WOODLYNNE SCHOOL DISTRICT

WOODLYNNE, NEW JERSEY

STANDARD OPERATING PROCEDURES
AND
INTERNAL CONTROLS

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PREFACE

The **Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the WOODLYNNE Board 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. 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.

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

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

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

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

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

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

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

1. Existence (E) /Occurrence (O) – Existence is whether the assets or liabilities of the district exist at any given point in time (cash, state aid receivable). Occurrence is 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 CONTOLS:
Reasonable assurance is a high level of assurance, but is not absolute. The district should understand that potential fraud could exist and not be detected timely in the following circumstances: when the district has poorly designed or operated internal controls, or when there are too many overrides of controls, when there is collusion between employees or between an employee and a third party.

REVIEW OF DISTRICT PROCESSES:
When reviewing processes in the district, it may help to consider incorporating the "5 Ws".
1.Who performs each activity? Who receives the outcome of the activities?
2.What activities are performed? What forms and reports are used? What computer systems and files are used?
3.When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?
4.Where are activities performed (i.e., board office, school, etc.)?
5.Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)?
One final consideration should be whether any changes to the process will increase the efficiency of the process or firm up the controls.

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

EVALUATING INTERNAL CONTROLS

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.

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.

CASH CONTROLS

Title: Internal Control
Subtitle: Cash controls

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

Procedure:

1. Cash Receipt activities:

As cash has a greater likelihood of mishandling, it is imperative that control and recordkeeping be thorough, prompt and accurate.

Cash generated in District operations must be deposited within 48 hours.

Teachers should fill out a Student Activities Funds-Cash Receipts each day. After the receipt is filled out, the money should be delivered to the Main Office by an adult. Money should never be delivered by a student. If a teacher is unable to send a deposit with an adult, they should call the Main office to come pick up the deposit, to ensure that the proper deadlines are met. All deposits should be clearly marked with the teacher's name on the envelope. Money should be sent to the office according to the schedule below:

Monday – no later than 3:00 pm
Tuesday – no later than 12:00 pm
Wednesday – no later than 3:00 pm
Thursday – no later than 12:00 pm
Friday – no later than 1:30 pm

The cash is counted by the Office Clerk (Confidential Secretary).

The cash is delivered to the bank in a locked bag via an armored courier. The bank sends back the deposit tickets.

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.

Tri-annual payroll verification will be conducted in compliance with State regulations that require employees to physically pick up their pay stub at a district facility upon presentation of required photo identification.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: GENERAL LEDGER

Procedure:

Monthly

- 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

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
- 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, utilize procedures in State law and regulation
- Remove item from fixed asset inventory records

CASH MANAGEMENT

Cash receipts – open mail, prepare deposit slip, ACH transfers, and 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 and 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 signators 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.

District personnel must not share or divulge secure passwords.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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 Superintendent and his/her designee 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 members reside in the district and whose organization's function will benefit the pupils of the school/ community or the school district.**

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 retain 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 one million dollars combined single limit (insurance limits). The insurance certificate must name the 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, and or usage charges for the use of school facilities shall be waived for those organizations only that have been listed or approved by the Board.

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 or drink is to be sold or consumed in the auditorium.
4. Visual Aids equipment furnished by the user must be approved by a school coordinator for proper use through our sound system.
5. 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 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 on school grounds.
6. Control of the group is the responsibility of the adult sponsors.
7. Adult groups using the cafeteria or kitchen will adhere to all rules and regulations of the Board of Education.
8. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.

SPECIAL REGULATIONS FOR USE OF GYMNASIUM

1. 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 on school grounds.
7. No food/drink is to be sold or consumed in the gymnasium.
8. Youth groups must be properly chaperoned with the names of 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.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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.

Following Board approval to declare items as surplus, the items may only be sold in compliance with State law and regulation.

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

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

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Acceptance of Gifts**

Procedure:

Acceptance of gifts or scholarships by the District from any individual or group 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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Inventory**

Subtitle: **Equipment Identification and Accountability**

Procedure: **NEWLY PURCHASED ITEMS**

1. When equipment items costing $2,000.00 per item or more are received, each department must notify the Business Office**.** All information can be obtained from the Receiving Slip and/or the Purchase Order.

2. The Supervisor must describe the item completely. For example, "one tan, four drawer, legal size locking file cabinet" or "one gray secretarial chair, upholstered back and seat."

