TOWNSHIP OF FRANKLIN
BOARD OF EDUCATION
PUBLIC SCHOOLS

GUIDE FOR STANDARD OPERATING PROCEDURES AND INTERNAL CONTROLS

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Business Administrator/Board Secretary

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PREFACE

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

SECTION I – INTERNAL CONTROLS

PUBLIC TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
INTERNAL CONTROL DOCUMENT

OVERVIEW:
Internal controls are not separate systems of the TOWNSHIP OF FRANKLIN 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 TOWNSHIP OF FRANKLIN 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 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

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.)

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: 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.

Legend of Key Employees:

Superintendent (Interim)	Brian Betze
Superintendent's Secretary	Sissy Vannini
Business Administrator	Trish Birmingham
Assistant to the Business Administrator/Benefits	Ashley Stewart
Payroll\Bookkeeper	Debbie Lovell
Accounts Payable/Bookkeeper	Jeanette Shaw
Mary F. Janvier School Principal's Secretary	Rosaria Donovan
Main Road School Principal's Secretary	Joey Bilinski
Caroline L. Reutter School Principal's Secretary	MaryKate Gerearghty

Cash Receipts

General, Special and Debt Service Funds – The Assistant to the Business Administrator opens the mail for the Business Office. All cash receipts, in form of cash or checks, are given to Payroll\Bookkeeper personnel who originates pre-numbered deposit slips. Deposits are delivered to the official depository by the Payroll\Bookkeeper or In-District Courier personnel. Most State and Federal revenues are received in the form of wire transfers and are recorded by the Business Administrator to the appropriate account(s) in the Systems3000 software. The Business Administrator posts the receipts and wire transfers to the appropriate account(s) in the Systems3000 software. The postings are done promptly and accurately recorded as to account, amount and period.

Receipt reports are printed from the Systems 3000 software to compare to the deposit slips and wire transfers. Cash held on site is kept in the fire proof cabinet in the Business Office, which is locked at night.

Student Activities - The principal's secretaries or a certified member of the staff shall deliver the deposits to Payroll\Bookkeeper personnel who originate a Student Activity deposit slip. Deposits are delivered to the official depository by the Payroll\Bookkeeper or In-District Courier personnel. Deposits are made at least three times a week (Mon, Wed and Fri). Cash held on site is held in fire proof safe in the Business Office, which is locked each evening. Any adjustments to cash accounts are made by Payroll\Benefits personnel, with the Business Administrator's approval.

Cash Disbursements

All cash disbursements are made by check or bank wire.
Check numbers are assigned sequentially by Systems3000 software. All blank checks are kept in fire proof file cabinet, which is locked at night. All cash disbursement records are matched against accounts payable/open invoice files by the Accounts Payable personnel. Checks are purchased numbered sequentially. The Systems3000 software automatically prints the checks with numbers assigned by the software. Software assigned numbers are checked against sequentially printed numbers.

Checking Account Signatures

General checking account and Capital Project funds checks require three signatures and are signed by the Board President or the Board Vice President, Superintendent, and the Business Administrator.

Unemployment Trust checks require two signatures and are signed by the Superintendent and the Business Administrator.

Student Activity checks require two signatures and are signed by the Superintendent and the Business Administrator.

Payroll Agency Fund checks require two signatures and are signed by the Superintendent and the Business Administrator.

Investments are approved by the Board of Education and deposited by the Business Administrator.

Certificates of Deposit are approved by the Board of Education and deposited by the Business Administrator.

Checks are prepared only after proper matching of supporting documentation and 4-level Purchase Order authorization within Systems3000 by the Department Head, Accounts Payable, the Superintendent, and finally the Business Administrator. The checks are digitally signed and printed after monthly Board approval. The software prints a label detailing the check date, check number, account number, and amount that is affixed to the purchase order and supporting documentation.

Electronic Fund Transfers – Accounts Payable personnel performs electronic fund transfers based on approved purchase orders or consent from the Business Administrator. Payroll/Bookkeeper personnel performs electronic fund transfers for payroll and payroll related payments.

Bank Account Reconciliations

The Business Administrator prepares monthly bank reconciliations for all accounts except for Student Activities. The Business Administrator forwards the Cash Summary, Receipts

List, and Payment reports to the Board of Education for that month's reconciliation. Payroll/Bookkeeper personnel prepares the monthly bank reconciliations for the Student Activities, which the Business Administrator reviews. Bank statements are received directly by the Business Administrator and given to Payroll/Bookkeeper who prepares the monthly bank reconciliations and maintain the general ledger.

Revenue and Receivables - Governmental Funds
State Aids & Local Tax Levy – The majority of revenue consists of Federal and State Aids, which come in the form of wire transfers and local tax levy receipts in the form of a check, which are received at the Business Office. All receipts are recorded into Systems3000 software generating a batch listing of receipts. The monthly receipt journal from Systems3000 software is utilized to reconcile the accounts on a monthly basis.

Other Governmental Revenue such as Tuition, Grants, Miscellaneous Revenue, & Budget Refunds – These receipts are received and posted into the Systems3000 software by the Business Administrator in batch format. The monthly receipt journal from Systems3000 software is utilized to reconcile the accounts on a monthly basis.

Control Activities Form for Service Revenue and Receivables - Proprietary Fund Types Food Service Fund Receipts – Are received daily at the school. Food service receipts (meals/milk) are collected by the Cafeteria cashiers and deposited into the Cafeteria Account by the Food Service Director. Federal and State reimbursement for meals/milk are wired transferred into the District's General Account. All receipts are posted into the Systems3000 software by the Business Administrator. The food service provider sends monthly expenditure statements to the Business Office.

At the end of the month, the Food Service Director completes the on-line reimbursement vouchers and prepares free/reduced lunches/breakfasts count information. The Business Administrator approves the Department of Child Nutrition's on-line reimbursement voucher for the free/reduced lunches/breakfasts that the food service contractor filled out. The Department of Child Nutrition calculates actual dollar amounts of reimbursement from counts and wires the reimbursement into the General checking account.

