two weeks and will delay the employee's receipt of their payroll check.

2. Payment by Payroll Voucher (includes hourly employees, substitutes, and overtime):

- A. Payroll vouchers are collected and processed once a month. Completed vouchers must be received by the payroll supervisor on the first of each month to be paid by the 15th. Any vouchers not completed in full will be returned to the employee for correction and payment will be delayed.
- B. Any hours added to the work schedule must be approved by the Board of Education prior to the commencement for the additional work time.
- C. All overtime must be pre-approved by the supervisor after consultation with the Business Administrator
- D. All vouchers must be signed by the employee and the school principal and/or the individual who has authorized the extra hours.

3. 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 payroll administrator for the district or the 403(b) representative will do the MEA calculation for each employee.** In order to make changes the employee must fill out 403(b) Change Form or submit a salary reduction agreement from the provider. (Reference 403(b) plan document)

4. Changes to Payroll

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

CASH MANAGEMENT

Title: Budget Account Number Coding

Procedure:

When completing purchase orders for materials, supplies, equipment and /or services, it is important to use the correct budget account number as outlined by the New Jersey Chart of Accounts. To assist administrators, supervisors and staff members who complete purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 13 digits as follows:

11 190 100 610 10

11 – Fund
190 - Program and Project/Reporting
100 - Function
610 - Object
10 - Location

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

Funds utilized by the Bergen County Special Services Board of Education include the following:

- 11** General Fund
- 12** Capital Outlay Fund (assets over \$2,000)/acquiring fixed assets
- 13.**Special Services
- 20** Special Revenue
- 30** Capital Projects
- 60** Food Service
- 61** Enterprise Funds
- 62.**Internal Service Funds

Program and Project/Reporting - activities and procedures designed to accomplish an objective or set of objectives (Subsets of these Programs are utilized by the Bergen County Special Services Board of Education in accordance with the Chart of Accounts for New Jersey Public Schools)

- 100** – Regular Programs – Elementary / Secondary
- 200** – Special Programs
- 300** – Vocational Programs
- 400** – Other Instructional Programs – Elementary /Secondary
- 600** – Adult/Continuing Education Programs
- 800** – Community Services Program
- 900** – Enterprise Programs
- 000** – Undistributed Expenditures

Function - describes the activity for which a service or material object is acquired (Subsets of these Functions are utilized by the Bergen County Special Services Board of Education in accordance with the Chart of Accounts for New Jersey Public Schools)

- 100** – Instruction
- 200** – Support Services
- 300** – Operation of Non-Instructional Services

- 400** – Facilities Acquisition and Construction Services
- 500** – Other Uses

Object -used to describe the service or commodity obtained as the result of a specific expenditure (Subsets of these Objects are utilized by the Bergen County Special Services Board of Education in accordance with the Chart of Accounts for New Jersey Public Schools)

- 100** – Personnel Services – Salaries
- 200** – Personnel Services – Employee Benefits
- 300** – Purchased Professional & Technical Services
- 400** – Purchased Property Services
- 500** – Other Purchased Services
- 600** – Supplies & Materials
- 700** – Property
- 800** – Other Objects
- 900** – Other Uses

Location - School Buildings/ Departments

Locations utilized by the Bergen County Special Services Board of Education include the following:

- | | |
|--|---|
| AP- Paramus Adult Medicaid | EL- Transition Center Wood-Ridge |
| AR- Extended year Autism | ES- Springboard Program |
| AW- Wood-Ridge Adult Medicaid | ET- ETTC |
| BB- New Bridges | EV- Visions Paramus |
| BM – Washington Elementary | FF- Bleshman Regional Day School |
| BP- Washington Hanover | FR- Extended Year Bleshman |
| BR- Washington Tri-Valley | GB- Business Office |
| CC- Career Crossroads | GC- CAPE Center |
| CF- Food Service Fund | GI- Curriculum |
| CH- HIP Midland Park | GO- Operations |
| CS- SHIP | GP- Human Resources |
| CU- HIP Union Street | GS- General Administration |
| DC- North Street | GT- Technology |
| DE- Evergreen Program | GV- Transportation |
| DI- Transition Services | JH- Home Hospital |
| DG- Gateway Program | PR- Extended Year Venture |
| DM- Passaic County Manchester Program | PS- Venture Program |
| DN- NOVA Elementary Program | RR- Extended Year |
| DR- Brownstone Program | SP- SAP Program |
| EB- BELA Program | TT- Adult Rehab Program |
| ED- Educational Enterprises | XX- 192 Program |
| EE- Visions Emerson Program | YY- 193 Program |
| EG- Bogota Program | 00-99- Capital Bonds |
| EH- Becton Regional CST Services | |
| EC- Visions Becton Program | |
| EI- Transition Services | |

BUDGET PROCESS

Title: Budget Development Process

Procedure:

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

October 15th - Budget materials to be given to Building Principals and Supervisors, Directors of Instruction, Technology Director and Director of Buildings and Grounds.

October 15th to November 7th - Business Administrator will begin attending department/grade level meetings, as needed, to discuss budget issues and procedures. Meetings to be arranged by Building Principals.

November 15th – **Budget requests are due back to the business office.**

November 15th – December 1st – Business Office prepares first draft of proposed budget

December 1st – December 15th - Superintendent and Business Administrator to meet with central administration to review/develop budgets.

December 15th – December 23 - Draft Budget finalized and budget book prepared. Superintendent and Business Administrator to have budget meeting with Finance Committee of Board of Education.

January 15th – Superintendent and Business Administrator submit draft budget to Bergen County Executive and Board of Commissioners

February BOE Meeting - Superintendent and Business Administrator present recommendations/draft budget to the Board of Education

March 5th - Budget due to County Office for approval

March BOE Meeting - Public hearing and BOE vote on Budget

April – Board of School Estimate Meeting

April/May – Final adoption of budget

BUDGET PROCESS

Title: Budget Transfers

Procedure:

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

BUDGET PROCESS

Title: **Grant Application Procedure**

Procedure:

- 1.All grant applications must be submitted for approval prior to submission to the Granting Authority to the Assistant Superintendent or Director of Instruction. All grants require approval from the Superintendent and action from the Board of Education.
- 2.All other procedures as described in this handbook will apply to transactions involving grant funds.

POSITION CONTROL

Title: **Position Control**

Purpose: **Accurate and timely recording and reconciliation of budgeted positions to actual contracted employees and payroll.**

Reference: **6A:23A-6.8**

Staff Assigned: **Business Administrator, Accounting Manager
Payroll Clerk(s), Human Resources Personnel.**

Procedures:

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. Groupings are established by budgetary function and object at a minimum. Two comprehensive verifications of all aspects of positions occur in October and March of each school year between the budget personnel and human resources personnel.

RE: 6A:23A-6.8, The district maintains 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:

Superintendent or Chief School Administrator
 Assistant Superintendent
 School Business Administrator /Board Secretary
 Principal
 Vice Principal
 Director
 District Supervisor
 Supervisor
 Facilitator
 Instructional Coach by Subject Area
 Department Chairperson by Subject Area
 Guidance
 Media Specialist/Librarian
 School Nurse
 Social Worker
 Psychologist
 Therapist – OT
 Therapist – PT
 Therapist - Speech
 Certificated Support Staff – Other
 Teacher by Subject Area
 Teacher Assistants
 Other Aides
 Custodial Supervisor
 Head Custodian
 Maintenance Worker
 Custodian
 Custodian/Driver
 Vehicle Mechanic
 Food Service
 Other Non-certificated: Support
 Other Non-certificated: Coordinators and Managers

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

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

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 is initiated by the CSA through the personnel authorization process. Human Resources in conjunction with the SBA should maintain a list available to the CSA when hiring or transferring employees for the district. The coeds N, R, RI appear on the Board resolution indicating if the hire is for a new position, a replacement of an already established position or a reinstatement.

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 CSA, Human Resource, Scholl Business Office, and approved by the Board of Education.

E. Position Control Number – Creating and Maintaining

Position Control data is maintained in the Office of Business Administration and in Human Resources. Monthly before the payroll is processed a review is done of all employees being paid.

Individuals not assigned a PCN must be assigned one and any vacant PCN are noted for future reference.

F. Position Control Number (PCN)

A position control number (PCN) is created to represent each board approved contracted position within district. These control numbers are attached to the budget spread, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding control number is linked to the employee who

is currently filling the position. Control numbers that are not linked to any employees represent vacant positions. An example: if your district has five board approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

PCNs are independent of employee records. Each PCN represents a separate position within the district, not the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN is then assigned to that person.

Vacant PCNs provides an area where a projected estimated salary amount may be entered, providing we can budget for the position(s) 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

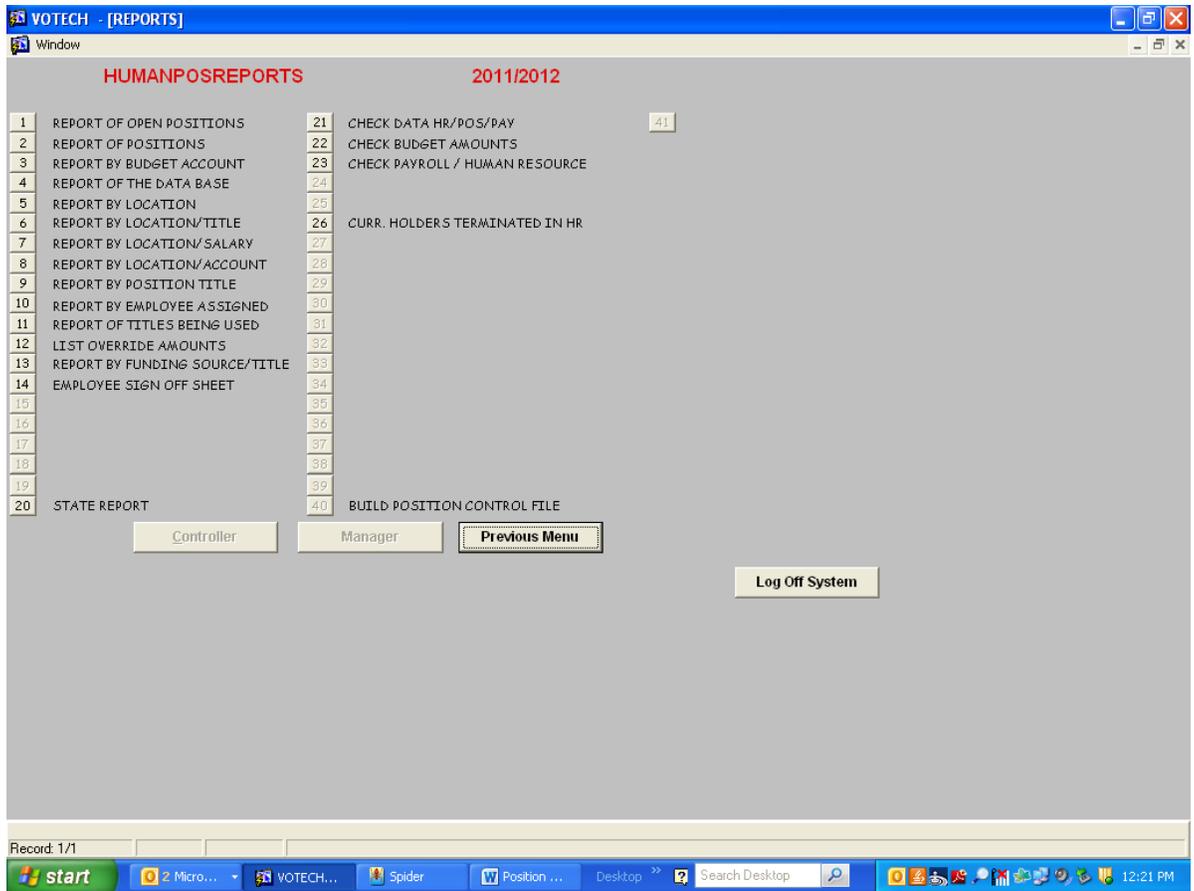
Departments request for the use of PCNs for new positions or to reactivate an abolished position include a justification and, if appropriate, a cost benefit analysis. The superintendent will determine if the new position is justified, needed and that adequate funds are or have been budgeted. The personnel authorization approval process documents all requests. Based on this determination, the superintendent will decide if they will make a recommendation to Human Resources and advises the Board of Education. Upon approvals, the Office of Human Resources creates a new PCN.

