

**LAKWOOD PUBLIC SCHOOLS**

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

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# LAKESWOOD PUBLIC SCHOOLS

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## PREFACE

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

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## SECTION I – INTERNAL CONTROLS

### INTERNAL CONTROL DOCUMENT

#### OVERVIEW:

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

Establishment, maintenance and evaluation of the internal controls are the responsibility of 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 the sets the relationship with the board, which sets the policies.

#### CONTROL FRAMEWORK:

Elements of a control framework include the following:

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

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

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## SECTION I – INTERNAL CONTROLS

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

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6. Reconciliations are properly and promptly completed

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## SECTION I – INTERNAL CONTROLS

### CONTROL ASSERTIONS:

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

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

### MONITORING:

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

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

### AFTER THE CONTROLS ARE ESTABLISHED:

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

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

### CONTROL DEFICIENCIES:

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

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

### REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:



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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

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## SECTION I – INTERNAL CONTROLS

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.

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## SECTION I – INTERNAL CONTROLS

### EVALUATING INTERNAL CONTROLS

**TITLE:** Internal Control

**Subtitle:** Evaluation of Internal Controls

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

**Procedure:**

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

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## SECTION I – INTERNAL CONTROLS COMMUNICATING STAFF MEMBERS ROLES

**Title:** Internal Control

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

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

**Procedure:**

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

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## SECTION I – INTERNAL CONTROLS

### CASH CONTROLS

**Title:** Internal Control  
**Subtitle:** Cash controls

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

**Procedure:**

1. Cash Receipt activities:
  - a. All cash receipts must be documented with a signed receipt from a bound receipt book
  - b. Daily receipts must be entered on a cash deposit worksheet and signed by the Business Administrator and/or designee
  - c. Cash must be deposited on a daily basis and may not be kept in any office; however, if the funds are turned over to the Business Office they may be kept in the safe overnight until deposited the next day at the bank.
  - d. Checks must be copied and attached to the deposit worksheet as verification for the auditors.
  
2. These procedures apply to all district funds including but not limited to General Fund, Special Revenue Fund, Debt Service Fund, Latchkey Account, Food Service Account, Student Activities Fund and Athletic Fund.

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## SECTION I – INTERNAL CONTROLS

### PAYROLL CONTROLS

**Title:** Internal Control

**Subtitle:** Payroll controls

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

**Procedure:**

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

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

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### INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

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

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

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LIST OF DUTIES BY EMPLOYEES	Asst BA	BA	-Treasurer	- A/P	- A/P	- Payroll	-Chief school Administrator			Individual School	Principals and/or Dept Heads	Board President	Board Members	Human Resources
<b>EXPENDITURES CYCLE</b>														
Purchase orders approved by														
Receiving records prepared by														
Vendors' invoices approved by														
Purchase journal prepared by – N/A														
Perpetual inventory records kept by – N/A														
Physical custody of inventory by														
Payments processed by-														
Check sent by-														

PAYROLL CYCLE	Asst BA	BA	-Treasurer	- A/P	- A/P	- Payroll	-Chief school Administrator			Individual School	Principals and/or Dept Heads	Board President	Board Members	Human Resources
<b>PAYROLL CYCLE</b>														
Additions to payroll authorized by														
Pay rates authorized by														
Terminations authorized by														
Time approved by														
Payrolls computed by														
Payroll checks prepared by														
Payroll records prepared by														
Payroll checks signed by														
Cash payroll envelopes prepared by – N/A														
Payroll distributed by														
Payroll bank account reconciled by														
<b>GENERAL LEDGER prepared by</b>														
<b>PAYROLL CYCLE</b>														
Additions to payroll authorized by														
Assignments authorized by														
Terminations authorized by														

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Leave of absences authorized by																				
Assignment of PCN by																				
Employee Certifications checked by																				
To add an employee authorization																				
Access to employee records																				
Creation of job titles, salary guides																				
Creation of PCN																				
Attendance Input/Edit Control																				
End of year roll over																				
ADDITIONAL DUTIES APPLICABLE IN THIS CASE:																				

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



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## INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

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

LIST OF DUTIES BY EMPLOYEES	Asst BA	Bus Adm	Chief School Administrator	- Human Resources 1	- Human Resources 2	- Payroll			Individual School	Prin. and/or Dept Heads	Board of Education			
<b>POSITION CONTROL</b>														
Determination of PCN at Budget Prep Cycle														
Creation of Position Numbers (initialization of use)														
Assignment of Position Control Numbers														
PCN assigned at Board of Education approval														
PCN are linked to appropriate budget account														
PCN are linked via personnel to payroll														
Vacant PCN are monitored for budget prep														
New PCN is authorized														
History of unused PCN is analyzed														
Budget account shows appropriate PCN charged														
Payroll to Budget via PCN reviewed each period														
PCN reflects correct tracking identification														
<b>PERSONNEL</b>														
PCN number is attached to individual employee														
History reflects salary, stipend, longevity etc.														
Position fill date is completed														
History indicates certifications attained														
Certifications are appropriate to position held														
Benefit information by individual is in history														
Hire date listed, if position date unavailable														

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LIST OF DUTIES BY EMPLOYEES	Asst BA	Bus Adm	Chief School Administrator	– Human Resources 1	– Human Resources 2	– Payroll			Individual School	Prin. and/or Dept Heads	Board of Education				

**PAYROLL CYCLE**

- Additions to payroll authorized by
- Pay rates authorized by
- Terminations authorized by
- Time approved by
- Payrolls computed by
- Payroll checks prepared by
- Payroll records prepared by
- Payroll checks signed by
- Cash payroll envelopes prepared by – N/A
- Payroll distributed by
- Payroll bank account reconciled by
  
- GENERAL LEDGER prepared by
- GENERAL JOURNAL ENTRIES approved by
- ADDITIONAL DUTIES APPLICABLE IN THIS CASE:


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

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## SECTION II – ACCOUNTING

**Title: GENERAL LEDGER**

**Procedure:**

**Monthly**

- Prepare cash flow projection to determine sufficient cash available
- Compare Board Secretary’s Report to Subsidiary Ledgers
  - May be done by software
- Compare Board Secretary and Treasurer’s Report for agreement
- Board Secretary Report balances for all funds
- Verify that all accounts and funds are reported in Board Secretary’s Report
- Review all accounts for funds availability

**Year-End Procedures**

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

**ACCOUNTS RECEIVABLE**

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

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## SECTION II – ACCOUNTING

### ACCOUNTS PAYABLE

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

### PAYROLL

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

### FIXED ASSETS

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

### CASH MANAGEMENT

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

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

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

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

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

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## SECTION II – ACCOUNTING

**Title: Use of School Facilities**

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

**Procedure:**

The Board of Education authorizes the Business Administrator to approve and schedule the use of school facilities by school related and non-school organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. **It is the position of the Board to approve only community groups whose organization's function will benefit the pupils of the school/ community or the school district.** School facilities will not be scheduled for use on Sunday except for school related activities that cannot be scheduled on another day.

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

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

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

Except for costs incurred by the district to provide personnel or special services, charges for the use of school facilities shall be waived for those organizations only that have been listed or approved by the Board and included in Board Policy.

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## II-2.1

### SECTION II – ACCOUNTING

#### **SPECIAL REGULATIONS FOR USE OF AUDITORIUM**

1. Youth groups must be sponsored by a responsible adult group with the names of sponsors given in the application. These sponsors must be present at the activity.
2. The Public Address system, lighting panel board, movie screen, etc, must be operated by a school authorized person.
3. No food /drink are to be sold or consumed in the auditorium.
4. Visual Aids equipment furnished by the user must be approved by a school coordinator for proper use through our sound system.
5. No smoking is permitted in the auditorium or anywhere in the school.
6. Adequate outside security must be provided by the using organization (local police).

#### **SPECIAL REGULATIONS FOR USE OF CAFETERIA**

1. Groups giving dances must conform to all rules and regulations for use of the cafeteria.
2. Arrangements must be made with the Township Police for an officer to be on duty one-half hour before and one-half hour after the dance.
3. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition.
4. Youth groups sponsored by adults must submit a list of chaperons with application. One adult required for each twenty people.
5. No smoking is permitted anywhere in the school.
6. Control of the group is the responsibility of the adult sponsors.
7. Adult groups using the cafeteria or kitchen will adhere to all rules and regulations of the Board of Education.
8. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.

