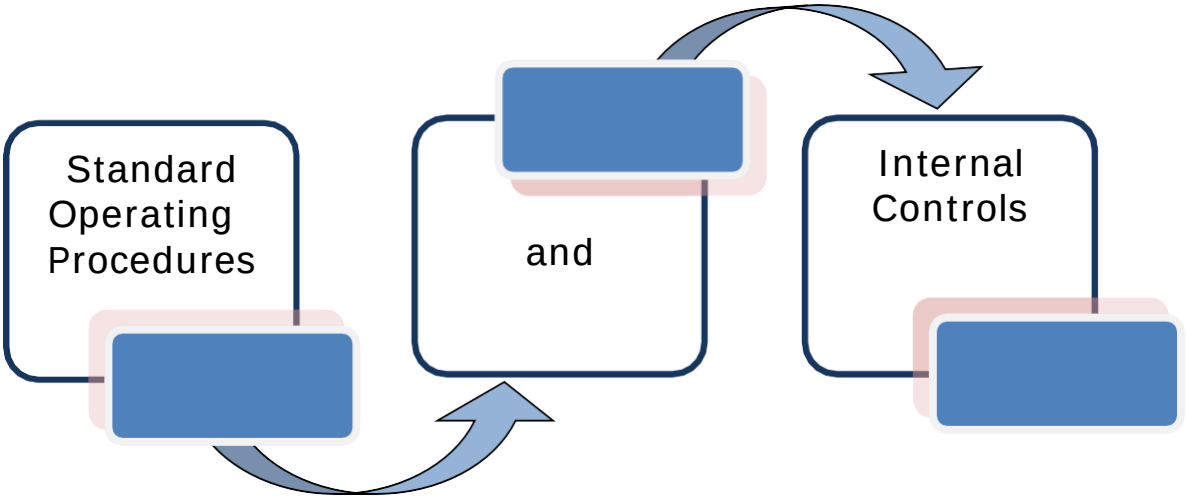
FORT LEE PUBLIC SCHOOLS
NEW JERSEY

GUIDE FOR



BOARD OF EDUCATION

Prepared By: Business Administrator/ Board Secretary

Revised: August 2018

Contents

Contents 2
Preface 4
Fort Lee Public School District Internal Control Document 5
Evaluating Internal Controls 9
Internal Control Questionnaire – Employee Responsibilities 10
Communicating Staff Member Roles 13
Cash/Check Controls 14
Payroll Controls 15
General Ledger 16
- Opening Entries 16
- Monthly 16
- Year –End Procedures 16
- Accounts Receivable 17
- Accounts Payable 17
- Payroll 18
- Fixed Assets 18
- Cash Management 19

Use of School Facilities 20
Acceptance of Gifts 21
Inventory 22
- Disposal of Obsolete Equipment 22
- Equipment Identification and Accountability 23
  - Newly Purchased Items 23
  - Transfers and Disposal of Equipment 23

Sales Tax Exemption Qualifications 24
Financial & Bookkeeping Controls for Petty Cash Funds 25
Financial & Bookkeeping Controls for the Athletic Fund 29
Financial & Bookkeeping Controls for Student Activity Funds 30
Pay Procedures 32
Budget Account Number Coding 34
Budget Development Process 36
Budget Transfers 37
Grant Application Procedure 38
Position Control 39
Authority to Purchase, Bidding and Quotations 40
Facilities (includes administration of work and health and safety) 42
Facilities Usage Request Procedures 44
Facilities Billing Procedures 46
Facilities: Maintenance and Computer Work Order System 47
Security 48
Emergency Preparedness 49
Safety 50
Loss Control 51
- Staff Injuries 51
- Injuries to Visitors on the Premises 52
- Recording of Days Absent Due to Injury/Accident 53
- Personal Items 54

Transportation 55
Vehicle Tracking, Maintenance and Accounting 58
District Vehicle Assignment 59
Food Service – Outside Food Service Management Company 62

Technology Systems....65
Physical security and maintenance over technology equipment....65
Security over data....66
Systems software and applications authorized for use in the district....67
Protection of network from internet and internal dangers....68
Procedures that prevent unauthorized use from within the district....69
Web content filtering and supervision....70
Electronic Communication Archival....71
Video Surveillance Security....72
Network Storage Availability....73
Acceptable Use of Districts Technology....74
Information Management....75
Retention of Records....76
Financial and Human Resource Management Systems....77
ERP System Integration Features....77
In Accounting....77
In Payroll....77
In Personnel....78
Bidding to Budget Transfer....78
Automatically Update New Fiscal Year Payroll Salaries for all Employees....78
Synchronize Contracted Salaries....79
Synchronize Contract Days Remaining....79
Position Control....79
Determination....81
Internal Controls....81
ASSA Reporting....82
Free and Reduced Lunch Applications....83
Fall Report....85
Appendix 1: Glossary of Common School Accounting Terms....86
Appendix 2: State Department of Education Records Retention Schedule....89

Preface

The **Guide for Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the Fort Lee 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, contarol 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.

Fort Lee Public School District Internal Control Document

OVERVIEW:

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

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

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

OBJECTIVES OF INTERNAL CONTROL:

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

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

COMPONENTS OF INTERNAL CONTROLS:

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

CONTROL ENVIRONMENT:

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

ORGANIZATIONAL STRUCTURE:
The organizational structure determines the administration's responsibilities and sets the relationship with the Board, which sets the policies.

CONTROL FRAMEWORK:
Elements of a control framework include the following:
Segregation of duties to help ensure the reliability of the organization's internal controls, one person should not have access to all stages of a

process. If there is not proper segregation situations could arise where errors or irregularities occur and go undetected.

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

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

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

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

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

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

The district's administration is responsible for communicating the controls of the district and the responsibilities of each employee in the control system. The administration is also charged with reviewing information that may

indicate a flaw in the controls that would not allow the control to detect an error in a timely fashion.

