

MINE HILL TOWNSHIP Public Schools

GUIDE FOR STANDARD OPERATING PROCEDURES AND INTERNAL CONTROLS

Administration

Mr. Lee Nittel, School Superintendent
Mrs. Carolina Rodriguez, Business Administrator/Board Secretary
Mr. Adam Zygmunt, Principal

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

SECTION I – INTERNAL CONTROLS

MINE HILL PUBLIC SCHOOL DISTRICT INTERNAL CONTROL DOCUMENT

OVERVIEW:

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

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

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

OBJECTIVES OF INTERNAL CONTROL:

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

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

COMPONENTS OF INTERNAL CONTROLS:

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

CONTROL ENVIRONMENT:

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

ORGANIZATIONAL STRUCTURE:

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

CONTROL FRAMEWORK:

Elements of a control framework include the following:

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

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

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

SECTION I – INTERNAL CONTROLS

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

DISTRICT'S POLICIES AND PROCEDURES:

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

ADMINISTRATION'S RISK ASSESSMENT:

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

1. New personnel or new duties for existing personnel
2. How a change in accounting information system impacts controls and how effectively the training of personnel on new system was conducted
3. Changes in the regulations and laws that may affect the control environment
4. Record storage is appropriate and secure (fireproof cabinets when needed for manual documents and proper passwords and access limitations for electronic information)
5. District limits access to computers and data files
6. Segregation of duties
7. Transactions are recorded timely
8. Cash is deposited timely (Starting 2020-2021 Cash will not longer be accepted)
9. Assets are physically safeguarded
10. Transactions are performed by only authorized personnel
11. Reconciliations are properly and promptly completed
12. Occurrences of management override

INFORMATION AND COMMUNICATION:

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

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

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

CONTROL ACTIVITIES:

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

- a. Segregation of duties
- b. Transactions are recorded timely
- c. Cash is deposited timely (Beginning in 2020-21 cash will not longer be accepted)
- d. Assets are physically safeguarded
- e. Transactions are performed by only authorized personnel
- f. Reconciliations are properly and promptly completed

SECTION I – INTERNAL CONTROLS

CONTROL ASSERTIONS:

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

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

MONITORING:

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

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

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

AFTER THE CONTROLS ARE ESTABLISHED:

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

As controls are evaluated they will either be effective or ineffective at achieving the proposed control. Controls are effective when there would be no material weaknesses in internal controls involved in financial reporting. Ineffective controls would be those where at least one material

weakness exists. If a control is determined to be ineffective, then the control deficiency needs to be evaluated.

CONTROL DEFICIENCIES:

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

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

REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:

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

SECTION I – INTERNAL CONTROLS

REVIEW OF DISTRICT PROCESSES:

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

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

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

CONTROLS LISTED:

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

SECTION I – INTERNAL CONTROLS

EVALUATING INTERNAL CONTROLS

Title: Internal Control

Subtitle: Evaluation of Internal Controls

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

Procedure:

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

SECTION I – INTERNAL CONTROLS

COMMUNICATING STAFF MEMBERS ROLES

Title: Internal Control

Subtitle: Communicating staff members role in the Internal Controls

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

Procedure:

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

SECTION I – INTERNAL CONTROLS

CASH CONTROLS

Title: Internal Control
Subtitle: Cash controls

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

Procedures:

Cash Receipts

The Business Office Bookkeeper or designee opens the mail at the Board Office. All cash receipts, in the form of cash or checks, are logged in and placed in the safe. The Business Office Clerk prepares and

makes the deposits. The cash receipts are posted regularly by the Business Administrator and accurately recorded as to account, amount and period. The revenue received by wire transfers for Federal and State aid is recorded by the Business Administrator as the money comes in.

Cafeteria Account

The cafeteria manager will prepare the deposit slips and bring them to the business office at the end of the day. The Business Office Bookkeeper or designee will log the deposit in and place it in the safe. The cafeteria manager or the Bonded Security Officer will take the deposit to the bank the next morning.

Student Activity Account

All cash or checks are to be given to the School Secretary on the day the advisor/school employee receives the monies. The Secretary will then prepare the deposits and bring them to the business office. The deposits are logged in by the Business Office Clerk or designee and taken to the bank. Any adjustments to deposits are to be made by the applicable party with the Business Administrator\Board Secretary's approval. Cash held on site is kept in the safe. The deposits will be made within 48 hours of the school's receipt of monies.

Other Accounts

All money will be collected by the advisor. The advisor will fill out the cash deposit form, sign it and send it to the school office. The School Secretary will verify the amount and bring it to the business office. The Business Office Clerk will prepare the deposit ticket, and the clerk will make the deposit.

For all deposits, copies must be made of checks and kept on file. If cash is received, the amount given by each person must be noted.

Annually, the School Business Administrator will review Standard procedures of cash controls with the staff and with the hiring of new pertinent staff.

CASH WILL NO LONGER BE ACCEPTED STARTING 2020-2021. ONLY CHECKS AND PAYMENTS VIA PAYSCHOOLS.

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SECTION I – INTERNAL CONTROLS
PAYROLL CONTROLS

Title: Internal Control
Subtitle: Payroll controls

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

Procedure:

1. The Business Administrator will establish controls that help ensure that the 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 the Assistant to the Business Administrator in a timely manner will review payroll documents submitted by the payroll company to determine the following:

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

SECTION II – ACCOUNTING

GENERAL LEDGER

Title: Internal Controls

Subtitle: General Ledger

Procedure:

Monthly

1. Compare Board Secretary's Report to Subsidiary Ledgers
2. May be done by software
3. Compare Board Secretary and Treasurer's Report for agreement
4. Board Secretary Report balances for all funds
5. Verify that all accounts and funds are reported in Board Secretary's Report
6. Review all accounts for funds availability

Year-End Procedures

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

ACCOUNTS RECEIVABLE

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

SECTION II – ACCOUNTING

ACCOUNTS PAYABLE

1. Verify invoices are paid in a timely manner.
Included in voucher package for payment, receiving copy is signed by receiver; invoice, voucher
2. All vouchers signed off by appropriate officials
3. Make sure that before all PO's are created all of the proper vendor documentation is obtained.

PAYROLL

1. Encumber all funds for contracted employees, who have board approval
2. Verify funds availability for all applicable employee benefits including health benefits, pension, social security, and tuition/workshop reimbursements
3. If employee moves within an account line, the appropriate appropriation transfer must be made

FIXED ASSETS

1. Identify all equipment costs for fixed asset control if cost is over \$2,000, item must be tagged and recorded.
2. If the district asset threshold is lower than \$2,000, the item must be recorded in inventory control document kept in house and tagged.
3. If using grant funds, all equipment purchases must be tagged and identified by the grant program.
4. Identify assets that are no longer used.
5. For disposal of assets, utilize either donation to other school district, surplus sale, or other electronic means.
6. Remove item from fixed asset inventory records

CASH MANAGEMENT

1. Cash receipts – open mail, prepare deposit slips, Automated Clearing House (ACH) transfers, record receipt in accounting system
2. 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
3. Treasury-confirm verification of signatories on all accounts; verification of person(s) authorized to conduct wire transfers and ACH transfers; confirmation process for all wires; utilization of on-line banking – verify authorized users; identify person(s) for authorizing stop payments
4. Investing-cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes
5. Reconciling-all accounts must be reconciled in a timely manner. (Within 60 days of month close)

SECTION II – ACCOUNTING

Title: Use of School Facilities

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

Procedure:

The district facilities belong to the community, which paid for them for the primary purpose of offering a full educational program for its children. Prudent use and management of school facilities outside of the regular operating schedules, providing that such use does not interfere with the orderly conduct of a thorough and efficient system of education, allows the community to benefit more broadly from the use of its own property.

The Board will permit the use of school facilities when such permission has been requested in writing and has been approved by the Board of Education and/or Board Secretary for:

1. Uses and groups directly related to the school and the operations of the school;
2. Uses and organizations indirectly related to the school;

3. Departments or agencies of the municipal government;
4. Other governmental agencies; and
5. Community organizations formed for charitable, civic or educational purposes.

The use of school facilities shall not be granted for the advantage of any commercial or profit-making organizations, private social functions, or any purpose which is prohibited by law

The limits of the policy of insurance should be a minimum of \$ 1,000,000 for bodily injury and a \$100,000 for property damage.

Smoking is prohibited at all times in any district building and anywhere on district property. No one may bring alcoholic beverages onto any school property. All facility use shall comply with State and local fire, health, safety and police regulations.

Ref: MINE HILL Board Policy 7510.

SECTION II – ACCOUNTING

SPECIAL REGULATIONS FOR USE OF CAFETERIA/ALL PURPOSE ROOM

1. Groups giving dances must conform to all rules and regulations for use of the cafeteria.
2. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition.
3. Youth groups sponsored by adults must submit a list of chaperones with application. One adult required for each twenty people.
4. No smoking is permitted anywhere in the school.
5. Control of the group is the responsibility of the adult sponsors.
6. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.

SPECIAL REGULATIONS FOR USE OF GYMNASIUM/ALL PURPOSE ROOM

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

7. No food/drink is to be sold or consumed in the gymnasium.
8. Youth groups must be properly chaperoned with the names of chaperons appearing on the application. A minimum of one adult should be responsible for every fifteen youths.

See Form for a schedule of costs and the APPLICATION FOR USE OF SCHOOL PROPERTY.

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

SECTION II – ACCOUNTING

Title: Inventory

Subtitle: Disposition of Property

Procedure:

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

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

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

SECTION II – ACCOUNTING

Title: Gifts, Grants, and Donations

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:

The Board of Education accepts its responsibility to provide from public funds sufficient supplies and equipment for an effective instructional program. The Board recognizes, however, that from time to time individuals or organizations in the community may wish to contribute additional supplies or equipment to enhance or extend the instructional program.

The Board may accept by resolution duly passed at a public meeting any gift or grant of land, with or without improvement, and of money or other personal property, except that the Superintendent may accept on behalf of the Board any such gift less than \$1,000.00 in value. Grants of land are subject to the appropriate legal limitations and approvals.