#### **SPECIAL REGULATIONS FOR USE OF GYMNASIUM**

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

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

#### *References*

**LAKWOOD PUBLIC SCHOOLS**

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

II-2.2

# LAKESWOOD PUBLIC SCHOOLS

## SECTION II – ACCOUNTING

**Title:** Inventory  
**Subtitle:** Disposal of Obsolete Equipment  
**Procedure:**

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

Equipment may not be sold directly to individuals. Equipment may be posted for sale on NJASBO, Gov Deals or other allowable procurement forums. 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 Township Board of Education.

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

II-3.1



# LAKWOOD PUBLIC SCHOOLS

## SECTION II – ACCOUNTING

**Title:**                    **Acceptance of Gifts**

**Procedure:**

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

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

II-4.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION II – ACCOUNTING

**Title:**                   **Inventory**

**Subtitle:**               **Equipment Identification and Accountability**

**Procedure:**           **NEWLY PURCHASED ITEMS**

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

### **TRANSFERS AND DISPOSAL OF EQUIPMENT**

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

**Form - Fixed Asset Form**

II-5.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION II – ACCOUNTING

**Title:** Sales Tax Exemption Qualifications

**Procedure:**

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

**Legal Reference:** Sales Tax Exemption Letter

II-6.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION III – CASH MANAGEMENT

**Title:**           **Petty Cash Fund**

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

**Procedure:**

1. The Board of Education recognizes the convenience of an imprest cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Board authorizes the establishment of an imprest (revolving) fund at the Business Administrator's Office and at each school building. The amount will be approved annually by the Board of Education at the annual Reorganization Meeting.
3. In accordance with District Practice, no single payment from petty cash will exceed \$100.00. The Business Administrator shall insure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.
4. To request a purchase using petty cash, prior approval by the School Business Administrator is required before any such purchase may occur. A **Petty Cash Request Form** is to be prepared and all applicable invoices or receipts are to be attached along with the information of the account to be charged. All documentation must be forwarded to the Business Administrator's Office for processing of the reimbursement. All reimbursements will be by check only.
5. All Petty Cash checkbooks will be maintained in the Business Office, not in the school buildings. Upon approval of the Petty Cash Request Form, the check will be processed and forwarded to the school building for the principal's signature and disposition.
6. 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.

***References:***

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

***Revised: July 22, 2009***

# LAKWOOD PUBLIC SCHOOLS

## III-1.1

### SECTION III – CASH MANAGEMENT

**Title:** Student Activity Funds

**Purpose:**

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

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 High School Student Account, Middle School Student Accounts, and Elementary Student Accounts.
3. All funds must be self- sustaining, the responsibility of a designated person and administered by the Business Administrator.

**Procedure:**

#### 1. Receipt of Funds:

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

#### 2. Disbursement of Funds:

- A. Contracts for materials or supplies may be made by the building principal only for a one year period; following applicable Board bidding policies and state statutes with the exception of the yearbook which requires Board approval.
- B. No educational materials may be purchased from these funds.
- C. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a receipt, claim or company invoice and will be attached to a “**School Accounts-Check Requisition Form**” and a **Student Activity Fund voucher**.

## III-2.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION III – CASH MANAGEMENT

- D. All checks written will be recorded in a simple Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- E. Checks will require two signatures: that of the Board Secretary and/or Assistant Board Secretary and the Student Activity Fund Treasurer.
- F. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the Student Activity Bookkeeper in the Business Office.

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

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

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

# LAKESWOOD PUBLIC SCHOOLS

## SECTION III – CASH MANAGEMENT

**Title:**                   **ATHLETIC FUND**

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

**Procedure:**

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

# LAKWOOD PUBLIC SCHOOLS

## SECTION III – CASH MANAGEMENT

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

### *References*

*N.J.S.A. 18A:19-14*

*N.J.A.C. 6:29-6.4*

*18A:23-2*



# LAKWOOD PUBLIC SCHOOLS

## SECTION III – CASH MANAGEMENT

**Title:** Pay Procedures  
**Procedure:**

### 1. Regular Pay:

- A. Employees will be paid bimonthly as per contract. When an employee is scheduled to be off or out of the district, then he/she may receive his/her pay on the working day prior to the pay day after 3:00 p.m. When the pay day falls on a school holiday, all employees will be paid on the working day prior to the holiday.
- B. All ten month employees will receive 20 equal payments that total their contract salary, from September to June inclusive.
- C. All twelve month employees will receive their contract salary, in 24 equal payments, from July thru June inclusive.
- D. Beginning with the 2009-2010 school year, at least every three years, during the first pay in October each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.
- E. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
- F. Where no appropriate identification can be produced, the 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.

### 2. Extra Contracts:

- A. Coaching contracts will be paid at the end of their respective coaching season after all uniforms and equipment are accounted for by the High School Vice Principal in charge of Athletics.
- B. All other extra contracts will be paid one-half on the first pay of December and one-half on the last pay in June.

# LAKESWOOD PUBLIC SCHOOLS

## III-4.1

### SECTION III – CASH MANAGEMENT

C. For all After School Programs, workshops and teachers covering classes, personnel will be paid twice a year, first pay in December and the last pay in June.

#### 3. **Substitutes and Hourly Paid Employees:**

A. All daily and hourly paid individuals will receive pay for the time worked as of the prior pay date.

B. An **Employee Payroll Voucher** is used to report hours and/or days worked for this classification of employees.

#### 4. **Overtime:**

A. Overtime is also reported on the **Employee Payroll Voucher** and is paid when reported. Payment of overtime will be based on negotiated contract provisions.

#### 5. **403(b) Salary Reduction Plan**

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the **Maximum Exclusion Allowance (MEA)**, the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The plan administrator for the 403(b) plans will do the MEA calculation for each employee and the amount will appear on the employee's paycheck. By the **first day of school** for ten month employees and by **June 20<sup>th</sup>** for twelve month employees the payroll office must receive from the employee a 403(b) Salary Reduction Agreement Form before deductions for the Salary Reduction Plan for the new school year will begin. Any changes made during the year may only be done by **January 5** or the start of the year as stated above. In order to make changes the employee must fill out 403(b) Change Form.

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

#### *References*

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

# LAKWOOD PUBLIC SCHOOLS

## III-4.2

### SECTION III – CASH MANAGEMENT

#### **Title: Budget Account Number Coding**

#### **Procedure:**

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

To assist administrators, supervisors and staff members who complete purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 11 digits as follows:

**11 190 100 610 xx 11 - Fund 190- Program 100-Function 610-Object xx- Location**

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

**11/15** General Fund (instruction);

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

**13** Special Schools;

**20** Special Revenue

**Program-** Activities and procedures to accomplish an objective.

**105 – Pre-K, 110- K, 120- 1-5; 130- 6-8; 140-9-12; 150-Home Instruction; 190-Undistributed**

**200- *Special Programs***(Special Education);

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

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

**100- *Instruction***- activities dealing directly with instruction

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

Examples: **211**-Attendance/Social Services **213**- Health Services **240** - Support-School Admin.

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

**320 *Purchased Professional Services***- Consultants, Assembly speakers

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

**500 *Repair and maintenance of Instructional Equipment***

**580 *Travel-Staff Conferences***-staff mileage

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

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

**640 *Textbooks***

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

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

**Location** - School Buildings/ Departments

## III-5.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION IV – BUDGET PROCESS

**Title:**                    **Budget Development Process**

**Procedure:**

### **School Budgets – Site Based Management**

School Budgets are the responsibility of the Building Principal. It is also the responsibility of the Principal to justify proposed expenditures in each of the line item accounts. Building Principals track their school accounts during the year making the necessary transfers needed to 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 breakdown of the budget process.

#### **October 15**

Distribution of:

1. Individual school/ department line item budget
2. Personnel request form; for additions and /or reductions of staff.

#### **November**

1. Beginning of November, meeting with the Superintendent of Schools, School Business Administrator, and individual School Principal or Supervisor to review additional needs for the following year.
2. November 15<sup>th</sup>- return of the individual school/ department line item Budget, along with the Personnel Request Form.
3. November 20<sup>th</sup>-Teachers may begin inputting orders through Ed Data system for next year.

#### **December 15**

1. Verification from principals/ supervisors of approval of all school purchase orders. All changes to the submitted budgets will be at the direction of the Superintendent of Schools.