CONTROL ACTIVITIES:

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

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

CONTROL ASSERTIONS:

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

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

MONITORING:

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

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

AFTER THE CONTROLS ARE ESTABLISHED:

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

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

CONTROL DEFICIENCIES:

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

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

REASONABLE ASSURANCE AND LIMITATIONS ON CONTOLS:

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

REVIEW OF DISTRICT PROCESSES:

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

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

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

CONTROLS LISTED:

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

Evaluating Internal Controls

Subtitle: **Evaluation of Internal Controls**

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

Procedure:

1. The Business Administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.
2. These internal controls should be evaluated periodically and every time one of the following conditions exists:
    a. Change in personnel performing a control function
    b. Change in accounting system
    c. Change in regulations
3. As the controls are evaluated, a determination should be made that designates the control as adequate and adjustments made as necessary.
4. Written documentation of the review of the controls in place will be kept and will be available for audit review.

Internal Control Questionnaire – Employee Responsibilities

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

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

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

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

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

Communicating Staff Member Roles

Title: Internal Control

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

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

Procedure:

1. The Business Administrator will establish a procedure to ensure that all employees and Board members who are charged with a control understand their role.

    a. A review of the controls and the staff members' role in the controls should be conducted routinely and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.

    b. Documentation of these reviews will be maintained.

Cash/Check Controls

Title: Internal Control

Subtitle: **Cash/Check controls**

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

Procedure:

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

Payroll Controls

Title: Internal Control

Subtitle: **Payroll controls**

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

Procedure:

1. The Business Administrator will establish controls that help ensure that potential errors and fraud in payroll should be avoided and/or detected in a timely manner. These controls may be some or all of the following:

    a. With respect to payroll:

    - Periodically search for fictitious employees
    - Determine improper alterations of amounts
    - Verify that Federal and State deductions are taken, remitted and documented
    - Verify all voluntary deductions are taken, remitted and documented
    - Examine time cards and trace to payroll records in order to verify the proper recording of employee hours
    - Verify the accuracy of pay rates by comparing them to Board Minutes.
    - Review the adequacy of internal controls relating to hiring, overtime, and retirement
    - Determine if proper payroll forms exist such as W-4s and I-9s

General Ledger

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

Staff Assigned: Business Administrator, Assistant Business Administrator, Bookkeeper and/or Financial Clerk(s).

Procedure:

Opening Entries

Verifies that correct beginning balances and voter approved budget are entered into software.

Records revenue entries for tax levy receivable, State aid receivable, debt service aid, tax levy and/or State aid, and other known receivables including tuition and transportation.

Monthly

Compares Board Secretary's Report to Subsidiary Ledgers.

Verifies that all accounts are reported in the Board Secretary's Report.

Verifies that all bank reconciliations are prepared for all bank accounts and are in agreement with the Board Secretary and Treasurer's Report.

Reviews all accounts for funds availability, prepare transfer as needed.

Completes Transfer Worksheet for all accounts. Obtains Board Secretary's signature and keep on file for auditor. Files with County for authorization if any transfer exceeds 10% limit.

Obtains Board Secretary's signature (if prepared by other than Board secretary, person responsible should initial work) on report and submit for Board approval.

Year –End Procedures

Completes all accruals.

Reviews all balance sheet accounts, compiles documentation for audit verification.

Reviews all open year-end purchase orders for determination as accounts payable or carry forward encumbrance.

Reviews all accounts payable or encumbrances from the prior year, if any are open. (Note: Outstanding encumbrances should have been paid within 90 days.)

All tasks performed by support personnel will be reviewed and approved by the Business Administrator

Accounts Receivable

Monitors and correctly records monthly receipt of tax levy for general fund and debt service (if applicable).

Monitors and correctly records monthly receipt of State aid for general fund, capital projects and debt service (if applicable).

Makes entry into the accounting software creating accounts receivable for tuition, transportation, and other contracts as they are signed and/or invoices are generated. Monitors and correctly records monthly receipts against these amounts.

Records monthly receivable amounts for Federal and State Child Nutrition reimbursements, and correctly records monthly receipt. Verifies year-end accounts receivable for preparation of audit.

Records bi-monthly receivable amounts for TPAF FICA; monitors and correctly records electronic transfer receipts. Verifies year-end accounts receivable amount for preparation of audit.

Accounts Payable

Checks all invoices against original order, investigates differences.

Routinely reviews outstanding orders and investigates delivery of items on orders more than ninety days old.

Compiles voucher package for payment verifying that receiving copy is signed by authorized employee, invoice or documentation supporting reimbursement is accurate, and if applicable that voucher is signed.

Obtains signatures of School Business Administrator and Superintendent authorizing payment.

Enters payments into the accounting system for payment; generates checks and claims list for review by Board of Education Finance Committee Member(s). Submits bills and claims list to the Board for approval on a monthly basis.

Subsequent to Board approval of claims list, acquires signatures of Board President, Treasurer of School Monies, Board Secretary, or other Board authorized representative as per Board policy and mails checks to vendors.

Issues manual (hand-drawn) checks only for special or emergency situations as per direction of School Business Administrator.

All tasks performed by support personnel will be reviewed and approved by the School Business Administrator.

Payroll

Prepares contracts for Board approved staff, logging employee against position control roster.

Verifies social security number of all new employees; reviews documentation provided (passport, driver's license, etc.) as per State mandates. Accepts and processes applications for pension and benefits. Creates paper employee payroll file and electronic file in payroll software, and ensures that payroll system assigns a unique employee number.

Determines annual totals by GAAP account, modifying monthly if needed; compares to budget and advises Business Administrator of any projected over expenditure.

Creates annual purchase orders for payroll, taxes and benefits, and submits to bookkeeper for computer entry. Modifies encumbrance monthly if needed.

Verifies that all timesheets are properly completed, amounts are accurate, and include authorizing signatures.