PAYROLL CONTROLS

Title: Internal Control
Subtitle: Payroll controls

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

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

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: GENERAL LEDGER

Procedure:

Monthly

- Compare Board Secretary's Report to Subsidiary Ledgers as provided by software system.
- 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 negative account balances and 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 for General and Special funds.

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.
- Record state aid receivable for general fund, capital projects and debt service.
- 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 the following district officials: Superintendent and/or Principal and the School Business Administrator.

PAYROLL

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

FIXED ASSETS

- Identify all equipment costs for fixed asset control if cost is over $2,000, item must be tagged and recorded
- If district asset threshold is lower, item must be recorded in inventory control document and tagged
- If using grant funds, all equipment purchases must be tagged and identified by grant program
- Identify assets are that are no longer used
- After Board approval, disposal of assets utilizing either donation to other school districts, surplus sale, or through Gov-Deals internet auction
- Remove item from fixed asset inventory records

CASH MANAGEMENT

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

Cash disbursements – identify vouchers to be paid, checks stored in locked storage until used, matching Systems 3000 software numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks with vendor information for proper recording, properly record wires and payments

The Business Administrator – confirm verification of signatures on all accounts; verification of person(s) authorized to do wires and ACH; confirmation process for all wires; verification of authorized users utilizing on-line banking, identify person(s) 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.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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 approves on a monthly basis the school facilities use schedule by school related and non-school organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. It is the position of the Board to approve only community groups whose organization's function will benefit the pupils of the school/community or the TOWNSHIP OF FRANKLIN SCHOOL DISTRICT. School facilities will not be scheduled for use on Sunday except for school related activities that cannot be scheduled on another day or during summer break.

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

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

The School Business Administrator shall request the organization using the facility to supply proof of insurance coverage. Minimum acceptable insurance coverage is $500,000. As a requirement of our insurance carrier, the insurance certificate must name the Township of Franklin Board of Education as co-insured. The insurance certificate must be submitted with the application for use of school property.

Organizations shall be responsible to reimburse the TOWNSHIP OF FRANKLIN SCHOOL DISTRICT costs incurred by the district to provide personnel or special services beyond regularly scheduled hours and any district supplies, materials or equipment

Special Regulations for Use of Auditorium

1. Youth groups must be sponsored by a responsible adult group with the names of sponsors given in the application. These sponsors must be present at the activity.
2. The Public Address system, lighting panel board, movie screen, etc, must be operated by a school authorized person.

3. No food /drink is to be sold or consumed in the auditorium.
4. Visual Aids equipment furnished by the user must be approved by a school coordinator for proper use through our sound system.
5. 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 a Security Contractor 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 building principal for removing debris and work required to restore the cafeteria to its original condition.
4. Youth groups sponsored by adults must submit a list of chaperons with application. One adult required for each twenty people.
5. No smoking is permitted anywhere in the school.
6. Control of the group is the responsibility of the adult sponsors.
7. Adult groups are not permitted to use the kitchen areas of the Board of Education.
8. If provided, all food must be consumed within the cafeteria. All refuse must be placed in proper containers.

Special Regulations for Use of Gymnasium

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: **Inventory**

Subtitle: **Disposal of Obsolete Equipment**

Procedure:

Requests to dispose of outdated books newer than ten (10) years old and obsolete equipment must be made to the School Business Administrator. The books must be at least five (5) years old and equipment must be at least ten (10) years old, with the exception of computers, and have been determined as obsolete by the professional administrative staff.

With Board approval, equipment may be sold, donated to another school district. Equipment can not be sold directly to individuals. If the estimated fair value of the property to be sold exceeds the amount determined by the Governor in any one sale and it is neither livestock nor perishable goods, it will be sold at a surplus auction sale, through Gov-Deals internet auction, or donated to another school district. If the value is less than the amount, public sale is not required, but may be desirable.

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: Grants/Acceptance of Gifts/Donations/Contributions for Capital Projects

Procedure:

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

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

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

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

3. All gifts require final approval by the Board of Education

GRANTS, CONTRIBUTIONS AND DONATIONS

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

Accepting and Accounting for Donations and Contributions

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

A cash contribution can be accepted as a restricted contribution for a particular purpose. An expenditure account is established in the Special Review Fund (fund 20). An unrestricted cash contribution is recorded in the district's General Fund as miscellaneous revenue. When the board receives a donation of tangible personal property valued at greater than $500, the contribution is recorded at the property's fair market value in the detailed fixed asset records.

Additionally, contributions to schools have tax implications for the donor. IRS regulations have changed since the Internal Revenue Reconciliation Act of 1993 was enacted. No charitable deduction is allowed for a contribution of $250 or more made after December 31, 1993 unless the

taxpayer has "substantiation by a contemporaneous written acknowledgement of the contribution from the recipient." Since the Revenue Reconciliation Act of 1993, the donor's canceled check is no longer accepted by the IRS as substantiation of a contribution.

Donations/Contributions and Purchasing Laws

All purchases for or by the school district are subject to the State and Federal Purchasing Laws regardless of the source of the funds. Three quotes must be obtained for products or services when the aggregate cost during the fiscal year is more than $7,950. Competitive bidding is required to purchase products or services when the aggregate cost during the fiscal year is over the bid threshold.

Additional Procedures for Donations and Contributions

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

1. Forward the check and a copy of the notification award of a grant or receipt of a donation to the Business Office. Indicate how the donation will be used and the person responsible.
2. Upon receipt of the written notification, the Business Office will prepare a Board acknowledgement or resolution to accept the donation. If a cash contribution, the Board resolution will also establish GAAP account(s) in the amount of the funds received.
3. After the Board has acknowledged the donation or approved the resolution at a public meeting, the GAAP account(s) for cash contributions will be entered into the computer system and the person responsible for expenditure of the funds will be notified. Personal property will be added to the fixed asset records if over $2,000 in value.
4. All cash expenditures will be made by the usual district purchase order process using the assigned GAAP account codes.
5. The Business Office will provide a receipt to the donor if the value is $250 or more.