H. Other

Each PCN shall be integrated with the payroll system ensuring that the correct budgetary account is charged. The PCN system tracks through payroll and the personnel system the position by account number, individual, PCN and the history of the use of the PCN.

I. Sample Reports

The attached list of reports are built into our system which give both the Business Office and Human Resources the actual full function and use of an integrated and non-integrated PCN system of each district.



- Recommendation for Formation of Position Control Numbers – Examples for PCN segments.
- Internal Control Questionnaire- An example of the segregation of duties with regard to the assignment of Position Control Numbers.

Recommended Format for Meaningful PCNs

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

Recommended Format for PCN Segments

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

Suggested General Category Codes

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

Suggested Department/Position Codes

| Department/Position | Code |
|----------------------------|-------------|
| Superintendent | SUPT |
| Business Admin. | BADM |
| Assistant BA | ABA |
| Principal | PRIN |
| Director | DIR |
| Supervisor | SUPV |
| Payroll | PYRL |
| Bookkeeper | BKPR |
| Accounts Payable | APAY |
| Accounts Receivable | AREC |
| School Secretary | SCHS |
| Psychologist | PSYC |
| Clerk | CLRK |
| Math | MATH |
| History | HIST |
| English | ENGL |
| Science | SCNC |
| Instructional Aide | INST |
| Special Ed Aide | SPEC |
| Cafeteria Aide | CAFT |

Suggested Grade Codes

| Grade Level | Code |
|--------------------------|-------------|
| Kindergarten | KD |
| Grade 1 | 01 |
| Grade 2 | 02 |
| Grade 3 | 03 |
| Grade 4 | 04 |
| Grade 5 | 05 |
| Grade 6 | 06 |
| Grade 7 | 07 |
| Grade 8 | 08 |
| Grade 9 | 09 |
| Grade 10 | 10 |
| Grade 11 | 11 |
| Grade 12 | 12 |
| Floating/Multiple Grades | FL |
| Grade Not Applicable | NA |

BOARD OF EDUCATION

SALARY COMPARISON

| ACCOUNT TO CHARGE | % CHARGED | NAME | 2007-2008 RATIFIED SAL. | TOTALS | 2008-2009 BUDGET | TOTALS | DIFFERENCE |
|-------------------------------|-----------|----------------------------------|-------------------------|---------------|------------------|---------------|----------------|
| Health Services | | | | | | | |
| 11-000-213-100-003 | | Last Name, First Name | \$ 46,841.00 | | 49,581.00 | | |
| 11-000-213-100-003 | | Last Name, First Name | \$ 62,409.00 | | 69,837.00 | | |
| | | | | \$ 109,250.00 | | \$ 119,418.00 | \$ (10,168.00) |
| Related Services | | | | | | | |
| 11-000-216-101-003 | | Last Name, First Name | \$ 7,849.00 | | 0.00 | | |
| 11-000-216-101-003 | | Last Name, First Name | \$ 76,001.00 | | 80,104.00 | | |
| 11-000-216-101-003 | | Last Name, First Name | \$ 77,246.00 | | 80,104.00 | | |
| | | | | \$ 161,096.00 | | \$ 160,208.00 | \$ 888.00 |
| Extra Services | | | | | | | |
| 11-000-217-106-003 | | Last Name, First Name (.5 Asst.) | \$ 9,658.00 | | 0.00 | | |
| 11-000-217-106-003 | | Last Name, First Name | \$ 19,416.00 | | 0.00 | | |
| 11-000-217-106-003 | | Last Name, First Name | \$ 19,594.00 | | 0.00 | | |
| 11-000-217-106-003 | | Last Name, First Name | \$ 17,033.00 | | 18,506.00 | | |
| 11-000-217-106-003 | | Last Name, First Name | \$ 21,877.00 | | 23,240.00 | | |
| | | | | \$ 87,578.00 | | \$ 41,746.00 | \$ 45,832.00 |
| Guidance | | | | | | | |
| 11-000-218-104-003 | | Last Name, First Name | \$ 79,737.00 | | 82,687.00 | | |
| 11-000-218-104-003 | | Last Name, First Name | \$ 78,491.00 | | 81,396.00 | | |
| | | | | \$ 158,228.00 | | \$ 164,083.00 | \$ (5,855.00) |
| CST | | | | | | | |
| 11-000-219-104-003 | | Last Name, First Name | \$ 74,787.00 | | 82,687.00 | | |
| 11-000-219-104-003 | | Last Name, First Name | \$ 79,737.00 | | 82,687.00 | | |
| 11-000-219-104-003 | 80% | Last Name, First Name | \$ 78,192.00 | | 81,872.00 | | |
| 11-000-219-104-003 | | Last Name, First Name | \$ 50,998.00 | | 54,004.00 | | |
| 11-000-219-104-003 | | CST Chairperson | \$ 10,253.00 | | 10,631.00 | | |
| | | | | \$ 293,967.00 | | \$ 311,881.00 | \$ (17,914.00) |
| CST Secretary | | | | | | | |
| 11-000-219-105-003 | | Last Name, First Name | \$ 40,580.00 | | 42,336.00 | | |
| | | | | \$ 40,580.00 | | \$ 42,336.00 | \$ (1,756.00) |
| Suprvsr of Instruction | | | | | | | |
| 11-000-221-102-003 | 20% | Last Name, First Name | \$ 14,948.00 | | 20,468.00 | | |
| | | | | \$ 14,948.00 | | \$ 20,468.00 | \$ (5,520.00) |
| Librarian | | | | | | | |
| 11-000-222-100-003 | | Last Name, First Name | \$ 77,246.00 | | 80,104.00 | | |
| 11-000-222-100-003 | | Last Name, First Name | \$ 75,355.00 | | 79,021.00 | | |
| | | | | \$ 152,601.00 | | \$ 159,125.00 | \$ (6,524.00) |
| Treasurer | | | | | | | |
| 11-000-230-100-023 | | Last Name, First Name | \$ 3,725.00 | | 3,800.00 | | |
| | | | | \$ 3,725.00 | | \$ 3,800.00 | \$ (75.00) |
| Superintendent Office | | | | | | | |
| 11-000-230-100-033 | | Last Name, First Name | \$ 52,716.00 | | 55,088.00 | | |
| 11-000-230-100-033 | | Last Name, First Name | \$ 143,921.44 | | 150,398.00 | | |
| | | | | \$ 196,637.44 | | \$ 205,486.00 | \$ (8,848.56) |
| Principal | | | | | | | |
| 11-000-240-103-003 | | Last Name, First Name | \$ 96,633.00 | | 105,833.00 | | |
| 11-000-240-103-003 | | Last Name, First Name | \$ 97,797.00 | | 106,997.00 | | |
| | | | | \$ 194,430.00 | | \$ 212,830.00 | \$ (18,400.00) |
| Secretarial | | | | | | | |
| 11-000-240-105-003 | | Last Name, First Name | \$ 40,580.00 | | 42,336.00 | | |
| 11-000-240-105-003 | | Last Name, First Name | \$ 40,180.00 | | 41,936.00 | | |
| 11-000-240-105-003 | | Last Name, First Name | \$ 40,180.00 | | 41,936.00 | | |
| 11-000-240-105-003 | | Last Name, First Name | \$ 38,168.00 | | 41,936.00 | | |
| | | | | \$ 159,108.00 | | \$ 168,144.00 | \$ (9,036.00) |
| Business Office | | | | | | | |
| 11-000-251-100-003 | | Last Name, First Name | \$ 40,221.00 | | 42,031.00 | | |
| 11-000-251-100-003 | | Last Name, First Name | \$ 29,178.00 | | 30,491.00 | | |
| 11-000-251-100-003 | | Last Name, First Name | \$ 48,230.00 | | 50,400.00 | | |
| 11-000-251-100-003 | | Last Name, First Name | \$ 99,561.00 | | 104,932.00 | | |
| | | | | \$ 217,190.00 | | \$ 227,854.00 | \$ (10,664.00) |
| Maintenance | | | | | | | |
| 11-000-261-100-003 | | Last Name, First Name | \$ 41,428.00 | | 42,551.00 | | |
| 11-000-261-100-003 | | Last Name, First Name | \$ 41,428.00 | | 42,551.00 | | |
| | | | | \$ 82,856.00 | | \$ 85,102.00 | \$ (2,246.00) |
| Plant Operator | | | | | | | |
| 11-000-261-100-013 | | Last Name, First Name | \$ 14,360.00 | | 14,480.00 | | |
| | | | | \$ 14,360.00 | | \$ 14,480.00 | \$ (120.00) |
| Custodian | | | | | | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 37,452.00 | | 38,467.00 | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 29,528.00 | | 31,237.00 | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 39,004.00 | | 40,077.00 | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 34,386.00 | | 37,925.00 | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 34,386.00 | | 37,925.00 | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 77,235.00 | | 80,711.00 | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 30,164.00 | | 31,871.00 | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 34,386.00 | | 37,925.00 | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 34,386.00 | | 37,925.00 | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 37,452.00 | | 38,467.00 | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 47,822.00 | | 49,974.00 | | |
| 11-000-262-100-003 | | Last Name, First Name | \$ 39,686.00 | | 40,759.00 | | |