Inputs all information, as needed to process payroll.

Prepares monthly register for Superintendent, Business Administrator/Board Secretary and Board President's signature.

Checks computer output for accuracy, control and disbursement of payroll checks and direct deposits.

Provides Business Administrator and Assistant Business Administrator with document to make electronic transfer of funds to net payroll and agency accounts (reviewed and approved by supervisor)

Maintains records covering all payroll deductions and payroll information. Prepares all forms related to payroll; provides bookkeeper with documentation to make electronic payments or issue checks for payroll taxes (Social Security/ Medicaid), transmittal of voluntary deductions, payment of premiums for benefits, payment of pension/contributory insurance.

Controls and maintains all payroll and payroll agency accounts; provides copies to Treasurer of School monies who will complete the bank reconciliation.

All tasks are generally performed by the payroll/bookkeeper and should be reviewed by the Business Administrator each payroll.

Fixed Assets

Notify all individuals authorized to issue purchase orders to identify any equipment item over $2,000 inclusive of delivery and/or installations costs and classify as a fixed asset.

The purchase order originator will fill out an inventory control sheet to add equipment to the fixed asset inventory upon receipt of goods. If purchased with grant funds this will be indicated by account number on the form

Inventory control sheets will be forwarded to the Business Office for inventory update. Distribute inventory tag to purchaser, if applicable.

Building principals/supervisors will annually provide a report to the Business Administrator of any fixed asset that is no longer used/needed. The Business Administrator will arrange for disposal of fixed assets as per Board policy and update the inventory to reflect the disposal.

All sheets will be maintained for year-end update of the fixed asset inventory, and balance sheet adjustments for the annual audit.

Cash Management

Prepares deposit slip for cash and/or checks and makes arrangements for delivery to bank within the statutory time limits.

Records all ACH deposits and bank deposits in the district budgetary system on a monthly basis.

Utilizes on-line banking for ACH wires, transfers, stop payments, etc. Any wire transfer outside of the Board accounts will require supervisor authorization.

Estimates monthly accounts payable, bi-weekly payroll, and debt services payments, creating an estimated cash flow projection. (*Optional: for thirty day, sixty days and ninety days.)* Estimates and advises School Business Administrator of amounts available for investment.

Cash disbursements –Checks will be kept in a secure location; payments will be made by check of items on claims list after Board approval.

Investing – cash balances will be reviewed periodically to identify investment opportunities; all investments must be in accordance with State statutes.

The Treasurer of School Monies will verify signatures on checks, monthly reconcile all bank accounts, and prepare the Treasurer of School Monies report to submit to the Board of Education within 30 days of the close of the month.

Cash receipt and cash disbursement functions should be performed by two different staff. In the event that this is not possible, the Business Administrator should on a regular basis review all transactions.

Use of School Facilities

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

Procedures:

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

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

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

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

Acceptance of Gifts

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

Procedure:

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

1. No gift or scholarship will be accepted, which in the opinion of the Superintendent is inappropriate for use by the schools.

2. The use and disposition of such gifts or scholarships will remain at the discretion of the Superintendent.

3. Gifts which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent and the school Principal.

4. All gifts with a value greater than $100 require final approval by the Board of Education.

Inventory

Disposal of Obsolete Equipment

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

Procedure:

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

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

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

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

Equipment Identification and Accountability

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

Procedure:

Newly Purchased Items

1. When equipment items costing $2,000.00 or more are received an asset tag must be attached to the item, reported to the bookkeeper and documented for auditor review.

2. An Inventory of fixed assets will be maintained and continually updated by the Business Office.

Transfers and Disposal of Equipment

1. When equipment is moved on a permanent basis the building principal/ designee of the location currently housing the item is responsible for advising the business office in writing of the transfer out. It is the responsibility of the principal/designee of the building receiving the item to notify the business office of the location within his/her building that the item has been placed.

2. When fixed assets need to be disposed, please request permission, in writing, from the Business Administrator before doing so.

3. If permission is granted, a fixed asset deletion form must be completed and approved before equipment can be disposed. Forms can be obtained from the Business Office. Completed forms should be submitted by the Building Principal or Department Supervisor to the Business Administrator and should include a description of the item, location, asset tag number and date item should be disposed.

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

***Form* - Fixed Asset Deletion Form**

Sales Tax Exemption Qualifications

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

Procedure:

1. Only expenditures are eligible for sales tax exemption.

2. Exemption letters are available through the Business Office and will be provided upon request to accompany an approved purchase order. In the rare instance when the letter is not acceptable, a Form ST-5 will be issued by the Business Office.

3. Sales tax will not be reimbursed for items purchased through petty cash.

Legal Reference:
Sales Tax Exemption Letter
***Form ST*-5 – Exempt Organization Certificate**

Financial & Bookkeeping Controls for Petty Cash Funds

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

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

Procedure:

1. The Board of Education recognizes the convenience of a petty cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.

2. The Board authorizes the establishment of the following petty cash funds at these locations in the following amounts

Principal – School No. 1	$300.00
Principal – School No. 2	$300.00
Principal – School No. 3	$300.00
Principal – School No. 4	$300.00
Principal –Lewis F. Cole Middle School	$300.00
Principal – Fort Lee H.S.	$300.00
Board Office	$300.00
CST	$300.00
Petty Cash Offsetting Entry	$2400.00 Credit

3. The account will be under the management of one designated secretary, principal or administrator of the office or school. The individual responsible for managing the account cannot be the authorized signor of the account. Petty cash funds are to be kept in a secure and locked location at all times.

4. In accordance with District Practice, no single payment from petty cash will exceed $50.00. The account manager shall insure that petty cash funds are spent only for stamps, delivery charges, office supplies, miscellaneous purchases, and reimbursement of minor expenses. The account manager will ensure that there is a sufficient balance in the appropriate account prior to petty cash funds beings used.

