

STANDARD OPERATING PROCEDURES and INTERNAL CONTROLS

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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 Glen Ridge 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 district staff and the Business Office.

STANDARD OPERATING PROCEDURES OVERVIEW

This guide was compiled by collecting and reviewing all pertinent documents that relate to the functions of the Business Office, including:

- Job Descriptions
- Board Policies
- State and Federal regulations

Various school district websites, and the New Jersey Association of School Business Officials website, in particular, their Guidance Document, were researched for models to guide in the preparation of this document. Employee interviews were conducted and included detailed explanations of the employees' roles and responsibilities as it relates to their job descriptions, which were updated as necessary.

The Standard Operating Procedures will detail the practices and controls concerning:

- Accounting
- Cash Management
- Budget Process
- Position Control
- Purchasing
- Facilities Management
- Transportation
- Food Service
- Technology and Information Systems

The basis for good control is through good planning. Planning establishes aims and objectives, how they are to be achieved and the appropriate time lines. The functions for each area of responsibility within the business division should be clearly defined. The goal is to be efficient and effective while meeting the intent and requirements of the various codes.

FUNCTIONS

1. Provide essential services and materials to schools.
2. Hire sufficient professional personnel to conduct the district's business effectively and efficiently.
3. Control the operations of the district in the critical areas of administration, buildings and budgets, and monitor progress to assure successful performance.
4. Engage in long and short range planning to assure availability of adequate resources.
5. Provide adequate student transportation.
6. Insure that facilities and grounds are well maintained for a safe environment.

ORGANIZATIONALLY

1. Organize the Business Office in proper relationship to the overall plan for the district.
2. Clearly define the lines of authority.
3. The functions and responsibilities delegated to the business office are clearly and specifically spelled out.
4. Limit the organization to necessary services as per the district's financial capabilities.
5. Create a flexible organization yet allow for continuity for the delivery of services.
6. The job description of duties and responsibilities are to be clearly defined.

EVALUATING INTERNAL CONTROLS

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

Procedure:

1. The Business Administrator/Board Secretary will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.
2. These internal controls should be evaluated at least annually and every time one of the following conditions exists:
 - a. Change in personnel performing a control function
 - b. Change in accounting system
 - c. Change in regulations
3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.
4. Written documentation of the review of the controls in place should be kept.

COMMUNICATING STAFF MEMBERS ROLES

Purpose: To ensure that staff who perform a control function understands the control.

Procedure:

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

CASH CONTROLS

Purpose: To identify the controls over cash and the personnel responsible for said controls.

Procedure:

1. Cash Receipt activities
 - Cash receipts – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system.
 - Investing - cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes.
 - Reconciling - all accounts must be reconciled in a timely manner.

PAYROLL CONTROLS

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

Procedure:

1. The Business Administrator/Board Secretary will establish controls that help insure that errors and fraud in payroll would be detected in a timely manner. These controls may be some or all of the following:

With respect to payroll:

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

GENERAL LEDGER

Procedure:

Monthly

- Compare Board Secretary’s Report to Subsidiary Ledgers using district’s financial software package.
- Compare Board Secretary and Treasurer’s Report for agreement
- Board Secretary Report balances for all funds
- Verify that all accounts and funds are reported in Board Secretary’s Report
- Review all accounts for funds availability

Year-End Procedures

- At year-end - complete all accrual entries and properly close out accounts
- Supporting documentation for all accounts, for audit verification
- Review purchase orders for encumbrance vs. accounts payable carryover

Accounts Receivable

- Record tax levy receivable for general fund and debt service (if applicable)
- Record state aid receivable for general fund, capital projects and debt service (if applicable)
- At year-end – record receivable for food service reimbursements due from state
- Record accounts receivable for tuitions, building use, other miscellaneous revenue items

Accounts Payable

- Verify invoices are paid in a timely manner
- All vouchers signed off by appropriate officials e.g. Business Administrator/Board Secretary.

Payroll

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

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Fixed Assets

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

CASH MANAGEMENT

- Cash receipts – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system
- Cash disbursements - identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments
- Treasury - confirm verification of signatures on all accounts; verification of person(s) authorized to do wires and ACH; confirmation process for all wires; utilization of on-line banking – verify authorized users; identify person(s) for authorizing stop payment
- Investing - cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes
- Reconciling - all accounts must be reconciled in a timely manner

USE OF SCHOOL FACILITIES

Purpose: Buildings and facilities are constructed and purchased by the Board of Education for providing a school program. The Board encourages community use of these facilities providing that this use does not interfere with the program of the school.

Procedure:

The Board of Education authorizes the Business Administrator/Board Secretary to approve and schedule the use of school facilities by school related and non-school organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. It is the position of the Board to approve only community groups whose organization's function will benefit

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the pupils of the school/community or the school district. School facilities will not be scheduled for use on Sunday except for school related activities that cannot be scheduled on another day. All facility use should comply with Board of Education Policy and Regulation 7510 – Use of School Facilities.

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

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

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

Except for costs incurred by the district to provide personnel or special services, charges for the use of school facilities shall be waived for those organizations only that have been listed or approved by the Board. See Field Policy – Joint Policy with the Township and Board Policy and Regulation 7510 – Use of School Facilities.

SPECIAL REGULATIONS FOR USE OF AUDITORIUM

1. Youth groups must be sponsored by a responsible adult group with the names of sponsors given in the application. These sponsors must be present at the activity.
2. The Public Address system, lighting panel board, movie screen, etc., must be operated by a school authorized person.
3. No food /drink is to be sold or consumed in the auditorium.
4. Visual Aids equipment furnished by the user must be approved by a school coordinator for proper use through our sound system.
5. Smoking is not permitted in the auditorium or anywhere in the school.
6. Adequate outside security must be provided by the using organization (local police).

SPECIAL REGULATIONS FOR USE OF CAFETERIA

1. Groups giving dances must conform to all rules and regulations for use of the cafeteria.
2. Arrangements must be made with the Township Police for an officer to be on duty one-half hour before and one-half hour after the dance.
3. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition.
4. Youth groups sponsored by adults must submit a list of chaperones with application. One adult required for each twenty people.
5. Smoking is not permitted anywhere in the school or grounds.
6. Control of the group is the responsibility of the adult sponsors.
7. Adult groups using the cafeteria or kitchen will adhere to all rules and regulations of the Board of Education.
8. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.

SPECIAL REGULATIONS FOR USE OF GYMNASIUM

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

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

DISPOSAL OF OBSOLETE EQUIPMENT

Procedure:

Requests to dispose of outdated books and obsolete equipment must be made to the Business Administrator/Board Secretary. Such books must be at least five years old and equipment must be at least ten years old, with the exception of computers, and have been determined as obsolete by the professional administrative staff.

Equipment may not be sold directly to individuals. If the estimated fair value of 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 Glen Ridge Board of Education.

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

ACCEPTANCE OF GIFTS

Procedure:

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

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

GRANTS, CONTRIBUTIONS AND DONATIONS

Soliciting contributions of cash or personal property for the school district is becoming more common with declining state aid and pressure from the municipalities to control increase in tax levies. There are accounting and tax implications associated with such donations.

Accepting and Accounting for Donations and Contributions

All contributions of cash or personal property made to the district must be acknowledged by the Board at a public meeting. Donations are generally acknowledged verbally for the record by the Superintendent. Grants are accepted by resolution.

A cash contribution can be accepted as a restricted contribution for a particular purpose. An expenditure account is established in the Special Review Fund (fund 20). An unrestricted cash contribution is recorded in the district's General Fund as miscellaneous revenue. When the board receives a donation of tangible personal property valued at greater than \$2,000, the contribution is recorded at the property's fair market value in the detailed fixed asset records.

Additionally, contributions to schools have tax implications for the donor. IRS regulations have changed since the Internal Revenue Reconciliation Act of 1993 was enacted. No charitable deduction is allowed for a contribution of \$250 or more made after December 31, 1993 unless the taxpayer has "substantiation by a contemporaneous written acknowledgement of the contribution from the recipient." Since the Revenue Reconciliation Act of 1993, the donor's canceled check is no longer accepted by the IRS as substantiation of a contribution.

Donations/Contributions and Purchasing Laws

All purchases for or by the school district are subject to the State and Federal Purchasing Laws regardless of the source of the funds. Multiple quotes must be obtained for products or services when the aggregate cost during the fiscal year is more than \$6,000. Competitive bidding is required to purchase products or services when the aggregate cost during the fiscal year is over the bid threshold.

Procedures for Donations and Contributions

All contributions, even those restricted for use by a particular school or individual, must be received and accounted for by the Board of Education using the following procedures:

1. Forward the check and a copy of the notification award of a grant or receipt of a donation with a signed donation form to the Business Office. Indicate how the donation will be used and the person responsible.
2. Upon receipt of the written notification, the Business Office will prepare a Board acknowledgement or resolution to accept the donation. If a cash contribution, the Board resolution will also establish GAAP account(s) in the amount of the funds received.
3. After the Board has acknowledged the donation or approved the resolution at a public meeting, the GAAP account(s) for cash contributions will be entered into the computer system and the person responsible for expenditure of the funds will be notified. Personal property will be added to the fixed asset records if over \$2,000 in value.
4. All cash expenditures will be made by the usual district purchase order process using the assigned GAAP account codes.

Procedures for Donations/Contributions for Capital Improvement Projects

Projects resulting in changes, alteration or improvements to the interior or exterior of school buildings including painting, equipment and appliance installation, electrical, plumbing, carpentry and landscaping must be reviewed and approved by the Supervisor of Buildings and Grounds and authorized by the Business Administrator/Board Secretary prior to any purchasing or starting work regardless of the source of funding. Similarly, purchases of computers and related technology improvements must also be reviewed by the Director of Curriculum and Technology prior to submitting to the Business Administrator/Board Secretary for authorization. This procedure also applies to contributions of goods or services provided “at no cost to the district.”

The following procedures are required for projects initiated by students, staff, PTA/HSA, school booster groups and similar organizations for the improvement of school property.

1. The fund raising effort, if required, is approved by the building or department administrator.
2. A proposed project plan is developed along with the building or department administrator.
3. The proposed project plan is reviewed with the Finance and Facilities Committee and Supervisor of Buildings and Grounds to answer such questions as the following:
 - a. What is a realistic estimated cost of the project?
 - b. Do the proposed products, colors and materials meet district standards?
 - c. Does the project require any special accommodations such as upgraded electrical power?
 - d. Will other district resources be required to complete the project such as vehicles, lifts, manpower, building access after-hours? Are the resources readily available?
 - e. What are reasonable timelines for completion of the project?
 - f. Does the project conflict with or enhance district capital improvement plans?
 - g. What will be required to maintain the project after completion?
 - h. Is the project feasible?
4. The proposed project is reviewed with the Director of Curriculum and Technology to answer similar questions if the project will impact technology.
5. A written plan, drawings (if available) and cost estimate is submitted to the Business Office by the building/department administrator for authorization to proceed.
6. Donated funds sufficient to complete the project are submitted to the Business Office.
7. A resolution is prepared by the Business Office and presented to the Board of Education to:
 - a. Accept the donation
 - b. Designate the funds for a specific purpose
 - c. Delegate the administrator responsible for the funds
 - d. Establish a budget line for disbursing the funds
8. All purchases for or by the school district are subject to state and federal purchasing laws regardless of the source of the funds. Multiple quotes must be obtained for products or services when the cost is more than \$6,000. Competitive bidding is required to purchase products or

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services when the cost is more than the bid threshold, currently \$40,000 if the Purchasing Agent has required certification.