# LAKESWOOD PUBLIC SCHOOLS

## PRIOR TO STATE AID RELEASE

### GENERAL FUND/FUND 15

1. Download Election and Budget calendar from DOE
2. Download salary information from Systems 3000 Personnel
3. Review stipend line accounts and adjust based on current and prior year expenditures
4. Consult with Superintendent to determine staffing needs, vacant and new positions needed, prepare worksheet
5. Prepare worksheet for Tuition
  - a. Consult with Special Ed for number of students sent out of district
  - b. Use State projected tuition and rebill amounts
6. Prepare worksheet for Health Benefits
  - a. Confirm plan enrollment information with HR
7. Update DOE Loan repayment worksheet
8. Consult with Transportation to confirm projection for nonpublic students
  - a. Verify contractual percentage increase for renewed contracts
9. Update projection for Charter school tuition based on enrollment and new grade levels approved by the DOE
10. Review facilities needs with Director and determine funding available from Capital Reserve and Capital Outlay
11. Review Security needs with Director
12. Review all other appropriation accounts and make projections based on current and prior year actual expenditures
13. Review expenditures in Fund 15 and make projections based on current and prior year expenditures
  - a. Approximately 95% of Fund 15 budget is salary and stipends
  - b. Determine transfer amount from General Fund and Title I to Fund 15
14. Review Revenues and prepare projections
  - a. Increase tax levy to 2% maximum
  - b. Review available tax levy adjustments for enrollment and health benefits
  - c. Review Miscellaneous revenues and consult with Assistant BA regarding interest income and indirect cost reimbursements
  - d. Prior to state aid release in February assume state aid remains the same from current year
  - e. Determine available grant fund balances from ARP and ESSER II to offset state aid loan
  - f. Review prior year audit and determine amount of fund balance available to be used as Budgeted Fund Balance
  - g. Total all above revenues and compare with projected appropriations, balance needed is the State Aid Advance Loan
15. Use Budget Projection Module Step 1 on Systems 3000 Accounting to prepare Introduced Budget for March board approval
  - a. Prepare PowerPoint presentation for Board meeting

### SPECIAL REVENUE FUND

1. Review state and federal grant entitlements
  - a. Project at least 85% of current year entitlement for next year
  - b. Use revenue amount as appropriation amount
  - c. Consult with Grant Accountant to determine available carryover for Preschool Education and Title I Transfer to Fund 15
  - d. Confirm Preschool carryover with prior year audit report

### DEBT SERVICE FUND

1. Review debt service payment schedule
  - a. Determine principal and interest amounts
2. Project debt service state aid as unchanged from current year and update upon State Aid release in February
3. Review audit and determine available fund balance surplus to be used as Budgeted Fund Balance
4. Balance needed is the Debt Service Tax Levy

# LAKESWOOD PUBLIC SCHOOLS

## AFTER STATE AID RELEASE/INTRODUCED BUDGET PREPARATION

### GENERAL FUND/FUND 15

1. Update projection for Charter school tuition based on State Aid printouts
2. Update State Facilities tuition based on State Aid printouts
3. Update State Aid based on State Aid printouts
4. Revise Tax Levy amount with C44 health adjustment if any
5. Revise State Aid Advance Loan amount
6. Revise and finalize Introduced Budget
  - a. Revise Step 1 Budget Projection
  - b. Prepare budget resolution and presentation
7. Prepare worksheet with State Aid changes from prior year
8. If State Aid Loan approved before Public Hearing in May budget is finalized and complete
9. If State Aid Loan not approved by Public Hearing date wait until it is and then finalize budget at a later date

### SPECIAL REVENUE FUND

1. Update Preschool program budget amounts from workbook (Jason)
  - a. State approved preschool budget may not be available until Public Hearing

### DEBT SERVICE FUND

1. Update State Aid from State Aid printouts
2. Revise tax levy based on State Aid amount

## AFTER INTRODUCED BUDGET APPROVED

### GENERAL FUND/FUND 15

1. Submit Budget to County Office by due date
  - a. Include Position Control Roster
  - b. Tuition worksheet
  - c. Appendix D Checklists
  - d. Edit Check Worksheet
  - e. DOE Budget Report
  - f. User Friendly Budget
2. Set date for Budget review meeting with County BA
3. Advertise budget in Star Ledger no later than four days prior to Public Hearing
  - a. Add Statement of Purpose for Capital Projects if needed

### SPECIAL REVENUE FUND

1. Update Preschool program budget amounts from workbook (Jason)
  - a. State approved preschool budget may not be available until Public Hearing

## PUBLIC HEARING BUDGET PREPARATION

### ALL FUNDS

1. Finalize Budget for Public Hearing
  - a. Use Budget Projection Module Step 2 to prepare Public Hearing Budget for May board approval
  - b. Prepare Budget resolution and PowerPoint presentation for Special Board meeting

## LAKWOOD PUBLIC SCHOOLS

- c. Update Preschool program budget amounts (Jason) and revise DOE Budget and Step 2 Budget Projection
- d. Enter Revenues in Budget Projection module on Systems 3000
2. Prepare worksheet for County BA with Public Hearing budget revisions if needed

### AFTER PUBLIC HEARING

1. Prepare certified budget resolution
2. Revise budget on DOE budget application if changed from Introduced Budget
  - a. Print and save DOE budget
  - b. Print and save User Friendly Budget
  - c. Print and save Edit Check Worksheet
3. Transmit Public Hearing budget on DOE Budget application
4. Upload Public Hearing Budget presentation to district homepage
5. Upload User-Friendly Budget to district homepage
6. Revise Step 2 Budget Projection on Systems 3000 if changed from Introduced Budget
  - a. Update with revisions to Introduced Budget
7. Finalize Revenue projection module
8. Send budget documents to County BA
  - a. Certified budget resolution
  - b. DOE Budget
  - c. User Friendly Budget
  - d. Edit check worksheet
  - e. Revisions to Introduced Budget worksheet if applicable
  - f. Public hearing budget presentation
9. Prepare and send A4F to the township for signature
10. Send copy of A4F with township and board secretary signatures to the following:  
Ocean County Board of Taxation  
118 Washington Street  
Toms River, NJ 08754  
cskuby@co.ocean.nj.us  
  
County School Business Administrator  
charles.muller@doe.state.nj.us  
  
Municipal Tax Assessor/Clerk  
cjohnson@lakewoodnj.gov  
lkirkman@lakewoodnj.gov  
  
NJ Division of Local Government Services  
Bureau of Financial Regulation and Assistance  
PO Box 803  
Trenton, NJ 08625-0803
11. Prepare tax levy payment schedule for June board agenda
12. Confirm Step 2 Budget Projection appropriations agree to DOE Budget
13. Confirm Revenue Projection agrees to DOE Budget
14. Post Budget Projection and Revenue Projection modules to Systems 3000 Accounting
15. Open new year on Systems 3000 Accounting

# LAKWOOD PUBLIC SCHOOLS

## IV-1.1

### SECTION IV – BUDGET PROCESS

**Title:**                    **Budget Transfers**

**Procedure:**

Individual budget line item transfer requests are to be submitted to the School Business Administrator by the Building Principals and/or Curriculum Supervisor. Requests must be submitted using the **Budget Transfer Request Form**. In lieu of the form, a detailed memo or e-mail may be sent to the Business Administrator with the same information as the **Budget Transfer Request Form**. When transferring money from one account to another, the "from" account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected, are used and fill in the description of the account.



# LAKESWOOD PUBLIC SCHOOLS

## IV-2.1

### SECTION IV – BUDGET PROCESS

**Title:** Grant Application Procedure

**Procedure:**

1. All grant applications must be submitted for approval prior to submission to the Granting Authority to the Superintendent then to the Assistant Superintendent for Curriculum and Instruction. All grants require approval from the Superintendent and action from the Board of Education.
2. Submit reimbursement requests through EWEG for all Federal Grants on a timely basis as funds are needed. Reimbursement should be requested based upon expenditures and should be reviewed on a monthly basis by the Business Administrator and Grant Accountant.
3. All other procedures as described in this handbook will apply to transactions involving grant funds.