The Board reserves the right to refuse to accept any gift that does not contribute toward the achievement of the goals of this district or any gift the ownership of which would tend to deplete the resources of the district. The Board shall not provide public money for the purchase of any school property on a matching fund basis.

Any gift accepted by the Board shall become the property of the Board, may not be returned without the approval of the Board, and shall be subject to the same controls and regulations as

are other properties of the Board. The Board shall be responsible for the maintenance of any gift it accepts, subject to any joint agreement with another governmental body.

Staff members are encouraged to seek out sources of grants and gifts, and bring them to the attention of the Superintendent, who shall investigate the conditions of such grants and make recommendations to the Board regarding the advisability of seeking them.

The Board will respect the intent of the donor in its use of a gift, but reserves the right to utilize any gift it accepts in the best interests of the pupils and the educational program of the district. In no case shall the acceptance of a gift, be considered as an endorsement by the Board of a commercial product or business enterprise or institution of learning.

The Superintendent shall:

1. Counsel potential donors on the appropriateness of contemplated gifts and encourage such donors to choose as gifts supplies or equipment not likely to be purchased with public funds;
2. Encourage individuals and organizations considering a contribution to the schools to consult with the Principal or Superintendent before appropriating funds to that end;
3. Report to the Board all gifts that have been accepted on behalf of the Board;
4. Acknowledge the receipt of any gift accepted by the Board; and
5. Prepare fitting means for recognizing or memorializing gifts to the school district.

N.J.S.A. 18A:20-4; 18A:20-11 et seq.

MINE HILL TOWNSHIP Board of Education Policy # 7230

SECTION II – ACCOUNTING

Title: Inventory
Subtitle: Equipment Identification and Accountability

Procedure: **NEWLY PURCHASED ITEMS**

1. When equipment items costing \$2,000.00 or more are received, item will be tracked using account number starting in fund 12
2. When the item is less than \$2,000.00 and is part of Technology the PO will be directed to the Technology Department for inventory tracking. An asset number will be assigned and a scan able tag will be attached to the item by the Technology Coordinator.

TRANSFERS AND DISPOSAL OF EQUIPMENT

1. When requesting disposal of equipment, an email or excel spreadsheet detailing items for disposal will be sent over to the Business Administrator.
2. The Business Office will prepare a list to get Board approval for disposal.
3. Once approved the Business Office will update the Inventory.

Form - A Fixed Asset Form can be found in the rear of this manual.

II-5.1

SECTION II – ACCOUNTING

Title: Sales Tax Exemption Qualifications

Procedure:

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

SECTION II – ACCOUNTING

Title: Year End Procedures

Procedure:

1. The District follows Systems 3000 Year end checklist procedures for all three modules Personnel, Finance and Payroll.
2. Request checkbooks, bank statements and all reconciliations from Assistant to the Business Administrator.
3. Request a check for the balance of petty cash and a purchase order for replenishment for the new year.
4. Make sure all invoices are paid through student activity through June 30.
5. Verify all voided payroll for the fiscal year is processed by June 30.
6. Void all prior year checks.
7. Review prior year CAFR and audit recommendations and notify the department of Compliance of status no later than June 30, 2020.
8. Reclassify between Accounts Payable and Open Purchase Orders for Fund 12 and 30.
9. Analyze the status of purchase orders to determine adjustments needed for recording of amounts due to the State of New Jersey for unexpended grants and return funds prior to June 30.
10. Determine GAAP based revenue and expenditures for reporting in the CAFR for fund 20.
11. Review fund 20 expense and revenue reports.
12. Records as an expense and liability all reimbursements or overtime to be paid in July for prior year.
13. Analysis of miscellaneous revenue for the current year.
14. Review and cancel, if necessary, prior year receivables.
15. Analyze fund 90 balances.
16. Submit A148 and A149 and monthly certifications and action forms to the County Office by August 1st.
17. Obtain compensated absences information for auditors.
18. Review open purchase orders for the prior year for the special revenue fund. orders should be paid within 90 days of grant elimination.

SECTION III – CASH MANAGEMENT

Title: Petty Cash Fund

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

Procedure:

1. The Board of Education recognizes the convenience of a petty cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Board authorizes the establishment of a petty cash fund at the Business Administrator's Office in the amount of \$750.
3. In accordance with District Practice, no single payment from petty cash will exceed \$50.00. The Business Administrator shall insure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.
4. To request a purchase using petty cash, prior approval by the School Business Administrator is required before any such purchase may occur. A **Petty Cash Request Form** is to be prepared and all applicable invoices or receipts are to be attached along with the information of the account to be charged. All documentation must be forwarded to the Business Administrator's Office for processing of the reimbursement. The Petty Cash Request Form can be obtained in the business office.
5. All funds are to be closed out by June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the School Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be re-established on July 1.

References:

N.J.A.C. 6:20-2.10 and N.J.S.A. 18A19-13
MINE HILL TOWNSHIP Board of Education Policy # 6620

SECTION III – CASH MANAGEMENT

Title: Student Activity Funds

Purpose:

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

The general organization of the fund is to include student government, student clubs, student publications, school classes and class trips.

The Board authorizes the maintenance of student activity funds to be located at and known as the Canfield Avenue School Student Activity Account.

All funds must be self- sustaining, the responsibility of a designated person and administered by the Business Administrator.

Procedure:

1. Receipt of Funds:

- a. All funds will be collected by the Building Principal or his/her designee. These funds will be delivered to the Business Office regularly. The Business Office Assistant will make deposits within 48 hours 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 Administrative Assistant to the Business Administrator.

2. Disbursement of Funds:

- A. No educational materials may be purchased from these funds.
- B. Written approval by the Building Principal is required. This signature is required **prior** to any and all purchases and/or services which are paid through the Student Activity Account.
- 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 **Student Activity Fund Requisition**.
- D. All checks written will be recorded by the Assistant Business Administrator to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- E. Each month, the bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the Assistant Business Administrator.

6A:23-2.17 Student Activity Fund

MINE HILL TOWNSHIP Board of Education Policy # 6660

SECTION III – CASH MANAGEMENT

Title: Payroll Procedures

Procedure:

Regular Pay:

- a. Employees will be paid on the 15th and 30th of each month as per contract. When this is a school holiday or the District is scheduled to be closed, payment will be on the working day prior to the pay day.
- b. All ten month employees will receive equal payments that total their contract salary, from September through June inclusive. Ten month employees will have the option of a summer savers if they choose to opt for that plan. A form must be filled out and sent to the Business Office before the end of the fiscal year June 30 to start on September 1 of

the new school year.

- c. All twelve month employees will receive their contract salary, in equal payments, from July through June inclusive.
- d. Beginning with the 2009-2010 school year, at least every three years, during the first pay in November 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 valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
- f. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.
- g. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

Extracurricular Stipends:

- a. Seasonal personnel will be paid upon conclusion of the season with the appropriate form submitted and approved by the building Principal and/or Business Administrator.
- b. Year long positions will be paid twice a year in December and June with the appropriate form submitted and approved by the building principal.
- c. Hourly personnel will turn timesheets in weekly to the Building Principal for approval.

PLEASE NOTE: ONLY HOURS THAT HAVE BEEN BOARD APPROVED WILL BE PAID

The appropriate form for payment can be accessed in the *Forms* folder on the google drive

III-4.1

SECTION III – CASH MANAGEMENT

Substitutes and Hourly Paid Employees:

- a. All daily and hourly paid individuals will be paid for the prior pay period hours. For example, if you worked September 1 – September 15, you will be paid for those hours in the September 30 paycheck.

- b. Substitute teachers are required to sign in each day on the “Substitute Sign in Sheet”, which can be found in the main office.

Overtime:

- a. All Overtime must be approved by the immediate Supervisor **prior** to working overtime. Overtime is reported on the appropriate form and paid the same way as daily and hourly employees.

403(b) Salary Reduction Plan

- a. 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 plan administrator for the 403(b) plans is Carolina Rodriguez.

Other

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

References

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

Form # - Employee Payroll Input Form

Form # – 403(b) Salary Reduction Agreement

Form # - 403(b) Salary Reduction Change Form

MINE HILL TOWNSHIP Board of Education Policy # 6510

MINE HILL TOWNSHIP Board of Education Policy # 6620

SECTION III – Budget Process

Title: Budget Account Number Coding

Procedure:

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

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

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

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

11 General Fund (instruction);

12 Capital Outlay Fund (assets over \$2,000)/acquiring fixed assets/renovations

- 20 Special Revenue
- 30 Capital Projects
- 40 Debt Service
- 50 Food Service
- 60 Tax and Agency
- 61 Interlocal

Program - activities and procedures to accomplish an objective.

105 – Pre-K, **110**- K, **120**- 1-5, **130**- 6-8, **150**-Home Instruction, **190**-Undistributed, **200**-*Special Programs*(Special Education);

000- *Undistributed Expenditures*- charged indirectly to a program

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

100- *Instruction*- activities dealing directly with instruction

200- *Support Services*- provide administrative, technical support to enhance instruction.

Examples: **213**- Health Services **240** – Principals

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

320 *Purchased Professional Services*- Consultants, Assembly speakers

420 *Cleaning, repair and Maintenance Services*- Equipment and repair contracts

500 *Repair and maintenance of Instructional Equipment*

580 *Travel-Staff Conferences*-staff mileage

590 *Miscellaneous Purchased Services*-Printing costs-student publications, booklets,

610 *General Supplies*-A.V. supplies, furniture under \$2,000, workbooks, classroom/off. supplies

640 *Textbooks*

730 *Equipment* - Capital Outlay Fund - each unit must exceed \$2,000 & last more than a year.

800 *Miscellaneous Expenditures*- Awards, graduation expenses, registration-conferences

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 sure no accounts are over spent.