| | | | | | | |
|-------------------------|-----|----------------------------------|--------------|----------------|----------------|----------------|
| Kindergarten | | | | \$ 475,887.00 | \$ 503,263.00 | \$ (27,376.00) |
| 11-110-100-101-003 | | Last Name, First Name | \$ 73,510.00 | | 76,230.00 | |
| 11-110-100-101-003 | | Last Name, First Name | \$ 43,943.00 | | 45,791.00 | |
| | | | | \$ 117,453.00 | \$ 122,021.00 | \$ (4,568.00) |
| Grade 1-4 | | | | | | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 54,402.00 | | 0.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 80,337.00 | | 83,287.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 51,548.00 | | 54,461.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ - | | 49,465.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 74,110.00 | | 76,830.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 57,473.00 | | 64,718.00 | |
| 11-120-100-101-003 | 25% | Last Name, First Name | \$ 11,035.75 | | 11,497.75 | |
| 11-120-100-101-003 | 25% | Last Name, First Name | \$ 19,934.25 | | 20,671.75 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 48,086.00 | | 51,878.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 44,143.00 | | 45,991.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 44,350.00 | | 48,289.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 47,262.00 | | 50,130.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 50,027.00 | | 54,177.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 74,755.00 | | 0.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 74,755.00 | | 77,521.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 75,010.00 | | 77,730.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 49,057.00 | | 51,878.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 78,491.00 | | 81,996.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 45,321.00 | | 48,004.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 48,507.00 | | 52,713.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 77,846.00 | | 80,704.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 45,321.00 | | 48,004.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 76,001.00 | | 78,813.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 46,291.00 | | 49,011.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ - | | 45,591.00 | |
| 11-120-100-101-003 | 85% | Last Name, First Name | \$ 53,157.00 | | 47,805.70 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 77,501.00 | | 80,313.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ - | | 50,587.00 | |
| 11-120-100-101-003 | | Last Name, First Name | \$ 53,157.00 | | 56,242.00 | |
| | | Contingency for degree upgrade | | \$1,457,878.00 | \$1,538,308.20 | \$ (80,430.20) |
| Grade 5 | | | | | | |
| 11-120-100-101-013 | 25% | Last Name, First Name | \$ 18,688.75 | | 19,380.25 | |
| 11-120-100-101-013 | 25% | Last Name, First Name | \$ 11,035.75 | | 11,497.75 | |
| 11-120-100-101-013 | 25% | Last Name, First Name | \$ 19,934.25 | | 20,671.75 | |
| 11-120-100-101-013 | 25% | Last Name, First Name | \$ 16,225.00 | | 18,105.00 | |
| 11-120-100-101-013 | 66% | Last Name, First Name | \$ 50,160.66 | | 52,016.58 | |
| 11-120-100-101-013 | 34% | Last Name, First Name | \$ 15,502.30 | | 16,418.26 | |
| 11-120-100-101-013 | | Last Name, First Name | \$ 27,314.58 | | 0.00 | |
| 11-120-100-101-013 | 66% | Last Name, First Name | \$ 32,617.86 | | 34,562.88 | |
| 11-120-100-101-013 | 25% | Last Name, First Name | \$ 11,330.25 | | 12,001.00 | |
| 11-120-100-101-013 | | Last Name, First Name | \$ 79,091.00 | | 81,996.00 | |
| 11-120-100-101-013 | 25% | Last Name, First Name | \$ 19,772.75 | | 20,724.00 | |
| 11-120-100-101-013 | | Last Name, First Name | \$ 44,143.00 | | 45,991.00 | |
| 11-120-100-101-013 | | Last Name, First Name | \$ 76,001.00 | | 78,813.00 | |
| 11-120-100-101-013 | 25% | Last Name, First Name | \$ 18,752.50 | | 19,432.50 | |
| 11-120-100-101-013 | 25% | Last Name, First Name | \$ 11,330.25 | | 12,323.75 | |
| 11-120-100-101-013 | 25% | Last Name, First Name | \$ 16,225.00 | | 18,105.00 | |
| | | Contingency for degree upgrade | | \$ 468,124.90 | \$ 462,038.72 | \$ 6,086.18 |
| Grade 6-8 | | | | | | |
| 11-130-100-101-003 | 75% | Last Name, First Name | \$ 56,066.25 | | 58,140.75 | |
| 11-130-100-101-003 | 50% | Last Name, First Name | \$ 22,071.50 | | 22,995.50 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 45,321.00 | | 48,004.00 | |
| 11-130-100-101-003 | 50% | Last Name, First Name | \$ 39,868.50 | | 41,343.50 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 79,737.00 | | 82,687.00 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 79,737.00 | | 82,687.00 | |
| 11-130-100-101-003 | 75% | Last Name, First Name | \$ 48,675.00 | | 54,315.00 | |
| 11-130-100-101-003 | 34% | Last Name, First Name | \$ 25,840.34 | | 26,796.42 | |
| 11-130-100-101-003 | 66% | Last Name, First Name | \$ 30,092.70 | | 31,870.74 | |
| 11-130-100-101-003 | 34% | Last Name, First Name | \$ 16,803.14 | | 17,805.12 | |
| 11-130-100-101-003 | 75% | Last Name, First Name | \$ 33,990.75 | | 36,003.00 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 58,673.00 | | 65,963.00 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 66,101.00 | | 73,680.00 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 77,501.00 | | 80,313.00 | |
| 11-130-100-101-003 | 75% | Last Name, First Name | \$ 59,318.25 | | 62,172.00 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 53,737.00 | | 62,135.00 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 49,057.00 | | 51,878.00 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 56,726.00 | | 62,183.00 | |
| 11-130-100-101-003 | 75% | Last Name, First Name | \$ 56,257.50 | | 58,297.50 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 77,246.00 | | 80,104.00 | |
| 11-130-100-101-003 | 75% | Last Name, First Name | \$ 33,990.75 | | 36,971.25 | |
| 11-130-100-101-003 | 75% | Last Name, First Name | \$ 48,675.00 | | 54,315.00 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 80,337.00 | | 83,287.00 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 79,737.00 | | 82,687.00 | |
| 11-130-100-101-003 | | Last Name, First Name | \$ 76,255.00 | | 79,021.00 | |
| 11-130-100-101-003 | | NEW POSITION TECH SUPPORT | \$ - | | 7,020.00 | |
| | | Contingency for degree upgrade | | \$1,351,814.68 | \$1,442,674.78 | \$ (90,860.10) |
| MD Teacher (s/c) | | | | | | |
| 11-212-100-101-00-3 | | Last Name, First Name | \$ 80,337.00 | | 83,287.00 | |
| 11-212-100-101-00-3 | | Last Name, First Name | \$ 46,291.00 | | 49,011.00 | |
| | | | | \$ 126,628.00 | \$ 132,298.00 | \$ (5,670.00) |

| | | | | | | | | |
|-----------------------------|-----|--------------------------------|--------------|----------------|--|----------------|--|-----------------|
| MD Aide (s/c) | | | | | | | | |
| 11-212-100-106-003 | | Last Name, First Name | \$ 20,367.00 | | | 21,188.00 | | |
| 11-212-100-106-003 | | Last Name, First Name | \$ - | | | 20,681.00 | | |
| | | | | \$ 20,367.00 | | \$ 41,869.00 | | \$ (21,502.00) |
| Resource Teacher | | | | | | | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ 56,726.00 | | | 62,183.00 | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ - | | | 49,865.00 | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ 73,510.00 | | | 76,230.00 | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ 73,510.00 | | | 76,230.00 | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ 48,342.00 | | | 25,625.00 | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ 45,321.00 | | | 48,004.00 | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ 47,879.00 | | | 49,865.00 | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ 79,737.00 | | | 82,687.00 | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ 52,518.00 | | | 55,468.00 | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ 79,991.00 | | | 82,896.00 | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ 73,510.00 | | | 76,230.00 | | |
| 11-213-100-101-003 | | Last Name, First Name | \$ 79,091.00 | | | 0.00 | | |
| | | | | \$ 710,135.00 | | \$ 685,283.00 | | \$ 24,852.00 |
| Resource Aide | | | | | | | | |
| 11-213-100-106-003 | | Last Name, First Name | \$ 24,166.00 | | | 25,808.00 | | |
| 11-213-100-106-003 | | Last Name, First Name | \$ 21,058.00 | | | 22,131.00 | | |
| 11-213-100-106-003 | | Last Name, First Name | \$ 28,682.00 | | | 29,682.00 | | |
| 11-213-100-106-003 | | Last Name, First Name | \$ 22,887.00 | | | 24,539.00 | | |
| 11-213-100-106-003 | 50% | Last Name, First Name | \$ - | | | 14,348.00 | | |
| 11-213-100-106-003 | | Last Name, First Name | \$ - | | | 20,321.00 | | |
| 11-213-100-106-003 | | Last Name, First Name | \$ 28,682.00 | | | 29,682.00 | | |
| 11-213-100-106-003 | | Last Name, First Name | \$ 19,416.00 | | | 20,681.00 | | |
| | | | | \$ 144,891.00 | | \$ 187,192.00 | | \$ (42,301.00) |
| PSD Teacher | | | | | | | | |
| 11-215-100-101-003 | | Last Name, First Name | \$ 54,982.00 | | | 62,135.00 | | |
| | | | | \$ 54,982.00 | | \$ 62,135.00 | | \$ (7,153.00) |
| PSD Aide | | | | | | | | |
| 11-215-100-106-003 | 50% | Last Name, First Name | \$ 27,504.00 | | | 14,348.00 | | |
| | | | | \$ 27,504.00 | | \$ 14,348.00 | | \$ 13,156.00 |
| Basic Skills Teacher | | | | | | | | |
| 11-230-100-101-003 | | Last Name, First Name (.5 FTE) | \$ 23,939.50 | | | 0.00 | | |
| 11-230-100-101-003 | | Last Name, First Name (.5 FTE) | \$ - | | | 22,795.50 | | |
| 11-230-100-101-003 | | Last Name, First Name | \$ 74,787.00 | | | 82,687.00 | | |
| 11-230-100-101-003 | | Last Name, First Name | \$ 53,022.42 | | | 83,287.00 | | |
| 11-230-100-101-003 | 15% | Last Name, First Name | \$ - | | | 8,436.30 | | |
| | | | | \$ 151,748.92 | | \$ 197,205.80 | | \$ (45,456.88) |
| | | | | \$6,993,967.94 | | \$7,325,597.50 | | \$ (331,629.56) |

INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

This form is used to tabulate the separation of employee duties. It may be used by itself or in conjunction with a narrative, flowchart or other means of documentation. The name of the employee or the identification of the group performing an identical function is to be written in the space provided at the top of each column. On the applicable horizontal line, if the duty listed is a primary one for the employee, that is, one which he performs with considerable regularity, the numeral 1 should be used. If the duty listed is a secondary one, that is, one which he performs more or less infrequently as a back-up for the usual performer, the numeral 2 should be used. Upon the completion of the questionnaire, a careful analysis should be made to ascertain whether or not a proper separation of duties exists. Any conflicts existing in the current division of duties should be indicated on the evaluation of employees' duties sheet.