# LAKWOOD PUBLIC SCHOOLS

IV-3.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION V – POSITION CONTROL

### POSITION CONTROL STANDARD OPERATING PROCEDURE

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

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

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

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

The position control roster shall:

1. Share a common database and be integrated with the district's payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:
  - i. The employee name
  - ii. The date of hire
  - iii. A permanent position tracking number for each employee including:
    - (1) An accurate expenditure account code(s)
    - (2) The building the position is assigned
    - (3) The certification title and endorsement held, as applicable
    - (4) The assignment position title as follows:
      - (A) Superintendent or Chief School Administrator
      - (B) Assistant Superintendent
      - (C) School Business Administrator
      - (D) Board Secretary (when other than I, II or III above)
      - (E) Principal
      - (F) Vice Principal
      - (G) Director
      - (H) Supervisor
      - (I) Facilitator
      - (J) Instructional Coach by Subject Area

# LAKWOOD PUBLIC SCHOOLS

V-1.1

## SECTION V – POSITION CONTROL

- (K) Department Chairperson by Subject Area
- (L) Certificated Administrator – Other
- (M) Guidance
- (N) Media Specialist/Librarian
- (O) School Nurse
- (P) Social Worker
- (Q) Psychologist
- (R) Therapist – OT
- (S) Therapist – PT
- (T) Therapist - Speech
- (U) Certificated Support Staff – Other
- (V) Teacher by Subject Area
- (W) Instructional Assistants
- (X) Certificated Instructional-Other
- (Y) Aides supported by IEP
- (Z) Other Aides
- (AA) Maintenance Worker
- (BB) Custodian
- (CC) Bus Driver
- (DD) Vehicle Mechanic
- (EE) Food Service
- (FF) Other Non-certificated

- iv. A budgetary control number for substitute teachers
- v. A budgetary control number for overtime
- vi. A budgetary control number for extra pay
- vii The status of the position (filled, vacant, abolished, etc.)
- viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc;
- ix. Each of the following:
  - 1. base salary
  - 2. step
  - 3. longevity
  - 4. guide
  - 5. stipends by type
  - 6. overtime
  - 7. other extra compensation
- x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
- xi. The position’s full-time equivalent value by location;
- xii. The date the position was filled; and

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## SECTION V – POSITION CONTROL

xiii. The date the position was originally created by the board. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the board.

### **A. Purpose**

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

### **B. Scope**

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

### **C. Authority**

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

### **D. Position**

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

### **E. Position Control Number – Creating and Maintaining**

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

### **F. Position Control Number (PCN)**

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

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## SECTION V – POSITION CONTROL

PCN's 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 PCN's can provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. An assigned PCN will forward a calculated salary into the budget projection. As PCN's represent *positions* within the district, they are only added or deleted when a job position itself is either created or phased out.

### **G. Request for PCN for a New Position**

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

### **H. Other**

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

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# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

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

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

### Authorized Purchases

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

### Unauthorized Purchases

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

### Procedure:

1. **QUOTATIONS:** When a single item or service, or group of like items cost between **\$6,600 to \$43,999, two quotations are required.** Notification of this range will be sent throughout the district by July 1, of each year. A **Quotation Record Form** is used for this procedure and is to be attached to the Purchase Order for submission to the Business Office.
2. **BIDDING PROCESS:** When a single item or service of a group of like items are at **\$44,000** or greater, the formal bidding process through the Business Office is required (July 1, the threshold amount will be sent to the offices). Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date of the Business Office receives the request and specifications. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.
3. If the vendor has a State Contract Number, no quotes or bids are necessary, however the State Contract Number must appear on the purchase order.

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## SECTION VI – PURCHASING

4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means **there will be no purchase orders authorized by a telephone call by a Principal, Supervisor, Teacher or other staff member.** Board members/staff members attending conventions or workshops are not to make purchases in the name of the school district without following the purchasing process. All purchases of goods and services require a purchase order to be generated with approval from the Superintendent and Business Administrator.
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. All purchases must go through the Business Office.
6. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. The Board **will not reimburse** employees for items and goods personally purchased by the employee as these items are required to be purchased through a vendor through the purchase order system.
7. **Student Activity Accounts:** Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to the Student Activity Accounts for the aforementioned purpose will not be signed by the Purchasing Agent.
8. **Debarment List:** Vendors will be crosschecked to the state debarment list to verify that they are not barred from obtaining government contracts in New Jersey.

### 9. FEDERAL FUNDS AND PURCHASING:

#### ➤ **Recommendation--Use of State Contract Vendors**

The use of state contract vendors for the procurement of goods and services when using federal funds should be limited as follows:

School districts may purchase from New Jersey State Contract (NJ START) vendors when using Federal Funds as follows:

- Purchases in the aggregate less than **\$10,000**—no additional quotes needed.



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- Purchases in the aggregate from **\$10,000 up to \$249,999**—multiple quotes needed. solicit three (3) quotes.
- Purchases **\$250,000 or more**—District must advertise for competitive bids (2 CFR 200.320 (b) (1) or competitive proposals (2 CFR 200.320 (b) (2)).

Reminder: Districts are reminded to review the Method of Operation (MOO) of each state contract to determine if the MOO requires additional quotes. Any contracts awarded to a NJ State Contract vendor that exceeds the district's bid threshold, shall be awarded by resolution of the Board of Education.

Once again, NJ State Contract Vendors shall not be used as the only price source for contracts exceeding \$10,000.00

### **Caveat**

School districts are reminded the above guidance is a clarification issued by the New Jersey Department of Education on May 28, 2021.

When purchasing goods and services using National School Lunch Program funds, districts are to comply with all guidance as issued by the New Jersey Department of Agriculture, especially noted in the following:

Form #326	Procurement Procedures for School Food Authorities
Form #187	Commercial Vendor Contract Fact Sheet
Form #358	Federal Funds Procurement Method Selection Chart
Webinar	Federal Procurement Review December 2019

## **NJ REGIONAL/LOCAL/COUNTY- COOPERATIVES**

School districts may purchase from vendors, when using **FEDERAL FUNDS**, who have been awarded contracts by New Jersey regional/local/county cooperatives without any further quotations or bidding needed **regardless of federal and state purchasing quote and bid thresholds**. Examples of these regional/local cooperatives are as follows:

Examples:

<b>System ID Number</b>	<b>Cooperative</b>
26EDCPS	Educational Data Services
65MCESCCP	ESC of NJ
34HUNCCP	Hunterdon Educational Services Commission
E8801-ACESCPS	New Jersey School Boards TEC

Reminder: Any contracts awarded to a cooperative vendor that exceeds the district's federal or state bid threshold, shall be awarded by resolution of the Board of Education. The LEA is responsible to have in their possession all statutorily required vendor documents.

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*As a result of the NJASBO Meeting of May 19, 2021 with the NJDOE*

## NATIONAL COOPERATIVES

School districts may purchase from vendors, when using **FEDERAL FUNDS**, who have been awarded contracts by recognized National Cooperatives without any further quotations or bidding needed as long as the district complies with all state and federal law and regulations. See LFN 2012-10.

Reminder: Districts are encouraged to review Local Finance Notice 2012-10 for further guidance on using National Cooperative vendors. Any contracts awarded to a national cooperative vendor that exceeds the district's bid threshold, shall publish a notice of intent to award the contract under the cooperative agreement 10 days before it is awarded by resolution of the Board of Education. **Caution:** National Cooperative contracts may only be used for goods and services; it does not apply to 'public works' or construction contracts.