5. To request a purchase using petty cash, a Fort Lee Board of Education employee should go to the appropriate account manager to complete a Petty Cash reimbursement request form, examples of which are attached. The request will include the vendor, date, account number, item description and amount.

6. Reimbursement can only occur after the item(s) have been purchased and upon submission to the authorized individual of all supporting documentation including supporting receipts, invoices, or other documentation for the purchase along with the approved petty cash reimbursement request form.

7. When funds are to be replenished, the account manager will follow standard district procedures for the processing of purchase orders in Systems 3000. All supporting documentation will be submitted to the Board Office at this time.

8. All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the School Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1.

Financial & Bookkeeping Controls for the Athletic Fund

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

Reference: N.J.S.A. 18A:19-14, N.J.A.C. 6:29-6.4, and 18A:23-2

Procedures:

1. The Board of Education recognizes the convenience of an athletic fund account in the operation of the school district's interscholastic athletic program, but is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.

2. The Board Authorizes the establishment of the following petty cash funds at the High School.

3. The fund will be under the management of the Athletic Director or principal of the High School. The individual responsible for managing the account cannot be the authorized signor of the account or the account requires two authorized signatures on each check issued. The Athletic Fund checkbook is to be kept in secure and locked location at all times.

4. The account manager shall ensure that the Athletic Fund is used only for payment to referees or athletic related expenditures. The account manager will ensure that there is a sufficient balance in the account prior to checks being issued.

5. To request payment to a referee from the Athletic Fund, the referee must sign the Vendor's declaration portion of a PO as well as list his address and social security number. After the PO has been signed and the sporting event has occurred, a check is mailed to the referee. Form 1099-MISC where applicable will be issued according to IRS procedures.

6. When funds are to be replenished, the account manager will follow standard district procedures for the processing of purchase orders in fund accounting software system. All supporting documentation will be submitted to the Board office at this time.

7. All funds are to be closed out on or before 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 Athletic 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.

Financial & Bookkeeping Controls for Student Activity Funds

Purpose of Establishing Policy

To establish financial controls for the administration of various student activities operated for the benefit of the students, managed by the Assistant Business Administrator with the Board indirectly responsible.

1. The general organization of the fund to include student government, student clubs, student publications, school classes and class trips.
2. The Board authorizes the maintenance of student activity funds to be located at and known as the Student Activity Account.
3. All funds must be self-sustaining, the responsibility of a designated person and administered by the Assistant Business Administrator.
4. Interest earned on student activity funds is part of the district's reported interest on investments and is transferred to the warrant account.

Procedure:

1. Receipt of Funds

   A. All funds will be collected by the Principal or designee. These funds will be deposited within 2 business days into the established bank checking account.
   B. Funds waiting to be deposited should be kept in a secure and locked location at all times.
   C. All funds should be of an exchange nature and large balance should not be permitted to accumulate. Money should not be raised unless there is a definite purpose for doing so.
   D. All deposited funds will be recorded in a computer based accounting application (i.e. QuickBooks) and will include the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Bookkeeper.
   E. Whenever funds are collected and deposited a backup must accompany the deposit indicating who the money was collected from and the type (i.e, check with number indicated or cash).
   F. Cash is an acceptable form of receipt of funds, however is discouraged due to the lack of an audit paper trail and the risk of theft.
   G. Monies collected during a fundraising event where cash is the primary form of receipt (i.e. bake sale, car wash, etc.) should be accompanied by a detailed summary of the deposit. The use of roll tickets is recommended were applicable at these events.

2. Disbursement of Funds

   A. These funds are designed for various student group activities intended to benefit the students. It cannot be used to supplement goods or services that are provided by the schools budget.

B. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a receipt, claim, company invoice or other adequate supporting documentation and will be attached to a completed pre-numbered withdrawal slip.

C. All checks written will be recorded in a computer based accounting application (i.e. QuickBooks) and will include the date of check, payee, amount of check and activity or class to which it is to be charged.

D. Checks will require two signature: that of the School Principal, Assistant Business Administrator or the School Business Administrator.

E. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the Assistant Business Administrator.

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

Pay Procedures

Reference: **6A:23A-5.7**

Procedures:

1. Regular Pay:

A. Employees will be paid on the 15th and 30th of each month as per contract. When this is a school holiday his/her pay will be on the working day prior to the pay day after 3:00 p.m. Ten month employees shall receive their final pay for the year on the last day of school.

B. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.

C. All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.

D. Beginning with the 2014-2015 school years, at least every three years, employees will be required to provide to the Business office or a designated administrator, picture identification and sign for release of his or her check or direct deposit voucher.

E. Picture identification shall be in the form of a valid drivers' license, official passport or other picture identification issued by a State, County or other local Government agency.

F. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.

G. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

H. The Board of Education encourages its employees to have their paychecks directly deposited into their bank accounts. Payroll checks may be split between accounts if desired. Direct deposit continues from year to year unless an employee terminates employment or submits written notification of their desire to cancel their direct deposit. The last paycheck of the school year will NOT be directly deposited but instead a physical check which may be withheld if obligations have not been met by employee before school year-ends.

I. It is the employee's responsibility to notify the payroll department when a bank account designated for direct deposit is closed or is planned to be closed. The payroll department needs at least fifteen days to effectuate the change. Without proper notice, the payroll check will be rejected by the

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

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

A. Payroll vouchers are collected and processed bi-weekly. Completed vouchers must be received by the payroll supervisor on the designated payroll schedule. Any vouchers not completed in full will be returned to the employee for correction and payment will be delayed.

B. Any hours added to the work schedule must be approved by the Board of Education prior to the commencement for the additional work time.

C. All overtime must be pre-approved by the supervisor after consultation with the Business Administrator

D. All vouchers must be signed by the employee and the school principal and/or the individual who has authorized the extra hours.