| LIST OF DUTIES BY EMPLOYEES | | Asst BA | Bus Adm | - Treasurer | - A/P | - A/P | - Payroll | Chief School Administrator | | Individual School | Prin. and/or Dept Heads | Board of Education | Human Resources | | | |
|---|--|---------|---------|-------------|-------|-------|-----------|----------------------------|--|-------------------|-------------------------|--------------------|-----------------|--|--|--|
| ACCOUNTING | | | | | | | | | | | | | | | | |
| Open new cycle | | | | | | | | | | | | | | | | |
| Set System Date | | | | | | | | | | | | | | | | |
| Synchronize Remote Data Locations | | | | | | | | | | | | | | | | |
| System Settings/Status | | | | | | | | | | | | | | | | |
| Billing | | | | | | | | | | | | | | | | |
| Budget-account number edit | | | | | | | | | | | | | | | | |
| Budget-appropriation transfer | | | | | | | | | | | | | | | | |
| Budget-disbursement adjustment | | | | | | | | | | | | | | | | |
| Expense account entry | | | | | | | | | | | | | | | | |
| Budget Projection Entry Edit | | | | | | | | | | | | | | | | |
| Budget Projection Build or Refresh Account | | | | | | | | | | | | | | | | |
| Budget Projection Import Data | | | | | | | | | | | | | | | | |
| Budget Projection Analysis | | | | | | | | | | | | | | | | |
| EOY Rollover | | | | | | | | | | | | | | | | |
| General Ledger | | | | | | | | | | | | | | | | |
| Database Utilities | | | | | | | | | | | | | | | | |
| P.O.Process (entering, copying) | | | | | | | | | | | | | | | | |
| P.O. Process (deleting, changing, override) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |

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|---------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Leave of absences authorized by | | | | | | | | | | | | | | | | | | | |
| Assignment of PCN by | | | | | | | | | | | | | | | | | | | |
| Employee Certifications checked by | | | | | | | | | | | | | | | | | | | |
| To add an employee authorization | | | | | | | | | | | | | | | | | | | |
| Access to employee records | | | | | | | | | | | | | | | | | | | |
| Creation of job titles, salary guides | | | | | | | | | | | | | | | | | | | |
| Creation of PCN | | | | | | | | | | | | | | | | | | | |
| Attendance Input/Edit Control | | | | | | | | | | | | | | | | | | | |
| End of year roll over | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |

PURCHASING

- Title:** Authority to Purchase, Bidding and Quotations
- Purpose:** To establish procedures for procurement of services and goods in accordance with federal, state, and local policy.
- REFERENCE:** Bidding requirements N.J.S.A. 18A:18A 3 and 4, quotation requirements N.J.S.A. 18A:18A-37.

New Jersey State Statute 18A:18A-2(b) - The Purchasing Agent/School Business Administrator is the only individual in the school district with the authority to make purchases for the Board of Education.

Authority to Purchase:

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

Authorized Purchases

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

Unauthorized Purchases

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

Procedure:

- 1. QUOTATIONS:** When a single item or service, or a group of like items cost between **\$6,600 to \$43,999, in the aggregate, attempt to obtain three quotations is required.** Notification of this range will be sent throughout the district by July 1, of each year, if the numbers change. A **Quotation Record Form** is used for this procedure and is handled by the Purchasing Department.
- 2. BIDDING PROCESS:** When a single item or service of a group of like items are at **\$44,000** or greater, in the aggregate, the formal bidding process through the Business Office is required. Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately six to eight weeks from the date of the Business Office receives the request, approved and entered purchase order and specifications. After award of the bid, the Business Administrator, or

his designee, will notify the appropriate party of the award and the person requesting will be notified when the purchase order is released.

3. If the vendor has a State Contract Number, no quotes or bids are necessary, however the State Contract Number and line item number(s) must appear on the proposal, from the vendor and on the purchase order.
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 not be purchase orders authorized by a telephone call by a Principal, Supervisor, Teacher or other staff member.** Board members/staff members attending conventions or workshops are not to make purchases in the name of the school district without following the purchasing process. All purchases of goods and services require a purchase order to be generated with approval from the Business Administrator, before being processed.
5. **Preview of Materials:** All staff members must receive permission from Principals or the like AND the School Business Administrator **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 and approved by the School Business Administrator.
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.

PURCHASING

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 SCHOOL DISTRICT.

Emergency Orders or Extraordinary Conditions:

Procedure:

1. **EMERGENCY SITUATIONS** will be defined as situations in which health, safety and welfare of the occupants is jeopardized.
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. Must be approved by the Business Administrator before work commences.
3. Under the conditions defined as emergency or Extraordinary in nature, the appropriate Central Office Administrator may request an emergency purchase order by contacting the Business Office immediately with all correct information 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, if in compliance with the law.

References:

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

PURCHASING

Title: Purchasing Procedure
Subtitle: Purchase Order Form

Procedure:

1. The Purchase Order Form is a five part form
 - A. (original) – Requisition Copy
 - B. Vendor’s Copy
 - C. (third copy) - Voucher
 - D. Alphabetical File
 - E. Receiving Copy-returned to Business Office upon completion of order.
2. This order form acts as a requisition and when signed by all concerned, it becomes a purchase order.
3. The initiator completes the following information.
 - A. Type the School Year, but do not date the Purchase Order.
 - B. Account Number to be charged - this information can be found in your copy of the budget allocation notices.
 - 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 Orders will be returned with a memo explaining the deficiencies.
4. All orders from **\$6,600 to \$43,999 (in the aggregate), (unless purchased under a state contract, existing cooperative contract, etc.)** require quotations, before being processed.
5. Purchase orders are forwarded to the Principal's (and/or Supervisor) Office for approval.
6. After approval by the Principal, the purchase order will be forwarded to the Business Office – Accounting Department for processing. The PO is then sent to Purchasing and then the Business Administrator for final approval.
7. All purchase orders will be approved and dated by the following:
 - A. **Principal or Supervisor**-must check to determine if funds are available.
 - B. **Curriculum/ Technology Director**- determines if PO is appropriate. Must have approval or will be returned.
 - C. **School Business Administrator/Purchasing Manager**-reviews the technical aspects to ensure compliance with State Law and Board Policy.

8. Business Office receives the PO with all approvals, the copy (original) of the purchase order is then forwarded to the vendor.
9. Upon receipt of the goods/ services, the school (receiving) copy of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, this information must be sent along to the Business Office. When the Order is complete, the school copy, must be sent to the Business Office. The Business Office will not authorize the payment to the vendor until the school copy is received.

11. 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.

12. Computers /Hardware- All purchases of computers/hardware

require the Principal/Supervisor to contact the Director of Technology, to assist employees with the technical aspects and the State Contract requirements of purchasing computers. After the PO is signed by the Principal/Supervisor, it must be signed by the Director of Technology before it is sent to the Assistant Superintendent.

13. Copiers- If a copier needs to be replaced or a new one purchased

the Director of Technology must be contacted. All purchases or replacements must be pre-approved by the Business Administrator.

PURCHASING

Title: Purchasing Procedure
Subtitle: Ordering of Materials

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

Procedure:

1. All persons responsible for the ordering of goods, materials and services will use the purchase order form.
2. It will be the responsibility of the Building Principals and Supervisors, to notify all staff members under their supervision that orders for goods, services or materials will be made by strictly following the procedure for issuing a purchase order.
3. Emergency Orders: Should it be necessary that goods, services or materials are needed quickly, an order must be placed in the prescribed way. The Building Principal/Supervisor and all others responsible for approving orders will call the Business Office for approval and will submit immediately all necessary information needed for the Business Office to process. The following procedure must be followed:
 - A. A purchase order must be immediately sent to the Business Office with "**EMERGENCY PURCHASE ORDER**" on the top right hand corner of the purchase order.
 - B. The purchase order will be immediately processed, if previously approved. All documentation is still required to be obtained from the vendor/contractor.
 - C. Upon receipt of the goods, the **school copy** of the school copy. The Business Office will not authorize payment to the vendor until the **school copy** is received.
4. By following the above procedure for all purchase orders, the obligations of the Board of Education will be more accurately maintained.

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

PURCHASING

Title: Purchasing Procedure
Subtitle: Emergency Contracts

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

Procedure:

1. Any contract may be negotiated or awarded 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:
 - A. The principal 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. 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.
5. This procedure will only be enacted in an emergency situation. All other contracts for goods and services will proceed using the regular purchasing process. All paperwork will be required, once work is complete. Vendors must comply.
6. At the conclusion of the contract the Business Administrator shall submit a final report to the Board and the County Superintendent 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

PURCHASING

Title: Purchasing Procedure

Subtitle: Receipt of Goods

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

Procedure:

The receiving record must be sent to the business office once the products are delivered. If there are discrepancies, they must be noted on the receiving copy and sent to the Business Office for payment.

References

Form – Order Information Form

PURCHASING

Title: Purchasing Procedure
Subtitle: Contributions to Board Members and Contract Awards

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

Procedure:

1. The Board will not vote upon or award any contract in the amount of \$17,500 or greater to any business entity which has made a contribution reportable by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to a member of the Board during the preceding one-year period.
2. Contributions reportable by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to any Board member from any business entity doing business with the school district are prohibitive during the term of the contract.
3. When a business entity referred to in number 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

PURCHASING

Title: Purchasing Procedure
Subtitle: Travel Approval and Expenditures

Purpose: To ensure the effective use of travel for professional development and compliance with travel regulations

Procedure:

1. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
 - a. If expenses are in compliance with the guidelines, the Superintendent will include the Professional Development Request Form information and the purchase order on the Board of Education agenda for approval.
 - a. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.
 - b. 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.
2. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.
3. If approval is given by the Superintendent and the Board of Education, a copy of the Professional Development Request Form will be returned to the staff member. This copy along with the Conference Travel Expense Report and the Voucher, (second page of the PO that must be signed) and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.
4. All fees or expenses not covered by the purchase order, the payment shall be made personally by the school district employee and reimbursed at the conclusion of the travel event.
5. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.
6. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Board meeting. If the

purchase order is submitted in the beginning of the month payment will be made after the second Tuesday of the month.

7. At the time of submission of all expense reimbursements, the staff member must submit a Post Professional Development (PD) Report 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.
8. Board members, officers and designated employees of the Township School District who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses.
9. Exceptions caused by extenuating circumstances may be granted at the Board's discretion.
10. School district travel expenditures **shall not include** costs for the following:
 - a. Subsistence reimbursement for one day –trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:23-8.20
 - b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedure set forth in N.J.A.C. 6A:23-8.19(b).
 - c. Attendance by the appropriate people at NJSA, NJADA or NJASBO shall only be permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 6A:23-8.19(b) and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.
 - d. Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the district.
 - e. Car rentals, limousine services, reverse telephone charges or entertainment costs.
11. Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or on –line services.
12. **Out of State Travel**
 - a. Pursuant to N.J.S.A.18A:11-12, out of state travel shall be limited to the fewest number of board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles.
 - b. Where a travel event has a total cost that exceeds \$5,000, regardless of the number of attendees, or where more than three individuals from the district are to attend, the school district shall obtain the prior written approval of the Executive County Superintendent.