*As a result of the NJASBO Meeting of May 19, 2021 with the NJDOE*

### TO BE INCLUDED ON REQUISITION

#### ➤ **Federal Programs—Include on Requisitions/Purchase Orders**

When using Federal Funds, the following shall be included on the purchase order document

- Name of Federal Program
- Quotation, bid number, if applicable
- Name of Cooperative Purchasing Entity; if applicable
- Board approval date; if applicable
- Location(s) of equipment
- Federal funding account number easily identified if split funding
- Approved CIP Code; if required

## Federal Procurement Chart of Thresholds Recommended Guidance

**This chart reflects the QPA bid threshold of \$44,000**

Description of Goods/Services	Amount	Procurement Method
Goods and Services	Less than \$6,600	Sound Business Practice
Goods and Services	\$6,600-\$43,999	Quotation or Bid
Goods and Services	\$44,000 or more	Bid
Professional Services	Less than \$6,600	Simple Proposal
Professional Services	\$6,600-\$43,999	Request for Proposals (RFP)*

## LAKEWOOD PUBLIC SCHOOLS

Professional Services	\$44,000 or more	Competitive Contracting
Educational Consultant Services	Less than \$6,600	Simple Proposal
Educational Consultant Services	\$6,600 - \$43,999	Request for Proposals (RFP)*
Educational Consultant Services	\$44,000 or more	Competitive Contracting
Instructional Improvement Services	Less than \$6,600	Simple Proposal
Instructional Improvement Services	\$6,600 - \$43,999	Request for Proposals (RFP)*
Instructional Improvement Services	\$44,000 or more	Competitive Contracting
Professional Development Services	Less than \$6,600	Simple Proposal
Professional Development Services	\$6,600 - \$43,999	Request for Proposals (RFP)*
Professional Development Services	\$44,000 or more	Competitive Contracting
Sole Source (Proprietary)	Less than \$6,600	Simple Proposal
Sole Source (Proprietary)	\$6,600 - \$43,999	Proprietary Quotation
Sole Source (Proprietary)	\$44,000 or more	Proprietary Bid
Services Provided by Government Units/Schools	Less than \$6,600	Simple Proposal
Services Provided by Government Units/Schools	\$6,600 - \$43,999	Request for Proposals (RFP)*
Services Provided by Government Units/Schools	\$44,000 or more	Competitive Contracting
Construction; Public Works	Less than \$6,600	Written Proposal; PW Documents
Construction; Public Works	\$6,600 - \$43,999	Quotation or Bid
Construction; Public Works	\$44,000 or more	Bid

NJ DOE has clarified different threshold amounts when procuring goods and services using NJ State Contract vendors.

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

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# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:** Purchasing Procedures

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

**Purchase Order:**

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

**Emergency Orders or Extraordinary Conditions:**

**Procedure:**

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

**References:**

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

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# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:** Purchasing Procedure  
**Subtitle:** Purchase Order Form  
**Procedure:**

1. The Purchase Order Form is a five part carbonized form.
  - A. (original) - Vendor's Copy
  - B. Voucher
  - C. (third copy) - Business Office copy
  - D. Requisitioner copy
  - E. Receipt verification
2. This Purchase Order form acts as a requisition form and when signed by all concerned, it becomes a purchase order.
3. The initiator completes the following information.
  - A. Type the School Year, but do not date the Purchase Order.
  - B. Account Number to be charged - this information can be found in your copy of the budget allocation notices.
  - C. Vendor's Name, address and zip code
  - D. Ship to: School Address, and zip code with person's name who placed the order.
  - E. Quantity, description, unit price and total should be clearly stated. It is essential that current prices are used and shipping costs are included in the total.
  - F. Incomplete or improper Purchase Orders will be returned with a memo explaining the deficiencies.
  - G. Attached to each Purchase Order is a **Purchase Order Requisition Form** that justifies the need for the purchase.
4. All orders from **\$6,600 to \$43,999, unless purchased under a state contract,** require a **Quotation Record Form** attached.
5. Purchase orders are forwarded to the Principal's Office for approval.
6. After approval by the Principal, the purchase order will be forwarded to the Purchasing Manager for approval. The PO is then sent to the Business Administrator for final approval.

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# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

7. All purchase orders will be approved and dated by the following:
  - A. **Principal or Supervisor**-must check to determine if funds are available.
  - B. **Purchasing Manager** determines the accuracy and compliance of the data entered.
  - C. **Superintendent** determines educational value of each order.
  - D. **School Business Administrator**-reviews the technical aspects to ensure compliance with State Law and Board Policy.
8. The Finance Committee of the Board, then approves all purchase orders at the next Board meeting.
9. After the Board meeting, the Business Office receives the PO with all approvals, the copy (original) of the purchase order is then forwarded to the vendor.
10. Upon receipt of the goods/ services the school copy of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, the **Order Information Form, or a detailed memo/e-mail** must be sent along with the packing slip to the Business Office. When the Order is complete, the school copy must be sent to the Business Office. The Business Office will not authorize the payment to the vendor until the school copy is received.
11. **Partial Payments**- In order to pay a vendor for the material received the Principal/ Supervisor must send a **copy** of the school copy,(E), denoting the items received. As stated above final payment will not be made until the school copy, (E), is received.
12. **Approval of amounts paid in excess of approved purchase:** As per 6A:23A-6.10 the Board will permit the Business Administrator to approve adjustments to purchase orders up to 10% over the original amount without issuing a new purchase order provided that the changes do not change the purpose or vendor or bid award price of the original purchase order.
13. **Computers /Hardware**- All purchases of computers/hardware require the Principal/Supervisor to contact the Information Technology Director **to** assist employees with the technical aspects and the State Contract requirements of purchasing computers. After the PO is signed by the Principal/Supervisor, it must be signed by the Board Secretary before it is sent to the Assistant Superintendent.
14. **Copiers**- If a copier needs to be replaced or a new one purchased the Business Administrator must be contacted.. All purchases or replacements must be pre-approved by the Business Administrator.

# LAKWOOD PUBLIC SCHOOLS

VI-3.2

## SECTION VI – PURCHASING

**15. Cooperative Purchasing-**The Board of Education has contracted with to bid on items in the following categories on an as needed basis.

- |                    |                     |                       |
|--------------------|---------------------|-----------------------|
| 1. Office Supplies | 2. School Supplies  | 3. Custodial Supplies |
| 4. Art Supplies    | 5. Science Supplies | 6. Industrial Arts    |
| 7. Athletics       | 8. Technology       |                       |

The above categories are purchased using the on-line Ed-Data web-site. Supply catalogues are available at each building.

*References: 6A:23A-6.10*

VI-3.3



# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:** Purchasing Procedure

**Subtitle:** Ordering of Materials

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

**Procedure:**

1. All persons responsible for the ordering of goods, materials and services will use the purchase order form as described in this Business Procedure Handbook.
2. All employees responsible for submitting purchase orders will have to attach to the purchase order the **Purchase Order Requisition Form** that will determine why the purchase is essential to the school district. Non –essential items will not be ordered.
3. It will be the responsibility of the Building Principals and Supervisors, to notify all staff members under their supervision that orders for goods, services or materials will be made by strictly following the procedure for issuing a purchase order.
4. Emergency Orders: Should it be necessary that goods, services or materials are needed quickly; an order must be placed in the prescribed way. The Building Principal/Supervisor and all others responsible for approving orders will call the Business Office for approval and will submit immediately all necessary information needed for the Business Office to process. The following procedure must be followed:
5.
  - A. A purchase order must be immediately sent to the Business Office with "**EMERGENCY PURCHASE ORDER**" on the top right hand corner of the purchase order.
  - B. The purchase order will be immediately processed.
  - C. Upon receipt of the goods, the **school copy** of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, the **Order Information Form** must be sent along with the packing slip to the Business Office. When the order is complete, the **school copy, (E)**, must be sent to the Business Office. The Business Office will not authorize payment to the vendor until the **school copy** is received.
6. By following the above procedure for all purchase orders, the obligations of the Board of Education will be more accurately maintained.

**References:** 18A:18A-7

VI-4.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:** Purchasing Procedure

**Subtitle:** Emergency Contracts

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

**Procedure:**

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

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

VI-5.1

# LAKWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:** Purchasing Procedure

**Subtitle:** Receipt of Goods

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

**Procedure:**

1. Check the packing slips very carefully without delay, as soon as the shipment is received. If the items are on back- order, mark” back order” on the school copy, (E), of the Purchase Order and wait a reasonable time for work orders to be received (four weeks should be enough time unless the vendor gave you a receiving date). If by that time the back order has not been received, please forward the packing slips with a notation, to this bill and hold the school copy, (E), for the additional back orders. Sometimes the packing slip is marked “out of stock” or “cancel” then send the whole thing to the Business Office for payment.
2. If there is a problem with an order, notify the Business Office immediately with an Order Information Form or detailed memo/e-mail with the packing slip attached. Most companies will allow a shortage claim within thirty (30) days.
3. Check with the Business Office for any back order cancellation notices.
4. Should it be necessary to cancel the back order items, send back the school copy of the Purchase Order to the Business Office, so marked.
5. The Receiving Record of the Purchase Order must be given to the Business Office within 30 days after returning to school for all items delivered during the summer months.