ACTIVITY	RESPONSIBLE PARTY	APPROXIMATE DUE DATE
BUDGET TIMELINE		
Determine Projected Enrollment	Bus. Adm. Supt. Princip	November 1 st
Determine Staffing Needs	Supt/ Princip	November 30 th
Allocate school funding to Principal	Business Admin	November 30 th
Develop budget detail pagers/objects in school budget program and start entering into System 3000	Principal	November 30 th
Complete school summary pages	Principal	November 30 th .
Submit copy of budget printed documents Ed Data Books	Principal	December 3 rd

Review Categorization of Expenditures?	Business Admin	December 15
Budget request review/defense	Principal/Finance Comm	December 20 th
Determine Building and Grounds Needs	B&G Committee	January 30th
Send/Receive Tuition information	Business Admin	February 1st
Finance Committee Meets	Bus Admin	Jan 13th, Jan 23rd, Feb 6th, Feb 20, Mar 11
Submit Budget to County Office for Approval	Bus Admin	March 17th

SECTION IV – BUDGET PROCESS

Title: Budget Transfers

Procedure:

Except as noted in 18A and 6A:23-2.11 , whenever a school district desires to transfer among account line items and program categories, the transfers will be made by resolution of the Board and approved by 2/3 two-thirds affirmative vote of the Board.

This Board of Education in accordance with policy designates the Business Administrator to approve such transfers as are necessary between meetings of the Board. Transfers approved by the Superintendent shall be reported to the Board, ratified and recorded in the meetings of the subsequent meeting.

MINE HILL TOWNSHIP Board of Education Policy #6422

SECTION IV – BUDGET PROCESS

Title: Grant Application Procedure

Procedure:

1. All grant applications must be submitted for approval to the Building Principal/Supervisor, Superintendent and the Business Administrator before being submitted to the grantor. All grants require a formal resolution from the Board prior to submitting.
2. All other procedures as described in this handbook will apply to transactions involving grant funds.

SECTION V – POSITION CONTROL

STANDARD OPERATING PROCEDURE

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

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

The baseline year to use for position control is the snapshot date of February 1 of the pre-budget year. Grouping should be established by budgetary function and object at a minimum.

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

The position control roster shall:

1. Share a common database and be integrated with the district's payroll system;
2. Agree to the account codes in the budget software.

3. Ensure that the data within the position control roster system includes:

- i. The employee name
- ii. The date of hire
- iii. A permanent position tracking number for each employee including:
 - (1) An accurate expenditure account code(s)
 - (2) The building the position is assigned
 - (3) The certification title and endorsement held, as applicable
 - (4) The assignment position title as follows:
 - (A) Superintendent or Chief School Administrator
 - (B) Assistant Superintendent
 - (C) School Business Administrator
 - (D) Board Secretary (when other than I, II or III above)
 - (E) Principal
 - (F) Vice Principal
 - (G) Director
 - (H) Supervisor
 - (I) Facilitator
 - (J) Instructional Coach by Subject Area
 - (K) Department Chairperson by Subject Area
 - (L) Certificated Administrator – Other
 - (M) Guidance
 - (N) Media Specialist/Librarian
 - (O) School Nurse
 - (P) Social Worker
 - (Q) Psychologist
 - (R) Therapist – OT
 - (S) Therapist – PT
 - (T) Therapist - Speech
 - (U) Certificated Support Staff – Other

V-1.1

SECTION V – POSITION CONTROL

- (V) Teacher by Subject Area
- (W) Instructional Assistants
- (X) Certificated Instructional-Other
- (Y) Aides supported by IEP
- (Z) Other Aides
- (AA) Maintenance Worker
- (BB) Custodian
- (CC) Bus Driver
- (DD) Vehicle Mechanic
- (EE) Food Service
- (FF) Other Non-certificated
 - iv. A budgetary control number for substitute teachers
 - v. A budgetary control number for overtime
 - vi. A budgetary control number for extra pay
 - vii The status of the position (filled, vacant, abolished, etc.)

- viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc;
- ix. Each of the following:
 - a. base salary
 - b. step
 - c. longevity
 - d. guide
 - e. stipends by type
 - f. overtime
 - g. other extra compensation
- x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
- xi. The position's full-time equivalent value by location;
- xii. The date the position was filled; and
- xiii. The date the position was originally created by the board. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the board.

A. Purpose

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

B. Scope

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

SECTION V – POSITION CONTROL

C. Authority

The assignment of PCN's should be initiated by the Business Administrator. The Business Administrator's secretary in conjunction with the SBA should maintain a list available to the superintendent when hiring or transferring employees for the district. It is recommended that the PCN number be referenced in the resolution approved by the Board of Education. No staff members other than the superintendent, the superintendent's secretary, the school business administrator or the superintendent's designee shall have access to this information. This information shall be kept in a secure location.

D. Position

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

E. Position Control Number – Creating and Maintaining

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

F. Position Control Number (PCN)

A position control number (PCN) is created to represent each board approved contracted *position* within a district. These control numbers are attached to the budget spread, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding control number is linked to the employee who is currently filling the position. Control numbers that are not linked to any employees represent vacant positions. An example: if your district has five board approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

PCNs are independent of employee records. Each PCN represents a separate *position* within the district, *not* the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN is then assigned to that person. Vacant PCNs can provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. An assigned PCN will forward a calculated salary into the budget projection. As PCNs represent *positions* within the district, they are only added or deleted when a job position itself is either created or phased out.

G. Request for PCN for a New Position

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

H. Other

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

SECTION VI – PURCHASING

Title: Purchasing Procedures

Sub-Title Authority to purchase, Office supplies

Office supplies are to be purchased only through the systems 3000 software and only through approved vendors. An inventory of office supplies will be done at the end of the school year as well as December 30th for budgeting purposes. Only supplies needed and that will be consumed within the budget year will be authorized. All office supplies will be maintained in the appropriate cabinets and/or rooms designated for that purpose. The school secretary will monitor and report to the Business Administrator the use of supplies in the Main Office. The Business Office/Superintendent will monitor and report to the Business Administrator the use of office supplies in the Superintendent, Business, and CST offices. Only approved personnel will remove office supplies from the designated cabinets/room for other staff to use. Approved personnel: Superintendent, Business Administrator/designee, and Principal/designee.

Title: Purchasing Procedures

Sub-Title: Authority to Purchase, Bidding and Quotations

Authority to Purchase

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

The Purchasing Agent is the **only** individual in the school district that has the authority to make purchases for the Board of Education.

The Purchasing Agent for the Mine Hill Township Board of Education is the Business Administration for which gets appointed every at year end June Board Meeting.

Authorized Purchases

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

A purchase order, pursuant to State Law, is a document issued by the Purchasing Agent authorizing goods or materials to be ordered for the school district or work/service to begin. No goods or materials may be ordered or work/service be authorized to begin by any other individual in the school district other than the Purchasing Agent.

Unauthorized Purchases

Any 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.

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

Penalties listed below may be assigned by the Superintendent of Schools for unauthorized purchases:

Penalties for Unauthorized Purchases

First Offense	Written Warning Letter	Offender Pays for Purchase
Second Offense	Letter in Personnel File	Offender Pays for Purchase
Third Offense	Suspension	Offender Pays for Purchase
Fourth Offense	Loss of Increment	Offender Pays for Purchase
Fifth Offense	Loss of Employment Possible Tenure Charges	Offender Pays for Purchase

Corrective Action for Non-Compliance

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

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

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

At any time, during the Corrective Action Process, the Superintendent may invoke the penalties for non-compliance.

A repeat offense of an unauthorized purchase by the same staff member within a school year will mandate that staff member to attend a special in-service workshop on proper purchasing procedures and any sanction that may be invoked by the Superintendent.

Miscellaneous:

Preview of Materials

Principals and the Superintendent are the only staff members who are permitted to request preview materials. After the preview process has been completed, the item **must be returned**. If there is a desire to purchase the previewed item, then a requisition must be prepared for a new item. If the previewed items are not returned and if a requisition is not generated, the staff member will be solely and financially responsible for the cost of these items.

Reimbursements; Employee

The Board of Education only recognizes an employee reimbursement requisition when it pertains to **pre-approved travel and conferences**. The Board will not reimburse employees for items and goods personally purchased by the employee without prior approval by the Business Administrator.

Student Activity Account Purchases

School activity funds (funds derived from pupils' activities) shall be audited annually along with other district funds and shall be administered, expended, and accounted for according to the rules of the State Board of Education.

Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Written approval by any two of the following: Building Principal, School Business Administrator or Superintendent, is required. These signatures are required **prior** to any and all purchases and/or services which are paid through the Student Activity Account. The student activity accounts are the only accounts that school secretaries are permitted to issue purchase orders from.

An account will be submitted monthly to the Board Secretary/Business Administrator and will include a listing of all receipts and disbursements.

Other Fiduciary Accounts

All of these accounts are to have purchase orders issued through the business office.

As with all accounts, prior approval is required before any purchases are made. Staff members, who need a bill paid or need to be reimbursed for an authorized purchase, must submit all documentation to the business office.

If you do not submit a receipt, you will not be reimbursed.

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

Board policy 6421

MINE HILL TOWNSHIP Purchasing Manual

VI-1.2

SECTION VI – PURCHASING

Title: Purchasing Procedures

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

Purchase Order:

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

Emergency Orders

Procedure:

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

Please note that the Business Administrator must be notified **before** any emergency purchase requests.

Only the Purchasing Agent may award an Emergency Contract.

References:

18A:18A-7

MINE HILL TOWNSHIP Purchasing Manual

VI-2.1
SECTION VI – PURCHASING

Title: Purchasing Procedure
Subtitle: Purchase Order Form

Procedure:

Processing the Purchase Order--Design of Purchase Order

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

<u>Copy</u>	<u>Color</u>	<u>Purpose</u>
Vendor Copy	White	Mail to vendor to keep for their records
Voucher Copy	Yellow	Must be signed and returned to the business office before a check may be released.
Business Office Copy	Green	Remains on file in the Business Office.
Receiving Copy	Pink	Signed verifying goods and services are received.
Originator Copy	Goldenrod	Retained by the originator of the requisition.