3. Forward the notice together with a copy of the purchase order to the Business Office. An asset number will be assigned. A scanable tag and a copy of the asset form will be returned to the principal/ department for filing. It is the responsibility of the principal/supervisor to 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 must notify the Business Office. It is the responsibility of the principal/ supervisor to ensure the equipment is at the proper location.

2. When requesting disposal of equipment, send a request to the Business Administrator with all appropriate information.

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Petty Cash Fund**

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

Procedure:

No petty cash funds are used.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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.
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 Superintendent's Secretary. 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 Excel including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Superintendent's Secretary. This should be done before the money is sent to the bank.

2. Disbursement of Funds:

A. All disbursements must be supported by a receipt, claim or company invoice.

B. All checks written will be recorded in Excel to include the date of check, payee, amount of check and activity or class to which it is to be charged.

C. Checks require two signatures.

D. Each month bank reconciliation must be prepared. These reconciliations are kept on file, with all canceled checks, for review by the District Auditor and/or School Business Administrator.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Pay Procedures**
Procedure:

1. **Regular Pay:**

A. Employees will be paid twice a month covering the period September 1, through June 30. When either day is a school holiday, then the date of pay shall be the last working day before the holiday.

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

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

D. Beginning with the 2008-2009 school year, at least every three years, the District will verify employment in compliance with State regulations.

E. Picture identification shall be in the form of a district issued identification card, valid driver's license, official passport or other picture identification issued by a state, county, or other local government agency.

2. **Extra Contracts:**

A. All extra contracts will be paid one-half on the first pay of December and one half on the first pay in June.

B. All workshops and other programs, personnel will be according to the pay schedule adopted annually.

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

A. All daily and hourly paid individuals will complete timesheets.

4. **Overtime:**

A. Overtime is also reported on timesheets 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. By the **first day of school** for ten month employees and by **June 20th** 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. 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

Form # **- Employee Payroll Input Form**

Form # **– 403(b) Salary Reduction Agreement**

Form # **- 403(b) Salary Reduction Change Form**

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: Budget Account Number Coding

Procedure:

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

To assist administrators, supervisors and staff members who prepare purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 16 digits as follows:

11 190 100 610 35 0 21 11 - Fund 190- Program 100-Function 610-**Object 35- Location**

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

11 General Fund (instruction);
12 Capital Outlay Fund (assets over $2,000)/acquiring fixed assets;
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-Sch. 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

School - School Buildings

Project – numbered specifically for budgeted projects

Department – examples: art, science, math, kindergarten

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Budget Development Process/Budget Calendar**

Procedure:

School Budgets – Site Based Management

School Budgets are the responsibility of the Superintendent, Business Administrator and Building Principal. It is the responsibility of the Principal in conjunction with the Child Study Team (CST) Director and instructional staff to justify proposed expenditures in each of the line item accounts. Building Principals track their school accounts during the year and request 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.

July/August

Preparations and purchasing for the current school year.

September/October

Finalize purchase orders for curriculum supply needs for the current school year.

November

Meeting with the Superintendent of Schools, School Business Administrator, and Supervisors to review needs for the following school year.

December

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

A budget freeze is placed on the budget by the Business Administrator in order to start the budget process for the upcoming school year.

A budget calendar is submitted to the Board of Education.

Initial draft of proposed budget.

January

Budget allocation/directive packets are supplied to the staff for curriculum supply orders for the upcoming school year.

Administrative meeting with the Superintendent of Schools, School Business Administrator, Principal and Child Study Team Director to review the budget.

February

March

Approval of the proposed budget at the March BOE Meeting.

Submission of the proposed budget to the Camden County New Jersey Department of Education.

April

Approval by the Camden County NJDOE to hold a public hearing of the budget.

Public Hearing of the budget is held.

May

Adoption of the budget.

June

Reconciliation of all accounts and closure of the current school year.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Budget Transfers**

Procedure:

Individual budget line item transfer requests are to be submitted to the School Business Administrator. Requests must be submitted and signed. When requesting a transfer from one account to another, the "from" account must have enough money to cover the transfer, if not, then the transfer cannot be completed. The correct account numbers that need to be inserted are used and fill in the description of the account. The reason for the transfer must be noted.

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: Grant Application Procedure

Procedure:

1. All grant applications must be submitted for approval prior to supervisor submission. All grant applications require approval from the Superintendent and action from the Board of Education.