9. The Business Office staff can provide assistance in choosing vendors and making appropriate purchases and should be consulted. The district may already have a relationship with a vendor that can offer a better price. A vendor may be available on a state contract.
10. A requisition is prepared by the building/department administrator and presented to the Purchasing Agent to authorize purchases with the funds ensuring compliance with NJ purchasing laws and establishing an accounting of the funds for audit purposes.
11. When the goods or services are received, present the vendor's invoice and the receiving copy of the purchase order to the Business Office to process payment.

Note: For all project donations, the full amount covering the cost of the total project must be donated before a purchase order can be processed (i.e. playground equipment/projects and climbing walls). Questions regarding contributions should be directed to the Business Office.

EQUIPMENT IDENTIFICATION AND ACCOUNTABILITY

Procedure:

NEWLY PURCHASED ITEMS

1. When equipment items costing \$2,000.00 or more are received, each department must complete a **Fixed Asset Form**. All information can be obtained from the Receiving Slip and/or the Purchase Order.
2. Describe the item completely, e.g., "one tan, four drawers, legal size locking file cabinet" or "one gray secretarial chair, upholstered back and seat."
3. Forward this form together with a copy of the purchase order to the Business Office. An asset number will be assigned. A scanable tag and a copy of the asset form will be returned to the principal/department for filing. It is the responsibility of the principal/supervisor to insure the tag is attached to the equipment.
4. An Inventory will be maintained and continually updated by the Business Office.

TRANSFERS AND DISPOSAL OF EQUIPMENT

1. When equipment is moved on a permanent basis the school/department initiating the movement fills out the bottom only of the Fixed Asset Form and passes it on to the business office for completion. It is the responsibility of the principal/supervisor to insure the equipment is at the proper location.
2. When requesting disposal of equipment, send over the Fixed Asset Form with all appropriate information and check the top for Disposal.

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

SALES TAX EXEMPTION QUALIFICATIONS

Procedure:

1. Only expenditures from the approved Board of Education operating budget are eligible for sales tax exemptions.

SECTION III – CASH MANAGEMENT

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PETTY CASH FUND

Purpose: To establish a uniform method of accounting for the Petty Cash Funds.

Procedure:

1. The Board of Education recognizes the convenience of an imprest cash funding the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Board authorizes the establishment of an imprest (revolving) fund as follows:

Location	Amount	Individual Responsible
Glen Ridge High School	\$200	HS Principal
Ridgewood Avenue School	\$200	Ridgewood Principal
Linden Avenue School	\$200	Linden Principal
Forest Avenue School	\$200	Forest Principal
Student Services Department	\$200	Director of Student Services
Superintendent's Office	\$200	Superintendent
Business Office & Maintenance	\$300	Business Administrator
Technology Department	\$200	Director of Technology
3. The Business Administrator/Board Secretary shall insure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.
4. To request a purchase using petty cash, prior approval by the School Business Administrator/Board Secretary is required before any such purchase may occur. A **Petty Cash Request Form** is to be prepared and all applicable invoices or receipts are to be attached along with the information of the account to be charged. All documentation must be forwarded to the Business Administrator/Board Secretary's Office for processing of the reimbursement.
5. All petty cash 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 Business Administrator/Board Secretary for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1.

References: N.J.A.C. 6:20-2.10 and N.J.S.A. 18A:19-13

STUDENT ACTIVITY FUND

Purpose:

By definition, Student Activity Funds are: “Funds which are owned, operated and managed by the student body under the guidance and direction of adults or a staff member for educational, recreational or cultural purposes. Although the Board of Education has the ultimate responsibility for student activity funds, in most cases they are not school district funds.”

Student Activity Funds are accounted for in the Student Activities Account. “Trust” and “agency” are terms often used for the Student Activities Account. The funds are held in “trust” for the students. It is sometimes referred to as an Agency Fund because the school (principal) accounts for funds as an “agent” of the students. The account is intended to be used primarily for activities such as field trips, yearbook, student clubs, class years, etc. which occur during (and within) a school year. The balance at year-end should be minimal.

School management is responsible for establishing and maintaining an internal control structure to insure student assets are protected from loss, theft, or misuse. The Student Activities Account is audited by an independent auditing agency annually.

Purchasing Laws Apply

Student activity funds are subject to State and Federal Purchasing Laws, including (but not limited to):

1. For every check written, there must be on file:
 - a voucher signed by the vendor
 - an invoice
2. Multiple quotes must be obtained to purchase products or services when the aggregate cost during the fiscal year is more than \$6,000.
3. If any public funds are used, competitive bidding is required to purchase products or services when the aggregate cost during the fiscal year is over the bid threshold at \$40,000.
4. When all funds are raised by or collected from students to support the purchase of student oriented items and materials such as field trips, yearbook, class rings, and a class gift, competitive bidding is no longer required.

There is a temptation to use the Student Activities Account to circumvent the Board’s purchasing process (i.e., Budget, Requisition Order, Board approval, etc.). The Administrators responsible for these accounts should take steps to implement internal accounting controls similar to the Board’s to provide reasonable assurances this does not occur.

Procedure:

1. Receipt of Funds:
 - A. All funds will be collected by the Building Principal or his/her designee. These funds will be deposited within two work days into the established bank checking account.
 - B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
 - C. All deposited funds will be recorded in a Receipts Journal including the date of receipt,

source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Student Activity Bookkeeper in the schools.

2. Disbursement of Funds:

- A. Contracts for materials or supplies may be made by the building principal only for a one year period; following applicable Board bidding policies and state statutes with the exception of the yearbook which requires Board approval.
- B. No educational materials may be purchased from these funds.
- C. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a receipt, claim or company invoice and will be attached to a **“School Accounts-Check Requisition Form”** and a **Student Activity Fund** voucher.
- D. All checks written will be recorded in a simple Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- E. Checks will require two signatures: that of the school principal and designees.
- F. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the schools.

A financial report of each general organization fund shall be submitted to the Business Office monthly. These reconciliations are kept on file, with all cancelled checks, for review by the District Auditor and/or Business Administrator/Board Secretary.

Class Accounts: The following procedure pertains to treasury balances for graduating classes.

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

STUDENT ACTIVITIES ACCOUNTS**Fundraising Activities**

The primary source of funds in the Student Activities account should be from students' dues and/or fees. Proceeds from fundraisers are another source. The Board of Education will limit the solicitation of funds by and from the pupils of this district in order to protect pupils from unnecessary pressures and the instructional program from disruption. "Pupil fundraising" means the solicitation and collection of money by pupils, on or off school premises, for any purpose associated directly or indirectly with the school district or under circumstances in which the solicitors are identified as pupils of this district.

Pupils may solicit and collect money on behalf of approved school organizations, provided the fundraising has been approved by the Superintendent or his/her designee. Door to door solicitation by students is prohibited. In no event shall fundraising be contingent upon student's performance or outcome. The Board discourages incentives or other awards based upon the amount of funds raised by any student or groups of students. In no event shall any outside fundraiser be authorized to take part in any solicitation, or in any other fundraising activity whatsoever. [Policy #5830]

Soliciting Funds from and by Students

The schools shall not participate in soliciting funds from or by students. No fundraising is allowed for activities other than for:

1. approved co-curricular activities,
2. athletic teams,
3. an entire class, or
4. a school P.T.A. or Home and School Association
5. field trips

All funds raised must be used within the school and may not be raised for use by related organizations outside the school, including local, state or national branches or parents of the fundraising organization. Fundraising by any other organization or for any other purpose must be expressly approved by the Superintendent in writing.

Soliciting Funds from and by Students for Student Activities

The Board will allow in-school sale of articles by student body organizations for supporting the approved activities of such organizations. Such sales should not interfere with the educational program, are to be conducted at the discretion of the Principal, and are subject to the approval of the Superintendent. The Superintendent shall develop regulations regarding pupil fundraising that establish times and places in which pupil fundraising may be conducted and insure adequate accounting of funds collected. The building principal shall distribute this policy and the Superintendent's regulations to each recognized pupil organization.

It is recommended that each Administrator develop and implement a procedure for approving fundraisers on an annual basis.

Other Agency Accounting

Interest earned on accounts, small donations (under \$500), consolidated funds from inactive accounts and other miscellaneous revenue may be accumulated in a sub-account for use at the

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discretion of the Principal for students. Principals are cautioned that this NOT be used as a petty cash account.

A faculty/sunshine account could be maintained with the Principal serving as “agent” or “trustee” for funds “owned, operated and managed” by the faculty and staff. Funds collected by the faculty and staff are turned over to the Principal and deposited in a separate sub-account that is clearly identified as to its purpose.

Questions regarding Student Activities accounts should be directed to the Business Office.

ATHLETIC FUND

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

Procedure:

- A. Each interscholastic event and their schedule requires annual approval from the Board of Education before any monies can be collected or disbursed in the name of the said activity.
- B. The Board authorizes the maintenance of the following athletic funds to be known as and to be located at: Athletic Account/Glen Ridge High School.
- C. The athletic fund shall be the responsibility of the building principal and the athletic director and shall be monitored by the Business Administrator/Board Secretary.
- D. In order to comply with the legal requirement of the annual audit and to further comply with all state statutes, the Board requires that adequate financial and bookkeeping controls be established to include the following:
 1. The books of accounts shall reflect the income of each approved sport or activity.
 2. All payments for supplies, equipment, and services shall be made through the regular purchasing procedures of the district, except for ticket takers fees, police fees, and athletic official's fees, but no such fees shall be paid in cash.
 3. A checking account shall be established for disbursements from the athletic fund. Each such disbursement must be approved by the athletic director. All checks must be signed by the athletic director and a Board approved designee.
 4. All gate receipts shall be turned in to the designated person or the Athletic Director in charge of athletics on the date of collection, so they can be safeguarded.

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5. At the conclusion of the respective athletic program, the athletic coach shall submit a complete inventory of all equipment and supplies in writing to the High School Principal or Athletic Director. The said list shall be submitted no later than one month after the conclusion of the program.
6. A financial report of the athletic fund shall be submitted to the Board monthly.

References: *N.J.S.A. 18A:19-14; 18A:23-2*
N.J.A.C. 6:29-6.4

PAY PROCEDURES

1. Regular Pay:

- A. Employees will be paid on the 15th and last day of each month as per contract.
- B. All ten month employees will receive equal payments for their contract salary, from September to June inclusive.
- C. All twelve month employees will receive their total contract salary, in equal payments, from July thru June inclusive.
- D. At least every three years, each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.
- E. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
- F. Where no appropriate identification can be produced, the Supervisor of Payroll/Benefits 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 plan is concluded.
- G. Upon completion of the payroll check distribution verification procedures, the Business Administrator shall submit a certification of compliance, to the Executive County Superintendent.

2. Extra Contracts:

- A. Coaching contracts will be paid at twice during their respective coaching season after all uniforms and equipment is accounted for by the Athletic Director as per the following schedule:

<u>Stipend Type</u>	<u>Payroll Dates</u>
Athletics: Fall Season	October 15 November 15
Athletics: Winter Season	January 15 February 15
Athletics: Spring Season	April 12 May 15

- B. Full year co-curricular stipends will be paid at twice during the year on January 15th and May 31st.

3. Substitutes and Hourly Paid Employees:

- A. All daily and hourly paid individuals will receive pay for the time worked as of the prior pay date.
- B. A Timesheet is used to report hours and/or days worked for this classification of employees. A time clock system is used for certain classes of employees, including hourly aides and child care employees.

4. Overtime:

- A. Overtime is also reported on the Timesheet and is paid when reported, in accordance with the payroll calendar. Payment of overtime will be based on negotiated contract provisions.

5. 403(b) Salary Reduction Plan:

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the Maximum Exclusion Allowance (MEA), the total amount of contribution to the plan allowed by the Internal Revenue Service code each year. The Supervisor of Payroll/Benefits, will do the MEA calculation for each employee. All changes are submitted to the districts third party administrator. Changes are effective based on the date submitted and payroll schedule.