SECTION VI – PURCHASING

Title: Purchasing Procedure
Subtitle: Ordering of Materials

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

Procedure:

A. Responsibilities of Originator of Requisition - Preparing a Requisition

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

1. **Requisitions are Typed**-- All requisitions are to be entered online in the Systems 3000 Software.
2. **Vendor's Name**--All Board checks are made payable to the vendor name (top line) listed on the purchase order. Please ensure the vendor's name is spelled correctly.
3. **Vendor's Complete Address and Phone Number**--The requisition must include the vendor's complete address, phone number, and fax numbers. Post Office Box addresses by themselves are not acceptable unless they are of major well-known companies.
4. **Description of Items/Services, Costs, Unit(s) to be Ordered and Item Numbers**-- Items and/or services requested are to be described clearly with correct and up-to-date catalogue numbers and costs. **Please use latest catalogues available.** Failure to verify item numbers will result in the wrong item being ordered.
5. **Shipping Costs**--Shipping and handling costs are to be added to all requisitions. Please read the catalogue or contact the vendor to determine the actual shipping and handling costs.

If there is no shipping and handling charges, type it on the requisition.

“Shipping and Handling Included As Per _____.” (sales rep's name)

6. **Contact**—Name of the person who is requesting the requisition.
7. **Total Cost**-- Preferred Minimum Order-- The preferred minimum order amount for all purchase orders is \$25.00. Please try to plan and combine orders to exceed the \$25.00 limit. Please verify your figures for accuracy. Please note: The Board of Education is exempt from paying New Jersey Sales Tax.
8. **Budget Account Number**--Please be sure the correct Budget Account Number is entered on the requisition. If you do not know or are uncertain of an account, please contact the School Business Administrator.
9. **State Contract Orders**--When ordering through State Contract vendors please include the following typed into the description section of the requisition:
 - a. State Contract Number (the vendor will have this);
 - b. Shipping and Handling Included; and
 - c. Appropriate documentation when required.
11. **Copy of the vendor's BRC (Business Registration Certificate)** – The law covers all government agencies. Business Registration Certificates are requested from all vendors, but only required if the Purchase Order amount is going to exceed \$4,349.99 (If not holding QPA licensure) or \$5,999.99 (If holding QPA licensure). Either the business office secretary or the main office secretary will request this certificate from the vendor.

Feel free to contact the business office to see if a copy of a BRC is already on file.
(See Attached Letter)

12. **Quotations**--If quotations are obtained, please attach them to the requisition and send the original quotations received through interoffice mail in order. Please type the quotation date in the upper left hand corner on the purchase order in the space provided.
13. **Chapter 271 Political Contribution Disclosure Statement** – Any person or company that provides services for the Board that are for non-bid contracts with a value over \$17,500 (unless the board goes out to bid for the item or service), including, but not limited to professional services, and library and educational material, the vendor **shall** submit a “Political Contribution Disclosure” form. (See Attached Form)

B. Supervisor or Principal

Supervisors and principals must ensure the following before the requisition is sent to the Business Office:

1. They must check to determine that items 1-13 previously noted (Responsibilities of the

Originator) have been *properly completed*.

2. They must determine the need for the requisitioned goods or services
3. Whether the desired goods or services are available in the district or are available without cost from another source.
4. The appropriateness of the proposed expenditure.
5. Whether the requisition can be combined with others for greater efficiency and economy.
6. Whether the originator's needs can be better met by an alternate purchase.
7. Whether uncommitted funds remain in the budget allocations to the school or program, sufficient to cover the proposed expenditures.
8. Initial the requisition. The Supervisor/Principal, Business Administrator, Business Administrator and the Superintendent must approve the requisition in order to generate an actual purchase order to be sent to a vendor. By approving the requisition, the supervisor or principal is certifying that they have approved the purchase of the item(s)

C. Responsibilities of Business Office

The Purchasing Agent reviews each purchase to ensure the following:

1. Funds are available
2. Account number is correct
3. Shipping charges are added
4. State Contract Number is valid and present
5. Vendor address is complete
6. All required documentation is present including obtaining the BRC and any other necessary forms for completion.

The Business Office also reviews whether the purchase order exceeds (In aggregate):

The Quotation Limit: \$6,600-\$43,999

The Bid Limit: \$44,000

Incomplete or improper requisitions will be returned with a memo explaining the deficiencies.

If the Purchasing Agent is satisfied, the requisition is approved and forwarded to the Superintendent, for final approval. Once the requisition is approved the Business Office will:

- a. Issue a purchase order, and mail/fax the purchase order to the vendor.

- b. Send a copy of the purchase order to the originator.

The purchase order process, as explained, may take 5 - 10 days to complete once the Principal/Administrator approves the requisition. Please plan accordingly.

D. Employees Prohibited from Signing Contracts

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

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

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

Student Activity

All purchase orders and requisitions will be generated by the school's secretary. When generating a purchase order please refer to steps 1-7 and 9-12 listed above and then proceed to step B.

Other Fiduciary Accounts

Please submit the requisition after completing step A & B, to the business office.

SECTION VI – PURCHASING

Title: Purchasing Procedure

Subtitle: Emergency Contracts

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

Procedure:

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

Please note that the Business Administrator must be notified **before** any emergency purchase requests.

Only the Purchasing Agent may award an Emergency Contract.

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

SECTION VI – PURCHASING

Title: Purchasing Procedure

Subtitle: Receipt of Goods

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

Procedure:

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:

- a. Obtain receiving copy (pink) of purchase order and packing slip of items ordered.
- b. Open boxes and check off items received on the receiving copy and the packing slip.
- c. If all items are enclosed, then sign and attach packing slip to the receiving copy of the purchase order and send it to the business office.

2. Problems Encountered with Receipt of Goods

● **Problem: Back Orders**

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

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

- a. Mark on your receiving copy (pink) of the purchase order those items you did not receive.
- b. Deliver the order to the person who placed the order.

● **Problem: Items Missing from Order**

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

- a. Check in the order.
- b. Mark on the receiving copy and packing slip what items were missing.

- c. Send the original receiving copy and packing slip to the business office.
- d. Deliver the order to the person who placed the order.
- e. Inform the business office what is missing so they can get the missing item.
- **Problem: Items Damaged; Wrong Item**
Sometimes you will receive items that are damaged or the wrong item.
 - a. Check in the order
 - b. Mark on the receiving copy and packing slip what items are damaged or missing.
 - c. Send original receiving copy and packing slip to the business office.
 - d. Deliver the order to the person who placed the order.
 - e. Inform the business office what is damaged so they can get a replacement.
- **Problem: Discontinued Item**
Sometimes the items you requested have been discontinued.
 - a. Mark on the receiving copy (yellow) of the purchase order “discontinued.”
 - b. Send original receiving copy and packing slip to the business office.
 - c. Deliver the order to the person who placed the order.
 - d. Prepare new requisition for replacement item and refer to the “Responsibilities of Originator of Requisition” section.

References
Form – Order Information Form

SECTION VI – PURCHASING

Title: Purchasing Procedure

Subtitle: Contributions to Board Members and Contract Awards

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

Procedure:

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

References

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

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

P.L. 1973, c.83

MINE HILL Board of Education Policy # 6320

VI-7.1

SECTION VI – PURCHASING

Title: Expenditure Control

Subtitle: End of Year Procedure

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

services.

Procedure:

The deadline for ordering items from the current operating budget is **December 31**, unless a later date is set by the Superintendent/Business Administrator. **Exceptions** to this will be as follows:

1. Miscellaneous Principals/ Supervisors Account
2. Emergency end of the year supplies
3. End of year activities such as field days, graduation, after school programs, assemblies and workshop / in services
4. Contractual responsibilities
5. Special State and Federally Funded Programs

SECTION VI – PURCHASING

Title: **Expenditure Control**

Subtitle: **Professional Development/Travel Expenditure Approvals**

Procedure:

Professional Development:

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

1. A request for travel must be submitted to the Superintendent of Schools which includes a **Professional Development/Travel Expenditure Approval Request Form**, prior to the travel date(s), and at least ten (10) days before a Board meeting. The request shall include supporting documentation to include a statement explaining relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging, meals, and other expenses (if applicable). A purchase order with the registration and/ or lodging request must be submitted at the same time. Lodging will only be paid at the Federal GSA (General Service Administration) rate. Any amount that exceeds that rate the individual must reimburse the Board the difference.
2. The Superintendent of Schools shall review and may approve or deny each request. The Superintendent's signature designating approval is required on the request for travel reimbursement.
3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator, or designee, to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement).
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Township Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and related expenses will not be reimbursed unless adequately substantiated.

SECTION VI – PURCHASING

5. Lodging and meals must comply with the federal per diem rate. Lodging expenses may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
 - a. If expenses are in compliance with the guidelines, the Superintendent will include the Professional Development Request Form information and the purchase order on the Board of Education agenda for approval.

- b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.
 - c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval, the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
- 6. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting. Travel expenses exceeding \$150 must be Board Approved prior to the approval of the PO.
- 7. If approval is given by the Superintendent and the Board of Education, a copy of the Professional Development Request Form will be returned to the staff member. This copy along with the Professional Development/Travel Expenditure Approval Request Form and the Voucher, (second page of the PO that must be signed) and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.
- 8. For all fees or expenses not covered by the purchase order, the payment shall be made personally by the school district employee no reimbursement check shall be issued.
- 9. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.
- 10. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Board meeting. If the purchase order is submitted in the beginning of the month payment will be made after the second Tuesday of the month.
- 11. Board members, officers and designated employees of the Township School District who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses.

SECTION VI – PURCHASING

- 12. School district travel expenditures **shall not include** costs for the following:
 - a. Subsistence reimbursement for one day –trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:23A-7.12
 - b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedure set forth in N.J.A.C. 6A:23A-7.12.
 - c. Attendance by the appropriate people at NJSA, NJADA or NJASBO shall only be

permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 23A-7.11 and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.

- d. Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the district.
- e. Car rentals, limousine services, reverse telephone charges or entertainment costs.
- f. Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or on –line services.