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

POSITION CONTROL
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 prebudget 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. Including:
        - (1) An accurate expenditure account code(s)
        - (2) The certification title and endorsement held, as applicable
        - (3) The assignment position title as follows:
            - (A) Superintendent or Chief School Administrator
            - (B) Assistant Superintendent
            - (C) School Business Administrator
            - (D) Board Secretary (when other than I, II or III above)
            - (E) Principal
            - (F) Vice Principal
            - (G) Director
            - (H) Supervisor
            - (I) Facilitator
            - (J) Instructional Coach by Subject Area

(K) Department Chairperson by Subject Area
(L) Certificated Administrator – Other
(M) Guidance
(N) Media Specialist/Librarian
(O) School Nurse
(P) Social Worker
(Q) Psychologist
(R) Therapist – OT
(S) Therapist – PT
(T) Therapist - Speech
(U) Certificated Support Staff – Other
(V) 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

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 Business Office. (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 individual's PCN and linked budgetary account(s) 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)/Unique Position Code (UPC) provided by Systems 3000.

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

PCN/UPC's are independent of employee records. Each PCN/UPC 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/UPC remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN/UPC is then assigned to that person.

Vacant PCN./UPC 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/UPC will forward a calculated salary into the budget projection. As PCN/UPC 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/UPC's for a New Position

Requests for the use of PCN/UPC'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 and that adequate funds are or have been budgeted. Based on this determination, the Superintendent will decide if a recommendation to the Board of Education will be made. The proposed PCN/UPC will be included in the recommendation to the Board.

H. Other

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

I. Sample Reports

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

- Personnel to Payroll Spread – This report compare personnel information to payroll.
- History Report-This report shows reflects who has been assigned to a specific PCN.
- PCN by alpha-A simple alphabetical list indicating FTE, PCN, budgetary account charged, percent charged and salary charged.
- PCN by budgetary account- A list of all staff by budgetary account code with PCN, FTE, budgetary account charged, percent charged and salary charged.
- Recommendation for Formation of Position Control Numbers – Examples for PCN segments.

- Internal Control Questionnaire- An example of the segregation of duties with regard to the assignment of Position Control Numbers.

Recommended Format for Meaningful PCNs

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

Recommended Format for PCN Segments

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

Suggested General Category Codes

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

Suggested Department/Position Codes

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

Suggested Grade Codes

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

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 a written in the space provided at the top of each column. On the applicable horizontal line, if the duty listed is a primary one for the employee, that is, one which he performs with considerable regularity, the numeral 1 should be used. If the duty listed is a secondary one, that is, one which he performs more or less infrequently as a back up for the usual performer, the numeral 2 should be used. Upon the completion of the questionnaire, a careful analysis should be made to ascertain whether or not a proper separation of duties exists. Any conflicts existing in the current division of duties should be indicated on the evaluation of employees' duties sheet.

LIST OF DUTIES BY EMPLOYEES	Controller	Bus Administrator	– 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)														

LIST OF DUTIES BY EMPLOYEES	Controller	Business Administrator	– Treasurer	– A/P	– A/P	– Payroll	-Chief school Administrator		Individual School	Principals and/or Dept Heads	Board President	Board Members	Human Resources	
EXPENDITURES CYCLE														
Purchase orders approved by														
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														
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														

PAYROLL CYCLE	Controller	Business Administrator	– Treasurer	– A/P	– A/P	– Payroll	-Chief school Administrator		Individual School	Principals and/or Dept Heads	Board President	Board Members	Human Resources	
Additions to payroll authorized by														
Assignments authorized by														
Terminations authorized by														

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 _____

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 a written in the space provided at the top of each column. On the applicable horizontal line, if the duty listed is a primary one for the employee, that is, one which he performs with considerable regularity, the numeral 1 should be used. If the duty listed is a secondary one, that is, one which he performs more or less infrequently as a back up for the usual performer, the numeral 2 should be used. Upon the completion of the questionnaire, a careful analysis should be made to ascertain whether or not a proper separation of duties exists. Any conflicts existing in the current division of duties should be indicated on the evaluation of employees' duties sheet.