3. 403(b) Salary Reduction Plan

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the Maximum Exclusion Allowance (MEA), the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The 403(b) representatives will do the MEA calculation for each employee. In order to make changes the employee must fill out 403(b) Change Form or submit a salary reduction agreement from the provider. (Reference 403(b) plan document)

4. Changes to Payroll

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

Budget Account Number Coding

Procedure: When completing purchase orders for materials, supplies, equipment and /or services, it is important to use the correct budget account number as outlined by the New Jersey Chart of Accounts. To assist administrators, supervisors and staff members who complete purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 16 digits as follows:

11 190 100 610 10 000

11 – Fund
190 - Program and Project/Reporting
100 - Function
610 - Object
10 – Location
000 – Not sure what we call this…subject?

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

Funds utilized by the Fort Lee Board of Education include the following:

11 General Fund
12 Capital Outlay Fund (assets over $2,000)/acquiring fixed assets
20 Special Revenue
30 Capital Projects
40 Debt Service
60 Food Service
61 Community School

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

100 – Regular Programs – Elementary / Secondary
200 – Special Programs
300 – Vocational Programs
400 – Athletics & Activities

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

100 – Instruction
200 – Support Services
300 – Operation of Non-Instructional Services (may not be in use)
400 – Facilities acquisition and Construction Services (may not be in use)
500 – Other uses (may not be in use)

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

100 – Personnel Services – Salaries
200 – Personnel Services – Employee Benefits/FICA
300 – Health Services/Speech
500 – Other Purchased Services
600 – Supplies & Materials
800 – Administrative Expenses/Legal/Other

Location - School Buildings/ Departments

Locations utilized by the Fort Lee Board of Education include the following:

1 – School No. 1
2 – School No. 2
3 – School No. 3
4 – School No. 4
06 – Lewis Cole Middle School
07 – Fort Lee High Schol
10 – Board Office
11 – Human Resource
30 – Curriculum
40 – Building & Grounds
50 – Technology
60 – Child Study Team

Subject – The final three digits are for internal accounting use only. Many accounts end in 000 and are not specific to any subject. Other commonly used subject codes include but are not limited to:

008 – Music
011 – Art
014 – Whole Language
016 – World Language
017 – Math
19 – Library Supplies
20 – Audio/Visual Materials
027 – Science
028 – Social Studies
032 – Physical Education
037 – Gifted and Talented
101 – Amazon Purchases
721 – Postage

Budget Development Process

Procedure:

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

Week of September 29th - Budget materials to be given to Building Principals, Athletic Director, Director of Special Services, Technology Director and Director of Buildings and Grounds. **Compiled budget materials due in Business Office on or before 12 p.m. on November 24.**

Week of October 15th - Educational Data Cooperative bidding information should be available by this time. You will receive information on this when it is available to us. Superintendent/Business Administrator will begin attending department/grade level meetings, as needed, to discuss budget issues and procedures. Meetings to be arranged by Building Principals.

Week of October 27th - Principals and Directors are to meet with the Superintendent/Business Administrator to discuss format for budget.

December18th - Superintendent and Business Administrator to have first Budget Meeting with Finance Committee of Board of Education. (Review format for budget process and goals.)

December 21st - Compiled budget materials due in Business Office on or before 12 noon.

Week of January 8th - Superintendent and Business Administrator to meet with Principals and Directors to review budgets.

Week of January 29th - Superintendent and Business Administrator to have second budget meeting with Finance Committee of Board of Education. (Begin review of central office and salary accounts.)

Week of February 19th - Finance Committee to give interim report on school budget.

Week of February 26th - Superintendent, Business Administrator, and Finance Committee make recommendations to the Board of Education for adoption. (Contingent upon New Jersey Department of Education releasing State Aid budget figures.)

February TBD - Governor's Budget Address: State aid figures released.

March 20th (April vote) mid-March (November) **-** Budget due to County Office for approval

May 7th - Public hearing on Budget

April____ - Budget Election if necessary

Budget Transfers

Procedure:

Individual budget line item transfer requests are to be submitted to the Assistant School Business Administrator by the Building Principals, CST Director and/or Curriculum Supervisors for review prior to obtaining Board approval for transfer. Requests must be submitted in writing. When transferring money from one account to another, the "from" account must have enough money to cover the transfer. If not, then the transfer cannot be completed. Make sure the correct account number(s) that need to be affected are used and include the description of the account(s) and reason for transfer.

Maintain record of cumulative transfers and report any transfers in excess of 10% to County Office.

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

Grant Application Procedure

Procedure:

1. All grant applications must be submitted for approval prior to submission to the Granting Authority to the Supervisor of Curriculum and Instruction. All grants require approval from the Superintendent and action from the Board of Education.

2. All other procedures as described in this handbook will apply to transactions involving grant funds.

Position Control

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

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

Staff Assigned: Business Administrator, Assistant Business Administrator, Bookkeeper and/or Payroll Clerk(s), Human Resources Personnel.

Procedures:

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

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

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

The procedures as outlined in NJAC 6A:23-6.8 will be undertaken under the supervision of the School Business Administrator to develop a position control roster and maintain it in an accurate, complete and up-to-date fashion.

The School Business Administrator will routinely review reports to verify the accuracy of the documents and file for audit review.

Authority to Purchase, Bidding and Quotations

Purpose: To establish procedures for procurement of services and goods in accordance with Federal, State, and local policy.

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

Authorized Purchases

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

Unauthorized Purchases

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

Purchasing Limits:

1. **QUOTATIONS**: Two quotes are required for or any aggregate purchase which exceeds 15% of the bid limit. The current bid limit being $40,000, two quotes must be included for any purchases in excess of $6,000. If the aggregate for the year will exceed the bid limit, all purchases must be made through the bid process.

2. **BIDDING PROCESS:** When a single item or service of a group of like items are at or exceed the bid limit as defined by the State, a formal bid process through the Business Office is required. Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.