**References: N.J.S.18A:19-1et seq ; N.J.S.A. 18A:11-12 ;
N.J.A.C. 6A:18A-8.19(b); N.J.A.C. 6A:23-8.20; N.J.S.A.
18A:11-12**

Form - Professional Development Request Form

Form - Conference Travel Expense Report

Form - Post Professional Development(PD) Report

13. Reimbursement for Mileage Only, Travel Within District:

- a. All staff members must use the Mileage Reimbursement Voucher to be reimbursed for all appropriate travel.
- b. This form is available in the Principal's office, Superintendent's office or on the district website.
- c. The Mileage Reimbursement Voucher form must be maintained on a monthly basis for reimbursable mileage.
- d. For one day trips involving tolls and parking, all receipts must be attached to the Mileage Reimbursement Voucher form.
- e. Staff members who are assigned duties in more than one building may be compensated for mileage. For travel between schools, mileage will be reimbursed based on the Standard District-Wide Mileage Schedules. Use the Mileage Voucher form to keep the daily mileage (submit monthly).
- f. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

Form - Mileage Reimbursement Form

Form - Standard District-Wide Mileage Schedule

PURCHASING

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

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

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

PURCHASING

Title: Professional Services
Subtitle: Authorized Services

Procedure:

1. In order to help minimize the cost of legal services, the Board will establish annually prior to budget preparation a maximum dollar limit for each type of professional service. In the event it becomes necessary to exceed the established maximum amount, the Superintendent shall recommend to the Board an increase in the maximum dollar amount. This shall require formal Board action.

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

3. Nothing in this manual or N.J.A.C. 6A:23A-5.2 shall preclude the Board from complying with the requirements of any statute, administrative code, or regulation for the award of professional service contracts.

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

PURCHASING

Title: Expenditure Control
Subtitle: Maintenance and Computer Work Order System

Procedure:

1. **Maintenance Work Order System**
 - a. In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may generated by the Teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal's office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department's Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.
2. **Computer Work Order System**
 - a. In order to ensure that computer repairs are done in a timely fashion, the following procedure must be followed.
 1. A work order (Trouble Trakker) is generated on the web site indicating a description of the problem and the location.
 2. Trouble Trakkers are received and delegated to the Computer Technicians and given a reference number. Trouble Trakkers will then be processed in the order they are received, unless there is one that is classified as a priority request.
 3. Upon completion of the Trouble Trakker, the person initiating the Trouble Trakker and the supervisor receive a report stating that the work is completed.

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

FACILITIES

Title: USE OF SCHOOL FACILITIES

Purpose: Since the schools belong to the people of the school district and since the plant facilities are established, maintained, and operated by funds provided by local taxes, the Board of Education accepts the responsibility for making its plant facilities available to responsible organizations, associations, and individuals of the community for appropriate civic, cultural, welfare, or recreational activities which do not infringe upon, nor interfere with, the conduct and best interests of the school system.

Procedures:

The Board of Education authorizes the Business Administrator, or designee to approve and schedule the use of school facilities by school related and non-school organizations as per the Board of Education Policy and Board Regulations.

A request for use of facilities form will be obtained and completed by the organization requesting use. All required certificates of insurance as well as hold harmless agreements will be attached to the request. Any special requirements for the use of auditoriums, cafeterias, gymnasiums, and/or equipment will be provided.

All applicable fees and reimbursement of expenses will be determined and conveyed to the organization. A copy of the approved use of facilities form indicating the fees to collect will be forwarded to the person responsible for cash receipts.

The event should be placed on a district calendar, if applicable, for distribution to all appropriate parties.

FACILITIES

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:

Maintenance and Repair of Equipment

- A work order must be submitted or entered into software name before any repairs are performed. Once the Business Administrator approves the order work may be performed.
- All attempts will be made to schedule all repair work (unless it is an emergency) when it is least disruptive to the learning environment.

Noise Control

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

Pest Control

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

Recycling / Chemical Hygiene and Disposal of Hazardous Wastes

- The Head Custodian is in charge of complying with IPM regulation and recycling procedures in each building.
- All chemical hygiene and disposal of Hazardous Wastes will be performed according to policy and requirements with prior approval of the Business Administrator.

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 Business Administrator on the appropriate district approved form. Following review by the 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.

Indoor Air Quality

- Indoor Air Quality concerns should be forwarded to the IAQ Compliance Officer.

Fire Alarm Systems

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

Boilers

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

Safety Inspections

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

Long Range Facility Plan

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

Comprehensive Maintenance Plan

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

OSHA/PEOSHA requirements

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

FACILITIES

Title: Facilities Usage Request Procedures

Purpose: To have a way in which building usage can be coordinated and controlled.

Procedures:

1. All facility usage requests must be on the district Facility Usage Request Form with an original signature from applicant as per district policy.
2. **Facility Use Secretary will give Facility Usage Request Form an internal number and enter into Excel spreadsheet or district program for tracking usage.**
3. Original Facility Usage Request Form will be forwarded to the **Facility Manager** for approval.
4. Original Facility Request Usage Form will be reviewed for an original signature by the **Facility Manager**.
5. Original Facility Request Usage Form will be forwarded to the **Facility Usage Secretary**.
6. Facility request will be entered into **Software Name** (scheduling program).
7. Confirmation memorandum typed to organization/individual requesting facility usage.
8. Business Administrator/Board Secretary will sign confirmation memorandum.
9. E-mail the appropriate distribution list and mail original confirmation memorandum with copy of contract.
10. Separate procedure for billing organizations.
11. E-mail facility use calendars every _____ by _____.m.

FACILITIES

Title: Facilities Billing Procedures

Purpose: To ensure that revenue is collected for building usage.

Procedures:

Preliminary Bill

1. Preliminary bill will be generated when confirmation memorandum is ready for Business Administrator/Board Secretary signature.
2. **Facility Use Secretary** will generate preliminary bill for rent only.
3. All calculations will be checked for accuracy.
4. Confirmation memorandum and preliminary bill will be forwarded to Business Administrator/Board Secretary.
5. Business Administrator/will review preliminary bill, sign confirmation memorandum, and forward to bookkeeper.
6. Bookkeeper will generate preliminary bill from **Software Name** and forward to **Facility Use Secretary** for appropriate distribution.
7. All checks received will be turned over to the bookkeeper within one working day of receipt for deposit.
8. Contracts issued for the next fiscal year will be billed for rental deposit only.

Final Bill

1. Final bill must be completed within five working days of event.
2. **Facility Use Secretary** will generate a final bill to include, custodian, food, police and life guard fees.
3. All calculations will be checked for accuracy.
4. Business Administrator/will review final bill and forward to bookkeeper.
5. Bookkeeper will generate final bill from **Software Name** and forward to **Facility Use Secretary** for appropriate distribution.
6. All checks received will be turned over to the bookkeeper within one working day of receipt for deposit.

FACILITIES

Title: Facilities

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, a work order system must be followed. Work orders may be generated by the teachers or other school personnel but must be forwarded and approved by the building Principal or designee and either entered into the work order system or forwarded to the Buildings & Grounds department for entry. No maintenance projects will be started without an approved work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. **The Supervisor of Buildings and Grounds will send a notice upon completion of the project.**

Procedure: Computer Work Order System

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

1. A work order is generated through the district's technology work order program, which assigns a number, describes the request or problem, reflects room location, person requesting work order, as well as date needed or reason for priority status.
2. Work orders will be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the work order, the person initiating the work order will receive a report stating that the work is completed.

Form – Maintenance Work Order Form

Form – Computer Service Request Form

SECURITY

Title: Security

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

Procedure:

Buildings and Grounds Security

- The Building and Grounds Supervisor (or District Security Officer) and staff are responsible for buildings and grounds security.
- All exterior building doors shall be locked at all times. **Doors will be unlocked for student admittance during designated times at the beginning and end of the school day.**
- Staff members shall not prop doors open for any reason.
- In the evening, all doors shall be locked except those where access is required for public meetings or facility use events.

ID Badges

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

Visitors/Deliveries

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

Building Keys

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

Parking Areas

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

EMERGENCY PREPAREDNESS

TITLE: **Emergency Preparedness**

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

PROCEDURE:

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.
2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
 - a. Bomb Threats
 - b. Fire
 - c. Intruder with gun
 - d. Weather
 - e. Earthquakes
 - f. Intruder/Fights
 - g. Shooting
 - h. Sexual BatteryThe quick reference guide shall be distributed to each staff member.
3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
 - a. Planning and Coordination
 - b. Continuity of Learning and Core Operations
 - c. Infection Control Policies and Procedures
 - d. Communications Planning
4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.
5. Training on the Emergency Management Plan shall be conducted annually

RISK MANAGEMENT

Title: Safety

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

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. 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.

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.**

RISK MANAGEMENT

Title: Loss Control
Subtitle: Injuries

Procedure:

STAFF INJURIES

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

All incidents/ accidents must be reported by the employee to their 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 **EMPLOYEE ACCIDENT REPORT FORM**. If the employee needs medical treatment they will then call the **Human Resources Department at: 201-343-6000**

BCSS-ext. 6045

BCTS-ext. 6052

The employee will speak to a nurse who will obtain detailed information and make the arrangements for treatment. If further specialized treatment is needed, it must be approved by the School Workers' Compensation physician who will refer the employee to a specialist for this treatment. Failure to go to the Board's doctor will result in a possible rejection of the claim. The school's workers' compensation doctor or the referred doctor will determine when the employee may return to work. The report will be given immediately to the assigned Principal/Supervisor for review and signature and sent to the **Human Resources Department**.

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 **Human Resources Department**. Employee should instruct the hospital, doctor or pharmacy to forward all bills to **Bergen Risk Managers, Inc.** (Workers' Compensation Claims). It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills.

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

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 **Building Supervisor/Principal** for more information.

Form #1-Employee Accident Report Form
Form #2-Supervisor Accident Report Form
Form #3-First Report of Injury (FROI)

BERGEN COUNTY SPECIAL SERVICES SCHOOL DISTRICT

BERGEN COUNTY TECHNICAL SCHOOL DISTRICT

EMPLOYEE ACCIDENT REPORT FORM

This report is to be completed for all injuries which result from an accident to any staff member while going to and from school, on school grounds or while engaged in any school activity. The report should be completed and submitted to the Program Administrator before the end of the school day in which the accident occurred. The original should be forwarded to the Human Resources Department and a copy submitted to the Program Nurse.

TO BE COMPLETED BY INJURED EMPLOYEE

SECTION A

Name of Injured Employee: _____
Address: _____ Home Phone: _____
Program: _____
Name of Supervisor: _____
Date and time of injury: _____ Place of Injury: _____
Describe accident or occurrence: _____

Describe injury and medical/hospital care to date: _____

Witnesses to injury, or persons with knowledge of accident or injury: _____
Remarks: _____

Employee Signature: _____ Date: _____

TO BE COMPLETED BY STAFF MEMBER REPORTING ACCIDENT

SECTION B

Name: _____ Date: _____
Address: _____
School: _____ Sex: _____
Staff member reporting accident: _____ Time and Date of Accident: _____
Place of accident (please be exact): _____
Describe in detail how accident occurred (what staff member was doing; was anybody present; any tools, machines, equipment or moving vehicle involved; conditions under which accident occurred): _____

Part or parts of body injured (please be specific): _____
If available, list witnesses with addresses: _____

Signature of staff member reporting accident: _____

C: Program Administrator/Nurse
Human Resources
Bergen Risk Managers

Rev. 8/06

BERGEN COUNTY SPECIAL SERVICES SCHOOL DISTRICT
BERGEN COUNTY TECHNICAL SCHOOL DISTRICT
SUPERVISOR'S ACCIDENT INVESTIGATION REPORT FORM

Non-Disabling
Disabling (lost time)

Name of Injured: _____ Date & Time of Injury: _____
Position: _____ Location of Accident: _____
Nature of Injury: _____

DESCRIPTION OF ACCIDENT

This information is for use in preventing similar accidents. Answer questions specifically as indicated by example.