- 6. All other changes to be made for tax or voluntary deductions must be forwarded to the Supervisor of Payroll/Benefits "In Writing", according to the payroll schedule.

References

N.J.A.C. 6A:23A-5.7 Verification of payroll check distribution

Payments to Individuals

IRS regulations require the Board to report all payments of \$600 or more made to non-employee individuals for services. If the following four conditions are met, a payment generally is reportable as non-employee compensation and must be reported on FORM 1099.

- You made the payment to someone who is not a district employee;
- You made the payment for services (including entertainment);
- You made the payment to someone other than a corporation; and
- You made payments to the payee of at least \$600 during the year.

Reimbursed “out-of-pocket” expenses that are supported by a receipt are not reported to the IRS. Generally, amounts reported on FORM 1099 are subject to self-employment tax.

Payment for Services to Individuals Who are Not District Employees

Most payments to non-employee individuals are made by purchase order from budgeted accounts. The Business Office prepares IRS FORM 1099s based on the information in Business Office software. It is very important that all vendors have either an EIN (employer identification number) or SSN (social security number) on file in the computer.

However, payments may have been made to an individual from one or more student activity accounts as well. These amounts would not be picked up by the Business Office software, but if the TOTAL amount paid to an individual by the district exceeds \$600, it must be reported to the IRS.

The following procedure was established to comply with the IRS regulations:

1. Insure a vendor declaration is provided for every check issued from the student activities account and that it contains a mailing address and one of the following:
 - Corporation’s tax identification number
 - Individual’s social security number
 - New Jersey Business Registration Certificate (if applicable)
2. Maintain a list of ALL payments made to non-employee individuals for services during the calendar year. DO NOT LIST:
 - Payments to individuals to reimburse expenses supported by receipts
 - Payments to District employees for services
3. Submit the list to the Business Office the first week in January with total payments made to each individual (alphabetical with social security numbers and mailing addresses). Include all payments; even those for less than \$600. These will be matched with District records and lists from other schools to identify those individuals who must receive IRS FORM 1099. Include only payments for services made between January 1 and December 31. The IRS FORM 1099 can only be used to report non-employee compensation.

Payment for Services to District Employees

All payments to District employees for services must be made through payroll on approved time sheets, taxes must be withheld, and all earnings reported to the IRS on FORM W-2. Payments to reimburse expenses supported by receipts are NOT paid by payroll and may be made from either budgeted accounts or student activity accounts.

Reimbursement for Purchases to Employees

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

- Approved travel, meals, and conferences – District employees may be reimbursed for out-of-pocket expenditures, if supported by receipts and if the event is pre-approved by the Superintendent and the Board of Education.
- Other goods and services – Reimbursement of out-of-pocket expenses may be made only if:
 - 1) a bona fide emergency is demonstrated;
 - 2) the purchase is authorized by the Business Administrator/Board Secretary **in advance**;
and
 - 3) it is supported by receipts.

Contact the Business Office for assistance with items that are urgently needed. Staff can help you “walk” the PO through the approval process. Business Office staff maintain relationships with many vendors and may be able to help expedite the order. In most urgent cases, the purchase order can be expedited.

Reimbursements are most often requested for event refreshments because food providers usually expect payment at the time of purchase. Employees are strongly encouraged to issue purchase orders to the district’s dining services for catering meetings and events. Not only will this reduce the number of out-of-pocket expenses made, but the school lunch program benefits as well. Note that refreshments for staff meetings in district or within 10 miles of the district cannot be provided with **public funds**. All refreshments must be purchased in accordance with the Commissioner’s regulations.

- Routine goods and services – Employee reimbursements which could have been anticipated are considered unauthorized purchases and will not be made. Employees should plan purchase orders in order to strictly adhere to purchasing laws and Board policy.

Employees requesting reimbursements should sign both the voucher and receiving copies of the purchase order and attach the appropriate supporting documentation before submission to the Business Office.

- Mileage reimbursement – Employees requesting mileage reimbursement should submit an Expense Voucher by using the Travel Mileage Computation Worksheet.

BUDGET ACCOUNT NUMBER CODING

Procedure:

When completing requisitions 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 (Generally Accepted Accounting Principles) accounts are available in the district accounting system.

BUDGET DEVELOPMENT PROCESS**School Budgets – Site Based Management**

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

October 15

Distribution of:

1. Individual school/department line item budget
2. Program Improvement form; for additions and/or reductions of staff and/or programs

November

1. Beginning of November, meeting with the Superintendent of Schools, Business Administrator/Board Secretary, and individual School Principal or Director of Curriculum and Technology to review additional needs for the following year.
2. December 15th – return of the individual school/department line item Budget, along with the Program Improvement Form and staff lists.
3. January 20th – Teachers may begin inputting orders through the Educational Data system for next year.

BUDGET TRANSFERS

Procedure:

Individual budget line item transfer requests are to be submitted to the Business Administrator/Board Secretary by the Building Principals and/or Director of Curriculum and Technology. Requests must be submitted **via email**. When transferring money from one account to another, the “from” account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected are used and fill in the description of the account.

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

GRANT APPLICATION PROCEDURE

Procedure:

1. All grant applications must be submitted for approval prior to submission to the Granting Authority to the Building Principal or Director of Student Services, then to the Superintendent. 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.

STANDARD OPERATING PROCEDURE

Position control is a process to precisely and accurately define the staff positions authorized by the Board of Education to exist; and to measure the current budget status of those positions in order to assess 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 an amount set aside to cover appointments to the position for the remainder of the fiscal year, due to exigent circumstances.

The concept of position control requires that each staff position be defined in specific terms, and that the hiring procedure 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 Database.

Position control baseline data for budget development is generated on the “snapshot” date of February 1 of the pre-budget year. Grouping will minimally use budgetary “function” and “object” categories, and may include additional detail.

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

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. Insure that the data within the position control roster system includes:
 - i. A tracking number for each position including:
 - (1) An accurate expenditure account code(s)
 - (2) The position’s full-time equivalent value by location;
 - (3) The certification title and endorsement held, as applicable
 - (4) The assignment position title as follows:
 - (A) Superintendent or Chief School Administrator
 - (B) Assistant Superintendent
 - (C) Business Administrator/Board Secretary
 - (D) Board Secretary (when other than I, II, or III above)
 - (E) Principall
 - (F) Vice Principal
 - (G) Director
 - (H) Supervisor
 - (I) Facilitator
 - (J) Instructional Coach by Subject Area
 - (K) Department Chairperson by Subject Area
 - (L) Certificated Administrator - Other
 - (M) Guidance
 - (N) Media Specialist/Librarian
 - (O) School Nurse

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- (P) Social Worker
- (Q) Psychologist
- (R) Therapist - OT
- (S) Therapist - PT
- (T) Therapist - Speech
- (U) Certificated Support Staff - Other
- (V) Teacher by Subject Area and/or Grade Level
- (W) Instructional Assistants
- (X) Certificated Instructional - Other
- (Y) Aides supported by IEP
- (Z) Other Aides
- (AA) Maintenance Worker
- (BB) Custodian
- (CC) Bus Driver
- (DD) Vehicle Mechanic
- (EE) Food Service
- (FF) Other Non-certificated

- ii. A budgetary control number for substitute teachers
- iii. A budgetary control number for overtime
- iv. A budgetary control number for extra pay
- v. The status of the position (filled, vacant, abolished, etc.)
- vi. Name and/or ID # of the employee currently filling the position
- vii. An indication, when available, of whether the incumbent 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;
- viii. Each of the following for the incumbent employee:
 - 1. base salary
 - 2. step
 - 3. longevity
 - 4. guide
 - 5. stipends by type
 - 6. overtime
 - 7. other extra compensation
- ix. The benefits paid/provided to the incumbent employee by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
- x. The date the position was filled by the incumbent employee; and
- xi. 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 (PCN), and create or abolish positions.

B. Scope

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

C. Authority

The assignment of PCN's should be initiated by the Superintendent. Human Resources, in conjunction with the Business Administrator/Board Secretary, should maintain a list available to the Superintendent when hiring or transferring employees for the district. It is recommended that the PCN be referenced in the resolution approved by the Board of Education.

D. Position

A position is a set of duties and responsibilities specified in a written job description assigned to be performed by an employee of the district. A position may be full-time, or part-time, salaried or stipend, permanent or temporary, seasonal (summer school, after school, athletics, etc.) and either filled or vacant. A permanent position does not exist until it has been authorized and established by the Board of Education, Human Resources and the Business Office.

E. Position Control Number (PCN)

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

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

Vacant PCN's can allow for the projections of estimated salaries, providing the district with the ability to budget for positions that are expected to be filled. An assigned PCN will forward a calculated salary into the budget projection. As PCN's represent *positions* within the district, they are only added or deleted when a job position itself is either created or abolished by the Board of Education.

F. Position Control Number - Creating and Maintaining

Position control data is maintained in the Business Office. (See attached sample for creating). It is recommended that a PCN audit be done at least monthly prior to the processing of payroll. The PCN audit report should indicate, at a minimum, the PCN of each individual being paid, and linked budgetary account to be charged. Any individual not assigned a PCN must be assigned one, and any vacant PCN should be noted for future reference.

G. Request for PCN for a New Position

Any administrative request to use a PCN for a new position, or to reactivate the PCN of an abolished position, shall include detailed justification and a cost-benefit analysis. The Superintendent will determine: whether the position is likely to provide the district with meaningful value adequate to justify its expense; and whether adequate funds are available in the budget. If the Superintendent recommends, and the Board of Education approves the requested position, the Business Office will create a new PCN.

H. Other

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

I. Sample Reports

The reports are to give the Business Administrator/Board Secretary information on the actual full function of the use of an integrated and non-integrated PCN system and suggestions for creating actual position control numbers for staff within their particular district.

- Personnel to Payroll Spread - This report compares personnel information to payroll.
- History Report - This report shows who has been assigned to a specific PCN.
- PCN by alpha-A simple alphabetical list indicating FTE, PCN, budgetary account charged, percent charges and salary charged.
- Recommendation for Formation of Position Control Numbers - Examples for PCN segments.
- Position Control Sample Spreadsheets - These are example of small districts that are not using integrated systems of how PCN can be controlled using simple spreadsheet formats.
- Internal Control Questionnaire - An example of the segregation of duties with regard to the assignment of Position Control Numbers.