Donations/Contributions for Capital Improvement Projects

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

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

1. The fund raising effort, if required, is approved by the Superintendent.

2. A proposed project plan is developed along with the Superintendent.

3. The proposed project plan is reviewed with the Facilities Committee to answer such questions as the following:
   a. What is a realistic estimated cost of the project?
   b. Do the proposed products, colors and materials meet district standards?
   c. Does the project require any special accommodations such as upgraded electrical power?
   d. Will other district resources be required to complete the project such as vehicles, lifts, manpower, building access after-hours? Are the resources readily available?
   e. What are reasonable timelines for completion of the project?
   f. Does the project conflict with or enhance district capital improvement plans?
   g. What will be required to maintain the project after completion?
   h. Is the project feasible?

4. The proposed project is reviewed with the Technology Committee to answer similar questions if the project will impact technology.

5. A written plan, drawings (if available) and cost estimate is submitted to the Business Office by the Superintendent for authorization to proceed.

6. Donated funds sufficient to complete the project are submitted to the Business Office.

7. A resolution is prepared by the Business Office and presented to the Board of Education to:
   a. Accept the donation
   b. Designate the funds for a specific purpose
   c. Delegate the administrator responsible for the funds
   d. Establish a budget line for disbursing the funds

8. All purchases for or by the school district are subject to state and federal purchasing laws regardless of the source of the funds. Three quotes must be obtained for products or services when the cost is more than $7,950. Competitive bidding is required to purchase products or services when the cost is more than the bid threshold, currently $53,000 if Purchasing Agent has required certification.

9. The Business Office staff can provide assistance in choosing vendors and making appropriate purchases and should be consulted. The district may already have a relationship with a vendor that can offer a better price. A vendor may be available on a state contract.

10. A requisition is prepared by the Superintendent and presented to the Purchasing Agent to authorize purchases with the funds ensuring compliance with NJ purchasing laws and establishing an accounting of the funds for audit purposes.

11. When the goods or services are received, present the vendor's invoice and the receiving copy of the purchase order to the Business Office to process payment.

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: **Inventory**

Subtitle: **Equipment Identification and Accountability**

Procedure: **NEWLY PURCHASED ITEMS**

1. When equipment items costing $2,000.00 or more are received, each department must complete an Inventory Fixed Asset Form. All information can be obtained from the Receiving Slip and/or the Purchase Order.

2. When completing item # 4, describe this item completely. For example, "one tan, four drawer, legal size locking file cabinet" or "one gray secretarial chair, upholstered back and seat."

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

4. An Inventory will be maintained and continually updated by the Business Office or their assignee.

TRANSFERS AND DISPOSAL OF EQUIPMENT

1. When equipment is moved on a permanent basis the school/department initiating the movement fills out the bottom only of the Fixed Asset Form and passes it on to the business office for completion. It is the responsibility of the principal/ supervisor to ensure the equipment is at the proper location.

2. When requesting disposal of equipment, send over the Fixed Asset Form with all appropriate information and check the top for Disposal.

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

Fixed Assets

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

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: Sales Tax Exemption Qualifications

Procedure:

1. Only expenditures from the approved Board of Education operating budget or other qualifying enterprise funds and district custodial accounts are eligible for sales tax exemption.

2. Tax Exemption form is available through the Business Office.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: **Petty Cash Fund**

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

Procedure:

1. The Board of Education recognizes the convenience of an imprest cash fund in the day to day operation of TOWNSHIP OF FRANKLIN SCHOOL DISTRICT, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.

1.The Board authorizes the establishment of an imprest (revolving) fund as follows:

Board Office	400.00	Main Road School	100.00
Mary F. Janvier School	100.00	Caroline L Reutter School	100.00

3. In accordance with district Policy and Purchasing Manual, no single payment from petty cash will exceed $50.00. The Assistant Superintendent for Business shall insure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.

4. To request a purchase using petty cash, prior approval by the building principal or Assistant Superintendent for Business is required before any such purchase may occur. Invoices or receipts are to be attached along with the information of the charge. All documentation must be approved by the building principal or Assistant Superintendent for Business before payment can proceed.

5. All funds are to be closed out by June 30. To accomplish this, invoices, receipts and any funds not used for reimbursement must be returned to the Business Office by the first week of July. All Board approved funds will be reestablished on July 1.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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, and class trips.
2. The Board authorizes the maintenance of student activity funds to be located at the Business Office and known as the Student Activities Account.
3. All funds must be self-sustaining, the responsibility of a designated person and administered by the School Business Administrator.

Procedure:

1. Receipt of Funds:

A. All funds will be collected by the Building Principal or his/her designee. These funds will be deposited within 24 hours or a reasonable amount of time into the established bank checking account.
B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
C. All deposited funds will be recorded in a Receipts Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Student Activity Bookkeeper in the Business Office.

2. Disbursement of Funds:

A. Contracts for materials or supplies may be made by the building principal only for a one-year period; following applicable Board bidding policies and state statutes.
B. No educational materials may be purchased from these funds.
C. The purchasing of goods and services must follow procedures in Section VI: Purchasing.
D. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a receipt, claim or company invoice and will be attached to a Student Activity Fund voucher**.**

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

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

Purchasing Laws Apply

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

1. For every check written, there must be on file:
   - a voucher signed by the vendor
   - an invoice
2. Three quotes must be obtained to purchase products or services when the aggregate cost during the fiscal year is more than $7,950.
3. If any public funds are used, competitive bidding is required to purchase products or services when the aggregate cost during the fiscal year is over the bid threshold at $53,000.
4. When all funds are raised by or collected from students to support the purchase of student oriented items and materials such as field trips, yearbook, class rings, and a class gift, competitive bidding is no longer required.

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

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

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: ATHLETIC FUND

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

Procedure:

A. Each interscholastic event and their schedule requires annual approval from the Board of Education before any moneys can be collected or disbursed in the name of the said activity.