1. What job was employee doing, including tools, machinery and materials used?
(Example: Lifting a heavy box onto a four-wheel truck.) _____

2. How was employee injured? (Example: The box slipped from his grasp and fell on his toes.) _____

3. Did employee use common (safety) sense? (Example: No. Tried to lift too heavy a load.) _____

4. What was defective, in unsafe condition, or wrong with this method? (Example: He should have had help.) _____

5. What equipment should be used? (Example: Use of fork lift not practical in this location.) _____

6. What steps were taken to prevent similar injuries? (Example: Instructed men to assist each other in lifting heavy loads.) _____

Signature of Supervisor: _____ Date: _____

C: Program Administrator/Nurse
Human Resources
Bergen Risk Managers

Rev. 8/06

Bergen Risk Managers
P.O. Box 901
Ramsey, NJ 07446
Phone: 201-825-0357 Fax: 201-825-2230

FIRST REPORT OF INJURY (FROI) - FOR ELECTRONIC SUBMISSIONS
Please note that most fields are mandatory and a claim cannot be submitted without this information.

EMPLOYER

- 1. Name:
- 2. Street Address:
- 3. City: State: Zip:

EMPLOYEE / WAGE

- 1. Last Name:
- 2. First Name:
- 3. Middle initial:
- 4. Street Address:
- 5. City: State: Zip:
- 7. Home Telephone:
- 8. Date of Birth: mo/day/yr
- 9. Social Security #: (no dashes)
- 10. Date of Hire: mo/day/yr
- 11. State of Hire:
- 12. Sex: Male Female
- 13. Occupation / Job Title:
- 14. NCCI Class Code:
- 15. Marital Status:
- 16. Employment Status: Full Time Part Time
- 17. Wage Rate \$:
- 18. Wage Period:
- 19. Days worked per Week:
- 20. Full pay for day of injury: Yes No
- 21. Did salary continue?: Yes No

OCCURRENCE / TREATMENT

- 1. Time employee began work: am pm

<http://www.bergenrisk.com/froi-1.htm>

7/10/2002

2. Date of injury or illness: mo/day/yr

3. Time of occurrence: am pm

4. Last work date: mo/day/yr

5. Date employer was notified of occurrence: day/mo/yr

6. Date disability began: mo/day/yr

7. Type of injury (i.e. sprain, contusion, fracture, etc...):

8. Body Part(s) affected:

9. Did injury / illness / exposure occur on employer's premises? Yes No

10. Department or location where accident or illness exposure occurred:

11. Zip code of injury site:

12. All equipment, materials or chemicals employee was using when accident or illness exposure occurred:

13. Specific activity the employee was engaged in when the accident or illness exposure occurred:

14. Work process the employee was engaged in when accident or illness exposure occurred:

15. How injury or illness / abnormal health condition occurred.
Describe the sequence of events and include any objects or substances that directly injured the employee or made the employee ill:

16. Date returned to work: mo/day/yr Employee still out of work

17. If fatal, give date of death: mo/day/yr

18. Were safeguards or safety equipment provided? Yes No

19. Were they used? Yes No

MEDICAL PROVIDER

1. Initial Treatment:

2. Name of physician or health care provider:

3. Address:

4. City: State: Zip:

5. Hospital or offsite treatment facility:

6. Address:

7. City: State: Zip:

OTHER

| | |
|--|----------------------|
| 1. Witness name: | <input type="text"/> |
| 2. Phone #: | <input type="text"/> |
| 3. Date Administrator (TPA) notified: mo/day/yr | <input type="text"/> |
| 4. Date Report Prepared: mo/day/yr | <input type="text"/> |
| 5. Preparer's Name: | <input type="text"/> |
| 6. Preparer's Title: | <input type="text"/> |
| 7. Preparer's Phone #: | <input type="text"/> |

Once all fields are completed, click Submit button below, and the information will be transmitted electronically to Bergen Risk Managers.
If you would like a copy of this completed form, please print this page prior to clicking Submit.

To clear the form and start over, click the Reset button.

| | |
|---------------------------------------|--------------------------------------|
| <input type="button" value="Submit"/> | <input type="button" value="Reset"/> |
|---------------------------------------|--------------------------------------|

RISK MANAGEMENT

Title: Loss Control

Subtitle: Recording of Days Absent Due to Injury/Accident

Procedure:

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

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

RISK MANAGEMENT

Title: Personal Items

Procedure:

1. It is recommended that personal items not be brought to school or work. The district will not be responsible for any items lost or stolen. In bringing equipment or other items to school, the employee does so at his/her own risk.
2. The school also is not responsible for damage to vehicles while parking on school property. When parking on school property the employee assumes the risk for any damage that may occur.

TRANSPORTATION

Title: Transportation

Purpose: The Board of Education recognizes that transportation to and from school is required for the promotion of education. The Board has the responsibility to transport eligible students to and from their homes as outlined in N.J.A.C. 18A: 39.1.

Procedure:

New Students

- School principal's office (Dept. of Pupil Services or registrar) shall notify the transportation department or Board of Education office designee of registration of new students.
- Transportation department or Board of Education office designee will assign bus and stop number to new student.
- Transportation department or Board of Education office designee will communicate the bus stop information back to the school office and to the bus driver.

Alternate Stop Request

- **Parents may request one alternate stop in accordance with Board Policy # xxxx. Child Care Provider forms must be completed by the parent/guardian and submitted to the transportation department.**

Students Leaving District

- School principal's office (Dept. of Pupil Services or registrar) shall notify the transportation department when a student withdraws from the district.

Field Trip/Athletic Buses

- Requests for buses for field trips and athletic events shall be overseen by the school level administration and approved by the Board of Education. **The Transportation Coordinator or their designee will schedule all special activity buses.**

Contracted Bus Services (if applicable)

- Bus services provided by outside contractors will be coordinated by the Business Administrator **in consultation with the Transportation Coordinator** and in accordance with NJ Public Contracts Law.
- Board approved contracts must be sent to the County Office for approval by the State.

Non Public/ Aid-in-Lieu

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.

- The Application for Non Public Transportation forms (B6T) for students residing in your district who attend non public school shall be submitted to the Board of Education office by the non public school.
- The Transportation Supervisor or designee shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents of bus route or issue purchase order by August 1st.
- The Transportation Supervisor or designee shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.
- The Nonpublic Transportation Summary form shall also be forwarded to the Business Administrator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

Purchase of School Buses

- School bus purchases will be coordinated by the Business Administrator in consultation with the Transportation Coordinator or Director of Operations. Buses shall be replaced on a rotating basis. No vehicle will be utilized to transport students beyond the 12th year from the year of manufacture or 100,000 whichever is reached first.
- The appropriate State mandated safety precautions must be considered when purchasing the bus.

Safety

- School principals in cooperation with the Transportation Coordinator or designee shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school. Report must be sent to Essex Regional Educational Services Commission as required by N.J.A.C. 6:21-11.4.
- The Transportation Coordinator or designee (i.e., contracted bus company) shall ensure that all school bus driver's and school bus aides are properly trained for the functions of their position.
- The Transportation Coordinator or designee (i.e., contracted bus company) shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
- The Transportation Coordinator or designee shall ensure that anyone driving a school vehicle hold a valid Commercial Driver's License with appropriate endorsement(s) for the class and type of vehicle operated.
- The Transportation Coordinator will file the Annual Certification of School Bus Drivers Report with the County Department of Education
- Random drug and alcohol testing of bus drivers shall be conducted in accordance applicable regulations.
- Bus drivers are required to have complete medical examinations every two years in accordance with applicable regulations. Medical exam results must be mailed to the Bus Application Unit of the New Jersey Motor Vehicle Commission.

Bus Accidents

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

TRANSPORTATION

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

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

Procedure:

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

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

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

See Attached Policy: 7650

TRANSPORTATION

Title: District Vehicle Assignment

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

Procedure:

1. The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.
2. The Board upon the recommendation of the Superintendent may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to units within the school district for pool use according to the following classifications:
 - a. Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator, head of facilities services, head of security services, or other supervisory employees who based on their job duties may be called on a 24 hour, seven-day a week basis. No individual assignment shall be made for the primary purpose of commuting.
 - b. A unit may be permanently assigned one or more district pool vehicles only if the employees of the unit will collectively use the vehicle or each vehicle for more then an average of 750 miles per month on official district business. Pool vehicles shall not be used for the purpose of commuting and shall remain at a district facility when not in official use.
3. Board members or employees may be temporarily assigned a district vehicle for travel events.
4. The school district board shall ensure that an employee, such as the School Business Administrator, insurance or risk management staff member, head of facilities or other appropriate employee is assigned the functions of district vehicle coordinator.
5. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.
6. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.

7. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.
8. No luxury vehicle, one which exceeds the greater of \$30,000 or any current dollar limit established in Internal Revenue Service (IRS) law or regulation, shall be purchased, lease-purchased or leased by the District. If a vehicle is assigned to the Superintendent, it may be a full-size or intermediate, four-door sedan of the non-luxury class. All other vehicles shall be compact sedans, unless special passenger, cargo, equipment, or use requirements make the standard vehicle unsuitable for documented district needs.
9. The district vehicle shall be used primarily for business purposes; however, incidental and reasonable personal use is permitted.
10. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to file insurance claims.
11. No physical alterations shall be made to a vehicle without prior board approval.
12. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.
13. When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of an individually assigned vehicle or, in the case of a pool vehicle, the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.
14. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
15. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.
16. The driver, or the driver's supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or other vehicle shall file, within 24 hours of the accident, a detailed written report with the vehicle coordinator and the district staff member responsible for making insurance claims.
17. Police shall be immediately notified of an accident by the driver or vehicle coordinator, if the driver is incapacitated. A copy of the

police report shall be submitted to the vehicle coordinator and the district staff member responsible for making insurance claims as soon as possible.

18. If a district vehicle is misused in any of the following ways, the driver's driving privileges for district vehicles shall be suspended or revoked, and additional disciplinary action shall be taken as appropriate.
 - a. Frequent violation of traffic laws;
 - b. Flagrant violation of the traffic laws;
 - c. Operation of a vehicle which the police or insurance company determined was the cause of an accident;
 - d. Use of a vehicle for unauthorized use whether personal use, business use, or commuting;
 - e. Violation of these rules, or district policy governing the assignment, use, operation, repair, and/or maintenance of vehicles. This includes the failure to submit a vehicle for routine maintenance as called for in the manufacturer's routine maintenance schedule;
 - f. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
 - g. Use of a district vehicle by an unauthorized individual while assigned to an employee;
 - h. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities;
or
 - i. Use of radar detectors in district vehicles.

19. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

See Attached Policy: 7650

FOOD SERVICE

Title: **Outside Food Service Management Company**

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. The Board has decided it is more efficient and fiscally advantageous for the food services duties to be handled by an outside food service management company.**

Procedure:

Application for Participation in Child Nutrition Program

- Before the beginning of each school year, Business Office Secretary files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program.

Direct Certification

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

New Students

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

Free and Reduced Meal Applications

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

Determining Eligibility for participation in the Child Nutrition Program

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

Master Eligibility List

- A master eligibility must be completed and is maintained by the Business Office Secretary. This is a comprehensive list of all students who filed an

application and indicates their status as free, reduced or denied. The master eligibility list is maintained for each school (location) as well as district-wide as required per regulations.

Civil Rights Compliance

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

Verification

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

Bidding

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

Daily Deposits

- Deposits are prepared daily, by school and reconciled to the register tapes by food service management company personnel. They are then put into a locked bank bag and brought to the bank. Deposit totals are reconciled to the bank statement by business office personnel.

Setting Prices

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

Voucher Certification/submission

- Each month, Business Office personnel enter meal counts into the Department of Agriculture meal reimbursement system in SNEARS (School Nutrition Electronic Application System). These meal counts are 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.

TECHNOLOGY SYSTEMS

TITLE: Physical security over technology equipment, peripherals and media

PURPOSE: In order to ensure the overall performance of the technology systems, the equipment must be protected from harm, abuse, misuse and pilfering.

1. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
 - a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.
 - b. Review of the personnel who has access to these areas should be reviewed several times a year.
 - c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
 - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
 - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
 - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
 - d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
 - e. District should track cost of replacement on all technology equipment valued above \$2000.

4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations
6. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

TECHNOLOGY SYSTEMS

TITLE: 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 six digits long, requiring upper and lower cases, numbers, and special characters. Passwords should not be “real” words or names of family, friends, pets, etc (i.e. 1 number, 1 uppercase letter and at least 4 other characters).
 - 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
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. Access to district wide public folders should be restricted based on user role.

TECHNOLOGY SYSTEMS

TITLE: 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/cloud hosted and not actually owned by the district should require approval of the business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure.
 - a. Before new applications are purchased, there should be...
 - i. a determination of the needs of the district
 - ii. a review of available solutions
 - iii. a compatibility test with existing infrastructure
 - iv. a determination of the needs satisfied by the application
 - v. an assessment of hardware requirements for the new application including backup/redundancy and failover considerations
 - b. Before implementation of new applications, timelines and deliverables should be established. The deliverables shall include expectations of the application and the time frame for each step.
 - c. Before installation of new applications, back-up of existing systems shall be conducted, in case of incompatibility and/or adverse reactions to the new software.
2. For existing applications and systems software, a listing should be created and maintained by the technology department.

The list should include:

- a. Hardware utilized, including name of server or location of software or application
- b. Licensing information, including expiration dates

TECHNOLOGY SYSTEMS

TITLE: Protect the district's network from internet dangers

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

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

TECHNOLOGY SYSTEMS

TITLE: 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.

TECHNOLOGY SYSTEMS

**TITLE: Electronic Communication (Voice Mail, E-Mail and Data)
 Archival**

PURPOSE: Store electronic communications made within district

1. District will employ hardware solution to maintain electronic backups of all communications (i.e. tape, e-mail archiving and disk archiving).
2. District will store for a period of seven years, all inbound and outbound messages. District will archive all inbound and outbound instant messaging communications.
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. The district will setup network policies to block any electronic instant messaging/chat program that cannot be monitored/archived.

TECHNOLOGY SYSTEMS

TITLE: 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.
3. Digital recording system will provide enough storage to monitor key locations for a period of 14 days at a minimum.
4. Digital recording systems will be checked regularly to ensure recording quality, reliability, and ability to retrieve information

TECHNOLOGY SYSTEMS

TITLE: 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.

TECHNOLOGY SYSTEMS

TITLE: Network Storage Availability

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

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
3. Access to individual network space will be restricted to individual users and network administrators.
 - a. Network administrators will create space limitations so as to not exceed the capacity of the server space
 - b. Users of the network storage system will agree to store content that is in agreement with the district's acceptable use policy.
 - c. The User is not permitted to change or alter the configuration of The Network.
 - d. The User may not deliberately cause or be part of any action which results in network traffic disruptions, equipment or system performance degradation, or inoperability of the system.
 - e. The User is assigned storage on The Network. The User is not permitted to violate the space of other users.
 - f. The User may not access The Network to engage in inappropriate, malicious, illegal or unethical behavior such as researching, downloading or posting textual or graphic material of a threatening, obscene, harassing, defamatory, or other sexual or hostile nature.
 - g. The User may access The Network using only their district provided credentials.
 - h. The User is not permitted to share their credentials with other users.
4. Shared network storage will be monitored to ensure proper access based on Active Directory Policies.
5. Network administrators will periodically check backups of the system.
6. District technology, including The Network, whether in use in school or at home, may not be used for any profit-making activities (e.g. sale of tickets to sports events) and/or any other use which does not attempt to meet the objectives of educational learning.
7. The User may not engage in software piracy. Software piracy is a federal offense punishable by heavy fines and a possible jail sentence. Software

offenses include but are not limited to making or downloading of an illegal copy of a software program and/or violating a site license or other end user license of agreement.

TECHNOLOGY SYSTEMS

Title: Computer Work Order System

Procedure: Computer Work Order System

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

1. A help desk ticket is generated indicating a description of the problem and the location.
2. Help desk tickets are received and delegated to the Computer Technicians. Help desk tickets will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the help desk ticket, the person initiating the ticket and all involved will receive an email that the work is completed.

INFORMATION MANAGEMENT

Title: **Acceptable Use of District’s Technology and Information**

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

Procedure:

1. The board will establish a policy that informs all users of the districts’ data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district’s data, systems and information.
 - a. The students and staff should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.
 - b. Parents who utilize information of the district via the internet (student’s grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.
 - c. Other web users of information should be required to have an electronic acceptance on the web pages before data is displayed. These may include calendars, or web requests for use of facilities, these instances may require additional assurances as well.
 - d. All persons with sign-on to the district’s network or to district data, ie parent portals, should be required to agree to the acceptable use policy, which should be listed.

2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.
 - a. conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying
 - b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This

includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.

- c. Threats, harassment, intimidation, bullying, libel or slander.
3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used.
4. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.
 - a. Individuals who have access to district records should not the information for personal reasons.
 - b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.
 - c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.
5. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
 - a. Forms should be signed at least annually and for any major change in position that allows access to additional information.
6. Violations of AUP should be spelled out in student and staff code of conduct.

INFORMATION MANAGEMENT

Title: **Securing of sensitive manual (written or paper) information**

Purpose: **To ensure that sensitive information is properly handled**

Procedure:

1. All employees who have access to any of the following information, will be required to sign an acceptable use policy consent form on the proper methods of use, compilation, dissemination and destruction, when appropriate, and safe-guarding of that information. Employee signatures of acceptable use policies shall be required upon Board of Education approval of changes to that policy.
2. The superintendent and business administrator or designees will determine those records of a sensitive nature held in the district.
3. Sensitive information should be housed in a locked cabinet or behind locked doors.
 - a. Access to keys are restricted to personnel authorized to view the information
 - i. Keys should have "do not duplicate" on them and copies should be prohibited, except as needed
 - b. Areas housing sensitive information should be locked whenever the areas are not staffed
 - c. Wherever possible, sensitive information should be stored away from high traffic areas.
4. Original sensitive information files, should be housed in a fire rated cabinet, where possible.
5. Backups of paper documents should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

FINANCIAL AND HUMAN RESOURCE MANAGEMENT SYSTEMS

Title: Fiscal/Management Systems

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

Procedure:

The following highlights important factors that should be considered when selecting an ERP system for the district. The Business Administrator and Board of Education will take these issues into consideration when the current ERP system utilized has become obsolete or is no longer practical for the district.

ERP System Integration Features

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

In Accounting

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

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

In Payroll

Automatically update new fiscal year payroll salaries for all employees (transfer of contracted salary data from Personnel to Payroll). Or synchronize remaining contract

days that can be printed on employees' payroll check stubs (transfer of remaining sick/personal/vacation day balances from Personnel to Payroll).

In Personnel

Import attendance information (automatically generating employee attendance records within Personnel from your AESOP or SUBFINDER system). Implement position control codes (transfer of employee budget spread data from Payroll via alpha/numeric position control code for each employee record within Personnel). Automatically update position control budget spread information (based on payroll budget spread changes – transfer of updated budget spread data from Payroll updates Position Control Code budget spread data in Personnel). Generate projected salary data, by expense account, for budget preparation (transfer of employee salary data and Position Control Code budget spread information from Personnel to an Accounting's Budget Projection Module).

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

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

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

Additional Benefit:

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

Automatically Update New Fiscal Year Payroll Salaries for all Employees

(Personnel to Payroll)

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

Synchronize Contracted Salaries

This function would update the "Salary" field with employees' total calculated salary amounts from Personnel.

Print Sick/Personal/Vacation Day Balances on Employee Check Stubs (Personnel to Payroll)

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

Synchronize Contract Days Remaining

(AESOP or SUBFINDER Systems to Personnel)

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

Entering the district's daily attendance and substitute information can be time consuming and labor intensive. System integration should be able to import attendance records, which automatically generates employee attendance records within Personnel from your AESOP or SUBFINDER file, reducing the need to manually enter this information in. This function is available to all districts who utilize either the AESOP or SUBFINDER systems.

Key benefits include increasing the district's efficiency in: 1.) filling teacher absences with substitute teachers, and 2.) automating the attendance data entry process. For those districts whose attendance is not entered on a daily basis (due to work overloads or staff absences), integration between the two applications aides districts with keeping their attendance current and up-to-date, providing school administrators access to accurate and reliable absence information on a timely basis.

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

Utilizing a synchronized Personnel and Payroll applications give the ability to implement position control codes, as well as automatically update position control budget spread information as necessary. Position Control Codes or Numbers (PCNs) represent distinct, board-approved, contracted job positions. The budget spread for each position is defined, providing a powerful in-house management and budgeting tool. Key benefits of utilizing PCNs include features that allow your district to:

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

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

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

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

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

In short, a unique code is created to represent each board-approved contracted position within your district. These codes are referred to PCNs. The budget spread is attached to these codes, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding PCN is linked to the employee who is currently filling the position. PCNs that are not linked to any employees represent vacant positions. For example, if your district has five board-approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

PCNs are independent of employee records. Each PCN represents a separate position within the district, not the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN is then assigned to that person.

Vacant PCNs provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. When a PCN is linked to an employee record, the calculated salary for that employee overrides the vacant salary amount entered for the PCN. As PCNs represent positions within the district, they are only added or deleted when a job position itself is either created or phased out.

Meaningful vs. Non-Meaningful PCNs

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

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

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

Generate Annual Contract Letters/Create Mailing Labels, etc.