3. **STATE CONTRACTS -** Purchases may be made using State, Inter-State, County, and/or Regional Contracts under the regulations and conditions of the bid.

4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means there will be no purchase orders authorized by a telephone call by a Principal, Supervisor, Teacher or other staff member. Board members/staff members attending conventions or workshops are not to make purchases in the name of the school district without following the purchasing process.

5. **Preview of Materials:** All staff members must receive permission from Principals or Supervisors to preview materials. After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for a new item.

6. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. Purchase orders made payable to staff members for reimbursement for travel, meals, and registrations may be issued following conference attendance but may not exceed the approved amount.

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

8. **Ethics Law Requirements (Pay to Play):** The Board will not vote upon or award any contract in the limits defined in State law and regulations to any business entity which has made a contribution reportable by the recipient under P.L. 1973, c.83 (NJSA 19:44-1 et seq.) to a member of the Board during the preceding one-year period.

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

Facilities (includes administration of work and health and safety)

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

Procedure:

Maintenance and Repair of Equipment

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

Noise Control

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

Pest Control

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

Recycling / Chemical Hygiene and Disposal of Hazardous Wastes

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

Right To Know

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

Safety/Accident Reporting

- All accidents will be reported to the Business Administrator on the appropriate district approved form. Following review by the_____, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

Asbestos Management

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

Indoor Air Quality

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

Fire Alarm Systems

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

Boilers

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

Safety Inspections

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

Long Range Facility Plan

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

Comprehensive Maintenance Plan

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

OSHA/PEOSHA requirements

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

Facilities Usage Request Procedures

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

Staff Assigned: Board Office Secretary

Procedures:

1. All facility usage requests must be on the district Use of Facilities Application with an original signature from applicant as per district policy. A Hold Harmless Agreement and Certificate of Insurance must also be submitted with Application.

2. The date the Use of Facilities Application is submitted by the applicant and received by the Board Office should be put on the Application. Also, if the Hold Harmless Agreement and Insurance Certificate are attached or on file, this should also be noted on the Application by marking the boxes "Attached" or "On File".

3. Original Use of Facilities Application will be forwarded to the Athletic Director for approval, and then to Building Principal for approval. If the Media Center is being requested, Media Center Specialist should approve application before Building Principal.

4. After approval by Building Principal, original Use of Facilities Application will be forwarded to the **Board Office Secretary**.

5. Original Use of Facilities Application will be forwarded to Business Administrator for approval.

6. If the requesting organization is an organization approved by Board of Education to use facilities for routine practices, games and meetings, the dates are then placed on the Use of Facilities Calendar. The date is then put on the Application next to "Calendar Date". After date is placed on calendar, a copy of Application is sent to applicant

7. If requesting organization is an organization which needs to be approved by Board of Education, Use of Facilities Application is placed on Agenda for approval. The date Application is approved by the Board is then put on the Application next to "Agenda Date". After approval, date is placed on Use of Facilities Calendar. The date is then put on the Application next to "Calendar Date". After date is placed on calendar, a copy of Application is sent to applicant.

8. If fee or custodial fees are known, make note on Application. If deposit is given, make note on Application.

9. Separate procedure for billing organizations.

10. Use of Facility Calendars are sent to the elementary schools and the Director of Building and Grounds at the end of every month for the next month. A calendar for the High School is also sent to the Music Department every month highlighting activities in the Music Room and the Auditorium.

Facilities Billing Procedures

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

Staff Assigned: Board Office Secretary

Procedures:

Use of Facilities Billing

1. **Board Office Secretary** will generate an invoice to include custodian fees, and room/field usage fees, if necessary.

2. All calculations will be checked for accuracy.

3. Business Administrator will review invoice. A copy will be given to bookkeeper.

4. All checks received will be turned over to the bookkeeper within one working day of receipt for deposit.

Facilities: Maintenance and Computer Work Order System

Procedure: Maintenance Work Order System

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

Procedure: Computer Work Order System

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

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

School Dude

Security

Purpose:

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

Procedure:

Buildings and Grounds Security

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

ID Badges

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

Visitors / Deliveries

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

Building Keys

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

Parking Areas

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

Emergency Preparedness

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 crises, including but not limited to:
    a. Bomb Threats
    b. Fire
    c. Intruder with gun
    d. Weather
    e. Earthquakes
    f. Intruder/Fights
    g. Shooting
    h. Sexual 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:
    a. Planning and Coordination
    b. Continuity of Learning and Core Operations
    c. Infection Control Policies and Procedures
    d. Communications Planning

4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.

5. Training on the Emergency Management Plan shall be conducted annually

Safety

Purpose:

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

Procedure:

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

The Safety Coordinator shall organize a safety committee. The Safety Committee will meet periodically during the year. The Safety Coordinator will be responsible for working with the Safety Committee to define the safety program.

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

Loss Control

Subtitle: Injuries

Procedure:

Staff Injuries

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

All incidents/ accidents must be reported by the employee to their supervisor within twenty-four (24) hours after the incident occurs. In the case of injury, an accident report must be filled out within twenty-four (24) hours. If there is an employee accident, the employee is to report it to the nurse/supervisor and fill out the ACCIDENT REPORT Form. If the employee needs medical treatment they will then call the nurse in their building.

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

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to their Supervisor and Bergen Risk. Employee should instruct the hospital, doctor or pharmacy to forward all bills to Business Office (Workers' Compensation Claims). The employee should not use his/her personal insurance card as this will complicate, delay or prohibit 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.

Accident Report Form – Employee
Accident Investigation Report
Accident Report Form - Student

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

Personal Items

Procedure:

1. It is recommended that personal items not be brought to school or work. The district will not be responsible for any items lost or stolen. In bringing equipment or other items to school, the employee does so at his/her own risk.

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

Transportation

Purpose:

The Board of Education recognizes that transportation to and from school is required for the promotion of education. The Board has the responsibility to transport eligible students to and from their homes as outlined in N.J.A.C. 18A:39.