SECTION V - POSITION CONTROL**GLEN RIDGE PUBLIC SCHOOLS****Recommended Format for Meaningful PCNs**

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

Category	School/Location	Department	Unique ID#
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Ex: 10-07-00/aaa

<u>Category</u>	<u>Code</u>
TELECOMMUNICATION DAY	01
School Nurse	03
TREASURER OF SCHOOL MONIES	05
TEACHER	10
KINDERGARTEN AIDE	11
CUSTODIAL NEW	19
CUSTODIAL 12 MONTH	20
DRIVER	25
MAINTENANCE 12 MONTH	30
AFTER CARE DIRECTOR	40
AFTER SCHOOL CARE	41
AIDES PAY SALARIED	50
AIDES HOURLY	51
CAFETERIA AIDES	55
SECRETARIAL EXECUTIVE	62
SECRETARIAL C/O 12M	63
STUDENT	70
SUB TEACHERS	71
SUBSTITUTE CUSTODIAN	72
SUBSTITUTE SECRETARY	73
Substitute Nurse	74
COACH	75
OCCUPATIONAL THER.	80
PHYSICAL THER.	81
ADMINISTRATION 12M	90
ADMINISTRATOR 10 MO.	91
TECH. AIDES	92
BUSINESS ADMIN/BD. SECT.	93
Superintendent	94
CONFIDENTIAL	95
ADMIN. ASST. TO SUPERINTENDENT	96
SECT. SUPT. OFFICE	97
SUMMER HELP	98
SUMMER STUDENTS	99

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<u>School/Location</u>	<u>Code</u>
DISTRICT	0
CENTRAL OFFICE	1
FOREST AVE SCHOOL	2
LINDEN AVE SCHOOL	3
AFTER SCHOOL CHILD CARE	4
STUDENT SERVICES	5
RIDGEWOOD AVE SCHOOL	6
HIGH SCHOOL	7
MAINTENANCE/TECHNOLOGY	8
SUBSTITUTES	9
TRANSITION PROGRAM	10
LINDEN AND FOREST AVE. SCHOOLS	32

<u>Department</u>	<u>Code</u>
PLACEHOLDER	00
GR 1	02
GR 2	03
ASCC	04
STUDENT SERVICES	05
GR 3	06
GR 4	07
CUSTODIAL MAINTENENCE	
TECHNOLOGY	08
GR 5	09
GR 6	10
KINDERGARTEN	11
PRE K	12
	13
ENGLISH	20
MATH	21
SCIENCE	22
SOCIAL STUDIES	23
PHYS ED	24
CST	25
SALARIED AIDES	50
AIDES HOURLY	51
GUIDANCE	52
LANGUAGE	53
RESOURCE CTR	54
ART	55
MUSIC	56
CLERICAL	57
DISTRICT	58
ADMINISTRATION	59
NURSE	60
LIBRARY MEDIA CTR	61
HOME ECONOMICS	62
INDUSTRIAL ARTS	63
CAFETERIA	64
ATHLETIC	65

UNDERSTANDING PURCHASING LAWS

A Purchase Order is a binding contract issued by the Business Administrator/Purchasing Agent authorizing the work or service to be done and/or the materials and supplies to be delivered to the school district [N.J.S.A. 18A-2(v)]. The Board of Education has authorized the Business Administrator/Board Secretary as Qualified Purchasing Agent for the Glen Ridge School District.

Authorized Purchases

All purchases of materials, supplies, and services must be made through an approved purchase order signed by Business Administrator/Board Secretary.

Unauthorized Purchases and Penalties

Any Board of Education employee who orders and/or receives any materials, supplies or services without first going through the approved purchase order process has made an unauthorized purchase. Purchase Orders should not be faxed to any vendor without the Business Administrator/Board Secretary's signature of approval. If you want your approved purchase order faxed to the vendor, contact the Business Office. The Business Office will fax your approved purchase order to the vendor.

When the purchase order follows the goods ordered, it is often referred to as a "confirming order". Unauthorized purchases and confirming orders are a violation of State law and Board policy. Employees may be required to pay for unauthorized purchases and you may be subject to disciplinary action by the Superintendent.

Blanket Purchase Orders

All purchase orders must be written and approved for each purchase even if multiple purchases are made from the same vendor throughout the school year. It is against purchasing regulations and district policy to issue a purchase order to a vendor or supplier without a specific dollar amount and a description of the goods or services being provided.

Signing Contracts

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

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

Ethics in Purchasing

The Board of Education expects that all Board employees practice exemplary ethical behavior in the purchasing of goods, materials, supplies and services. Employees are reminded of the following:

Financial Interest in any Contract: Direct or Indirect

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

Conflict of Interest

District officials and employees are prohibited from recommending purchases from members of their family or businesses that employ members of their family.

Favoritism

District officials and employees are prohibited from extending favoritism to any vendors. Each recommended purchase should be based upon quality, price, service, delivery and other applicable factors in full compliance with N.J.S.A. 18A:18A.

Funds, Solicitation of Gifts

All district staff are prohibited from soliciting funds, materials, goods, supplies, favors and other items of value from vendors doing business with the Glen Ridge Board of Education.

All district officials and employees shall be guided by the tenets of the New Jersey School Ethics Law.

Criminal Code Citations

All district employees must understand the seriousness of ethics in Purchasing as described above.

A person commits a crime if the person, as a public servant:

"directly or indirectly, knowingly solicits, accepts or agrees to accept any benefit from another for or because of any official act performed or to be performed by the person or for or because of a violation of official duty." [N.J.S.A. 2C:27-4(1)]

If the benefit solicited, accepted, agreed to be accepted, offered, conferred or agreed to be conferred is of a value of \$200 or less, it is a crime of the third degree. A person convicted of a crime of the third degree is subject to a fine of not less than \$25,000, or imprisonment, or both.

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

If you have any questions concerning recommendations of purchasing goods and services, please contact the Qualified Purchasing Agent/Business Administrator/Board Secretary.

Design of the Purchase Order

The **Purchase Order (Form #8)** consists of three parts each color-coded for a particular purpose. Listed below is a description of each part, the applicable color and the disposition of each sheet.

<u>Copy</u>	<u>Color</u>	<u>Disposition</u>
1. Purchase/Order/Voucher	White	Sent to vendor to sign and return for payment
2. Bookkeeping	Yellow	Business Office file for audit
3. Receiving	Pink	Sent to school/office; returned to Accounts Payable upon receipt of goods or services

Responsibilities of the Requisition Preparer

The person who prepares the **Requisition** has responsibilities before the order is sent to the director or principal for approval. The following must be included on the requisition:

- **Clear description of items, services, costs and catalog numbers**
Clearly describe the item or service to be purchased. Insure the correct and most current catalog number and price is provided.
 1. Avoid using “see attached list” and instead type the details of the order onto the requisition.
 2. Requisitions to reimburse employees for out-of-pocket expenses must have both the signed white voucher and signed pink receiving copy attached along with the appropriate supporting documentation. Reimbursements related to travel must have a copy of the signed travel approval form indicating Board approval and a copy of the requisite report on the event attached.
- **Faxing Requisitions**
Requisitions should not be faxed to the vendor. Indications that an “order has been faxed and should not be duplicated” designates an unauthorized purchase or confirming order and is a violation of state law and Board policy.
- **Shipping Costs**
Shipping and handling costs must be referenced on all purchase orders for goods and materials. Please refer to the most recent catalog or contact the vendor to determine the actual shipping and handling charges.

If you do not know the charges enter:

“10% estimated Shipping and Handling”

If there are no charges enter:

“Shipping and Handling Included”

- **Ship To – Attention Of**

The “Ship To” address must include the name of a person or a specific department to receive the order.

- **State Contract Orders**

When ordering through state contract vendors, enter “Shipping and Handling Included”. Check to confirm that the correct state contract number appears on the requisition. **CAUTION:** A vendor may be covered under state contract for some items and not others. A shipping and handling charge may also apply. Be sure that the items you are purchasing are covered and all shipping charges when applicable have been calculated. If in doubt, contact the Business Office.

- **Quotes and Quotations**

If any specific item or a group of items of a similar nature are being purchased totaling more than \$6,000 but less than \$40,000 for the entire year, multiple quotations must be obtained. Quotations may be in writing or taken verbally if a record is kept and attached to the purchase order. If the lowest price quoted is not selected, attach a statement of explanation as well. Please use only one staple.

- **Sole Vendor**

If an item can only be provided by one company, a “sole vendor letter” must be provided by the vendor and attached to the purchase order.

- **Bids**

Purchase orders resulting from the competitive public bidding process must have the **“BID NUMBER”** clearly indicated on all copies. The total amount expended **must not** exceed the awarded bid amount.

- **Fixed Assets**

All equipment purchases must be recorded as fixed assets. See section “Fixed Assets” for details.

- **New Vendors**

If a new vendor needs to be added to the current vendor list, please submit the vendor information (name, address, telephone contact, EIN/SSN, Business Registration Certificate) to the Business Office and it will be entered into the system as soon as possible. For quickest response, use district e-mail. It is suggested that you search the Vendor File using a variety of sorts (i.e., spelling, zip code) before requesting a new entry to avoid duplicating an existing vendor. Pursuant to various state laws, the following documents must be on file for all vendors being added.

- a. Affirmative Action Evidence – Contracts \$17,500 and over (cumulative).
- b. Business Registration Certificate (BRC) Purchases \$1,000 and over.
- c. Chapter 271 – **Political Contribution Disclosure Form (PCD)*** Purchases over \$17,500 (cumulative).

Administrators recommending contracts for professional/educational services are to secure the Chapter 271 PCD from the vendor when the vendor submits his/her proposal. The PCD must be forwarded to the Business Office. A copy of the PCD is in the Appendix.

- **Receipt of Goods and Services**

The pink receiving copy must be returned to Accounts Payable before the vendor can be paid.

Responsibilities of the Principal and Manager/Director

Administrators must insure that the requisition is complete and accurate before it is sent to the Business Administrator/Board Secretary for approval.

- Review the Budget Report to determine that sufficient funds are available to cover the expenditure.
- If there are not sufficient funds to cover the PO, email a transfer request to the Business Administrator and attach the printed email to the requisition.
- Check that the preparer has provided all the pertinent information listed above in the section "Responsibilities of Requisition Preparer".
- Sign the requisition electronically indicating approval.
- Promptly return the pink receiving copy to Accounts Payable to initiate vendor payment after receipt of goods or services

Administrators should manage the timing of purchasing to insure purchased items are available for use during the school year in which they were budgeted. The rush to "zero out" budget accounts near the end of the year as the result of poor management must be avoided. There may not be sufficient time to receive items before the end of the school year. Sometimes this practice leads to a bigger problem if the actual invoice exceeds the amount that was reserved by the purchase order. This can happen for a variety of reasons, such as shipping/handling rates were not included, were miscalculated or changed, an outdated catalog was used or the vendor had a price increase during the time the PO was being processed. These are all legitimate reasons. However, there may not be enough money to pay the invoice because the accounts were all zeroed out. Administrators will be expected to cover the additional amounts if this should occur and are advised to maintain sufficient funds to cover all costs.

Responsibilities of the Business Office

The Business Office checks each purchase order for compliance with state law and Board policy.

- Reviews the requisition for the reasonableness of the cost and determines that the appropriate account line was charged.
- Verifies that quotes or bids were obtained, if required. Considers whether each item could be purchased from another vendor at a savings.
- Verifies technical aspects such as: shipping and handling charges noted, original signatures, state contract number provided/correct, complete vendor address.
- The purchase order is then signed by the Purchasing Agent(s) and mailed to the vendor for the order to be filled.

Incomplete or improper requisitions will be rejected and are returned to the Administrator with an CSI memo explaining deficiencies. The requisition to purchase order process may take up to 7 days to complete. Please plan accordingly.

Responsibility of the Vendor

The Business Office sends to the vendor the purchase order and the voucher. The vendor is to sign the voucher and return it to the Business Office with an invoice. All signed vouchers should be returned to the Business Office. A check is prepared for the vendor once the Business Office has all of the following:

1. Signed Voucher
2. Invoice
3. Signed Receiving Copy (Pink)

RECEIPT OF GOODS AND SERVICES

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

1. Receipt of Items Ordered

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

- Obtain pink receiving copy of purchase order and packing slip of items ordered.
- Open boxes and check off items on the receiving copy and the packing slip.
- If all items are enclosed, sign the pink receiving copy of the purchase order and send it with the packing slip to Accounts Payable.

All pink receiving copies of purchase orders should be sent as soon as possible to Accounts Payable at the Business Office. Payment cannot be made to a vendor without a signed receiving copy.

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

Occasionally, items ordered will not be received in the first shipment. This is known as a back order. The packing slip will indicate back order for those particular items. If the order is incomplete because of a back order, do not wait for the next shipment. Please do the following: Note the items you did not receive on your pink receiving copy of the purchase order.

- Make a copy of pink receiving copy.
- Send the original pink receiving copy to Accounts Payable for partial payment.
- Upon receipt of the back order, check off the items on your copy of the pink receiving copy and send it to Accounts Payable.