LIST OF DUTIES BY EMPLOYEES	Controller	Business Administrator	Chief School Administrator	– Human Resources 1	– Human Resources 2	– Payroll			Individual School	Prin. and/or Dept Heads	Board of Education			
POSITION CONTROL														
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														
PERSONNEL														
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														

LIST OF DUTIES BY EMPLOYEES	Controller	Business Administrator	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 _____

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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

According to New Jersey State statue 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 **$7,950** to **$52,999**, **two quotations are required.** Notification of this range will be sent throughout the district by July 1, of each year.

2. **BIDDING PROCESS:** When a single item or service of a group of like items are at **$53,000** 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.

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.

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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. The Business Office will immediately notify the County Office of all emergency situations.

4. **Confirming purchase orders**, orders where the vendor is given the PO number prior to the PO being processed, **are not allowed and are a violation of state law.**

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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

1. The Purchase Order Form is a five part laser form.
   - A. (original) - Voucher Copy
   - B. (white) Vendor Copy
   - C. (pink) Business Office Copy
   - D. (golden) – Receiving Copy
   - E. (blue) School Copy

2. This Purchase Order form acts as a requisition form and when signed by all concerned, it becomes a purchase order.

3. The system software will complete the following information:

   - A. 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.

4. All orders from **$7,950 to $52,999**, **unless purchased under a state contract**, require a quote.
5. Purchase orders are forwarded to the Business Office for approval.

.

7. All purchase orders will be approved and dated by the following:
   A**. Business Administrator**-must check to determine if funds are available.
   B. **Curriculum/ Technology Supervisors**- determines if PO is appropriate for the curriculum.
   C. **School Business Administrator**-reviews the technical aspects to ensure compliance with State Law and Board Policy.

8. The Business Administrator and Chief School Administrator then approves all purchase orders before the next Board meeting.

9. After all approvals are done, the Business Office receives the PO, and the copy (original) of the purchase order is then forwarded to the vendor.

10. Upon receipt of the goods and services, 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 Business Office must be notified. When the Order is complete, the school copy, must be sent to the Business Office. The Business Office will not authorize the payment to the vendor until the school copy, is received.

11. **Approval of amounts paid in excess of approved purchase:** As per 6A:23A-6.10 the Board will permit the Business Administrator to approve adjustments to purchase orders up to 10% over the original amount without issuing a new purchase order provided that the changes do not change the purpose or vendor or bid award price of the original purchase order.

12. **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.

13 **Cooperative Purchasing**-The Board of Education has contracted with Educational Data (ED-Data) 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***
Form # - Purchase Order Form
Form # - Quotation Record Form
Form # - Order Information Form
Form # - Memorandum -Return of Purchase Order

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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, 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, 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 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.

References
Form – Order Information Form

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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 contact 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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Expenditure Control**

Subtitle: **End of Year Procedure**

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

Procedure:

The deadline for ordering items from the current operating budget is **December 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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Expenditure Control**

Subtitle: **Professional Affiliations/Expense Reimbursement**

Procedure:

Professional Affiliations:

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

Workshop/ Trip Reimbursement:

1 A request for travel must be submitted to the Superintendent of Schools which includes a Professional Development Request Form, prior to the travel date(s), and at least fourteen (14) 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. 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.

5. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.

6. 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, the Voucher 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.

7. 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.

8. 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.

9. 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.

10. At the time of submission of all expense reimbursements, the staff member must submit a Professional Development Form that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district.

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

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

12. School district travel expenditures **shall not include** costs for the following:
    a. Subsistence reimbursement for one day –trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A: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 three individuals from the district are to attend, the school district shall obtain the prior written approval of the Executive County Superintendent.

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

Form - Professional Development Request Form
Form - Conference Travel Expense Report
Form – Post Professional Development(PD) Report

Reimbursement for Mileage only:

1. All staff members must use complete a requisition form in order to be reimbursed for all appropriate travel.

2. This form is available in the Business office.

3. The Mileage Reimbursement 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 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.

Form # **– Mileage Reimbursement Form**
Form # **- Standard District-Wide Mileage Schedule**

EMERGENCY CONTRACTS

Emergency contracts are strictly regulated by NJSA 18A:18A-7. Only a situation that affects the health or safety of the occupants of school property and requires the immediate delivery of articles or the performance of a service to alleviate the emergency may cause an emergency contract to be issued.