Out of State Travel

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

References

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

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

N.J.A.C. 23A-7.11

N.J.A.C. 6A:23A-7.12

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

MINE HILL Board of Education Policy # 6421

VI-9.4

SECTION VI – PURCHASING

Title: Professional Services

Subtitle: Legal Services

Procedure:

- 1. In order to help minimize the cost of legal services, the Board will authorize the Superintendent of Schools and or Business Administrator to contact legal counsel. The designated person shall ensure that contacted legal counsel is not contacted unnecessarily for management decisions or readily available information contained in district materials such as Board policies, administrative regulations, or guidance available through

- professional source materials.
2. If legal advice is requested by anyone other than the designated persons listed, a request for legal advice shall be made in writing and shall be maintained on file in the administrative office. The designated person(s) will determine whether the request warrants legal advice or if the information can be obtained elsewhere.
 3. A log of all legal counsel contacts will be maintained by the designated person(s) and will include: the name of legal counsel contacted, date of contact, issue discussed and length of contact. Legal bills shall be compared to the contact log and any variances shall be investigated and resolved.
 4. Payments for legal services will comply with payment requirements and restrictions pursuant to N.J.S.A.18A-19-1 et seq. as follows:
 - a. Advance payments are prohibited
 - b. Services to be provided shall be described in detail in the contract
 - c. Invoices for payment shall itemize the services provided for the billing period
 - d. Payment shall only be for services actually provided
 - e. The Board of Education will annually establish, prior to the budget preparation, a maximum dollar limit for each type of professional services, including legal services.
 - f. In the event it becomes necessary to exceed the established maximum dollar limit for the professional service, the Superintendent shall recommend to the Board of Education an increase in the maximum dollar amount. Any increase shall require formal Board action.
 5. Contracts for legal services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for legal services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.

References

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

SECTION VI – PURCHASING

Title: Professional Services

Subtitle: Authorized Services

Procedure:

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

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

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

References

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

SECTION VI – PURCHASING

**MINE HILL TOWNSHIP PUBLIC SCHOOL DISTRICT
MINE HILL, NEW JERSEY**

Title: Expenditure Control

Subtitle: Maintenance Service Contract and Other Repairs

Procedure:

1. Service contracts for continued maintenance and minor repairs of office machines.
2. The Business Office will provide each school office/ department with the names(s) and

phone numbers(s) of the successful bidder.

3. Whenever a repair is required, the school/department will call the Business Office for availability of funds. The Business Office will authorize the school/department to notify the vendor of the need for repair.

SECTION VI – PURCHASING

Title: **Expenditure Control**

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

Procedure: **Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely fashion, work order forms must be completed by the requester. Work orders may be generated by the teachers or other school personnel by filling out the form. The Business Administrator or designee will review the work order requests and prioritize them. The form will ask for specific information regarding the exact location and the extent of the work. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

No maintenance projects will be started without a work order request.

Computer Work Order System

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

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

Form # – Maintenance Work Order Form

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

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

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

Procedure:

Building Coordinator

1. While any staff member could contact the Custodial Department, the Business Administrator or designee has the responsibility to be the contact person for the facility to handle communication and administrative details. The Business Administrator generally approves and forwards written requests for long term and elective maintenance.

2. During the periods of school vacations, the head building employee will assume the responsibility to forward the work requests to the Building and Grounds Department.

Planning for Alterations and Remodeling

1. The first step that a school must take before deciding on all major or minor elective alterations or changes in use of space is to communicate in writing to the Business Administrator. She will review and submit all requests for remodeling to the Superintendent of Schools.
2. After the Superintendent approves the request, it will be sent to the Business Administrator 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 will be instructed to prepare the proper documentation to submit to the County Superintendent or the Department of Education for approval. Application for building permits, bid specifications, plans and drawings must be produced to assist the requestor through the design and construction phases. Keep all concerned informed of scheduling and major events.

Maintenance and Repair of Equipment

1. The Custodial Department holds contracts with several service companies who provide maintenance and repair.
2. The Custodial Department is prepared to carry out some renovations, alterations and improvements and support buildings in order to offer a constant safe environment. These operations must be scheduled in advance.

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

Noise Control

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

Pest Control

1. The Custodial Department provides “low impact “exterminator services to rid the building of rodents, insects and other pests in accordance with the district’s Integrated Pest Management Plan.
2. Please call the Custodial Department if this service is needed.

Recycling

1. Materials such as newspapers, 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

1. Trash collection is provided by contract and is under the supervision of the Custodial Department. It is done on a regularly scheduled basis. Requests for special pickups should be directed to the Custodial Department. Please notify the Custodial Department at least one week prior to the event.

Chemical Hygiene and Disposal of Hazardous Wastes

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

Right To Know

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

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

Safety/Accident Reporting

1. All accidents will be reported to the central office on the appropriate district approved form. Following review by the School Business Administrator, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures. All accidents must be reported to the School Principal.

Asbestos Management

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

Indoor Air Quality

1. Tests will be performed as required by guidelines or as needed.
2. If you feel a situation does require immediate attention, please notify the Business Office.

Fire Alarm Systems

1. 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

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

Safety Inspections

1. 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

1. 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

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

OSHA/PEOSHA requirements

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

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

TITLE: Facilities Maintenance & Repair Scheduling and Accounting

SUBTITLE: General

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

Whenever a school district employee wants to request a repair or an enhancement from the Custodial Department, they should complete a maintenance request using the available Maintenance/Technology work order request software available. The maintenance request should be generated by the person making the request. Employees are encouraged to enter their request directly into the web-based work order system. The web-based system has been designed to include all information required by N.J.A.C. 6A:23A-6.9.

Prioritization

Once the work order is submitted the Custodian/Maintenance will determine if the services can be done in house otherwise the Business Administrator or designee will approve for the work to

be contracted by an outside vendor. The work orders will be performed in the following priority order:

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

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

- B. Immediately (today) – A work order should be categorized as immediate if the situation could result in the injury of an occupants.
- C. Urgent (Completed within the next few days) - violation of laws or regulations or board of education policy.
- D. As Soon as Possible – A work order should be categorized as medium for general repair work. A leaky sink is a good example.
- E. As Soon as Time Permits – A work order should be categorized as low for requests that are new items, such as a new shelf.
- F. During a School Vacation – Waxing a floor and cleaning a rug would be two examples.

Within each priority category, work orders should be completed in chronological order. The Buildings & Grounds Supervisor may group work orders in order to complete them in an

efficient manner. The Business Administrator may authorize the completion of a work order in a priority order other than above.

Cost Benefit Analysis

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

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

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

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

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

The technician shall provide the Custodian/Maintenance with a summary of the scope of work performed. The Custodian/Maintenance will provide the Business Office or Business Administrator with the document. Once the work is complete, the work order should be marked completed in the work order software program.

Close Out Procedures

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

Contracted Services:

When a work order requires the hiring of an outside contractor, it should be communicated to the Business Administrator. If a contractor must be called in when the Business Administrator is unavailable, he/she must be informed that a contractor is called. The Business Administrator must mark on the calendar the contractor and the work order number for the service. A

requisition should be initiated with an estimated amount for the service call. The work order number should be entered into the control number field on the requisition.

When the service is complete, the Business Administrator would advise the Custodian/Maintenance to mark the work order as complete. When an invoice for the work is received, the Assistant to the Business Administrator should enter it as a purchase transaction. The work order should then be marked as closed.

Planning

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

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

SECTION VIII – SECURITY

Title: Security

Purpose:

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

Procedure:

Buildings and Grounds Security

- A. The Building and Grounds Supervisor and staff are responsible for buildings and grounds security.
- B. All exterior building doors shall be locked at all times. Doors will be unlocked for student admittance before and after school.
- C. Staff members shall not prop doors open for any reason.

- D. In the evening, all doors shall be locked except those where access is required for public meetings or facility use events.

ID Badges

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

Visitors/Deliveries

- A. All visitors during the school day will be permitted access to the building through the Main Office only
- B. Outside deliveries shall be accepted at the Main Office.

SECTION VIII – SECURITY

- C. Deliveries to loading area shall be permitted only after the driver has checked into the Main Office and a building and grounds staff member has been assigned to oversee the delivery.

Building Keys

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

Parking Areas

1. Staff members shall park in areas designated for staff (or in assigned parking spots).

SECTION IX – EMERGENCY PREPAREDNESS

Title: Emergency Preparedness

Subtitle: General

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

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.
2. The administration shall create a quick reference guide for staff to follow in the event of a crisis, including but not limited to:
 - Bomb Threats
 - Fire
 - Intruder with gun
 - Weather
 - Earthquakes

Intruder/Fights
Shooting
Sexual Battery

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

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

SECTION X – RISK MANAGEMENT

Title: Safety

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

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

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

The Safety Coordinator shall organize a safety committee with at least the following employees involved to ensure all areas of the operation of the district are represented: Supervisor of

Buildings and Grounds, Cafeteria Supervisor, Supervisor of Transportation, School Business Administrator, a school nurse, principal and other staff deemed necessary. The Safety Committee will meet periodically during the year.

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

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

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

SECTION X– RISK MANAGEMENT

Title: Loss Control
Subtitle: Injuries

Procedure: STAFF INJURIES

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

Any injury or illness shall be reported immediately to the school nurse or, in the absence of the school nurse, the Building Principal, who will determine whether an emergency exists. In the case of injury an accident report must be filled out within twenty-four (24) hours.

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

In a serious emergency requiring immediate medical attention, an ambulance may be summoned for transportation to a hospital or the school nurse may drive the injured or ill person to the hospital. Employees should instruct the hospital, doctor or pharmacy to forward all bills

to the Business Office (Workers' Compensation Claims). It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills.

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

LITIGATION/LIABILITY

Any incidents having the slightest possibility of potential litigation/liability must be reported to the Business Administrator immediately.

INJURIES TO VISITORS ON THE PREMISES

For injuries to visitors in the building or on the premises (day or evening), the same procedure should be followed as for injuries to pupils, except the office of the Business Administrator will be notified as to when and where the accident occurred. It is important that in the description of the accident, it is clearly stated that the injuries are not a staff member or student. When an injury occurs call the **Business Office** for more information.