Items Missing from Order

If items are marked on the packing slip as being delivered but are missing from your shipment, please do the following:

- Call the vendor and tell them what was missing.
- Mark the items that are missing on the receiving copy and packing slip.
- Make a copy of your pink receiving copy and the packing slip.
- Send the original pink receiving copy to Accounts Payable for partial payment.
- Upon receipt of the missing items, check off the items on your copy of the pink receiving copy and send it to Accounts Payable.

Items Damaged/Wrong Item

If you receive items damaged or the wrong item, please do the following:

- Call the vendor and ask them what the procedure is for returning damaged or wrong items.
- Return the item(s) to the vendor.
- On the pink receiving copy and packing slip mark the items returned and the reasons for the return. Please note how the items were returned (UPS/PO/Vendor Pick Up).
- Send the receiving copy to Accounts Payable for partial payment and indicate if you will receive a replacement item or if item is being cancelled.
- Upon receipt of replacement items, check off the items on your copy of the pink receiving copy and send it to Accounts Payable.

Discontinued Items

If the items you ordered have been discontinued, please do the following:

- Mark on the pink receiving copy “discontinued” and forward to Accounts Payable.
- Do not call the vendor for a replacement item. You must complete a new purchase order.

Purchase Order Cut-Off Date

The cut-off date to submit purchase orders for the current school year is determined by the Business Office. Administrators will be notified of the exact date.

Purchase Orders for the Next School Year

Upon acceptance of the budget by the Board of Education, administrators will be notified by the Business Office when to begin preparing requisitions for the new school year. **CAUTION:** Although requisitions can be prepared and the processing initiated, vendors must be notified that payments cannot be made until July of the new year.

Training and Assistance

The Business Office staff is available for assistance. All school personnel involved in the purchasing process are encouraged to attend an annual training session to review the purchasing procedures.

SECTION VIII- CLASSIFYING PURCHASES

GLEN RIDGE PUBLIC SCHOOLS

Expenditures of public funds are controlled by law to insure that taxpayers' interests are safeguarded. Therefore, all purchases made with school funds must be classified on the purchase order as one of the following categories:

“Aggregate” means the sums expended or to be expended for the provision or performance of any goods or services in connection with the same immediate purpose or task, or the furnishing of similar goods or services, during the same contract year.

Open Market

The purchase of products and services when the **aggregate cost** during the fiscal year is less than \$6,000.

Quotes

(\$6,000- \$40,000)

Although public advertisement for bids is not required in all cases, quotations must be solicited for major purchases. The district requires multiple quotations for all purchases over \$6,000. **Quotations must be in writing.**

Definition of a valid quote: on letterhead, signed and certified that the individual is authorized to issue quotations.

After three quotations have been solicited, the award of the contract (purchase order) is made on the basis of the lowest responsible quotation received and which quotation is most advantageous to the Board of Education, taking all factors into consideration. If the lowest price quoted is not selected, an explanation of the reason or reasons why the lowest quotation was not awarded is required. The three quotations and explanation (if applicable) must be attached to the purchase order. **Purchases may not intentionally be divided to avoid the requirements.**

State Contract

The State Purchase Bureau conducts a competitive bidding process and contracts for the furnishing of certain products and services on behalf of State Agencies and local government entities. Contracted pricing lists are disseminated and available on the state website. The school district may select from the vendors on the State list and determine the best price for the specific products or services needed by the district. Only the items included on the State Contract are exempt from local bidding. A vendor may have a State Contract for some items offered and not for others. The State Contract number must be entered on the purchase order.

Bid and Bid Process

(\$40,000 OR MORE)

[Policy #6320] Only the Business Office can conduct a bid. Every contract for the performance of work or the purchase or lease of materials or supplies not exempted by law will be subject to public bidding whenever the **aggregate value** of such a contract within one fiscal year exceeds the bid threshold established by law. Whenever possible, purchases will be aggregated. The purchase shall be awarded only by resolution of the Board of Education to the lowest responsible bidder after public advertising for bids (N.J.S.A. 18A:18A-3.4). The district threshold amount is \$40,000.

You cannot circumvent the law by splitting purchases to be under the bid limit. If you find that your purchases may exceed the bid limit, please contact the **Business Office** at once. **The formal bidding process takes about 6-8 weeks to complete.** This means that any specific item, class of items, and/or services of a similar nature purchased by the school district totaling more than \$40,000 for the entire year must be competitively bid. This restriction is for the entire district and not by location or school.

CO-OP

New Jersey School Districts are permitted to participate in out-of-state contracts/cooperative purchasing networks, as well as State of New Jersey cooperative contracts or local New Jersey cooperative systems registered with the Division of Local Government Services.

Statute authorizes two or more boards of education to enter into agreements for the purchase of supplies, materials or work. The Glen Ridge Board of Education is a member of the Educational Data Services Cooperative Bidding Consortium.

Professional Services/Professional Consultants

Although Professional Services, as defined above, do not require competitive bids or quotations, it is in the best interest of the Board of Education to obtain at least three (3) proposals for any professional service. If proposals are to be obtained, they are to be sealed proposals and follow the district's regular bidding process.

All Professional Service and Consultant contracts must be approved by the Glen Ridge Board of Education at a public meeting.

1. An appropriate resolution must be written for consideration by the Board at a regular public meeting. Submit a request to have a resolution prepared to the Business Office and enclose a written proposal from the consultant outlining the following:
 - Name and address of consultant (no P.O. Box numbers)
 - A description of services to be provided
 - Starting date of service; ending date of service
 - Cost of the service; terms of payment
 - Social Security Number/Employer Identification Number
2. Chapter 271 Political Contribution Disclosure Form (PCD) – It is the responsibility of the administrator/supervisor recommending the contract to provide the Business Office a copy of the vendor's Chapter 271 Political Contribution Disclosure Form.
3. Contracts awarded for professional services that exceed the bid threshold must be advertised in an official newspaper of the Board of Education.
4. No service is to be performed without a properly executed contract and purchase order.

Emergency Purchase Contracts

An emergency is a situation affecting the health or safety of the occupants of school property that requires the immediate delivery of the goods or performance of a service to alleviate the emergency. An actual emergency must exist. An “emergency” is not to be created as a result of inadequate planning, delay, administrative convenience, or failure to take into account construction season.

The following is the process for declaring an emergency:

1. Superintendent of Schools is Notified
The Superintendent must be notified by the employee, supervisor or administrator requesting a declaration of emergency.

2. Business Administrator/Board Secretary is Notified
The official in charge of the building facility where the emergency exists must notify the Purchasing Agent of the following:
 - a. nature of the emergency
 - b. time of the occurrence
 - c. need for the performance of a contractThis notice must be submitted in writing to the Purchasing Agent as soon as practicable.

3. Contract by Purchasing Agent is Awarded
When the Business Administrator/Board Secretary is satisfied that a bona fide emergency exists, the Purchasing Agent, by law, is authorized to award the emergency contract.

4. Contract Filed with State and County
The Business Administrator/Board Secretary must file a copy of the contract or agreement with the Bureau of Facility Planning and the Executive County Superintendent within three (3) days after awarding an emergency contract or agreement.

5. Contract Approved by Board of Education
The Board of Education must review and approve the emergency purchase at its next public meeting.

EXPENDITURE CONTROL**Professional Affiliations/Expense Reimbursement****Professional Affiliations:**

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

Workshop/Trip Reimbursement:

1. A request for travel must be submitted to the Principal, and then forwarded to the Superintendent of School's office, which includes a **Application for Professional Leave**, prior to the travel date(s), and at least seven (7) days before a Board meeting. The request shall include supporting documentation to include a **Workshop Brief Report Form**, which is a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses. A requisition with the registration and/or lodging request must be submitted at the same time. Lodging will only be paid at the Office of Budget and Management Circular Federal GSA(General Service Administration) rate. Any amount that exceeds that rate, the individual must reimburse the Board the difference.
2. The Superintendent of Schools or designee shall review and may approve or deny each request for travel expense. The Superintendent's signature designating approval is required on the request for travel reimbursement.
3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator or designee, to determine if the expenses as outlined in the request are compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expenses for reimbursement).
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and expenses not be reimbursed unless adequately substantiated.
5. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
 - a. If expenses are in compliance with the guidelines, the Superintendent will include the Application for Professional Leave information on the Board of Education agenda for approval.

SECTION IX – PURCHASING

GLEN RIDGE PUBLIC SCHOOLS

- b. If any expenses are not in compliance with the guidelines, the Business Administrator or designee will return the request to the Superintendent of Schools.
 - c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval, the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
6. Approval of the travel request requires a majority vote of the Board of Education at a Board meeting.
7. If approval is given by the Superintendent and the Board of Education, a copy of the **Application for Professional Leave** will be returned to the staff member. After the trip, this copy, along with the **Workshop Brief Report Form, Expense Voucher**, and all receipts (**no report form, no receipts - no reimbursement**) need to be attached to the voucher. The voucher must be completely filled out, including account numbers to be charged, and must be signed by both the employee and immediate supervisor. All forms are then forwarded to the Assistant Board Secretary for review. After the Superintendent's approval, it will be forwarded to the Business Office for reimbursement.
8. For all fees or expenses not covered by the purchase order, the payment shall be made by the school district employee and reimbursed at the conclusion of the travel event.
9. The purchase order for expenses should not be submitted until the staff member has the cancelled check or a receipt from a credit card.
10. A duly executed voucher should be submitted early enough to have it included for payment at the next regular Board meeting.
11. At the time of submission of all expense reimbursements, the staff member must submit a **Workshop Brief Report Form** that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district.
12. Board members, officers and designated employees of the School District who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses.

Exceptions caused by extenuating circumstances may be granted at the Board's discretion.
13. School district travel expenditures **shall not include** costs for the following:

Out of State Travel

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

References:

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

N.J.S.A. 18A:11-13

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

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

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

Reimbursement for Mileage only:

1. All staff members must use the **Expense Voucher** to be reimbursed for all appropriate travel.
2. For one day trips involving tolls and parking, all receipts must be attached to the Expense Voucher form.
3. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

Fixed Assets

GAAP reporting requires the district to maintain physical accountability over the assets owned by the district. Fixed assets are assets that are long-term and intended to continue to be held or used, such as land, buildings, machinery, furniture and equipment. Supplies are not fixed assets. Every fixed asset must be identified on the purchase order when it is acquired.

Some federal, state and local laws and regulations, usually in the form of funding programs, present conflicting criteria for distinguishing between supplies and equipment. The following criteria are based on a combination of the most practical guidelines from these sources. Unless otherwise bound by federal, state, or local law, these criteria should be used to determine supply and equipment classifications.

Equipment Items

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

1. It retains its original shape, appearance, and character with use.
2. It does not lose its identify through fabrication or incorporation into a different or more complex unit or substance.
3. It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.
5. The item costs more than \$2,000.

Equipment items are fixed assets and capitalized. Fixed assets funded by current revenue sources are recorded in the Capital Outlay sub fund [Fund 12]. Fixed assets funded by local, state or federal grant revenues are recorded in the Special Revenue Fund [Fund 20]. Fixed assets financed through the issuance of bonds are recorded as Capital Projects [Fund 30].

Supply Items

Supply items are NOT fixed assets. Supplies are funded by current revenue sources and recorded in the Current Expense sub fund [Fund 11].

Donated Equipment

Donations of tangible personal property valued greater than \$2,000 must be recorded at the property's fair market value. Report any donations to the Business Office to be included in the fixed asset records.

Procedures for Reporting Fixed Assets

All equipment purchases must be recorded as fixed assets on the fixed asset inventory report. Questions regarding fixed assets should be directed to the Business Office.

Educational Data Services Ordering Process

Educational Data Services has established an ordering process for teachers placing their annual order for classroom supplies. This process is used for major orders only. It must be followed precisely to insure supplies are in the classroom at the opening of school in September.