Only the Superintendent, Director of Buildings and Grounds or a Principal may certify the existence of a situation that requires emergency purchasing. As soon as practicable, the notification must be reduced to writing and delivered to the School Business Administrator. If the School Business Administrator agrees that an emergency exists, he/she is then authorized to award a contract or contracts to respond to the emergency. The Board of Education is obligated to pay for any properly issued emergency contract. As soon as practicable, the School Business Administrator should notify the Superintendent. The School Business Administrator must send to the Executive County Superintendent and New Jersey Department of Education, Bureau of Facility Planning, within three days, a copy of all emergency contracts.

QUOTATION PROCEDURES

The threshold for seeking quotes is **$7,950**. This means that any item, group of items or service of a similar nature to be purchased by the district in the course of a fiscal year that is expected to exceed **$7,950** but be less than **$53,000** must be competitively quoted. At the discretion of the School Business Administrator, the required goods or services may be placed out to a formal competitive bid.

The law regarding the quotation process may not be circumvented by splitting purchases so as to be under the quote threshold. Purchases may not be split among vendors or across fiscal years so as to evade the quotation process.

The district must receive at least two quotations for any purchase subject to the receipt of quotes. Evidence of the quotes must be attached in writing to the resulting purchase order. While quotations may be obtained over the phone, detailed records of the date, person contacted and amount quoted must be maintained and attached to the resulting purchase order.

Quotes must be obtained from bona fide providers; it is not permissible to seek a quote from an entity that would not be reasonably expected to provide a valid quote. For example, a landscaping company would not be expected to quote on the provision of school supplies.

In some circumstances, a firm that would ordinarily be expected to provide a quote may decline to quote. While such a situation may count as one of the required quotes, it is preferable to find a vendor who will quote a price for the provision of goods or services.

Purchases made under a State Contract do not require quotes.

No goods or services provided under the quote process may be used for more than one year from the date of the original purchase order without seeking new quotes. The quoting process is required to be undertaken annually for all contracts that are subject to the quotation process.

ETHICS IN PURCHASING

Financial Interest in any Contract, Direct or Indirect

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

Solicitation or Receipt of Gifts from Vendors – Prohibited

School Board members, school officials and employees, or members of their immediate family are prohibited from soliciting, receiving or agreeing to receive any compensation, reward, employment, gift, meal, honorarium, travel, reimbursement, favor, loan, service or other thing of value from any person, firm, corporation, partnership or business that is a recipient of a purchase order from the district or a potential bidder or an applicant for any contract with the district, based upon an understanding that what is solicited or offered was for the purpose of influencing the Board member or school employee in the discharge of their official duties. This policy shall be consistent with the School Ethics Act (NJSA 18A:12-21 et seq) and regulation (NJAC 6A:10-2.1(7f).

School District Responsibility – Recommendation of Purchases

School officials and employees who recommend purchases shall not extend any favoritism to any vendor. Each recommended purchase should be based upon the quality of the items, price, service, delivery and other applicable factors in full compliance with NJSA 18A:18A-1 et seq.

School officials and employees are to avoid recommending purchases from members of their families, businesses that employ themselves or members of their families and from businesses in which the official, employee or members of their immediate family have a direct financial interest.

School officials and employees who are authorized to approve purchase orders and/or to recommend purchases or business transactions by virtue of their approval of a purchase order certify that their actions are consistent with this policy and all applicable laws and regulations (NJAC 6A:10-2.1(7f).

Vendor Responsibility – Doing Business with the Board of Education

Any vendor doing business or proposing to do business with the WOODLYNNE Board of Education shall neither pay not offer to pay, either directly or indirectly, any fee, commission or compensation, not offer any gift, gratuity or other thing of value of any kind to any official or employee of the WOODLYNNE Board Of Education or to any member of the official's or employee's immediate family.

No vendor shall cause to influence or attempt to cause to influence any official or employee of the WOODLYNNE Board of Education in any manner which might tend to impair the objectivity or independence of judgment of said official or employee.

Vendor Certification

Vendors will be required to certify that no official or employee of the WOODLYNNE Board of Education or their immediate family members are directly or indirectly interested in any contract with the vendor nor have any interest in any portion of the profits thereof. The vendor making the certification must be an independent vendor and not an official or employee of the WOODLYNNE Board of Education.

Violations of the Policy

In accordance with NJAC 6A:10A-4.1(f)iii and NJSA 18A:6-8, any school district employee who violates the terms of Board Policy may be subject to the withholding of annual increments, suspension, demotion, school ethic complaint, termination and/or revocation of license to teach or administer (NJAC 6A:10-2.1(7f).