MINE HILL Board of Education Policy #8441, 8442

SECTION X– RISK MANAGEMENT

Title: Loss Control

Subtitle: Recording of Days Absent Due to Injury/Accident

Procedure:

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

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

SECTION X- RISK MANAGEMENT

**MINE HILL TOWNSHIP PUBLIC SCHOOL DISTRICT
MINE HILL, NEW JERSEY**

Title: Personal Items

Procedure:

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

SECTION XI– TRANSPORTATION

Title: Transportation

Purpose: The Board of Education recognizes that transportation to and from school is required for the promotion of education. The Board has the responsibility to transport eligible students to and from their homes.

Procedure:

Field Trip

1. Requests for buses for field trips shall be submitted to the Building Principal at the earliest possible date and after approval by the Board of Education, the Building Principal secretary will schedule all special activity buses.

Contracted Bus Services (if applicable)

1. Bus services provided by outside contractors will be coordinated by the Business Administrator in accordance with NJ Public Contracts Law.

SECTION XI– TRANSPORTATION

Non Public/ Aid-in-Lieu

1. Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
2. The Transportation Clerk shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and nonpublic school administrators of the determination for each application by August 1st.
3. The Transportation Clerk shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.
4. The Nonpublic Transportation Summary form shall also be forwarded to the Business Administrator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

DRTRS

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

Safety

1. The District providing transportation shall ensure that the school bus driver and school bus aides are properly trained for the functions of their position.
2. The District providing transportation shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
4. The District providing transportation shall ensure that anyone driving a school vehicle holds a valid Commercial Driver's License with appropriate endorsement(s) for the class and type of vehicle operated.
5. The District providing transportation will file the Annual Certification of School Bus Drivers Report with the County Department of Education
6. Random drug and alcohol testing of bus drivers shall be conducted in accordance with applicable regulations.

Bus Accidents

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

Bus Behavior Incident Report

1. Need to be filled out as the situation warrants. Reports can be found on each school bus or can be obtained from the Director of Transportation.

SECTION XI– TRANSPORTATION

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

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

Procedure:

1. The district vehicle coordinator shall maintain a vehicle inventory control record including:
 1. The vehicle make, model and year;
 2. The vehicle identification numbers (VIN);
 3. The original purchase price;
 4. The date purchased;
 5. The license plate number;
 6. The person assigned or the pool if not individually assigned;
 7. The driver's license number of the person assigned and the expiration date;
 8. The insurer and policy number of person assigned, and
 9. The usage category such as regular business, maintenance, security or pupil transportation.

2. A driving record of the operators of district vehicles including:
 1. The name of the driver;
 2. The driver's license number and expiration date;
 3. The insurer policy number of person assigned;
 4. Motor vehicle code violations;
 5. Incidents of improper or non-business usage;
 6. Accidents, and
 7. Other relevant information.

3. A record of maintenance, repair and body work for each district vehicle including:
 1. The vehicle make, model and year;
 2. The vehicle identification number (VIN);
 3. The original purchase price;

4. The date purchased;
5. The license plate number;
6. The usage category such as regular business, maintenance, security or pupil transportation;
7. The manufacturer's routine maintenance schedule;
8. The category of work performed;
9. The mileage on the date work was performed, and
10. The cost of the work performed.

SECTION XII– FOOD SERVICE

Title: **Food Service**

Purpose:

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

Procedure:

Application for Participation in Child Nutrition Program

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

Direct Certification

Students eligible for TANF and/or Food Stamps may be directly certified by the State. In these cases, the district sends a letter to the household and notifies them of their child's lunch status before school even begins.

New Students

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

Free and Reduced Meal Applications

Business Administrator provides Applications for Free and Reduced Meals to each family before the opening of school. Completed applications are then forwarded to the Assistant to the Business Administrator.

Determining Eligibility for participation in the Child Nutrition Program

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

SECTION XII– FOOD SERVICE

Master Eligibility List

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

Civil Rights Compliance

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

Verification

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

Bidding

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

Daily Deposits

Deposits are prepared daily, by the Cafeteria Manager and reconciled to the Point of Sale System. The deposit is then brought to the Business Office and secured in the safe until taken to the bank. Deposit totals are reconciled to the bank statement by the Assistant to the Business Administrator.

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.

SECTION XII– FOOD SERVICE

Voucher Certification/submission

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

Commodities

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

SECTION XII– FOOD SERVICE

Title: **Food Service**

Subtitle: **End of Year Procedure**

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

Procedure:

Food items and supplies should only be ordered until the week prior to the ending of school.

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Physical security over technology equipment, peripherals and media

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

1. Rooms or areas that house servers will be secured by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
2. Keys that allow access to the areas should be limited in number and accounted for regularly.
3. Review of the personnel who have access to these areas should be reviewed several times a year.
4. A log should be kept of any visitors to the secure area with name, date, time entered, exited and purpose of the visit.
5. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
6. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
7. Verification should be made periodically to ensure that the equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
8. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the user to provide the piece for physical inspection.
9. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
10. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations
11. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems

should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Security over data – passwords and user accounts

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

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

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

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

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

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).
2. Before new applications are purchased, there should be a determination of the needs of the district, a review of the available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
3. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.
4. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.
5. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.
6. For existing applications and systems software, a listing should be created and maintained and submitted by the technology department for periodic review by central administration. The list should include:
 - Hardware utilized, including the name of server or location of software or application
 - Summarized description of user
 - Number of users
 - Licensing information, including expiry dates
 - Application owner responsible for user authorities
 - Date of original purchase and dates of updated purchases
 - Version information
 - Vendor contact information

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Protect the district's network from internet dangers

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

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

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Protect the district’s network from internal dangers

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

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

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

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

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

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

1. District will install optical cameras in key locations to monitor activities at all hours.

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

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

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

SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Network Storage Availability

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

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
3. Access to individual network space will be restricted to individual users and network administrators.
4. Network administrators will create space limitations so as to not exceed the capacity of the server space.
5. Users of the network storage system will agree to store content that is in agreement with the district's acceptable use policy.
6. Shared network storage will be monitored to ensure proper access based on security groups.
7. Network administrators will periodically check backups of the system.

SECTION XIII– TECHNOLOGY SYSTEMS

Title: Technology Systems

Subtitle: Maintenance and Computer Work Order System

Procedure: Maintenance Work Order System

In order to ensure that building maintenance projects are done in a timely fashion, the email work order system must be followed. Work orders may be generated by the teachers or other school personnel but must be forwarded and approved by the building principal or supervisor, via email. The Principal's office will log in the work order request through the email system. The form will ask for specific information regarding the exact location and the extent of the work. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

Computer Work Order System

All problems will be reported to the Business Administrator via computer repair form which will be discussed with the computer technician.

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

SECTION XIII– TECHNOLOGY SYSTEMS

Title: Technology Systems

Subtitle: Physical security over technology equipment, peripherals and Media

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

1. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
2. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.
3. Review of the personnel who have access to these areas should be reviewed several times a year.
4. A log should be kept of any visitors to the secure area with name, date, time entered, exited and purpose of the visit.
5. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
6. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
7. Verification should be made periodically to ensure that the equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
8. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the user to provide the piece for physical inspection.
9. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
 - a. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
 - b. District should track the cost of replacement on all technology equipment valued above \$500.

SECTION XIII– TECHNOLOGY SYSTEMS

- c. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
- d. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations.

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

SECTION XIV– INFORMATION MANAGEMENT

TITLE: Information Management

Subtitle: Acceptable Use of Districts Technology

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

Procedure:

The Board of Education recognizes the use of technology in the educational process is an essential part of the schooling experience. Technology is to be viewed as a resource to enhance the learning process among other resources available to teachers and pupils. In addition, the technology can be used to enhance the administration of the schools and the district. In order to provide direction and meaning to the use of technology as an instructional resource, the Board encourages and supports staff use of technology as a component of the learning process.

For purposes of this policy “technology” includes, but is not limited to, the use of computers and computer peripherals, communications networks, access to databases and libraries of information and the integration of audio, video, multimedia devices and media for purposes of teaching and learning.

The Superintendent, in consultation with teaching and support staff, shall recommend to the Board the acquisition of appropriate technology to best implement the curricular, instructional, and administrative program of the school district. The Superintendent shall prepare a technology plan for the school district to encompass the following:

Curricular, Instructional and Administrative Need:

The technology plan shall define the curricular, instructional and administrative need for technological equipment and media for the district.

In-service Education:

The Board shall provide opportunities for school staff to participate in in-service programs on hardware or software programs to be used in the execution of educational and administrative tasks. In-service programs may be provided in or out of the district.

Standards, Codes and References:

All technology installations shall conform to the industry standards and applicable federal, State and local statutes and codes.

Facilities Planning:

In all facilities projects involving new construction, additions, and renovations the Superintendent or designee shall ensure the plans include provisions for current and future technology needs in terms of the structural, electric/electronic, mechanical, acoustical and visual systems of the building(s). All educational specifications shall include features required for the use of instructional technology.

Computers:

The school district will provide support or maintenance agreements for specified brands of computers. All other computers purchased or donated will be subject to repair only when non-allocated funding is available and therefore may remain unrepaired until funding is available.

Computer Software Acquisition and Upgrading:

The school district will only support the specified upgrades and training. Staff members shall not purchase software that has not been included on a list of specified software or has been approved by the Educational Technology Coordinator. The Superintendent will recommend the purchase of upgrades to software as needed. An evaluation of upgrades shall be made by appropriate personnel and no upgrade shall be purchased without the express approval of the Educational Technology Coordinator.

Site Licenses:

In the case where more than one copy of a software program is required, the Educational Technology Coordinator shall attempt to acquire or negotiate a site license with the software developers. In the event a site license is not possible, vendors shall be sought who will provide multiple copies at a discounted cost.

Software Copyright:

All employees shall strictly adhere to the copyright laws of the United States. No software shall be copied and/or distributed except in accordance with these laws. All software placed on media workstations or any network with public access shall be copy protected by the Educational Technology Coordinator, who shall assure that individuals who have access to such programs shall not copy them without authorization.

Internal Communication (District):

The school district shall provide communication between schools by a variety of means.