B. The Board authorizes the maintenance of the following athletic funds to be known as and to be located at: Athletic Account.

C. The athletic fund shall be the responsibility of the building principal and shall be administered by the Business Administrator.

D. The Board will provide sufficient funds to overcome any deficit encountered at the end of the year.

E. In order to comply with the legal requirement of the annual audit and to further comply with all state statutes the Board requires that adequate financial and bookkeeping controls be established to include the following:

1. The books of account shall reflect the income of each approved sport.

2. All payments for supplies, equipment, and services shall be made through the regular purchasing procedures of the district, except for ticket takers fees, police fees, and athletic officials' fees, but no such fees shall be paid in cash.

3. A checking account shall be established for disbursements from the athletic fund. Each such disbursement must be approved by the Principal in charge. All checks must be signed by the Superintendent and the Assistant Superintendent for Business/ Board Secretary.

4. All gate receipts shall be turned in to the designated person or the Principal in charge on the date of collection, so they can be safeguarded.

5. At the conclusion of the respective athletic program, the athletic coach shall submit a complete inventory of all equipment and supplies in writing to the Principal in charge. The said list shall be submitted no later than one month after the conclusion of the program.

6. A financial report of the athletic fund shall be submitted to the Board monthly.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: Pay Procedures
Procedure:

1. **Regular Pay:**

A. Paychecks shall be issued the 15th of each month and the last school day of each month as per contract. When a payday falls on, or during, a school holiday, vacation, or weekend, employees shall receive their paychecks on the last previous working day. If a payday falls on a Monday, paychecks shall be issued on the last previous working day. Employees shall be issued their final checks five (5) workdays after the close of the school year but in no case earlier than June 20.

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 2009-2010 school year, at least every three years, during one pay within the year each employee will be required to provide to the payroll department in the Business Office or other administrative personnel as authorized in N.J.S.A. 18A:23, a picture identification and sign for release of his or her check or direct deposit voucher.

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

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

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

2. **Extra Contracts:**

A. Coaching contracts will be paid at the end of their respective coaching season after all uniforms and equipment are accounted for and written confirmation and approval of the warrants release is provided by the Principal in charge to the Business Office.

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

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

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

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

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

4. **Overtime:** Overtime is also reported on the Payroll Input Form and is paid when reported. Payment of overtime will be based on negotiated contract provisions.

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

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the Maximum Exclusion Allowance (MEA), the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The district's 403(b) plan administrator is Gatekeeper Administration and Consulting, LLC and will do the MEA calculation for each employee.

An employee may individually elect to have bimonthly deductions taken from his/her salary for deposit in a Board approved Tax Shelter Annuity Plan. However, the amount of such initial deduction shall remain in effect until the first pay period of the following September or January, at which time the employee may elect to change or establish a deduction amount. All requests for changes must be forwarded to the Business Office prior to August 30th or December 30th.

The payroll office must receive from the employee a 403(b) Salary Reduction Agreement Form before deductions for the Salary Reduction Plan will begin. In order to make changes the employee must fill out 403(b) Change Form.

6. **Other Savings Salary Reduction Plan**

An employee may individually elect to have bimonthly deductions taken from his/her salary for deposit in a Board approved after tax deduction for a Roth IRA, a college savings plan, or long term care. However, the amount of such initial deduction shall remain in effect until the first pay period of the following September or January, at which time the employee may elect to change or establish a deduction amount. All requests for changes must be forwarded to the Business Office prior to August 30th or December 30th.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: Budget Account Number Coding

Procedure:

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

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

11-190-100-610-00: 11-Fund 190-Program 100-Function 610-Object 00- Location

Fund - A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, or changes therein. The classifications of funds included here are similar to those used by other state and local government units and follow the reporting structure required by GASB 34.

General Fund: Accounts for all financial resources of the district except those required to be accounted for in another fund. General fund balance sheet and revenue accounts use fund code

Fund 10 - A district may have only one general fund. Expenditure reporting requires further breakout in the fund code for character class delineation as follows:

Fund 11 - General Current Expense. Accounts for all expenditures of the district for current expenses. Expenditures included here would be regular program instruction costs and the administrative and other support services costs related to providing the district's normal operations.

Fund 12 - Capital Outlay. Accounts for all expenditures of the district for capital outlay supported by current revenues. It includes increases in the general fund capital reserve, equipment purchases, and facilities acquisition and construction services. Payments made on the lease purchase of equipment are recorded as rental payments under the appropriate program/function in general current expense, not capital outlay.

20 Special Revenue Fund - Accounts for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Some examples of special revenue funds might include restricted state or federal grants-in-aid and restricted tax levies. One fund is used supplemented by the use of program codes.

30 Capital Projects Fund - Accounts for financial resources used to acquire or construct major capital facilities (other than those of proprietary and fiduciary funds). The source of revenue in this fund would be the sale of bonds, grants, or transfers from the general fund to augment the grant. Separate accounting must be used for each capital project.

40 Debt Service Fund - Accounts for the accumulation of resources for, and the payment of, long-term debt, principal and interest. The source of revenue in this fund would be state

aid, debt service tax levy, transfers from capital projects after completion of the original purpose or transfers from general fund capital reserve.

Program - Programs and projects are activities and procedures designed to accomplish an objective or set of objectives. Program and project/reporting codes allow districts to accumulate expenditures to meet a variety of specialized reporting requirements at the local, state and federal level. The program and project/reporting code permits the organization of both restricted and unrestricted projects.

000 Undistributed Expenditures - All charges that are not readily assignable directly to an actual program are classified here. For program-costing purposes, the charges to functions in the 100, 200 and 300 series and this program may be attributed indirectly to instructional, community service and enterprise programs. Charges to functions 400 and 500 and this program normally are not allocated to other programs.

100 Regular Programs - Activities that provide students in preschool and grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental, social and/or emotional disabilities. Regular program instructional costs include all direct classroom instructional costs, (i.e., teacher salaries and other compensation, aides, other instructional staff, classroom speakers, classroom equipment and supplies, etc.) and are recorded under the appropriate grade category program code.