Procedure:

New Students

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

Students Leaving District

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

Field Trip / Athletic Buses

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

Contracted Bus Services (if applicable)

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

Non Public / Aid-in-Lieu

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The Application for Non Public Transportation forms (B6T) for students residing in your district who attend nonpublic school shall be submitted to the Board of Education office by the nonpublic school.
- The Transportation Specialist or designee shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents of bus route or issue purchase order by August 1st.

- The Transportation Specialist or designee shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.
- The Nonpublic Transportation Summary form shall also be forwarded to the Business Administrator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

Purchase of School Buses

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

DRTRS

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

Safety

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

Bus Accidents

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

Vehicle Tracking, Maintenance and Accounting

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

Procedure:

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

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

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

District Vehicle Assignment

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

Procedure:

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

2. The Board upon the recommendation of the Superintendent may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to units within the school district for pool use according to the following classifications:

   a. Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator, head of facilities services, head of security services, or other supervisory employees who based on their job duties may be called on a 24 hour, seven-day a week basis. No individual assignment shall be made for the primary purpose of commuting.
   b. A unit may be permanently assigned one or more district pool vehicles only if the employees of the unit will collectively use the vehicle or each vehicle for more than an average of 750 miles per month on official district business. Pool vehicles shall not be used for the purpose of commuting and shall remain at a district facility when not in official use.

3. Board members or employees may be temporarily assigned a district vehicle for travel events.

4. The school district Board shall ensure that an employee, such as the School Business Administrator, insurance or risk management staff member, head of facilities or other appropriate employee is assigned the functions of district vehicle coordinator.

5. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.

6. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.

7. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.

8. No luxury vehicle, one which exceeds the greater of $30,000 or any current dollar limit established in Internal Revenue Service (IRS) law or regulation, shall be purchased, lease-purchased or leased by the District. If a vehicle is assigned to the Superintendent, it may be a full-size or intermediate, four-door sedan of the non-luxury class. All other vehicles shall be compact sedans, unless special passenger, cargo, equipment, or use requirements make the standard vehicle unsuitable for documented district needs.

9. The district vehicle shall be used primarily for business purposes; however, incidental and reasonable personal use is permitted.

10. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to file insurance claims.

11. No physical alterations shall be made to a vehicle without prior Board approval.

12. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.

13. When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of an individually assigned vehicle or, in the case of a pool vehicle, the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.

14. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.

15. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.

16. The driver, or the driver's supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or other vehicle shall file, within 24 hours of the accident, a detailed written report with the vehicle coordinator and the district staff member responsible for making insurance claims.

17. Police shall be immediately notified of an accident by the driver or vehicle coordinator, if the driver is incapacitated. A copy of the police report shall be submitted to the vehicle coordinator and the district staff member responsible for making insurance claims as soon as possible.

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

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

Food Service – Outside Food Service Management Company

Purpose:

The Board of Education recognizes that Food Service is required for the promotion of education. The Board has the responsibility to provide food services to all students. The Fort Lee Board of Education, a K-12 District, provides lunch and milk to all students. The Board has decided it is more efficient and fiscally advantageous for the food services duties to be handled by an outside food service management company.

Procedure:

Application for Participation in Child Nutrition Program

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

Direct Certification

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

New Students

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

Free and Reduced Meal Applications

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

Determining Eligibility for participation in the Child Nutrition Program

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

Master Eligibility List

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

Civil Rights Compliance

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

Verification

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

Bidding

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

Daily Deposits

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

Setting Prices

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

Voucher Certification / submission

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

Commodities

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

Technology Systems

Physical security and maintenance over technology equipment

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

1. Rooms or areas that house servers will be secured. Access to these areas should be restricted to authorized personnel only.

    a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.

    b. Review of the personnel who has access to these areas should be reviewed several times a year.

    c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.

2. Rooms or areas that house large amounts of computer or technology equipment used in the operation of the district should be housed appropriately.

3. All computer and technology equipment should be tagged and inventoried.

    a. Verification should be made periodically to ensure that equipment is still located where the inventory record States. When equipment is moved, the inventory record should be updated.

    b. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.

4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.

5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations.

    Media that is utilized for back-up of information, applications or systems including disks, tapes and other output should be held secured in another area, building and/or in a fire-rated cabinet.

Security over data

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. Password creation and administration should follow standard industry practice.

2. User accounts should only be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.

    a. No user profiles should be created, changed or deleted without proper authorization

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.

All software applications should be relative to the school district and should be purchased, installed and maintained according to district policy.

Protection of network from internet and internal dangers

Purpose: The district should create a multi-layer protection system to ensure that unauthorized access to the network does not occur.

The multi-layer protection system should: include an anti-virus application, utilize spam filters and anti-spyware software, and utilize an external firewall to prevent access from unauthorized sources.

a. Any applications or web pages that will be viewable by the general public or by certain users, will be held in the “DMZ”, or that portion of the network where is there is limited trust.
b. Network resources that are relegated to the “DMZ” will be completely separated from any internal networks, thereby blocking firewall avoidance.
c. The available and open ports should be reviewed periodically.

The district should consider automatic updates for operating systems and common software applications.

The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources as appropriate.

Network administrators will periodically check systems ability to link IP addresses to users on the network.

Procedures that prevent unauthorized use from within the district

1. The district should utilize “Lock Out”, where the workstations and screensavers should automatically lock the unit when not in use or inactive.
2. Access to the network will be provided in accordance with district policy for approved personnel.
3. A log of all users and access levels for all systems applications should be maintained.
4. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

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. 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 and should include a system to track attempts at blocked web sites. And be regularly maintained.

Electronic Communication Archival

Purpose: Store electronic communications made within district

1. District will store all inbound and outbound messages in accordance with the State's records retention schedule.

2. Email archival system access will be restricted to authorized district personnel.

3. The district will setup network policies to block any electronic instant messaging/chat program that cannot be monitored/archived.