External Communications:

The Board encourages the use of external communications so schools may utilize the vast resources of external databases and communicate with other schools, external agencies, and businesses throughout the world. Gateways to such communications will be supported by the school district. The use of particular gateways shall be approved by the Educational Technology Coordinator. The Educational Technology Coordinator shall be responsible for the installation of software in district owned computers and/or computer systems that prevents access to gateways and Internet sites that have material considered by the Educational Technology Coordinator to be inappropriate for use by pupils.

Computer Laboratories and Distributed Computing:

In order to provide teacher, staff, and pupil access to computers, the Board directs that provisions be made to provide computer access in computer laboratories, classrooms, and school

libraries/media centers.

Audio/Video:

All audio and/or video materials shall be used in accordance with the copyright laws of the United States. Teachers, pupils, or staff who create audio or video materials containing the voices or images of the individuals involved shall obtain proper releases from those individuals, their parent(s) or legal guardian(s) for instructional use within the school.

Informing Parents, Legal Guardians and Interested Parties

Upon request, the Building Principal shall make available to parent/legal guardians the computer hardware and software used in the district in order that a computer purchased privately for home use may be compatible with the computer and software the pupil uses in the school setting.

Broadcast Rights and Copyrights

The Board specifically retains the Broadcast rights and copyrights to all materials created by employees of the Board as part of their responsibilities to the Board. Any financial remuneration for the use of such materials shall be retained by the Board.

Computer Security

The Educational Technology Coordinator shall develop security procedures to include, but not be limited to, the following areas:

1. Physical Security of Equipment

All computer equipment shall be maintained in a secure manner appropriate to its location.

2. Data Security:

- a. Back-up procedures for system files, libraries, and data shall be practiced in a timely fashion.
- b. Disaster recovery plans shall be kept up-to-date at all times.
- c. Password protection shall be in place and updated periodically.
- d. Resource security shall be in place to prevent unauthorized access to system files, libraries and data.

3. Employee Training:

- a. All new employees having, as part of their job responsibilities, access to computers and information systems will be trained in the proper security procedures outlined above.
- b. All employees having, as part of their job responsibilities, access to computers and information systems will be kept up-to-date on current security procedures for equipment and data.

4. Transaction Audit Trail

Appropriate procedures will be maintained in order to monitor system activity and users, as necessary.

5. Security Officer

The Superintendent shall designate the Educational Technology Coordinator as the district's Computer Security Officer to monitor system security procedures.

Use of Facsimile (FAX) Machines

Fax machines provide a useful means of communicating and shall be subject to the same rules that apply to the use of telephones. All incoming faxes shall be considered confidential mail. No disclosure of the contents of any fax shall be made except to the individual for whom the fax is intended. Any individual violating this confidentiality shall be subject to discipline as provided by the policies and regulations of the Board.

N.J.A.C. 6A:26-6.1 et seq.

17 U.S.C. 101 et seq.

Board Policy 2360, 2531, 3321, 4321, 5512.02

Regulation 2361, 2531, 3321, 4321, 8330

XIV-1.2

SECTION XIV - INFORMATION MANAGEMENT

TITLE: Information Management

Subtitle: Acceptable Use of Districts Network/Computers and Resources

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

The Internet, a global electronic information infrastructure, is a network used by educators, businesses, the government, the military, and organizations. In the Mine Hill Township School System, the Internet will be used to educate and inform.

As a learning resource, the Internet is similar to books, magazines, videos, CD-ROMs, and other information sources. The Mine Hill Township School System considers the use of the Internet as an educational resource that will follow district guidelines for selection and use.

Because the Internet is a fluid environment, the information, which will be available to pupils, is constantly changing; therefore, it is impossible to predict with certainty what information pupils might locate. Just as the purpose, availability, and use of media materials does not indicate endorsement of their contents by school officials, neither does making electronic information available to pupils imply endorsement of that content.

MINE HILL TOWNSHIP pupils and staff use the Internet to participate in distance learning activities, to ask questions of and consult with experts, to communicate with other pupils and individuals, and to locate material to meet their educational information needs. The use of the Internet is a privilege, not a right. Inappropriate use may result in a cancellation of privileges. Our educational staff has a professional responsibility to work together to help students develop the intellectual skills needed to discriminate among informational sources, to identify information appropriate to their age and developmental levels, and to evaluate and use information to meet their educational goals.

Expected Behavior

The use of the Internet is a privilege. Pupils and staff are expected to abide by the generally accepted rules of network etiquette. These include, but are not limited to, the following:

1. Be polite;
2. Do not get abusive in messages to others;
3. Use appropriate language;
4. Do not swear, use vulgarities, or other inappropriate language;
5. Illegal activities are strictly forbidden;
6. Do not reveal personal address or phone numbers of pupils or colleagues. Note that electronic mail (email) is not guaranteed to be private. People who operate the system do have access to all mail. Messages relating to or in support of illegal activities may be reported to authorities;
7. Do not use the network in such a way that would disrupt the use of the network by other users;
8. All communications and information accessible via the network should be assumed to be private property;
9. Pupils and staff may not play online or use interactive games via the network, unless it is part of a class assignment or a project;
10. Pupils and staff may not attempt to use or alter anyone else's network account;
11. Pupils and staff may not break-in or attempt to break into other computer systems;
12. Pupils and staff may not create or share computer viruses;
13. Pupils and staff may not destroy another person's data; and
14. Transmission or reception of any material in violation of any federal or State regulation is prohibited. This includes, but is not limited to, copyrighted material, threatening or obscene material or material protected by trade secret.

Consequences

Consequences for misuse/abuse of the Internet (depending on the severity of the situation, the disciplinary process may include, but is not limited to combinations of the following consequences):

1. Warning;
2. Use of Internet only under direct supervision;
3. Loss of privilege to use the Internet;
4. Loss of computer privileges in the Mine Hill Township School District;
5. Referral to administration for discipline; and
6. Referral to authorities for legal action and prosecution.

District staff will receive in-service and instruction in the use of the Internet System hardware and software and will be responsible for following the established usage policy.

The MINE HILL TOWNSHIP School District maintains certain policies with regard to the use and security of its system. All users of our facilities are expected to be familiar with these policies.

Violations of this policy can lead to the suspension of computer accounts pending investigation of circumstances. Serious violations of this policy will be referred directly to the appropriate academic or outside authorities. Unauthorized use of district computing facilities can be a criminal offense. The penalties may be as severe as suspension or dismissal from the district and/or criminal prosecution.

Terms and Conditions

1. No pupil shall be allowed to use the computer network and the Internet unless they shall have filed with the school Principal, a consent form signed by the pupil and his/her parent(s) or guardian(s).
2. Teachers who wish to permit pupils to use the Internet must carry out the log on procedure before any pupil gains access. Pupils must be supervised at all times.
3. Unauthorized attempts to gain privileged access or access to any account not belonging to the user on any district system is not permitted.
4. Individual accounts cannot be transferred to or used by another individual. Sharing passwords is not permitted.
5. Each user is responsible for all matters pertaining to the proper use of their account.
6. No district systems may be used as a vehicle to gain unauthorized dial-up access.
7. No district systems may be used through unauthorized dial-up access.
8. No district systems may be used for unethical, illegal or criminal purposes.
9. Any user who finds a possible security lapse on any district system is obliged to report it to the system administrators. Do not attempt to use the system under these conditions until the system administrator has investigated the problem.
10. Please keep in mind that many people use the district systems for daily work. Obstructing this work by consuming gratuitously large amounts of system resources (disk time, CPU time, and print quotas) or by deliberately crashing the machine(s) will not be tolerated. Please cooperate by running large jobs at off-peak hours and by using the "nice" command to lower the priority of CPU-intensive processes.

11. All users should be aware that the system administrators conduct periodic security checks on the systems, including password checks. Any user found to have an easily guessed password will be required to choose a secure password during their next login sequence.
12. Electronic mail on all district systems is as private as can be. Attempts to read another person's electronic mail or other protected files will be treated with the utmost seriousness. The system administrators will not read mail or non-world-readable files unless absolutely necessary in the course of their duties, and will treat the contents of those files as private information at all times. Undeliverable mail is directed to the system administrators in the form of "headers only" for purposes of ensuring reliable email service.
13. Use of the district system for commercial uses, except by approved outside organizations, is strictly prohibited. Such prohibited uses include, but are not limited to, development of programs, data processing or computations for commercial use and preparation and presentation of advertising material.
14. Frivolous, disruptive or inconsiderate conduct in the computer labs or terminal areas is not permitted.
15. No district system may be used for playing computer games.

School Photographs on the Internet

Any pupil photographs that are to be electronically transmitted must have express written consent of the Superintendent and parent/guardian of the pupils in the picture. All pupils appearing in photographs will remain nameless. The district may modify these rules at any time by publishing the modified rules on the system.

N.J.S.A. 2A:38A-3

Federal Communications Commission: Children's Internet Protection Act.

MINE HILL Board of Education Policy #2361

Section XV- Financial and Human Resource Management Systems

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

Directive

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

ERP System Integration Features

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

In Accounting

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

Update/adjust payroll PO encumbrances throughout the year to reflect any staff/budget changes (updated salary/expense account information from Payroll is used to update payroll PO encumbrances in Accounting). Automatically reduce payroll PO encumbrances to expenditures each pay period (transfer of payroll expenditure data from Payroll, or a third-party application such as Systems 3000 to Accounting). Import next year's budget preparation data directly into a Budget Projection Module (transfer of salary data either from Personnel, or a third-party application such as Microsoft Excel, into Accounting). Import purchase order data from third-party bidding applications (such as Educational Data) to Accounting, automating purchase order entry.

In Payroll

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

In Personnel

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

Payroll budget spread information can also be imported into Accounting from third-party applications such as Systems 3000. Those not utilizing system integration will obtain the payroll budget spread database file from their individual payroll provider instead. If utilizing an outside provider, districts should ensure that the expense account structure for the employee's budget spread in the third-party application is consistent with the expense account structure established within Accounting.