Export Employee Data from Personnel

Generate Letters or Labels using Microsoft Word

Export Employee Data from Personnel

Generate Letters/Labels from Microsoft Word

Export Employee Salary Data from Personnel

Determination

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

Internal Controls

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

APPENDIX

Title: **ASSA REPORTING**

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

| Information | Person Responsible | Documentation |
|--|---------------------------------|--|
| Students on roll Full and shared | Principal | Attendance registers maintained by Principal. Documentation to be submitted with the report. |
| Received full time Received shared time | Supervisor of Special Education | Student Management data |
| Resident students | Supervisor of Special Education | Student Management data |
| At Risk | Principal | Student Management data |
| English Language Learners | Curriculum Supervisor | Student Management data |
| Tier I students | Supervisor of Special Education | Student Tracker documentation |

APPENDIX

Title: FREE AND REDUCED LUNCH APPLICATIONS

Procedure:

The Free and Reduced Meal applications are sent to us electronically by the state. It is mandated that we use this form without change. The Business Office is responsible for getting the forms copied and distributed to all the schools. The youngest member of the household is to receive the application on the first day of school. The Business Office sends this list to each school for meal application distribution. Once completed by the parent all applications returned are sent to the school secretary for processing. The school secretary sends home a meal status notification letter to all applicants. Applications are kept at the Business Office throughout the school year. Using Winschool for processing the application, the eligibility determination is forwarded to each students file and to the Point of Sale system. Each school secretary can view this information via Winschool. Verification of qualification for free and reduced meals is the responsibility of the Business Administrator. Verification of applications must be completed in November.

High School Procedures

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

At the end of the day the Food Service Company at the High School print out the daily sales reports. The cashiers can view these numbers prior to printing to verify cash received against sales. Any problems are referred to the manager at the High school. The cashiers need to advise their managers of any money discrepancies.

APPENDIX

Title: FALL REPORT

Procedure:

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

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

APPENDIX

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

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

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

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

- a. Determining the propriety, legality and mathematical accuracy of proposed or completed transactions.
- b. Ascertaining whether all transactions have been recorded.
- c. Determining whether transactions are accurately recorded in the accounts and in the statement drawn from the accounts.
- d. To determine whether the statements prepared present fairly the financial position of the school district.

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

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

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

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

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

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

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

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

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

DISBURSEMENTS - Payment in cash.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX

TITLE: STATE DEPARTMENT OF EDUCATION RECORDS RETENTION SCHEDULE

| | | | Retention Period Destroy Records After | |
|---------------|---------------|--|---|-------------------------|
| Item # | Form # | Description | District | County |
| 1 | A-1 | School Register, Classroom | 6 Years | ----- |
| 2 | A-1a | School Register, Central | 6 Years | ----- |
| 3 | A-2b | Record of Individual Instruction | 6 Years | ----- |
| 4 | A-3 | Annual Report of Education Statistics | 10 Years | 10 Years |
| 5 | A-4 | Annual Financial Statistical Report | 10 Years | 10 Years |
| 6 | A-4a | Report of Res. Enrollment Statistics | 10 Years | 10 Years |
| 7 | A-4b | Report of Pupils Receiving Bedside/ Home Instruction | 10 Years | 10 Years |
| 8 | A-4c | Report of Tuition Pupils Sent to App. Special Classes for Atypical Pupils | 10 Years | 10 Years |
| 9 | A-4d | Application for State Aid-Transportation | 10 Years | 10 Years |
| | A-4e | Atypical Pupils | 10 Years | 10 Years |
| 11 | A-4f | Report of School Budget and District Taxes | 10 Years | 10 Years |
| 12 | A-4g | Report of Pupils Living on Non-Taxable State-Owned Property | 10 Years | 10 Years |
| 13 | A-5 | Custodian's Financial Report | 10 Years | 10 Years |
| 14 | A-13 | Certificate of Tax Ordered | 10 Years | 10 Years |
| 14a | A-17 | Financial Record Book, Custodian of School Monies | Permanent | ----- |
| 15 | A-22 | Employment Contract Teacher | 10 Years After Term. | 10 Years After Term. |
| 16 | A-28 | Tally Sheet | ----- | 1 Year |
| 18 | A-32 | Proceedings with Respect to Authorization of Bonds | Bond Maturity | ----- |
| 19 | A-33 | Report of Election Proceedings | 10 Years | 10 Years |
| 20 | A-36 | Board Members Affidavit and Oath of Office | 10 Years | 10 Years |
| 21 | A-41a | Pupils Transfer Card | 3 Years | ----- |
| 22 | A-44 | Record of Exclusion | 3 Years | ----- |
| 23 | A-45 | Medical Inspection Record Card | 1 Yr after Graduation | ----- |
| 24 | A-50 | Age Certificate | When Minor | Reaches age 21 |
| 25 | A-56a | School Record | When Minor | Reaches age 21 |
| | A-56b | Promise of Employment | When Minor | Reaches age 21 |
| 27 | A-56c | Physician's Certificate | When Minor | Reaches age 21 |
| 28 | A-66a | Vacation Employment Certificate | When Minor | Reaches age 21 |
| | | | Retention Period | |

| Item # | Form # | Description | Destroy Records After | |
|--------|--------|--|---|----------------|
| | | | District | County |
| 29 | A-66a1 | Vacation Employment Certificate (Employment outside of district) | When Minor | Reaches age 21 |
| 30 | A-66b | Regular Employment Certificate | When Minor | Reaches age 21 |
| 31 | A-66c | Application for Special Newsboy or Special Street Trades Permit | When Minor | Reaches age 21 |
| 32 | A-66d | Application for Special Agricultural Permit | When Minor | Reaches age 21 |
| 33 | A-66e | Special Agricultural Permit | When Minor | Reaches age 21 |
| 34 | A-66f | Special Newsboy Permit | When Minor | Reaches age 21 |
| 35 | A-66g | Special Street Trades Permit | When Minor | Reaches age 21 |
| 36 | A-66h | Age Certificate - Agricultural | When Minor | Reaches age 21 |
| 37 | A-66i | Application for Special Theatrical Permit | When Minor | Reaches age 21 |
| 38 | A-66j | Special Theatrical Permit | When Minor | Reaches age 21 |
| 39 | A-66k | Application for Special Newspaperboy Permit | When Minor | Reaches age 21 |
| 40 | A-66m | Special Newspaperboy Permit | When Minor | Reaches age 21 |
| 41 | A-59 | Notice to Parents | 6 Years | ----- |
| 42 | A-60 | State Warrant | 6 Years | ----- |
| 43 | A-61 | Rule to Show Cause | 6 Years | ----- |
| 44 | A-62 | Complaint | 6 Years | ----- |
| 45 | A-63 | Attendance Report | 3 Years | ----- |
| 46 | A-74 | Employment Contract Attendance Officer | 10 Years After Term. | ----- |
| 47 | A-77 | Medical Inspection Notice | 1 Year After Graduation | ----- |
| 48 | A-100 | Budget | Permanent | ----- |
| 49 | A-101 | Budget | Permanent | ----- |
| 50 | A-102 | Budget | Permanent | ----- |
| 51 | A-103 | Budget | Permanent | ----- |
| 52 | A-104 | Budget | Permanent | ----- |
| 53 | A-109 | Appropriations Receivable | Permanent | ----- |
| 54 | A-110 | Appropriations and Cash Receipts | Permanent | ----- |
| 55 | A-111 | Cash Expenditures | Permanent | ----- |
| 56 | A-112 | General Control | Permanent | ----- |
| 57 | A-115 | Distribution of Costs, Administration | 10 Years | ----- |
| 58 | A-116 | Distribution of Costs, Instruction | 10 Years | ----- |
| 59 | A-117 | Distribution of Costs, Attendance and Health | 10 Years | ----- |
| | | | Retention Period Destroy Records After | |

| Item # | Form # | Description | District | County |
|--------|--------|---|----------------------------|------------------------|
| 60 | A-118 | Distribution of Costs, Maintenance | 10 Years | ----- |
| 61 | A-119 | Distribution of Costs, Foxed Charges | 10 Years | ----- |
| 62 | A-120 | Distribution of Costs, Capital Outlay | 10 Years | ----- |
| 63 | A-121 | Distribution of Costs, Vocational | 10 Years | ----- |
| 64 | A-122 | Distribution of Costs, Evening School | 10 Years | ----- |
| 65 | A-125 | Distribution of Costs | 10 Years | ----- |
| 66 | A-130 | Property Record | 10 Years | ----- |
| 67 | A-131 | Tuition Ledger - Pupils Sent | 10 Years | ----- |
| 68 | A-132 | Tuition Ledger - Pupils Received | 10 Years | ----- |
| 69 | A-148 | Report of the Secretary | Permanent | ----- |
| 70 | A-149 | Report of the Custodian | Permanent | ----- |
| 71 | A-151 | Purchase Order | 6 Years | 6 Years |
| 72 | A-162 | Bond Register | Permanent | ----- |
| 73 | A-231 | Permanent Record Card | Permanent | ----- |
| 74 | B-1A | Bonding Election Report | ----- | 3 Years |
| 75 | C-212 | Transportation Contract | 6 Years After Term. | 6 Years After Term. |
| 76 | C-213 | Transportation Contract Renewal | 6 Years After Term. | 6 Years After Term. |
| 77 | TB-1 | Tuberculosis Testing Survey Card | 1 Year after Graduation | ----- |
| 77a | 101 | Application to Local Finance Board & Comm. Of Education (for extension of credit) | Bond Maturity | ----- |
| | | <u>FEDERAL PROGRAMS NDEA</u> | | |
| 78 | | Reimbursement Claim | 6 Years | ----- |
| 79 | | Request for Verification of Expenditures Title V | 6 Years | ----- |
| | | <u>PUBLIC LAWS 815 AND 874</u> | | ----- |
| 80 | RSF-1 | Application for Assistance | 3 Years | 3 Years |
| 81 | RSF-2 | Application for Financial Assistance, Public School Construction, Parts I and II | 3 Years | 3 Years |
| 82 | RSF-3 | Report for Determining Payment | 3 Years | 3 Years |

APPENDIX

| Title: | Forms |
|---------------|--|
| 1A | Budget Transfer Form |
| 2A | Budget Request Worksheet |
| 3A | Personnel Request Form |
| 4A | Purchase Order |
| 5A | Purchase Order Rationale Form |
| 6A | Quotation Record Form |
| 7A | Order Information Form |
| 8A | Memorandum - Return of Purchase Order |
| 9A | Professional Development Request |
| 10A | Conference Travel Expense Report |
| 11A | Mileage Reimbursement Voucher |
| 12A | Standard District - Wide Mileage Schedule |
| 13A | Maintenance Work Order Form-School Dude.Com |
| 14A | Computer Service Request Form- Trouble Trekker |
| 15A | Petty Cash Request Form |
| 16A | School Accounts- Check Requisition |
| 17A | School Activity Fund |
| 18A | Employee Payroll Input Form |
| 19A | 403(b) Salary Reduction Agreement |
| 20A | 403(b) Salary Reduction Agreement- Change Form |
| 21A | Employee Authorization For Medical Attention Form |
| 22A | Incident Reporting Forms |
| 23A | Application for Use of School Property |
| 24A | Fixed Asset Form |
| 25A | Tax Exempt Letter |
| 26A | Teacher Borrowing Classroom Computer for Summer |