105 Regular Programs - Preschool.
110 Regular Programs - Kindergarten.
120 Regular Programs - Grades 1-5.
130 Regular Programs - Grades 6-8.
140 Regular Programs - Grades 9-12.
150 Regular Programs - Home Instruction.
190 Regular Programs - Undistributed.

200 Special Programs - Includes activities primarily for students having special needs that require services outside the realm of general education. The special programs include pre-kindergarten, kindergarten, elementary, and secondary services for the cognitive impaired, physically, mentally and behaviorally disabled, culturally different, students with learning disabilities, and bilingual students, along with special programs for other types of students.

201 Special Education - Cognitive - Mild. Mild cognitively impaired corresponds to educable and means a level of cognitive development and adaptive behavior in home, school and community settings that are mildly below age expectations.
202 Special Education - Cognitive – Moderate.
204 Special Education - Learning and/or Language Disabilities.
206 Special Education - Visual Impairments.
207 Special Education - Auditory Impairments.
209 Special Education - Behavioral Disabilities.
212 Special Education - Multiple Disabilities.
213 Special Education - Resource Room/Resource Center.
214 Special Education - Autism.

215 Special Education - Preschool Disabilities – Part-Time.
216 Special Education - Preschool Disabilities – Full-Time.
218 Preschool Education. Program of full-day preschool for three and four-year-old students eligible for Preschool Education Aid funding and expansion of kindergarten, if approved by the Commissioner.
219 Special Education - Home Instruction.
221 Special Education - Extended School Year. Only applicable for special services schools.
222 Special Education - Cognitive – Severe.
230 Basic Skills/Remedial – Instruction.
231-239 NCLB Title I, Part A; Improving Basic Programs and SIA, and Part D, Neglected Delinquent or at Risk.
240 Bilingual Education – Instruction.
241-245 NCLB Title III-English Language Enhancement.
250-259 I.D.E.A. Part B.
260-264 NCLB Title V-Innovation Programs.
265-269 NCLB Title VI-Rural and Low Income School Programs.
270-279 NCLB Title IIA-Teacher and Principal Training & Recruiting, Title IID-Enhancing Education Through Technology.
280-289 NCLB Title IV-Safe and Drug Free Schools.
290-299 Other Special Programs.

403-420 Other Instructional Programs. Used only with character class 11, 12 and 15.

500 Nonpublic School Program - Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the federal government, which usually is supported primarily by private funds, not public funds.
501 New Jersey Nonpublic Textbooks Aid. Appropriation of state aid received for the cost of textbooks purchased and loaned to nonpublic school students.
502 New Jersey Nonpublic Auxiliary Services - Basic Skills/Remedial. Appropriation of state aid received for the cost of providing compensatory education to nonpublic school students.
503 Nonpublic Auxiliary - English as a Second Language. Appropriation of state aid received for the cost of providing English as a Second Language programs to nonpublic students.
504 Nonpublic Auxiliary - Home Instruction. Appropriation of state aid received for the costs of providing home instruction to nonpublic students.
505 Nonpublic Auxiliary – Transportation. Appropriation of state aid received for the cost of providing maintenance of vehicular classrooms or transportation to nonpublic students for the purposes of the required nonpublic program, which are usually held offsite.
506 Nonpublic Handicapped - Supplemental Instruction. Appropriation of state aid received for the cost of providing supplementary instruction to nonpublic students.
507 New Jersey Nonpublic Handicapped Services. Appropriation of state aid received for the cost of providing identification, examination and classification services to nonpublic students.
508 Nonpublic Handicapped - Corrective Speech. Appropriation of state aid received for the cost of providing speech correction services to nonpublic students.
509 New Jersey Nonpublic Nursing Services. Appropriation of state aid received for the cost of

providing nursing services to nonpublic students.

700 Debt Service - Programs to service the debt of the LEA, including payments of both principal and interest. This program category is to be used with the debt service fund.

700 Debt Service. Programs to service the debt of the LEA, including payments of both principal and interest. This program category is to be used with the debt service fund.

701 Debt Service – Regular. Includes amounts from local sources and State Debt Service Aid.

702 Additional State School Building Aid - Chapter 177. State aid for financing the cost of school facilities. Used with revenue source code 3250.

703 Additional State School Building Aid - Chapter 10. State aid for financing the cost of school facilities. Used with revenue source code 3250.

704 Additional State School Building Aid - Chapter 74. State aid for financing the cost of school facilities. Used with revenue source code 3250.

Function - The function describes the activity for which a service or material object is acquired. The functions of an LEA are classified into five broad areas: instruction, support services, operation of non-instructional services, facilities acquisition and construction, and other outlays.

100 Instruction. Instruction includes the activities involving the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities.

200 Support Services. Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

210 Support Services - Students. Activities designed to assess and improve the well-being of students and to supplement the teaching process.

211 Attendance and Social Work Services. Activities designed to improve student attendance at school and that serve to prevent or solve student problems involving the home, the school, and the community.

213 Health Services. Health Services includes physical and mental health services, which are not directly instructional.

216 Speech/Occupational Therapy/Physical Therapy and Related Services. Costs of related services as a result of individualized education programs (I.E.P.s).

217 Extraordinary Services. Costs of services other than related services provided to students as a result of an I.E.P. that are unique to individual students, such as one-to one aides.

218 Guidance Services. Guidance services and any other activities, supplemental to the teaching process, which are designed to assess and improve the well-being of students other than functions 211, 213, 216, 217, or 219.

219 Child Study Teams. Services provided by child study team members, including psychologists, social workers, learning consultants, and other services relating to the classification of students and the development of I.E.P.s.

220 Support Services - Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

221 Improvement of Instruction Services. Activities primarily related to assisting instructional

staff in planning, developing, and evaluating the process of providing learning experiences for students.