Annual Completion of Forms

All Board Members and any district employee who may recommend the selection of any vendor to whom the district may pay funds must annually file forms required pursuant to the School Ethics Act, NJSA 18A:12-21 et seq.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Professional Services**

Subtitle: **Legal Services**

Procedure:

1. In order to comply with State regulations, the Board will authorize the designated persons (e.g., Superintendent of Schools, the Business Administrator and/or the Assistant Superintendent) to contact legal counsel. The designated persons shall ensure that 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 any District employee other than the designated persons listed, a request for legal advice shall be made in writing and shall be maintained on file in the administrative office. The designated person(s) will determine whether the request warrants contracting the District Counsel.
3. A log of the legal counsel contacts, will be maintained by the Business Administrator 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.

Payments for legal services will comply with payment requirements and restrictions pursuant to N.J.S.A.18A-19-1 et seq. as follows:

1.Advance payments are prohibited
2.Services to be provided shall be described in detail in the contract
3.Invoices for payment shall itemize the services provided for the billing period
4.Payment shall only be for services actually provided

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.

4. 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.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Professional Services**

Subtitle: **Authorized Services**

Procedure:

1. 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.
2. 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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Expenditure Control**

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

Procedure:

1. Service contracts for continued maintenance and repair of office machines/typewriters may be 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 selected vendors.

3. When the repair is made, the appropriate Supervisor is responsible for preparing the required purchase order immediately following the provision of services.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Expenditure Control**

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

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

Building Maintenance and Computer Work will be performed on an as needed basis communicated to the appropriate individual via phone, email, or direct communication.

Form # – Maintenance Work Order Form

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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 head custodian has the responsibility to be the contact person for the facility to handle communication and administrative details. The Business Office generally approves and forwards written requests for long term and elective maintenance.
- During the periods of school vacations, the head custodian 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.

- The Maintenance Department is prepared to carry out some renovations, alterations and improvements and support buildings in order to offer a 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.

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.

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 must 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.

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.
- Retraining will also be provided as required.

Safety/Accident Reporting

- All accidents are to be reported verbally immediately to the central office and School Business Administrator on the appropriate district approved form. Following review by the School Business Administrator, the accident form may 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.

Fire Alarm Systems

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

Boilers

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

Safety Inspections

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

Long Range Facility Plan

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

Comprehensive Maintenance Plan

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

OSHA/PEOSHA requirements

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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 Business Office 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.

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.

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

Contracted Services:

When a work order requires the hiring of an outside contractor, it should be 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 1st of each year, the School Business Administrator should 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.

5. Other factors that will improve productivity and efficiency.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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 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.

Parking Areas

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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 a copy of the plan in the business office.

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: **Loss Control**

Subtitle: **Injuries**

Procedure:

WORK-RELATED STAFF INJURIES & ILLNESSES

All work related accidents and illnesses must be reported by the employee to their Supervisor as soon as possible. If the employee is incapacitated, a Supervisor, Nurse or witness should provide a written statement. An employee's Supervisor is responsible for arranging for treatment under Workers' Compensation.

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 utilize the Board's doctor will result in a possible rejection of the claim. The school's workers' compensation doctor or the referred doctor will determine when the employee may return to work. The report will be given immediately to the assigned Principal/Supervisor for review and signature and sent to the Business Office.

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to their Supervisor. The 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.

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, 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.

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: Personal Items

Procedure:

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

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

Title: Transportation

Purpose:

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

Procedure:

New Students

- School principal's office or the Department of Student Services must notify the transportation department of registration of new students in writing
- 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

Alternate Stop Request

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

Students Leaving District

- School principal's office or the Department of Student Services shall notify the transportation department when a student withdraws from the district in writing.

Field Trip/Athletic Buses

- Requests for buses for field trips and athletic events shall be submitted to the Office Clerk at the earliest possible date and after approval by the Board of Education. The Transportation Coordinator will schedule all special activity buses.

Contracted Bus Services (if applicable)

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

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 non-public 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 1st.
- 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.

Purchase of School Buses

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

DRTRS

- The annual District Report of Transported Resident Students will be completed by the CST Secretary 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 and from school.
- The Transportation Coordinator shall ensure that all school bus drivers 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
- Random drug and alcohol testing of bus drivers shall be conducted in accordance applicable regulations.