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# LAKWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:** Purchasing Procedure

**Subtitle:** Contributions to Board Members and Contract Awards

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

**Procedure:**

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

***References***

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

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

***P.L. 1973, c.83***

VI-7.1

# LAKWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:** Expenditure Control

**Subtitle:** End of Year Procedure

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

**Procedure:**

The deadline for ordering items from the current operating budget is **March 1**, unless an earlier date is set by the Superintendent. **Exceptions** to this will be as follows:

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

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# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:** Expenditure Control

**Subtitle:** Professional Affiliations/Expense Reimbursement

**Procedure:**

**Professional Affiliations:**

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

**Workshop/ Trip Reimbursement:**

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

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# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

5. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
  - a. If expenses are in compliance with the guidelines, the Superintendent will include the Professional Development Request Form information and the purchase order on the Board of Education agenda for approval.
  - b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.
  - c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
6. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.
7. If approval is given by the Superintendent and the Board of Education, a copy of the Professional Development Request Form will be returned to the staff member. This copy along with the Conference Travel Expense Report and the Voucher, (second page of the PO that must be signed) and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.
8. All fees or expenses not covered by the purchase order, the payment shall be made personally by the school district employee and reimbursed at the conclusion of the travel event.
9. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.
10. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Board meeting. If the purchase order is submitted in the beginning of the month payment will be made after the second Tuesday of the month.
11. At the time of submission of all expense reimbursements, the staff member must submit a Post Professional Development (PD) Report that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district.

# LAKWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

12. Board members, officers and designated employees of the Township School District who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses.

Exceptions caused by extenuating circumstances may be granted at the Board's discretion.

13. School district travel expenditures **shall not include** costs for the following:
- a. Subsistence reimbursement for one day –trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:XX-8.20
  - b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedure set forth in N.J.A.C. 6A:XX-8.19(b).
  - c. Attendance by the appropriate people at NJSA, NJADA or NJASBO shall only be permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 6A:XX-8.19(b) and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.
  - d. Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the district.
  - e. Car rentals, limousine services, reverse telephone charges or entertainment costs.
  - f. Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or on –line services.

### **Out of State Travel**

1. Pursuant to N.J.S.A.18A:11-12, out of state travel shall be limited to the fewest number of board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles.

2. Where a travel event has a total cost that exceeds \$5,000, regardless of the number of attendees, or where more than five (5) individuals from the district are to attend, the school district shall obtain the prior written approval of the Executive County Superintendent.

#### ***References***

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

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

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

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

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

VI-9.3



# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

### **Reimbursement for Mileage only:**

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

VI-9.4

# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:** Professional Services

**Subtitle:** Legal Services

**Procedure:**

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

In the event it becomes necessary to exceed the established maximum dollar limit for the professional service, the Superintendent shall recommend to the Board of Education an increase in the maximum dollar amount. Any increase shall require formal Board action.

VI-10.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

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

### *References*

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

# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:** Professional Services

**Subtitle:** Authorized Services

**Procedure:**

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

***References***

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

VI-11.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:**                   **Expenditure Control**

**Subtitle:**               **Maintenance Service Contract and Other Repairs**

**Procedure:**

1. Service contracts for continued maintenance and repair of office machines/typewriters are available for district wide equipment.
2. The Business Office will provide each school office/ department with the names(s) and phone numbers(s) of the successful bidders.
3. Whenever a repair is required, the school/department will call the Business Office for availability of funds. The Business Office will authorize the school/department to notify the vendor of the need for repair.
4. When the repair is made, **the service call form from the company** who serviced the machine must be signed by the staff member and the copy forwarded to the Business Office. **Give a voucher to the serviceman** to take back to his office, to be signed and returned to the Business Office.
5. The Business Office will match the service call from the company invoice with the bill as it comes in. The Business Office will then send the bill to the Building Principal to have the PO typed and the appropriate account charged.

VI-12.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION VI – PURCHASING

**Title:** **Expenditure Control**

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

**Procedure:** **Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may generated by the Teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal's office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department's Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

### **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 (Trouble Trakker) is generated on the web site indicating a description of the problem and the location.
2. Trouble Trakkers are received and delegated to the Computer Technicians and given a reference number. Trouble Trakkers will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the Trouble Trakker, the person initiating the Trouble Trakker and the supervisor receive a report stating that the work is completed.

VI-13.1

# LAKESWOOD PUBLIC SCHOOLS

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

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

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

**Procedure:**

Building Coordinator

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

Planning for Alterations and Remodeling

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

Maintenance and Repair of Equipment

- The Buildings and Grounds Department holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.

VII-1.1

# LAKESWOOD PUBLIC SCHOOLS

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

- The Maintenance Department is prepared to carry out some renovations, alterations and improvements and support buildings in order to offer a constant safe environment. These operations must be scheduled in advance.

### 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, call the Buildings and Grounds Department 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 call the Buildings and Grounds Department if this service is needed.

### Recycling

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

### Refuse Collection Services

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

### Chemical Hygiene and Disposal of Hazardous Wastes

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



# LAKESWOOD PUBLIC SCHOOLS

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

### Right To Know

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

### Safety/Accident Reporting

- All accidents will be reported to the central office on the appropriate district approved form. Following review by the Safety Officer, 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

- The district Safety Officer shall maintain documentation regarding indoor air quality inspections.

### 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.

### Drinking Water (for well systems)

- The district shall conduct all required tests and inspections to ensure that all water coming from the well is potable.

### Wastewater Treatment

- The district will ensure that either a properly licensed person is on staff or that a professional firm is hired to ensure that all required DEP reports are filed as required.

### 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

# LAKESWOOD PUBLIC SCHOOLS

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

### 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

# LAKWOOD PUBLIC SCHOOLS

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

**TITLE: Facilities Maintenance & Repair Scheduling and Accounting**

SUBTITLE: General

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

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

### Prioritization

The work order must first be approved by the building principal and the business administrator before any work is performed. The work orders will be performed in the following priority order:

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

VII-2.1

# LAKESWOOD PUBLIC SCHOOLS

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

- B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken locks, water leaks, etc.
  - C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters or air conditioners in violation of “Indoor Air Quality” rules or PEOSHA requirements.
  - D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a broken sink. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district’s Strategic Plan.
- VII. Low – A work order should be categorized as low for requests that are new items, such as a new shelf.

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

### Cost Benefit Analysis

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

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

### Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

- A. The actual hours worked by date.
- B. Whether those hours were at regular or overtime rate.

VII-2.2

# LAKESWOOD PUBLIC SCHOOLS

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

### VIII. The actual materials and supplies needed to complete the order.

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

#### Close Out Procedures

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

#### Contracted Services:

When a work order requires the hiring of an outside contractor, it should be assigned (in the software) to the Maintenance Secretary. If a contractor must be called in when the Maintenance Secretary is unavailable, she must be informed that a contractor is called. The Maintenance Secretary must mark on her calendar the contractor and the work order number for the service. She should initiate a requisition with an estimated amount for the service call. The work order number should be entered into the control number field on the requisition.

When the service is complete, the Maintenance Secretary should mark the work order as complete. When an invoice for the work is received, the maintenance secretary should enter it as a purchase transaction into the work order. The work order should then be marked as closed.

#### Planning

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

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

# LAKESWOOD PUBLIC SCHOOLS

## SECTION VIII – SECURITY

Title: Security

Purpose:

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

Procedure:

### **Buildings and Grounds Security**

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

### **ID Badges**

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

### **Visitors/Deliveries**

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

### **Building Keys**

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

VIII-1.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION VIII – SECURITY

### **Parking Areas**

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

VIII-1.2

# LAKESWOOD PUBLIC SCHOOLS

## SECTION IX – EMERGENCY PREPAREDNESS

TITLE: Emergency Preparedness

SUBTITLE: General

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

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

IX-1.1



# LAKESWOOD PUBLIC SCHOOLS

## SECTION X– RISK MANAGEMENT

**Title:** Safety

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

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

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

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

The Safety Committee will meet periodically during the year.

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

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

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

X-1.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION X– RISK MANAGEMENT

**Title:**                    **Loss Control**

**Subtitle:**              **Injuries**

**Procedure:**

### **STAFF INJURIES**

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

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 **NOTICE OF EMPLOYEE INJURY Form**. If the employee needs medical treatment they will then call the **Safety Officer in the Business Office that will refer them to the district approved Worker Compensation physician network**.