222 Educational Media/Library Services. Activities concerned with directing, managing, and supervising educational media services and the school library services

223 Instructional Staff Training Services. Activities that contribute to the professional occupational growth and competence of members of the instructional staff

230* Support Services - General Administration. Activities concerned with establishing and administering policy for operating the LEA. These include board of education services and executive administration services.

240* Support Services - School Administration. Activities concerned with the overall administrative responsibility for a particular school.

251* Central Services. Activities that support other administrative and instructional functions including fiscal operations of the district, human resources, strategic planning, and business office purchases.

252 Administrative Information Technology. Activities concerned with supporting the district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.

260* Operation and Maintenance of Plant Services. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition.

261 Required Maintenance for School Facilities. This function code is used to account for the reporting of required maintenance under N.J.A.C. 6:26A, Comprehensive Maintenance Plans.

262 Custodial Services. Activities include the daily upkeep of the facilities that would not otherwise be required to maintain its original condition over its useful life.

263 Care and Upkeep of Grounds. Activities include maintaining and improving the land, but not the buildings.

266 Security. Activities include maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events.

270* Student Transportation Services. Activities concerned with conveying students between home and school and from school to other school activities as provided by state and federal law.

291 Personnel Services – Unallocated Employee Benefits. The district has the option of reporting employee benefits under this function or allocating employee benefits under the applicable programs/functions of the current expense, capital outlay and special schools sub-funds.

300 Operation of Non-Instructional Services. Activities concerned with providing non-instructional services to students, staff, or the community.

310 Food Service Operations. Activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities.

320 Enterprise Operations. Activities that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the costs are financed or recovered primarily through user charges.

400 Facilities Acquisition and Construction Services. Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites.

500 Other Uses. A number of outlays of governmental funds are not properly classified as expenditures or do not meet the classification criteria of the preceding functions, but still require budgetary or accounting control.

510 Debt Service. Used for payments servicing the debt of the LEA, including payments of both principal and interest.

515 Retirement of Early Retirement Incentive Program (ERIP) Liability. Function code used to record the retirement of the existing ERIP liability.

520 Fund Transfers. Transactions that withdraw money from one fund and place it in another without recourse.

530 Payment to Refunded Bond Escrow Agent. Payment of the proceeds of advance refunding bonds to a bond escrow agent.

OBJECT - This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories, each of which is further divided.

100 Personnel Services - Salaries. Amounts paid to both permanent and temporary LEA employees including personnel substituting for those in permanent positions and part-time employees.

101 Salaries of Teachers. The salaries for all teaching services rendered to pupils including the services of part-time teachers.

102 Salaries of Supervisors of Instruction. The salaries for services rendered as general or subject supervisors of instruction.

103 Salaries of Principals/Assistant Principals/Program Directors. The salaries of principals, assistant principals, program directors and other personnel performing the function of a principal.

104 Salaries of Other Professional Staff. The salaries for services rendered by professional staff not recorded in the above objects.

105 Salaries of Secretarial and Clerical Assistants.

106 Other Salaries for Instruction. The salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel. Used only with function 100.

107 Salaries of Non-Instructional Aides. The salaries for transportation aides, lunchroom aides, playground aides and hall monitors.

108 Legal Salaries. The salaries of in-house attorneys.

110 Other Salaries. Salaries not recorded in other objects.

160 Salaries for Pupil Transportation (Between Home and School)-Regular.

161 Salaries for Pupil Transportation (Between Home and School) - Special Education.

162 Salaries for Pupil Transportation (Other than Between Home and School). The amount paid to LEA employees for transporting students for school activities other than between home and school.

163 Salaries for Pupil Transportation (Between Home and School) – Non-Public Schools.
171 Salaries of Drop-out Prevention Officer/Coordinators.
172 Salaries of Family Support Team.
173 Salaries of Family/Parent Liaison and Community Parent Involvement Specialists.
174 Salaries of Community/School Coordinators.
175 Salaries of Social Services Coordinators.
176 Salaries of Facilitators, Math Coaches, Literacy Coaches and Master Teachers.
177 Salaries of Technology Coordinators.
178 Salaries of Teacher Tutors.
179 Salaries of Reading Specialists.
200* Personnel Services - Employee Benefits.
210 Group Insurance. Employer's share of the cost of employee insurance benefits other than health benefits insurance.
220 Social Security Contributions.
230 T.P.A.F. Contributions. 231 T.P.A.F. Contributions - Regular.
232 T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program).
240 Other Retirement Contributions. The board's share of expenditures to funds other than T.P.A.F.
241 Other Retirement Contributions – Regular.
242 Other Retirement Contributions – ERIP
250 Unemployment Compensation
260 Workers' Compensation.
270 Health Benefits.
280 Tuition Reimbursement.
290 Other Employee Benefits.
300* Purchased Professional and Technical Services.
320 Purchased Professional - Educational Services.
321 Purchased Educational Services- Contracted Pre-K.
329 Other Purchased Professional – Education Services.
330 Other Purchased Professional Services.
331 Legal Services.
332 Audit Fees.
333 Expenditure and Internal Control Audit Fees.
334 Architectural/Engineering Services.
339 Other Professional Services
340 Purchased Technical Services.
350 Management Fees – ESC & CTSA Transportation Programs.
390 Other Purchased Professional and Technical Services
400* Purchased Property Services.
420 Cleaning, Repair and Maintenance Services.
440 Rentals.
441 Rental of Land and Buildings.
442 Rental Payments – School Buses.
443 Lease Purchase Payments – School Buses.