Bus Accidents

- In the event of a bus accident, the driver shall notify the bus company and request that they notify the police and the Superintendent.
- The driver shall contact the bus company 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 Superintendent shall notify the Business Administrator, Building Principal and School Nurse of the accident.
- The Business Administrator shall proceed to the scene of the accident as soon as possible.
- The Business Administrator shall verify the accident with police, keep a written record of each accident, and report all accidents to the State and County Office.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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 Administrator files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program.

Direct Certification

- Students eligible for TANF and/or Food Stamps must 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

- 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.

Determining Eligibility for participation in the Child Nutrition Program

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

Master Eligibility List

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

Civil Rights Compliance

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

Verification

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

Bidding

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

Daily Deposits

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

Setting Prices

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

Voucher Certification/submission

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

Commodities

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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 more than one server will be secured by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.

    a. Keys 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.

2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) when feasible should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided.

3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.

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

    b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.

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

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

5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed.

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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.

    b. Passwords for network access should be changed periodically.

    c. Passwords for applications should be changed periodically.

    d. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level.

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

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

    b. Access to district wide public folders should be restricted based on user role.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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 new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.

    b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.

    c. 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.

    d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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. Any applications or web pages that will be viewable by the general public or by certain users, will be held in the "DMZ", or that portion of the network where is there is limited trust.

    b. Network resources that are relegated to the "DMZ" will be completely separated from any internal networks, thereby blocking firewall avoidance.

    c. The available and open ports should be reviewed periodically.

4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.

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

6. District will monitor wireless transmission to verify authentication of users.

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

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

TITLE: Technology Systems

SUBTITLE: Protect the district's network from internal dangers

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

1. The district utilizes "Lock Out", where the workstations and screensavers should automatically lock the unit when not in use for several minutes.
2. Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access. There should be a form that requires signatures and sign-off by the technology staff that has completed the tasks.
3. 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.
4. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.
5. User authority is to be terminated immediately for all persons who leave employment. It is the responsibility of the Supervisor to work with the Technology Department to achieve prompt access termination.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

1. District will employ hardware solution to maintain electronic backups of all communications.
2. District will store all inbound and outbound messages as required by the Records Retention schedule.
3. Email archival system access will be restricted to secure district personnel.
4. Periodic checks of the email archival system will be made to ensure reliability.
5. Regular password changes will be made to the archival system to limit potential security breaches.
6. The district will use content filter to block any electronic instant messaging/chat program that cannot be monitored/archived.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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 will 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 annually by an outside agency to ensure recording quality, reliability, and ability to retrieve information.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

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.

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

TITLE: Information Management

Subtitle: Acceptable Use of District 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 has established a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy identifies students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.

    a. The students and staff are required to sign an acknowledgment of the policy and return that form to the district.

    b. 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.

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

   a. conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying

   b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws

   c. Threats, harassment, libel or slander

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

4. Information as referred to in the policy 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 may not use 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 Acceptable Use Policy are spelled out in student and staff code of conduct.

SECTION XIV– INFORMATION MANAGEMENT

WOODLYNNE SCHOOL DISTRICT
NEW JERSEY

TITLE: Information Management

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

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

Procedure:

1. All employees who have access to any of the following information, will be required to sign an acceptable use form 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.

APPENDIX

WOODLYNNE SCHOOL DISTRICT

NEW JERSEY

Title: **ASSA REPORTING**

Procedure: **The information for the Application for State School Aid (ASSA) is generated through and completed by the Office Clerk. Information is provided by the Child Study Team Secretary and Office Clerk. Below is a breakdown of how the information is generated:**

Information	Person Responsible	Documentation
Students on roll- full and shared	Office Clerk	Attendance registers maintained by office clerk. Documentation to be submitted with the report.
Sent full time Received full time Received shared time	Child Study Team	ASSA Report
Private schools for the handicapped	Child Study Team	Maintain tuition contracts for private school for the handicapped
Resident students	Office Clerk	
At Risk	Principal	
Transportation	Child Study Team	Documentation to be submitted with report.
English Language Learners	ESL Teacher	Documentation to be submitted with report.

WOODLYNNE SCHOOL DISTRICT

NEW JERSEY

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 expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings and the remodeling of buildings, with the life expectancy of at least ten years.

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

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

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

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

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

DISBURSEMENTS - Payment in cash.

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

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

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

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

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the Board of Education intends to hold or continue to use over a long period of time and costs over **$2,000.00** when purchased. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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