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

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

X-2.1

# LAKWOOD PUBLIC SCHOOLS

## SECTION X- RISK MANAGEMENT

### LITIGATION/LIABILITY

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

### INJURIES TO VISITORS ON THE PREMISES

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

X-2.2

# LAKESWOOD PUBLIC SCHOOLS

## SECTION X– RISK MANAGEMENT

**Title:**                   **Loss Control**

**Subtitle:**               **Recording of Days Absent Due to Injury/Accident**

**Procedure:**

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

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

X-3.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION X- RISK MANAGEMENT

**Title:**        **Personal Items**

**Procedure:**

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

X-4.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION XI- TRANSPORTATION

Title: Transportation

Purpose:

The Board of Education recognizes that transportation to and from school is required for the promotion of education. The Board has the responsibility to transport eligible students to and from their homes, i.e., the shortest distance between public roadways and walkways from the front door of the residence to the front door of the learning facility.

Procedure:

### **New Students**

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

### **Alternate Stop Request**

- Parents may request one alternate stop as per current district practice. Child Care Provider forms must be completed by the parent/guardian and submitted to the transportation department.

### **Students Leaving District**

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

### **Field Trip/Athletic Buses**

- Requests for buses for field trips and athletic events shall be submitted to the Transportation Coordinator at the earliest possible date and after approval by the Board of Education. Field trips are approved by the building principal, assistant superintendent and business administrator. Only overnight trips are approved by the board. The Transportation Coordinator will schedule all special activity buses.

XI-1.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION XI- TRANSPORTATION

### **Contracted Bus Services (if applicable)**

- Bus services provided by outside contractors will be coordinated by the Business Administrator in consultation with the Transportation Coordinator and in accordance with NJ Public Contracts Law.

### **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 Transportation Supervisor shall supply Application for Non Public Transportation forms to nonpublic schools located within the district.
- The Transportation Supervisor shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and nonpublic school administrators of the determination for each application by August 1<sup>st</sup>.
- The Transportation Supervisor 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.
- In accordance with legislation creating the Lakewood School Transportation Authority pilot program, nonpublic transportation needs are handled by the LSTA not the Lakewood Board of Education through the 2018-2019 school year. In accordance with the approved waiver dated June 2022, the LSTA will provide transportation for nonpublic students for the 2022-2023 school year.

### **Purchase of School Buses (if applicable)**

- School bus purchases will be coordinated by the Business Administrator in consultation with the Transportation Coordinator. Buses shall be replaced on a rotating basis. No vehicle will be utilized to transport students beyond the 12<sup>th</sup> year from the year of manufacture.

### **DRTRS**

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

### **Safety**

School principals in cooperation with the Transportation Coordinator shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to

# LAKESWOOD PUBLIC SCHOOLS

and from school. Employees of contracted bus services are trained as per the bid specifications by the contractor.

## XI-1.2

### SECTION XI- TRANSPORTATION

- The Transportation Coordinator shall ensure that all school bus driver's and school bus aides are properly trained for the functions of their position.
- The Transportation Coordinator shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
- The Transportation Coordinator shall ensure that anyone driving a school vehicle hold a valid Commercial Driver's License with appropriate endorsement(s) for the class and type of vehicle operated.
- The Transportation Coordinator will file the Annual Certification of School Bus Drivers Report with the County Department of Education. Contractor service providers submit their own forms to the County as required by the bid specifications.
- Random drug and alcohol testing of bus drivers shall be conducted in accordance applicable regulations. Contracted service providers inform the district of such tests that they perform.

#### **Bus Accidents**

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



# LAKWOOD PUBLIC SCHOOLS

## XI-1.3

### SECTION XI- TRANSPORTATION

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

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

**Procedure:**

1. The district vehicle coordinator shall maintain a vehicle inventory control record including:
  - 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

# LAKESWOOD PUBLIC SCHOOLS

- j. The cost of the work performed.

XI-2.1

## SECTION XI- TRANSPORTATION

**Title:** District Vehicle Assignment

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

**Procedure:**

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

XI-3.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION XI- TRANSPORTATION

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.

# LAKESWOOD PUBLIC SCHOOLS

## XI-3.2

### SECTION XI- TRANSPORTATION

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.

# LAKESWOOD PUBLIC SCHOOLS

XI-3.3

## SECTION XII– FOOD SERVICE

Title: **Food Service**

Purpose:

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

Procedure:

### **Application for Participation in Child Nutrition Program**

- Before the beginning of each school year, Business Office Secretary files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program. **The Lakewood School District participates in and qualifies for the Community Eligibility Program (CEP) and therefore all students receive free breakfast, lunch and afterschool snacks.**

### **Direct Certification**

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

### **New Students**

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

### **Free and Reduced Meal Applications**

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

### **Determining Eligibility for participation in the Child Nutrition Program**

- Business Office Secretary determines eligibility in accordance with applicable regulations established by the Department of Agriculture. After determination, letters are

# LAKESWOOD PUBLIC SCHOOLS

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.

## XII-1.1

### SECTION XII– FOOD SERVICE

#### **Master Eligibility List**

- A master eligibility must be completed and is maintained by 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 15<sup>th</sup> 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 15<sup>th</sup>, 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 picked up by district courier and brought to the bank. Deposit totals are reconciled to the bank statement by business office personnel

#### **Setting Prices**

## LAKESWOOD PUBLIC SCHOOLS

- 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.

XII-1.2

### SECTION XII– FOOD SERVICE

#### **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.

XII-1.3

# LAKWOOD PUBLIC SCHOOLS

## SECTION XIII– TECHNOLOGY SYSTEMS

**TITLE:** Technology Systems

**SUBTITLE:** Physical security over technology equipment, peripherals and media

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

1. Rooms or areas that house servers will be secured either by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
2. All computer and technology equipment should be tagged and inventoried. Bi-annually the equipment should be physically verified against the inventory log for existence and location verification.
  - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
  - b. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.

XIII-1.1



# LAKWOOD PUBLIC SCHOOLS

## SECTION XIII- TECHNOLOGY SYSTEMS

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

XIII-1.2

# LAKWOOD PUBLIC SCHOOLS

## SECTION XIII- TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Security over data – passwords and user accounts

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

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.
  - a. Users should be reminded not share or write down passwords
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. Access to district wide public folders should be restricted based on user role.

# LAKWOOD PUBLIC SCHOOLS

## SECTION XIII- TECHNOLOGY SYSTEMS

**TITLE:** Technology Systems

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

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

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).
  - a. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.
  - b. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.

# LAKWOOD PUBLIC SCHOOLS

## SECTION XIII– TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Protect the district's network from internet dangers

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

1. Anti-virus Application is in use and automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.
2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
3. The district utilizes an external firewall to prevent access from unauthorized sources.
  - a. The available and open ports should be reviewed periodically.
4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.
5. The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.
6. Network administrators will periodically check systems ability to bind IP addresses to users on the network

XIII-4.1

# LAKWOOD PUBLIC SCHOOLS

## SECTION XIII- TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Protect the district's network from internal dangers

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

1. User roles should be defined that allows for many users to be grouped together. The use of profiles allows for more standardization and efficiency in administering the security access of each application.
2. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

XIII-5.1

# LAKWOOD PUBLIC SCHOOLS

## SECTION XIII- TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

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

1. District will install optical cameras in key locations to 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.
5. Any requests for service to the video surveillance system must be placed with the Information Technology Director with a copy to the Director of Security Initiatives. Building Principals should not call the company directly unless directed to do so by the Information Technology Director.

*Revised: July 22, 2009*

XIII-7.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION XIII- TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

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

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

XIII-8.1

# LAKWOOD PUBLIC SCHOOLS

## SECTION XIII- TECHNOLOGY SYSTEMS

TITLE: Technology Systems

SUBTITLE: Network Storage Availability

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

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
3. Access to individual network space will be restricted to individual users and network administrators.
  - 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.
4. Shared network storage will be monitored to ensure proper access based on security groups.
5. Network administrators will periodically check backups of the system.

XIII-9.1



# LAKESWOOD PUBLIC SCHOOLS

## SECTION XIII- TECHNOLOGY SYSTEMS

- Title:** Technology Systems
- Subtitle:** Maintenance and Computer Work Order System
- Procedure:** Maintenance Work Order System

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com or equivalent work order system must be followed. Work orders may generated by the teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal's office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department's Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

### **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 (Trouble Trakker) is generated on the web site indicating a description of the problem and the location.
2. Trouble Trakkers are received and delegated to the Computer Technicians and given a reference number. Trouble Trakkers will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the Trouble Trakker, the person initiating the Trouble Trakker and the supervisor receive a report stating that the work is completed.