Video Surveillance Security

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

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

Network Storage Availability

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

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
3. Access to individual network space will be restricted to individual users and network administrators.
    a. Network administrators will create space limitations so as to not exceed the capacity of the server space.
    b. Users of the network storage system will agree to store content that is in agreement with the district's acceptable use policy.

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:

1. The Board will establish and adopt a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets.

2. The Board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.

3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used

4. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that States the person signing has read and agrees to uphold the policies set forth.

5. Violations of district acceptable usage policy should be spelled out in student and staff code of conduct

See attached district acceptable usage policy

Information Management

Subtitle: Securing of sensitive (written or paper) information

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

Procedure:

1. Sensitive information should be housed in a locked cabinet or behind locked doors.
    a. Access to keys are restricted to personnel authorized to view the information
        i. Keys should have “do not duplicate” on them and copies should be prohibited, except as needed
    b. Areas housing sensitive information should be locked whenever the areas are not staffed
    c. Wherever possible, sensitive information should be stored away from high traffic areas.
2. Original sensitive information files, should be housed in a fire rated cabinet, where possible.
3. Backups of paper documents should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

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 or questions regarding disposal must be submitted to the Business Administrator.

3. After approval, the Business Administrator will forward all requests to the State for approval.

4. Records or documents may not be destroyed until after approved by the State has been received.

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

For the recent copy of the State's Records Retention policy, please go to NJASBO website

http://www.njasbo.com/1490101128112155833/site/default.asp

Financial and Human Resource Management Systems

Subtitle: Fiscal/Management Systems

Purpose:

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

Procedure:

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

ERP System Integration Features

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

In Accounting

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

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

In Payroll

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

In Personnel

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

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

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

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

Additional Benefit:

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

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 ADP) may have to manually enter in each new salary amount for every single employee. If system integration is used this should be an automated process for those districts that utilize both Payroll and Personnel applications. Personnel

provides the ability to maintain historic, current and future year salary information, allowing Payroll to access this data when it is time to update individual employee salaries.

Synchronize Contracted Salaries

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

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

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

Synchronize Contract Days Remaining

(AESOP or SUBFINDER Systems to Personnel)

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

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

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

Position Control

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

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

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

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

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

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

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

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

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

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

Meaningful vs. Non-Meaningful PCNs

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

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

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

Generate Annual Contract Letters/Create Mailing Labels, etc.

Export Employee Data from Personnel

Generate Letters or Labels using Microsoft Word

Export Employee Data from Personnel

Generate Letters/Labels from Microsoft Word

Export Employee Salary Data from Personnel

Determination

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

Internal Controls

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

ASSA Reporting

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

Information	Person Responsible	Documentation
Students on roll Full and shared	Principal	Attendance registers maintained by Principal. Documentation to be submitted with the report.
Sent full time Received full time Received shared time	Supervisor of Special Education	Student Management data
Private schools for the handicapped	Business Office	Maintain tuition contracts for private school for the handicapped.
Sent shared time	GCTI	Documentation to be provided to Supervisor of Special Education
Resident students	Supervisor of Special Education	Student Management data
At Risk	Principal	Student Management data
Transportation	Supervisor of Transportation	Documentation to be submitted with report
English Language Learners	Curriculum Supervisor	Student Management data
Tier I students	Supervisor of Special Education	Student Tracker documentation

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 Food Service Department is responsible for getting the forms copied and distributed to all the schools. The youngest member of the household is to receive the application on the first day of school. The food service department sends this list to each school for meal application distribution. Once completed by the parent all applications returned are sent to the Food Service Department for processing. The Business Administrator sends home a meal status notification letter to all applicants. Applications are kept at the Food Service department throughout the school year. Using Genesis for processing the application, the eligibility determination is forwarded to each students file and to the Point of Sale system. Each school secretary can view this information via Genesis. Verification of qualification for free and reduced meals is the responsibility of the Food Service Supervisor. Verification of applications must be completed in November.

Elementary Schools Procedures

The cafeterias have computerized point of sale cash registers. After the student identifies himself with a Pin number, the picture of the student comes up on the screen along with the meal status code and any balance the student may have. All money for meals is collected in the classrooms. The money is put into an envelope which is already labeled with the students name, teacher name, room number and grade, which is supplied by the school secretary. The envelopes are forwarded by the teacher to the main office where the cafeteria worker gets them and applies the money to the appropriate student account via the Point of Sale. At lunch time the student puts their PIN number into the cash register via PIN pad for items purchased. No money is exchanged at lunch time. At the end of each day the cafeteria worker counts out all money received and posts it to the point of sale. The physical cash received should match the money posted to student's accounts. At the end of each day the cafeteria worker prints out a daily sales report and sends it to the Food Service office. Any problems or questions during the course of the day are to go to the Food Service Manager. Any discrepancies are to be called into the Food Service Manager prior to closing out for the day.

Middle School and High School

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

At the end of the day the manager at the Jr. High school and the Bookkeeper at the High School print out the daily sales reports. The cashiers can view these numbers prior to printing to verify cash received against sales. Any problems are referred to

the manager at the Jr. High school and the Bookkeeper at the High School. The cashiers need to advise their managers of any money discrepancies.

Fall Report

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

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

Appendix 1: Glossary of Common School Accounting Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

DISBURSEMENTS - Payment in cash.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLY - A material item of an inexpensive, expendable nature that is consumed, worn out or deteriorated in use; loses its identity through fabrication or incorporation into a different or more complex unit or substance. Is expendable or subject to replace rather than repair if damaged or if some of its parts are lost or worn out.
TRAVEL - Costs for transportation, meals, hotel and other expenses associated with traveling on business for the Board of Education.

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

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

Appendix 2: State Department of Education Records Retention Schedule

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

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

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

FORMS

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