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

Accounting may include a budget projection module designed specifically to assist school districts with next year's budget preparation. This module includes a function allowing for the import of data (either from Personnel or a third-party application such as Microsoft Excel). This Projected Salary Data File (with the use of unique position codes, the system will automatically

project, based on your district's settled contract information, the total amount needed for each salary expense account).

Additional Benefit:

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

Bidding to Budget Transfer

(Third-Party Bidding Software to Accounting)

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

Automatically Update New Fiscal Year Payroll Salaries for all Employees (Personnel to Payroll)

At the beginning of each new fiscal year, salary information can be updated for all employees automatically. Districts who utilize third-party payroll applications (such as Systems 3000) may have to manually enter in each new salary amount for every single employee. If system integration is used this should be an automated process for those districts that utilize both Payroll and Personnel applications. Personnel provides the ability to maintain historic, current and future year salary information, allowing Payroll to access this data when it is time to update individual employee salaries.

Synchronize Contracted Salaries

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

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

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

Synchronize Contract Days Remaining

Systems 3000 provide on-line solutions for absence tracking.

Entering the district's daily attendance and substitute information can be time consuming and labor intensive. System integration allows the District to import attendance records, which

automatically generates employee attendance records within Personnel.

Implement Position Control Codes or Numbers (PCN), and Automatically Update Position Control Budget Spread Information (Payroll to Personnel) Utilizing a synchronized Personnel and Payroll applications give the ability to implement position control codes, as well as automatically update position control budget spread information as necessary. Position Control Codes or Numbers (PCNs) represent distinct, board-approved, contracted job positions. The budget spread for each position is defined, providing a powerful in-house management and budgeting tool. Key benefits of utilizing PCNs include features that allow your district to:
Validate current year budget appropriations against Personnel contracted salaries, by account.
Present salary projection analysis to the board to assist with budget projection for the next fiscal year.

Track and project the district's vacant positions, allowing for a more accurate budget projections. Import future year salary data directly into Accounting's Budget Projection Module. Utilize employee budget spread information from Payroll to generate PCN in Personnel.

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

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

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

Meaningful vs. Non-Meaningful PCNs

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

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

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

Generate Annual Contract Letters/Create Mailing Labels, etc.

Export Employee Data from Personnel
 Generate Letters or Labels using Microsoft Word
 Export Employee Data from Personnel
 Export Employee Salary Data from Personnel

APPENDIX

**MINE HILL TOWNSHIP SCHOOL DISTRICT
 MINE HILL, NEW JERSEY**

Title: ASSA REPORTING

Procedure: The information for the Application for State School Aid (ASSA) is generated through and completed by the School Business Administrator. In September a memo is sent out to all Principals/Supervisors from the SBA 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
Principals	Students on roll- Full and shared	Attendance registers maintained by Principals. Documentation to be

		Submitted with the report.
Director of Special Education & Child Study Team	Sent full time Received full time Received shared time	Reports submitted by the Director of Special Education & Child Study Team to the SBA.
	Private schools for The handicapped	Maintain contracts for private school for the handicapped.
	Sent shared time	Maintain tuition contracts for private school for the handicapped.
	Resident students	Reports submitted by the Director of Special Education & Child Study Team to the SBA.
Transp Clerk	Transportation	Documentation to be Submitted to the SBA.
Business Administrator	Free/Reduced Lunch	Applications maintained by ABA

APPENDIX

Title: FREE AND REDUCED LUNCH APPLICATIONS

Procedure:

The Free and Reduced Meal applications are sent to us electronically by the state. It is mandated that we use this form without change. The Business Administrator is responsible for getting the forms copied and distributed to all the schools. All members of the household are to receive the application on or before the first day of school. Once completed by the parent all applications returned are sent to the Business Office for processing. The Business Administrator sends home a meal status notification letter to all applicants. Applications are kept in the Business Office department throughout the school year. Verification of applications must be completed in November.

Title: FALL REPORT

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

District Contact Person	Data Collection	Distribution Medium	Distribution Date	Due Back Medium	Due Back Date	Due In Supt's Off.
Principal	NJ Smart	DOEnet	Beg. Sept	DOEnet	End Sept.	
STATE AID						
Super. of Spec Ed	ASSA	DOEnet	Beg.Oct	DOEnet	End Oct.	Middle Oct.
Bus.Admin.	Debt Serv.	DOEnet	Beg. Nov.	DOEnet	Middle Nov.	
Transp. Clerk.	Transp. Report	Diskette	Mid-Nov.	Diskette	Middle-Dec.	

Sup. of Spec. Ed.	LEP	DOEnet	Beg.-Oct.	DOEnet	Beg.-Nov.	Middle-Oct.
FALL SURVEY						
Supt's Sec-Data	Certificated Staff	Diskette	Mid.-Oct.	DOEnet	Mid.-Nov.	
Supt's Sec.	Enroll./ Dropouts	DOEnet	Mid.-Oct.	DOEnet	Beg.Nov.	First-Nov.
Supt's Sec.	Graduates/Non Cert. Staff	DOEnet	Mid.-Oct.	DOEnet	Beg.-Nov.	First-Nov.
Principal	Special Ed.Report ECPA & NCLB	DOEnet DOEnet	End-Nov. End-Nov.	DOEnet DOEnet	Beg.-Dec. Beg.-Dec.	

APPENDIX

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

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

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

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

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

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

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

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

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

APPENDIX

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 expenses covered by the contract. Also see Purchased Services.

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

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

DISBURSEMENTS - Payment in cash.

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

EQUIPMENT - An instrument, machine, apparatus, or set of articles with a value of at least \$2,000 which retains its original shape and appearance with use and/or is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair than to replace it with an entirely new unit.

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

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

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the Board of Education intends to hold or continue to use over a long period of time and costs over **\$2,000.00** 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 changes in financial position of a fund.

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

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

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

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

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

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

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

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

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

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

PURCHASED SERVICES - personal services rendered by personnel who are not on the

payroll of the Board of Education, and other services which may be purchased by the Board of Education.

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

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

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

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

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

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

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

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

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

From: John Greenhalgh, Practitioner's Guide to School Business Management, Allyn and Bacon, Boston, 1978, pp. 261-273.

Sam B. Tidwell, Financial and Managerial Accounting for Elementary and Secondary Schools, 3rd Ed., 1985, pp.597 -628.

APPENDIX

Title: 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.
3. The Business Administrator will forward all requests to the Auditor and State for proper approval.
4. Questions concerning the disposition of records should be directed to the Business Administrator.

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

FORMS

Budget Request Worksheet
Personnel Request Form
Purchase Order
Purchase Order Rationale Form
Quotation Record Form
Order Information Form
Memorandum - Return of Purchase Order
Professional Development Request
Conference Travel Expense Report
Mileage Reimbursement Voucher
Standard District - Wide Mileage Schedule
Maintenance Work Order Form-
Computer Service Request Form-
Petty Cash Request Form
School Accounts- Check Requisition
School Activity Fund
Employee Payroll Input Form
403(b) Salary Reduction Agreement
403(b) Salary Reduction Agreement- Change Form
Employee Authorization For Medical Attention Form
Incident Reporting Forms
Application for Use of School Property
Fixed Asset Form
Tax Exempt Letter

APPENDIX

MINE HILL PUBLIC SCHOOL DISTRICT

WORKERS' COMPENSATION CLAIM PROCEDURES

The attached list of Medical Facilities will be our health care providers again for work-related injuries. One of the eight Medical Facilities will be the first place that you must go for medical services when injured while at work. In the event that you need further specialized care, that site will refer you to an approved appropriate panel physician. You may **NOT** refer yourself.

Please be advised that the following guidelines will be in place for all workers' compensation procedures:

1. All accidents must be reported immediately to an employee's supervisor and the school nurse.
2. All injured employees are to report to the nearest approved Medical Facility and bring with them the signed Employer's Authorization and Referral Form, which can be found in the nurse's office and/or with the secretary at each school. This form is mandatory and will provide evidence that the person is a ***MINE HILL TOWNSHIP BOARD OF EDUCATION*** employee and entitled to receive medical services. Facility locations and phone numbers are listed on the attached sheet.

Should the injury be life-threatening or occur outside their hours of operation, you should report to your nearest hospital emergency room. Following treatment in the Emergency Room, you will need to be either examined the next day by one of the Medical Facilities physicians. In all cases, the Medical Facility physicians will manage your care, referring you and making your appointments when necessary with specialists as well as following up with you to monitor the improvement of your medical condition.

Injuries such as lacerations requiring stitches, strains, sprains and minor breaks, eye injuries, bee stings as well as other non-life threatening emergencies are handled every day by their experienced physicians.

3. The following three forms must be completed and sent to the Business Office:

Form

1. Employer's First Report of Injury (State) form

Must be signed by:

All questions marked with an "x" must be completed before electronic submission. Claim form no longer requires a signature.

2. Workers' Compensation Questionnaire

Injured person – should be completed and signed as soon as possible

3. Supervisor's Accident Investigation Report

Immediate Supervisor

When the State form is completed please forward to the Assistant Business Administrator in the Business Office by fax and/or interoffice mail so that it can be forwarded via the internet. There is no need to wait until the supervisor and/or Employee's forms are completed. When the Workers' compensation Questionnaire and the Supervisor's Accident Investigation Report are completed and signed both forms must be forwarded to the Business office and they will be forwarded to Inservco.

4. Strict adherence to the above procedure will facilitate processing of all Workers' Compensation Claims or possible claims.
5. The Business Office shall maintain a file on all of the above reports and file with Inservco all required copies as soon as possible.
6. Final determination of benefits shall be the administrator of the plan, Inservco, and not the Board of Education.
7. If you do not use one of the Medical Facilities listed, your claim may be denied.

WORKERS' COMPENSATION PANEL PHYSICIAN LIST

Anyone who does not treat with one of the approved physicians will not have their bills or lost time honored.

The approved physicians are the only ones who can authorize a specialist to treat an injured employee for his/her work-related injury.

In case of an emergency or when the above physicians cannot be reached, a local hospital may be used to treat an injured employee with the instructions that he/she is to treat with one of the above named physicians subsequent to the emergency care.

Effective: September 2005