XIII-10.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION XIII- TECHNOLOGY SYSTEMS

**Title:** Technology Systems

**Subtitle:** Physical security over technology equipment, peripherals and Media

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

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

XIII-11.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION XIII– TECHNOLOGY SYSTEMS

- c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
  - d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
  - e. District should track cost of replacement on all technology equipment valued above \$500.
9. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
10. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations.

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

# LAKESWOOD PUBLIC SCHOOLS

## SECTION XIV– INFORMATION MANAGEMENT

**TITLE:** Information Management

**Subtitle:** Acceptable Use of Districts Technology and Information

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

**Procedure:**

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

XIV-1.1

# LAKESWOOD PUBLIC SCHOOLS

## SECTION XIV– INFORMATION MANAGEMENT

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

XIV-1.2

# LAKESWOOD PUBLIC SCHOOLS

## SECTION XIV– INFORMATION MANAGEMENT

TITLE: Information Management

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

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

Procedure:

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

XIV-2.1

# LAKWOOD PUBLIC SCHOOLS

## SECTION XIV– INFORMATION MANAGEMENT

**Title:**                   **Information Systems**

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

**Procedure:**           **Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com 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. The Principal's office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department's Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

### **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 (Trouble Trakker) is generated on the web site indicating a description of the problem and the location.
2. Trouble Trakkers are received and delegated to the Computer Technicians and given a reference number. Trouble Trakkers will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the Trouble Trakker, the person initiating the Trouble Trakker and the supervisor receive a report stating that the work is completed.

XIV-3.1

# LAKWOOD PUBLIC SCHOOLS

## Section XV- Financial and Human Resource Management Systems

### **Directive**

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

### **ERP System Integration Features**

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

### **In Accounting**

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

Update/adjust payroll PO encumbrances throughout the year to reflect any staff/budget changes (updated salary/expense account information from Payroll is used 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 from Personnel program. 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



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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

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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.

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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 (PCN's) 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.

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### 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

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## APPENDIX

**Title:** ASSA REPORTING

**Procedure:** The information for the Application for State School Aid (ASSA) is generated through and completed by the Superintendent of Schools. In September a memo is sent out to all Principals/Supervisors from the Superintendent 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:

- Prior to the data collection date of October 15<sup>th</sup>, each school will verify the accuracy of its student registers.
- After the October 15<sup>th</sup> student attendance is recorded by each school office personnel, each school will print an official school register from the District-Wide Student Information System. Those registers will then be forwarded to the business office as backup for the ASSA data collection.
- Every teacher will verify the accuracy of his class list, affix his signature to it and forward it to the school principal, who will forward all the class lists for that school to the business office as backup for the ASSA data collection.
- Copies of all lunch applications, with approval or denial by October 15<sup>th</sup> clearly indicated, along with the school's master eligibility list, will be forwarded from each school to the business office as backup for the ASSA data collection. Also include the Direct Certification list of students verified as eligible for a free lunch based upon TANF or Food Stamp eligibility. The principal must verify that students listed on the master eligibility list and direct certification list are not claimed twice. In addition, the completed counts will be checked to the Master Eligibility Lists to confirm that all students have been counted. In addition, lunch applications will be collected from the private schools for the disabled and early childhood contracted providers.
- For out-of-district special education placements, copies of all contracts and Board minutes approvals will be available in the business office as backup for the ASSA data collection.
- The Pupil Personnel Services office will be responsible for verification of all special education students, both in-district and out-of-district placements, for the accuracy of the classification designations and the appropriate tier placement for the ASSA data collection. Verification will be available through an audit of Individual Education Plans for each student.
- The School Business Administrator and/or designee will be responsible for input of the school data for all students into the NJ State's DOENET ASSA program.
- After the counts have been completed and totaled, all counts will be compared to the previous year to determine consistency.
- The business office will be responsible for entering all data relating to transported students as of October 15<sup>th</sup> into the NJ State's District Report of Transported Resident Students data

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program. The School Business Administrator and/or designee will be responsible for verifying the accuracy of the data prior to submission of the diskette to the NJ Department of Education.

- Annually, prior to the date of final submission on or around November 15<sup>th</sup>, the district will contract with its independent audit firm to audit the data as initially submitted to the NJ Department of Education, so that any corrections that are required can be made timely.

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## APPENDIX

### **Title: FREE AND REDUCED LUNCH APPLICATIONS**

#### **Procedure:**

The Free and Reduced Meal applications are sent to us electronically by the state. It is mandated that we use this form without change. The Business Office is responsible for getting the forms copied and distributed to all the schools. Every student receives the application on the first day of school. Once completed by the parent all applications returned are sent to the Business Office for processing. The Business Office sends home a meal status notification letter to all applicants. Applications are kept at the Business Office throughout the school year. Using RealTime 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 RealTime. Verification of qualification for free and reduced meals is the responsibility of the Business Office. 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 meal status code and any balance the student may have can be viewed on the screen. All money for meals is collected by the cafeteria staff 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 department. Any discrepancies are to be called into the Food Service Director prior to closing out for the day.

#### **Middle School and High School**

The students deposit money directly with the cashier while they are purchasing meals. The meal eligibility status is on the point of sale screen, reducing overt identification. All meal statuses are shown by a letter. 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 cashiers at the Middle & 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 Food Service Office. The cashiers need to advise management of any money discrepancy.

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## APPENDIX

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

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

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

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

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

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

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

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

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

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



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## APPENDIX

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

**CONTRACTED SERVICES** - Services rendered by personnel who are not on the payroll of the Board of Education including all related 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.

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**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.

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**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.

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## APPENDIX

**Title:           Retention of Records**

**Procedure:**

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

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

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## APPENDIX

### 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
10	A-4e	Atypical Pupils	10 Years	10 Years
11	A-4f	Report of School Budget and District Taxes	10 Years	10 Years
12	A-4g	Report of Pupils Living on Non-Taxable State-Owned Property	10 Years	10 Years
13	A-5	Custodian's Financial Report	10 Years	10 Years
14	A-13	Certificate of Tax Ordered	10 Years	10 Years
14a	A-17	Financial Record Book, Custodian of School Monies	Permanent	-----
15	A-22	Employment Contract Teacher	10 Years After Term.	10 Years After Term.
16	A-28	Tally Sheet	---	1 Year
18	A-32	Proceedings with Respect to Authorization of Bonds	Bond Maturity	_____

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19	A-33	Report of Election Proceedings	10 Years	10 Years
20	A-36	Board Members Affidavit and Oath of Office	10 Years	10 Years
21	A-41a	Pupils Transfer Card	3 Years	-----
22	A-44	Record of Exclusion	3 Years	-----
23	A-45	Medical Inspection Record Card	1 Yr after Graduation	-----
24	A-50	Age Certificate	When Minor	Reaches age 21
25	A-56a	School Record	When Minor	Reaches age 21
26	A-56b	Promise of Employment	When Minor	Reaches age 21
27	A-56c	Physician's Certificate	When Minor	Reaches age 21
28	A-66a	Vacation Employment Certificate	When Minor	Reaches age 21
29	A-66a1	Vacation Employment Certificate (Employment outside of district)	When Minor	Reaches age 21
30	A-66b	Regular Employment Certificate	When Minor	Reaches age 21
31	A-66c	Application for Special Newsboy or Special Street Trades Permit	When Minor	Reaches age 21
32	A-66d	Application for Special Agricultural Permit	When Minor	Reaches age 21
33	A-66e	Special Agricultural Permit	When Minor	Reaches age 21
34	A-66f	Special Newsboy Permit	When Minor	Reaches age 21
35	A-66g	Special Street Trades Permit	When Minor	Reaches age 21

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36	A-66h	Age Certificate - Agricultural	When Minor	Reaches age 21
37	A-66i	Application for Special Theatrical Permit	When Minor	Reaches age 21
38	A-66j	Special Theatrical Permit	When Minor	Reaches age 21
39	A-66k	Application for Special Newspaperboy Permit	When Minor	Reaches age 21
40	A-66m	Special Newspaperboy Permit	When Minor	Reaches age 21
41	A-59	Notice to Parents	6 Years	-----
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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	-----

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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	-----
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	-----
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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	-----
		<b><u>FEDERAL PROGRAMS NDEA</u></b>		-----



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78		Reimbursement Claim	6 Years	-----
79		Request for Verification of Expenditures Title V	6 Years	-----
		<b>PUBLIC LAWS 815 AND 874</b>		-----
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