Staff members can place their orders at www.eddataonline.com (ordering instructions are included in the Appendix). Educational Data Services will prepare a disk to be processed into CSI by the Business Office. This electronic input will be used to generate all Educational Data purchase orders.

Copying Equipment and Supplies Ordering Process

Copying is a major expense for the School District. Employees are encouraged to seek measures to reduce cost in this area by economizing usage whenever possible.

Equipment Purchases

Copier machine purchases, replacements and renewals will be handled by the Business Office. Submit equipment requests directly to the Business Administrator. The purchase order will be prepared and processed by the Business Office.

Usage, Supplies and Paper

Administrators continue to budget an amount for usage and supplies for their building or department. In some cases, usage and supplies (except staples) are included in the cost of the copier machines and are paid on the purchase order processed by the Business Office. Expenditures for over-limit usage are deducted from the appropriate building or department budget lines for these expenses.

Copy paper is not included in the cost of the equipment purchase/lease and is purchased by using the competitive public bidding process, Educational Data Services or state contract by the Purchasing Agent.

It is important that the Administrators monitor copier usage to insure their budget amounts are not exceeded.

Postage Usage

The Business Office postage machine is available for large mailings

Technology Purchases

(Including but not limited to computers, printers, faxes, smart boards)

If you plan to purchase technology equipment:

Requests for purchasing technology equipment are to be made to the Director of Curriculum and Technology. The Director of Curriculum and Technology will issue all requisitions and forward them to the Business Administrator/Board Secretary for final approval.

End of Year Procedures

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

Procedure

The deadline for ordering items from the current operating budget is May 15, unless an earlier date is set by the Business Administrator. Exception to this will be as follows:

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

ADMINISTRATION OF WORK, HEALTH AND SAFETY**Purpose**

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

Procedure**Building Coordinator**

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

Planning for Alterations and Remodeling

- The principal is to communicate in writing to the Business Administrator/Board Secretary requests for any alterations. The Business Administrator/Board Secretary will review and submit all requests for remodeling to the Finance and Facilities Committee. Upon acceptance by the Finance and Facilities Committee, all requests will be submitted to the Superintendent of Schools.
- After the Superintendent approves the request, it will be sent to the Buildings and Grounds Department to obtain a project cost estimate for the proposed work. A source of funding must be identified before the project will move to the design and construction phases. Once the project is funded, the Business Administrator/Board Secretary or his designee will be instructed to prepare the proper documentation to submit to the Executive County Superintendent or the Department of Education for approval. Application for building permits, bid specifications, plans and drawings must be produced to assist the requestor through the design and construction phases. Keep all concerned informed of scheduling and major events.

Maintenance and Repair of Equipment - GCA

- The Supervisor of Buildings and Grounds holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.
- The Maintenance Department is prepared to carry out some minor renovations, alterations and improvements and support buildings in order to offer a constant safe environment. These operations must be scheduled in advance.

Noise Control

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

SECTION X – FACILITIES

GLEN RIDGE PUBLIC SCHOOLS

Pest Control

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

Recycling

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

Refuse Collection Services

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

Right to Know

- The district will maintain up to date Right to Know logs and ensure that all employees are provided training through the Office of the Superintendent 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 by the Office of the Superintendent as required.

Safety/Accident Reporting

- All accidents will be reported to the Business Office on the appropriate district approved form. Following review by the Benefits Coordinator, 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 insure that it is updated every three years.

Indoor Air Quality

- The district shall develop an Indoor Air Quality plan and update it annually.

Fire Alarm Systems

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

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.

SECTION X- FACILITIES

GLEN RIDGE PUBLIC SCHOOLS

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.

MAINTENANCE AND REPAIR SCHEDULING AND ACCOUNTING

Purpose

To have an automated work order system for prioritizing, performing and recording all maintenance repair requests for all district buildings and grounds.

Procedure

Whenever a school district employee wants to request a repair or an enhancement from the Maintenance Department, they should log their requests into School Dude. It should be generated by the person making the request. Head custodians or designee are encouraged to enter their request directly into School Dude instead of using the paper form. The web-based system and paper form have been designed to include all information required by N.J.A.C. 6A:23A-6-9.

Prioritization

The work order must first be approved by the building principal and the Director of Buildings and Grounds before any work is performed. The work orders will be performed in the following priority order:

- A. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.
 1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.
 2. Within three days, the superintendent or Business Administrator shall inform the Executive County Superintendent of the nature of the emergency and the estimated needs to respond to it.
 3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
 4. The contract shall only cover the necessary tasks to alleviate the emergency.

SECTION X- FACILITIES

GLEN RIDGE PUBLIC SCHOOLS

- B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken handrails, steps, etc.
- C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters in winter, boiler repair, and any issue affecting the delivery of instruction.
- D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a leaky faucet or light ballast out. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district's Strategic Plan.
- E. Low – A work order should be categorized as low for requests that are new items, such as a new shelf or cosmetic improvements.
- F. Scheduled – Preventive maintenance.

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

Completion Procedures

Labor & Materials:

The Supervisor of Buildings and Grounds shall record the following for each work order:

- A. The actual hours worked by date.
- B. Whether those hours were at regular or overtime rate.
- C. The actual materials and supplies needed to complete the order.

The technician shall record these items either directly into the work order software or on the paperwork order form and forward that form to the Supervisor of Buildings and Grounds for recording in the work order software. The work order software should be marked as completed after the transactions are entered.

Close Out Procedures

The Supervisor of Buildings and Grounds, along with the Maintenance Man, shall review all completed work orders to insure that they are properly classified and costed out for the Comprehensive Maintenance Plan. The work order should be marked as closed.

Contracted Services

When a work order requires the hiring of an outside contractor, it should be assigned (in the software) to the Supervisor of Buildings and Grounds.

When the service is complete, the Supervisor of Buildings and Grounds should mark the work order as complete. When an invoice for the work is received, the Supervisor of Buildings and Grounds should enter it as a purchase transaction into the work order. The work order should then be marked as closed.

SECTION X – FACILITIES

GLEN RIDGE PUBLIC SCHOOLS

Planning

During the budget year, the Supervisor of Buildings and Grounds shall conduct an analysis of the work order system to plan for the following budget year. The analysis shall include:

- A. Productivity of staff as a whole and individually.
- B. Variations between estimated and actual labor and material costs.
- C. Unusual trends for like projects.
- D. The projected life expectancy vs. the date a building system/piece of equipment was put into place.
- E. Other factors that will improve productivity and efficiency.

The results of the analysis will be presented to the Business Administrator/Board Secretary.

SECURITY

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**

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

ID Badges

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

Visitors/Deliveries

- All visitors during the school day will be permitted access to the building through the main school office.
- Outside deliveries shall be accepted only at the main school office.
- Deliveries to loading area shall be permitted only after the 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 the teachers' last day of school in June.

Parking Areas

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

EMERGENCY PREPAREDNESS

To provide the 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 crisis, including but not limited to:
 - a. Bomb threats
 - b. Fire
 - c. Intruder with a weapon
 - d. Weather
 - e. Earthquakes
 - f. Intruder/Fights
 - g. Shooting
 - h. Sexual battery
 - i. Other as identified

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

3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
 - a. Planning and Coordination
 - b. Continuity of Learning and Core Operations
 - c. Infection Control Policies and Procedures
 - d. Communications Planning
4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.
5. Training on the Emergency Management Plan shall be conducted annually.

SAFETY

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

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

Procedure

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

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

The Safety Committee will meet periodically during the year.

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

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

Each employee and student will be responsible for obeying the safety rules established.

LOSS CONTROL

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 FORM** in following up with the insurance carrier and fill out a **Workers' Compensation Questionnaire**. The nurse/supervisor needs to completed the following forms: **First MCO Initial Report Form**, **NJ State Employer's First Report**, and the **Supervisors Workers Compensation Incident Report Form**.

SECTION XIII – RISK MANAGEMENT

GLEN RIDGE PUBLIC SCHOOLS

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 Business Office.

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to the Business Office. The employee should instruct the hospital, doctor or pharmacy to forward all bills to the Business Office (Workers' Compensation Claims). Employee is not to use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills and can lead to non-payment of the workers' compensation claim.

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/Board Secretary immediately. Upon receipt of the notice, the Business Administrator/Board Secretary will notify the insurance carrier.

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/Board Secretary will be notified as to when and where the accident occurred. It is important that in the description of the accident it is clearly stated that the injuries are not a staff member or student. When an injury occurs, call the **Business Office** for more information.

RECORDING OF DAYS ABSENT DUE TO INJURY/ACCIDENT

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**

PERSONAL ITEMS

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.

SECTION XIV – TRANSPORTATION

TRANSPORTATION

GLEN RIDGE PUBLIC SCHOOLS

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.

New Students

- School principal's office shall notify the Administrative Assistant to the Business Administrator of registration of new students eligible for busing.
- Administrative Assistant to the Business Administrator will assign bus and stop number to new eligible student.
- Administrative Assistant to the Business Administrator will communicate the bus stop information back to the school office and to the bus driver/contractor.

Students Leaving District

- School principal's office shall notify the Administrative Assistant to the Business Administrator when a student withdraws from the district.
-

Contracted Bus Services (if applicable)

- Bus services provided by outside contractors will be coordinated by the Administrative Assistant to the Business Administrator and in accordance with NJ Public Contracts Law.
- Special education in and out of district.

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 non-public school shall supply completed Applications for Non-Public Transportation forms to the Morris County Educational Services Commission for review and processing.
- The Morris County Educational Services Commission shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and non-public school administrators of the determination for each application by August 1st.
- The Morris County Educational Services Commission shall prepare the Non-public School Transportation Summary form and submit it to the non-public school administrators in January and May for certification of each.
- The Non-public Transportation Summary form is created by the Morris County Educational Services Commission in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

DRTRS

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

Special Education Transportation

- The process of providing transportation for special education students is as follows: the case manager for the special needs student determines if he/she requires transportation. They will send a form to the Director of Student Services with all pertinent information. After reviewing, the form is then sent to Essex County Educational Services, who is currently serving as the Coordinating Transportation Services Agency (CTSA). They will provide transportation through contracts with various pupil transportation contractors. This applies to special education students going to either in-district or out-of-district placements.

Safety

- The Administrative Assistant to the Business Administrator. shall insure that all school bus drivers and school bus aides are properly trained for the functions for their position.
- The Administrative Assistant to the Business Administrator. shall insure 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 Administrative Assistant to the Business Administrator shall insure 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 Administrative Assistant to the Business Administrator. 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 with applicable regulations.

Bus Accidents

- In the event of a bus accident, the driver shall notify police via cell phone or radio and request that they notify the Director of Student Services, Business Administrator or Superintendent of Schools.
- The driver shall contact the Director of Student Services 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 Director of Student Services shall notify the Business Administrator/Board Secretary, Building Principal and School Nurse of the accident.
- The Director of Student Services shall proceed to the scene of the accident as soon as possible.
- The Director of Student Services shall verify the accident with police, keep a written record of each accident, and report all accidents to the state.

VEHICLE TRACKING, MAINTENANCE AND ACCOUNTING

For the management, control and regulatory supervision of school district vehicles, if the district owns/purchases their own vehicles/buses in the future.

Procedure

1. The Administrative Assistant to the Business Administrator 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 regulatory business, maintenance, security or pupil transportation.

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

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

DISTRICT VEHICLE ASSIGNMENT

Purpose

To insure compliance for the assignment of district vehicles for the conduct of official district business, if the district owns/purchases their own vehicles/buses in the future.

Procedure

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

2. The Board, upon 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 Supervisor of Buildings and Grounds, IT Specialist and Network Coordinator 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 than an average of 750 miles per month on official district business. Pool vehicles shall not be used for the purpose of commuting and shall remain at a district facility when not in official use.