450 Construction Services.
490 Other Purchased Property Services
500 Other Purchased Services.
503 Contracted Services – Aid In Lieu of Payment for Non-public School Students.
504 Contracted Services – Aid In Lieu of Payment for Charter School Students.
511 Contracted Services – Transportation (Between Home and School) –Vendors.
512 Contracted Services (Other Than Between Home and School) - Vendors.
513 Contracted Services (Between Home and School) - Joint Agreements.
514 Contracted Services (Special Education Students) - Vendors.
515 Contracted Services (Special Education Students) - Joint Agreements.
516 Contracted Services (Other Than Between Home and School) - Grant Agreements.
517 Contracted Services (Regular Students) – ECSs & CTSAs.
518 Contracted Services (Special Education Students) – ECSs & CTSAs.
520 Insurance. Expenditures for most types of insurance, including property, liability and fidelity as well as student accident insurance.
530 Communications/Telephone.
560 Tuition
561 Tuition to Other LEAs within the State - Regular.
562 Tuition to Other LEAs within the State – Special Education.
563 Tuition to County Vocational – Regular.
564 Tuition to County Vocational – Special.
565 Tuition to County Special Services Districts and Regional Day Schools.
566* Tuition to Private Schools for the Disabled within the State.
567* Tuition to Private Schools for the Disabled and Other LEAs – Special Education- Outside the State. Used only with program 000 and function 100.
568 Tuition – State Facilities.
569* Tuition – Other
580 Travel. Expenditures for transportation, meals, hotel, registration fees and other expenses associated with staff travel for the district.
585 Board of Education (BOE) Other Purchased Services. Expenditures for district related Board travel including transportation, meals, hotel, registration fees and other expenses for out of district workshops and conferences
590 Miscellaneous Purchased Services. Purchased services other than those described above.
591 Residential Costs. Residential costs of living in institutions.
592 Miscellaneous Purchased Services (400-500 Series Other Then Residential Costs).
593 Miscellaneous Purchased Services - Transportation.
594 Sale/Leaseback Payments. Payments made pursuant to an agreement to sell and leaseback textbooks.
600 Supplies and Materials.
610 General Supplies.
615 Transportation Supplies.
620 Energy. Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies other than water and sewage.621 Natural Gas.

622 Electricity.
624 Oil.
630 Board of Education In-House Training/Meeting Supplies.
640 Textbooks.
700 Property.
710* Land and Improvements. Expenditures for the purchase of land and the improvements thereon.
720* Buildings. Expenditures for acquiring existing buildings.
721 Lease Purchase Agreements - Principal.
722 Buildings Other Than Lease Purchase Agreements.
723 Principal Payments –
730 Equipment
731 Instructional Equipment.
732 Non-Instructional Equipment.
733 School Buses – Regular.
734 School Buses – Special.
780 Infrastructure. Expenditures for purchased infrastructure assets by the district.
790 Depreciation.
800 Other Objects. Amounts
810 Other Transportation Costs of Special Education Pupils – District Owned Vehicles.
820 Judgments Against the district
830* Interest.
831 Interest on Current Loans.
832 Interest on Lease Purchase Agreements.
833 Interest for Commissioner Approved Lease Purchase Agreements.
834 Interest on Bonds.
835 Interest on Early Retirement Incentive (ERI) Bonds.
836 Interest on Bond Anticipation Notes (BANs).
860 Indirect Costs. Cost incurred for support services that are not readily identified as program costs.
870 Cost of Sales. The costs related to manufactured products or services rendered that are accounted for in a proprietary fund.
890 Miscellaneous Expenditures.
895 Board of Education Membership Dues & Fees.
900 Other Uses of Funds. This object is used to classify transactions that are not properly recorded as expenditures to the LEA or do not meet the classification criteria of the preceding objects but require budgetary or accounting control.
910 Redemption of Principal. Amounts paid for the retirement of loan principal and bonds.
915 Retirement of Early Retirement Incentive Program (ERIP) Liability.
920 Amounts Paid into Sinking Fund.
930 Fund Transfers/Contribution to School-based Budgets; Local Contribution Transfer to Special Revenue; and Transfers to Cover Deficit.
931 Capital Reserve Transfer to Capital Projects.
932 Current Capital Outlay Transfer to Capital Projects.

933 Capital Reserve – Transfer to Debt Service.
934 Property Sale Proceeds – Transfer to Debt Service.
940 Payment to Refunded Bond Escrow Agent.
950 Scholarships. Payment of scholarships from a trust fund.
960 Losses from Investments.
961 Realized Losses on Investments.
962 Unrealized Losses on Investments.
970 Losses on the Sale of Capital Assets.
980 Special Items. Used to classify special items in accordance with GASB Statement 34.
990 Extraordinary Items. Used to classify items, in accordance with APB Opinion No. 30, that are transactions or events that are that are both unusual in nature and infrequent in occurrence.

Location - The location code identifies the individual schools and other buildings in the district.

District Administration	00
Caroline L. Reutter School	01
Main Road School	04
Lake School	05
Mary F. Janvier School	06
Maintenance Building	07
Transportation Building	08

The **Uniform Minimum Chart of Accounts for New Jersey Public Schools** is issued annually by the State of New Jersey, Department of Education, Division of Finance, 100 Riverview Plaza, CN 500, Trenton, New Jersey 08625-0500 and takes precedent over Section – Cash Management, Budget Account Number Coding.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: **Budget Development Process**

Procedure:

School Budget
School building budgets are the responsibility of the building Principal. The CST Director is responsible for Child Study Team supplies and services, evaluations, out-of-district/Special Education tuition, and necessary technical devices. The Transportation Supervisor is responsible for transportation related services, jointures, office supplies, fleet supplies, and capital assets (buses). The Supervisor of Buildings and Grounds is responsible for custodial and maintenance supplies and materials, preventative maintenance costs, contractor repairs, and routine capital projects. It is also the responsibility of those parties to justify proposed expenditures in each of the line item accounts. Administrative Staff track their school accounts during the year. The business office communicates with Administrative Staff to ensure that no accounts are over-expended. If during the budget development process there is a need to reduce the school/department budgets, the pertinent administrative staff 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.

November
Distribution of:

1. Individual school and department budget amounts
2. Administrative and Staff budgeting software is made available by Principals. Budgeting items include, but are not limited to, supplies, materials, textbooks, technology, equipment, professional development, tuition, personnel, custodial and maintenance requests and capital projects. Principals are to complete an inventory of their buildings before approving any supply orders.