SECTION XIV – TRANSPORTATION

GLEN RIDGE PUBLIC SCHOOLS

3. The school district board shall insure that an employee, such as the Business Administrator/Board Secretary, Supervisor of Buildings and Grounds or other appropriate employee is assigned the functions of district vehicle coordinator.
4. 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.
5. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.
6. 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.
7. The district vehicle shall be used primarily for business purposes; however, incidental and reasonable personal use is permitted.
8. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the employee assigned to file insurance claims.
9. No physical alterations shall be made to a vehicle without prior board approval.
10. Drivers of district vehicles shall possess and maintain a valid drivers' license and personal automobile insurance to operate a vehicle in New Jersey.
11. 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.
12. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
13. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to the operation of district vehicles.
14. 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 district staff member responsible for making insurance claims.
15. Police shall be immediately notified of an accident by the driver or his/her supervisor, 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.
16. 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.

SECTION XIV – TRANSPORTATION

GLEN RIDGE PUBLIC SCHOOLS

- a. Frequent and flagrant violation of traffic laws;
 - b. Operation of a vehicle which the police or insurance company determined was the cause of the accident;
 - c. Use of a vehicle for unauthorized use whether personal used, business use, or commuting;
 - d. 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;
 - e. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
 - f. Use of a district vehicle by an unauthorized individual while assigned to an employee;
 - g. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
 - h. Use of radar detectors in district vehicles;
 - i. Failure to maintain a valid drivers' license.
17. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

PROCEDURES

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

Bidding

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

Daily Deposits

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

Setting Prices

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

Commodities

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

PHYSICAL SECURITY OVER TECHNOLOGY EQUIPMENT, PERIPHERALS AND MEDIA

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

Procedure

1. Rooms or cabinets that house servers will be secured either by electronic door entry systems or proximity cards or by mechanical means (locks). Access to these rooms/cabinets is restricted to authorized personnel only.
 - a. Keys or cards that allow access to the areas are limited in number and accounted for regularly.
 - b. Review of the personnel who has access to these areas is reviewed several times a year.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) have environmental controls to insure that proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls are monitored with a system (through Energy for America) to report environmental alarms.
3. All computer and technology equipment is etched and inventoried. Annually the equipment is physically verified against the inventory log for existence and location verification.
 - a. Verification is made periodically to insure 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 are accounted for periodically by requiring the users to provide the piece for physical inspection.
 - c. Software clients such as Apple Remote Desktop and LAN Rev dual platform application are capable of gathering inventory information, and can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
4. A master set of user manuals are maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals is held in another area.
5. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems are held in another area building or in a fire-rated cabinet. Aging media are transferred to a current technology (archived).

SECURITY OVER DATA – PASSWORDS AND USER ACCOUNTS

In order to insure the overall performance of the district via its technology systems and data:

1. Password protection is utilized for all network logons. Key district applications also require users to have passwords.
 - a. Users are reminded not to share or write down passwords
 - b. Passwords are “hardened” passwords and must be at least six characters long.

- c. Passwords for network access are forced to be changed periodically.
 - d. Passwords for key district applications are changed periodically.
 - e. Passwords are user generated and not written down, with only reset ability housed at the technology department level.
 - f. Passwords are not repeated for network access and application access, particularly the student information system.
2. User accounts are only made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
 - a. Access to district wide public or private folders is restricted based on user role.

SYSTEMS SOFTWARE AND APPLICATIONS AUTHORIZED FOR USE IN THE DISTRICT

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

Procedure

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district require approval of the Superintendent and Business Administrator/Board Secretary. Among considerations are any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage)
 - a. Before new applications are purchased, there is a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
 - b. Before implementation of new applications, timelines and deliverables are established. The deliverables include what is expected of the application, training, support, and the time frame for each.
 - c. Before installation of new applications, back-up of systems is done in case of incompatibility and adverse reactions to the new software. Baseline information is held.
 - d. Hardware requirements for the new application are identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware. Summer imaging provides enough time to create an image of new software and hardware and to test it properly.
 - e. Hardware and operating systems software must be updated with the latest firmware and security updates, before any applications.
3. For existing applications and systems software, a listing is created and maintained and submitted by the technology department for periodic review by central administration. The list includes hardware utilized, including name of server or location of software or application

SECTION XVI – TECHNOLOGY SYSTEMS

GLEN RIDGE PUBLIC SCHOOLS

PROTECT THE DISTRICT'S NETWORK FROM INTERNET DANGERS

The district employs several layers of protection to insure that unauthorized access to the network does not occur.

Procedure

1. Symantec Endpoint Protection anti-virus 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. District users cannot modify the antivirus program.
2. The district utilizes spam filters (Firewall) and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
3. The district utilizes an external firewall (a router that controls access) to prevent access from unauthorized sources.
 - a. Any applications or web pages (such as the video server, web server, email, Blackboard) that will be viewable by the general public or by certain users, are held in the “DMZ” (Demilitarized Zone), or that portion of the network outside of the district Wide Area Network/Intranet, where there is limited trust.
 - b. Network resources that are relegated to the “DMZ” are completely separated from any internal networks, thereby blocking firewall avoidance.
 - c. The available and open ports are reviewed periodically.
4. Obtain automatic updates are done for operating systems and common applications such as the Symantec Endpoint Protection.
5. The district secures the wireless network by using a combination of Wireless Equivalent Privacy (WEP) and MAC filtering done at the Radius server to avoid access by unauthorized sources. There is limited broadcasting of SSID to increase security.
6. District monitors wireless transmission to verify authentication of users.
7. Network administrators periodically check system access logs for unauthorized activity.

PROTECT THE DISTRICT'S NETWORK FROM INTERNAL DANGERS

Create procedures that prevent unauthorized use from within the district.

Procedure

1. The district utilizes “Lock Out”, where the workstations and password screensavers automatically lock the unit when not in use for 180 minutes.
2. Access to the network is requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access.
3. User rolls are 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

SECTION XVI – TECHNOLOGY SYSTEMS

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4. All application access is reviewed periodically for discrepancies in the user roles and the access to sensitive information (Group Policies for Windows)

ELECTRONIC COMMUNICATION ARCHIVAL

Purpose

Store electronic communications made within district.

Procedure

1. District employs hardware solution to maintain electronic backups of all communications.
2. District stores for a period of seven years, all inbound and outbound email messages.
3. Email archival system access is restricted to secure district personnel.
4. Daily checks of the email archival system are made to insure reliability.
5. Regular password changes are made to the archival system to limit potential security breaches. The archive system is not accessible from outside the district.
6. The district sets up network policies to block any electronic instant messaging/chat program

VIDEO SURVEILLANCE SECURITY

Purpose

To insure a safe and secure environment for student learning.

Procedure

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

WEB CONTENT FILTERING AND SUPERVISION

Purpose

To insure a safe and secure electronic environment for students.

Procedure

1. District employs tools to monitor access to web sites. Using a hardware or software “proxy” solution, the district has put into place a method to filter web sites containing content that is against the district’s acceptable use policy.

2. “Proxy” system filters web sites that contain viruses, spyware, malware, unsecure connections and improper certificates.
3. Technology staff conducts regular maintenance of the “proxy” filter.
4. Proxy system regularly (automatically) updates to block new web sites.

NETWORK STORAGE AVAILABILITY**Purpose**

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

Procedure

1. District employs tools to allow users to save files on a secure server. Fileserver is in place and it is being backed up.
2. Systematic and regular backups are being made of network-stored data.
3. Access to individual network space is restricted to individual users and network administrators based on user level permissions.
 - a. Quotas for space limitations are being utilized in the middle schools so as to not exceed the capacity of the server space.
 - b. Users of the network storage system agree to store content that is in agreement with the district’s acceptable use policy.
4. Shared network storage is monitored to insure proper access based on security groups.
5. Network administrators check backups of the system daily.
6. A backup policy that insures quick recovery is in place.

ACCEPTABLE USE OF DISTRICT'S TECHNOLOGY AND INFORMATION

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

Procedure

1. The Board has established 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 identifies 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 are required to login and acknowledge the policy when using a computer connected to the district network.
 - b. Parents who utilize information of the district via the internet (student's grades, lunch accounts, library information, etc.) have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances includes 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 are 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 (i.e., secure logon).
 - d. All persons with sign-on to the district's network or to district data, i.e. parent portals, are required to agree to the acceptable use policy, which should be listed.
2. The Board has adopted an Acceptable Use of Computer Network/Computers and Resources (2361) that, at a minimum, prohibits the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.
 - a. Conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying.
 - b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.
 - c. Threats, harassment, libel or slander.
3. This policy is 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 is not limited to electronic information or simply the use of electronic systems. Controls exist over written information and paper files.
 - a. Individuals who have access to district records should not use the information for personal reasons.

- b. Sensitive information is stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user are employed. For written and paper files, information is secured by locking cabinets, drawers and doors to offices that hold such information.
 - c. Copies of sensitive material are only made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in an appropriate manner, such as shredding.
5. All staff members are required on an annual basis to review and sign a form that states that the person signing has read and agrees to uphold the mandated Board policies/regulations posted on the district website.
 6. Violations of the Acceptable Use Policy are spelled out in student and staff code of conduct.

SECURING OF SENSITIVE MANUAL (WRITTEN OR PAPER) INFORMATION

To insure that sensitive information is properly handled and to limit the potential exposure of information from being obtained through the district.

Procedure

1. All employees who have access to any of the following information are required to sign an acceptable use form at least annually on the proper methods of use, compilation, dissemination and destruction, when appropriate, and safe-guarding of that information.
2. The Superintendent and Business Administrator/Board Secretary or their designees determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, student, volunteer and board member personal information such as address, unlisted phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.
3. Sensitive information is housed in a locked cabinet or behind locked doors.
 - a. Access to keys is restricted to personnel authorized to view the information.
Keys have “do not duplicate” on them and copies are prohibited, except as needed.
 - b. Areas housing sensitive information are locked whenever the areas are not staffed.
 - c. Whenever possible, sensitive information is 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 are treated as sensitive. Electronic documents are backed up daily and paper documents are housed in locked areas.

ASSA REPORTING

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

Information	Person Responsible	Documentation
Students on roll-full and shared	Principal	Attendance registers maintained by principal. Documentation to be submitted with the report.
Sent full time Received full time Received shared time	Director of Student Services	Skyward data
Private Schools for the handicapped	Director of Student Services	Maintain tuition contracts for private school for the handicapped
Sent shared time	Director of Student Services	Documentation to be provided to Supervisor of Special Education
Resident students	Director of Student Services	Skyward data
At Risk	Principal	Skyward data
Transportation report	Administrative Assistant to the Business Administrator.	Skyward data
English Language Learners	Director of Student Services	Skyward data
Tier I students	Director of Student Services	Skyward data

FOOD SERVICES**Middle School and High School School Procedures**

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

At the end of the day the manager at the middle schools and the bookkeeper 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 middle schools and the bookkeeper at the high school. The cashiers need to advise their managers of any money discrepancies.

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 Office
Director of Curriculum and Technology	NJ Smart	DOEnet	Beginning Sept.	DOEnet	End Sept.	
STATE AID Dir of Student Services	ASSA	DOEnet	Beginning Oct.	DOEnet	End Oct.	Middle Oct.
Bus. Admin/BS	Debt Serv.	DOEnet	Beginning Nov.	DOEnet	Middle Nov.	
Administrative Asst to BA	Transp. Report	Diskette	Mid-Nov.	Diskette	Middle Dec.	
Dir of Student Services	LEP	DOEnet	Beginning 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 Secretary	Graduates/Non Cert. Staff	DOEnet	Mid. Oct.	DOEnet	Beg. Nov.	First Nov.
Dir of Student Services	Special Ed. Report ECPA & NCLB	DOEnet DOEnet	End – Nov. End – Nov.	DOEnet DOEnet	Beg.Dec Beg. Dec	

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 day; 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.

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

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

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

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

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

RETENTION OF RECORDS

Procedure:

1. No material which qualifies as a record or document may be destroyed without the prior approval of the Department of Education.
2. All requests for document disposal must be submitted to the Business Administrator/Board Secretary.
3. The Administrative Assistant to the BA will forward all requests to the State for approval.
4. Questions concerning the disposition of records should be directed to the Business Administrator/Board Secretary.

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

**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 Statistic Report	10 years	10 years
6	A-4a	Report of Res. Enrollment Statistics	10 years	10 years
7	A-4b	Report of Pupils Receiving Bedside/Home Instruction	10 years	10 years
8	A-4c	Report of Tuition Pupils sent to App. Special Classes for Atypical Pupils	10 years	10 years
9	A-4d	Application for State Aid-Transportation	10 years	10 years
10	A-4e	Atypical Pupils	10 years	10 years
11	A-4f	Report of School Budget and District Taxes	10 years	10 years
12	A-4g	Report of Pupils Living on Non-Taxable State-Owned Property	10 years	10 years
13	A-5	Custodian's Financial Report	10 years	10 years
14	A-13	Certificate of Tax Ordered	10 years	10 years
14a	A-17	Financial Record Book, Custodian of School Monies	Permanent	-----
15	A-22	Employment Contract Teacher	10 years after term	10 years after term
16	A-28	Tally Sheet	-----	1 year
18	A-32	Proceedings with Respect to Authorization of Bonds	Bond Maturity	_____

APPENDIX

GLEN RIDGE PUBLIC SCHOOLS

Item #	Form #	Description	District	County
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 year after Graduation	-----
24	A-50	Age Certificate	When Minor	Reaches age 21
25	A-56A	School Record	When Minor	Reaches age 21
26	A-56b	Promise of Employment	When Minor	Reaches age 21
27	A-56c	Physician's Certificate	When Minor	Reaches age 21
28	A-66a	Vacation Employment Certificate	When Minor	Reaches age 21
29	A-66a1	Vacation Employment Certificate (Employment outside of district)	When Minor	Reaches age 21
30	A-66b	Regular Employment Certificate	When Minor	Reaches age 21
31	A-66c	Application for Special Newsboy or Special Street Trades Permit	When Minor	Reaches age 21
32	A-66d	Application for Special Agricultural Permit	When Minor	Reaches age 21
33	A-66e	Special Agricultural Permit	When Minor	Reaches age 21
34	A-66f	Special Newsboy Permit	When Minor	Reaches age 21
35	A-66g	Special Street Trades Permit	When Minor	Reaches age 21
36	A-66h	Age Certificate – Agricultural	When Minor	Reaches age 21
37	A-66i	Application for Special Theatrical Permit	When Minor	Reaches age 21

APPENDIX

GLEN RIDGE PUBLIC SCHOOLS

Item #	Form #	Description	District	County
38	A-66j	Special Theatrical Permit	When Minor	Reaches age 21
39	A-66k	Application for Special News Paperboy Permit	When Minor	Reaches age 21
40	A-66m	Special News Paperboy Permit	When Minor	Reaches age 21
41	A-59	Notice to Parents	6 years	-----
42	A-60	State Warrant	6 years	-----
43	A-61	Rules 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 termination	-----
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	-----
	A-115	Distribution of Costs, Administration	10 years	-----

APPENDIX

GLEN RIDGE PUBLIC SCHOOLS

Item #	Form #	Description	District	County
58	A-116	Distribution of Costs, Instruction	10 years	-----
59	A-117	Distribution of Costs, Attendance & Health	10 years	-----
60	A-118	Distribution of Costs, Maintenance	10 years	-----
61	A-119	Distribution of Costs, Fixed Charges	10 years	-----
62	A-120	Distribution of Costs, Capital Outlay	10 years	-----
63	A-121	Distribution of Costs, Vocational	10 years	-----
64	A-122	Distribution of Costs, Evening School	10 years	-----
65	A-125	Distribution of Costs	10 years	-----
66	A-130	Property Record	10 years	-----
67	A-131	Tuition Ledger – Pupils sent	10 years	-----
68	A-132	Tuition Ledger – Pupils Received	10 years	-----
69	A-148	Report of the Secretary	Permanent	-----
70	A-149	Report of the Custodian	Permanent	-----
71	A-151	Purchase Order	6 years	6 years
72	A-162	Bond Register	Permanent	-----
73	A-231	Permanent Record Card	Permanent	-----
74	B-1A	Bonding Election Report	-----	3 years
75	C-212	Transportation Contract	6 years after termination	6 years after termination
76	C-213	Transportation Contract Renewal	6 years after termination	6 years after termination
77	TB-1	Tuberculosis Testing Survey card	1 year after graduation	-----

APPENDIX

GLEN RIDGE PUBLIC SCHOOLS

Item #	Form #	Description	District	County
77a	101	Application to Local Finance board & Comm. Of Education (for extension of Credit)	Bond Maturity	-----
		<u>FEDERAL PROGRAMS IDEA</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

INTERNAL CONTROL QUESTIONNAIRE – EMPLOYEE DUTIES

This internal control form is used to indicate that a proper separation of duties exist in the Glen Ridge School district.

LIST OF DUTIES BY EMPLOYEES	BUSINESS ADMINISTRATOR	ADMINISTRATIVE ASST TO BA	TREASURER	ACCOUNTS PAYABLE	PAYROLL SUPERVISOR	CHIEF SCHOOL ADMINISTRATOR	INDIVIDUAL SCHOOL	PRIN AND/OR DEPT HEADS	BOARD OF EDUCATION	SUPERINTENDENT SECRETARY
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			x						
Budget-disbursement adjustment	x				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	x									
Database Utilities	x									
P.O. Process (entering, copying)	x	x		x	x		x	x		
P.O. Process (deleting, changing, override)	x	x		x	x					
	BUSINESS ADMINISTRATOR	ADMINISTRATIVE ASST TO BA								
BOARD										
Agendas		x								
Board Planning Calendar		x								
Board Meetings		x								
Board Packets		x								
Cabinet – notes, follow up		x								
Minutes – Executive & Regular		x								
Policies - Maintenance		x								
Policy Meetings –distributes		x								
Facilities Meetings- attends, takes minutes and distributes	x									
Correspondence/Communications as directed by Supt or BA	x	x								
Convocation		x								
Field trips Requests		x								
Professional Development Day Requests		x								
Telephone Bill		x								

LIST OF DUTIES BY EMPLOYEES	BUSINESS ADMINISTRATOR	ADMINISTRATIVE ASST TO BA	TREASURER	ACCOUNTS PAYABLE	PAYROLL SUPERVISOR	CHIEF SCHOOL ADMINISTRATOR	INDIVIDUAL SCHOOL	PRINCIPALS AND/OR DEPT HEADS	BOARD PRESIDENT	BOARD MEMBERS	SUPERINTENDENT SECRETARY
EXPENDITURES CYCLE											
Purchase orders approved by	X					X		X			
Receiving records prepared by		X		X			X				X
Vendors' invoices approved by	X			X			X				
Perpetual inventory records kept by							X				
Physical custody of inventory by							X				
Payments processed by				X	X						
Checks sent by				X	X						

PAYROLL CYCLE											
Additions to payroll authorized by						X				X	
Pay rates authorized by						X		X		X	
Terminations authorized by						X				X	
Time approved by						X		X		X	
Payrolls computed by					X						
Payroll checks prepared by					X						
Payroll records prepared by					X						
Payroll checks signed by	X		X						X		
Payroll distributed by					X						
Payroll bank account reconciled by			X								

GENERAL LEDGER											
Prepared by	X										

LIST OF DUTIES BY EMPLOYEES	BUSINESS ADMINISTRATOR	ADMINISTRATIVE ASST TO BA	CHIEF SCHOOL ADMINISTRATOR	SUPERINTENDENT SECRETARY	PAYROLL SUPERVISOR	INDIVIDUAL SCHOOL	PRINCIPALS AND/OR DEPT HEADS	BOARD OF EDUCATION			
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	X			X				
Benefit information by individual is in history					X						
Hire date listed, if position date unavailable				X							
Leave of absences authorized by			X					X			
Assignment of PCN by				X	X						
Employee certifications checked by				X							
To add an employee authorization				X							
Access to employee records				X							
Creation of job titles, salary guides	X		X	X							
Creation of PCN					X						
Attendance Input/Edit Control				X							
End of year roll over	X										



Glen Ridge Public Schools
BOARD OF EDUCATION

APPLICATION FOR PROFESSIONAL LEAVE

Name _____ Date _____

School _____ Dept./Level _____

Purpose _____

Location _____

Date(s) _____

Substitute Required Yes No

Estimated Expenses:

Registration Fee _____

Travel _____

Meals _____

Other _____

Total Estimated Expenses _____

Approved:

Principal _____

Superintendent _____

Comments _____

Submit this form no less than two weeks before the day of leave. Upon return from conference a reimbursement voucher must be filed with receipts attached and submitted to Superintendent for approval, along with Conference/ Visitation Day Summary Report form.

Conference/Workshop Expense Voucher

Fill in yellow boxes only, if applicable.

Name: _____

Date(s): _____

Mileage (Choose one: A or B) Maps must be submitted with PO prior to attending.

A. Conference or One-Day Workshop (shortest route departing from **home**)

		Mileage To	+	Mileage From	=	Total	
Step 1	Home to Training & back	_____		_____		0.00	
Step 2	Home to Work & back	_____		_____		0.00	
						0.00	
	NJ State reimbursement rate per mile:					x \$ 0.31	
	No reimbursement for a negative difference.					\$ -	\$ -

B. Conference or One-Day Workshop (shortest route departing from **school**)

School to Workshop & back:	_____	+	_____	=	0.00	
					x \$ 0.31	
					\$ -	\$ -

Tolls (estimate)

	To		From		Total	
To and From Workshop:	\$ -	+	\$ -	=	\$ -	\$ -

Toll Calculator: www.turnpikeinfo.com/toll-calculator.php?state=new-jersey

Receipts must be submitted with signed voucher for reimbursement after attending. **No credit card statements.**

Parking (estimate)

_____ \$ -

Receipts must be submitted with signed voucher for reimbursement after attending. **No credit card statements.**

Lodging/Meals

Lodging/Meal Rates: www.gsa.gov/portal/category/100120

Ex.: 3-day workshop	Day 1	\$ -				
	Day 2	\$ -				
	Day 3	\$ -	+	\$ -		
		\$ -				\$ -

Plane Fare

_____ \$ -

Train Fare

_____ \$ -

Bus Fare

_____ \$ -

Taxi/Shuttle Fare (estimate to/from airport, train station or bus depot)

_____ \$ -

Receipts must be submitted with signed voucher for reimbursement after attending. **No credit card statements.**

Total Travel Reimbursement \$ -



GLEN RIDGE PUBLIC SCHOOLS

WORKSHOP BRIEF REPORT

Statutory Requirement

After the workshop, **attendees must provide a brief report** that includes a description of the primary purpose for the travel, and a summary of the goals and key issues that were addressed at the event and their relevance to improving instruction or the operation of the school district. [P.L. 2007, c. 53; travel requirements at N.J.S.A. 18A:11-12]

Brief Description of the Primary Purpose for the Travel

(must complete **both** sections)

A summary of the goals and key issues that were addressed at the event:

The relevance of the items discussed at the event to improving instruction/student achievement or the operation of the school district:

Name: _____ Date of Travel: _____

Location of event: _____

Principal's approval: _____ Date: _____