November and December
A tentative budget is formulated based on the following:

Estimated Revenues: State Aid, the local tax levy, SEMI, and other miscellaneous sources of funding

Estimated Appropriations: Salaries, benefits, transportation, special education tuition, energy, insurance, maintenance/custodial and the budgetary amounts the individual school and department budget amounts

January
Budgeting software shall be locked by the Business Office, as to allow for review by the second week in January each year. All order sheets need to be reviewed and signed off by the building principal, director of CST, and the Supervisor of Buildings and Grounds, and Transportation Supervisor before being sent to the Business Office.

February

The Department of Education distributes State Aid amounts to the district. The tentative budget is further developed.

March

The budget is slated for Board approval for submission to the County for approval based on actual revenues.

April

The County-approved preliminary budget is presented at the Public Hearing, approved by the Board of Education as presented or as modified.

May

Requests for tax payments are prepared and sent as specified in the budget guidelines.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: **Budget Transfers**

Procedure:
Individual budget line item transfers are to be approved by the Business Administrator. Any requests must be submitted using the attached form. When transferring money from one account to another, the "from" account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected, are used and fill in the description of the account.

All transfers shall be Board approved.

Transfer Status Reports, provided by the district's accounting software, shall run and signed off by the Assistant Superintendent for Business monthly. Copies shall also be submitted to the County Office on a monthly basis.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: Grant Application Procedure and Reimbursement Requests

Procedure:

1. All grant applications must be submitted for approval prior to submission to the Granting Authority by the Superintendent of Schools and/or the Business Administrator. All grants require action from the Board of Education.

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

3. All salaries applied to grants including percentage of total salaries charged to the grant application shall be approved by the Board of Education.

4. If required, time sheets for each staff member whose salary is charged to the grant shall be maintained on a monthly basis or semi-annually, as mandated, and shall be signed and dated by the employee and principal/supervisor.

Reimbursement Requests

When school districts and other local educational agencies are subgrantees of grants awarded by the Federal government to the State of New Jersey, the subgrantees will submit reimbursement requests using the authorized system. Expenditures must be supported by documentation at the subgrantee level. Documentation for salary expenditures will be according to the applicable federal circular. The System for Award Management will be utilized for exclusion and debarment purposes before purchase orders and warranties are issued.

Expenditures must be for allowable costs. Expenditures must be related to the subgrantee's cost objectives.

Expenditures will be reviewed to determine that:
A. Adequate description of expenditures is provided;
B. No new budget category is created; and
C. Reimbursement does not exceed the allowable threshold for an amendment as a result of cumulative transfers among expenditure categories.

Reimbursement requests will be certified by the subgrantee as being in accordance with the approved grant application through the authorized system. Reimbursement requests shall be made for individual titles and awards and only one reimbursement request per month may be submitted for an individual title or award.

The submission of a reimbursement request through the authorized system shall constitute a certification by the subgrantee that the district has already expended, will occur by the last calendar day of the month in which the request is made, or will be expended according to the requirements of current federal regulations and that the expenditures are allowable and appropriate to the cost objective(s) of the subgrant. Reimbursement requests must be in accordance with the approved grant applications.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

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 Unique Position Code File within the Personnel application of Systems 3000 software.

The base line year to use for position control is the snapshot date of February 1 of the pre-budget year. Grouping should be established by budgetary function and object at a minimum. According to 6A:23A-6.8, districts shall maintain an accurate, complete, and up-to-date automated position control roster in order to track the actual number of employees, as well as, the category of employees in detail.

The position control roster shall:

1. Share a common database and be integrated with the district's payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:

i. The employee name
ii. The date of hire
iii. A permanent position tracking number for each employee including:
(1) An accurate expenditure account code(s)
(2) The building the position is assigned
(3) The certification title and endorsement held, as applicable

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:
base salary
step
longevity

guide
stipends by type
overtime
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 Superintendent. Payroll\Bookkeeper and Asst. to the Business Administrator personnel, in conjunction with the Business Administrator, will maintain a list available to the Superintendent when hiring or transferring employees for the district. It is recommended that the PCN number be referenced in the resolution approved by the Board of Education.

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, the Superintendent and the Office of Business Administrator.

E. Position Control Number – Creating and Maintaining

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

F. Position Control Number (PCN)

A position control number (PCN) is created to represent each board approved contracted *position* within a district. These control numbers are attached to the budget spread, telling the

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

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

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

G. Request for PCN for a New Position

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

H. Other

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

I. PCN Format

1. Department Code List

Department Code	Department Description
A	ADMINISTRATION
D	TRANSPORTATION
F	CLASSROOM AIDES
G	CLERICAL
I	MAINTENANCE
K	CAFÉ AIDES/STUDENT ASSTS
M	LIBRARY MEDIA AIDES
S	SUBSTITUTES
T	TEACHERS

2. Location Code List

Location Code	Location Description
000	ADMINISTRATION BUILDING
001	CAROLINE L REUTTER
004	MAIN ROAD
006	MARY F JANVIER
007	MAINTENANCE
008	TRANSPORTATION
009	CHILD STUDY TEAM
010	SUBS/SUMMER WORKERS

3. Job Code List

Job Code	Job Description
0102	CHIEF SCH.ADMIN.
0112	SCH BUS ADMIN
0221	MIDDLE SCHOOL PRINCIPAL
0231	ELEM.SCH PRIN.
0261	ADULT HS PRIN/APPD
0324	SUPERVISOR SPECIAL EDUCATION
1000	PRESCHOOL
1001	EL TCHR GR 1-8/UNG
1003	KINDERGARTEN
1004	KIND/PREK-5
1010	KIND/PRE-1 ST TCHR
1102	MATH 5-8
1103	SCIENCE GR 5-8
1104	SOCIAL STUDIES 5-8
1106	LANG ARTS/LITERACY 5-8
1150	SPANISH GR 5 - 8
1200	ART
1268	SECRETARY
1269	CLERK
1400	ENGLISH ELEM
1408	BAS SKL- READING
1411	READ DEVEL/REMED
1485	ENGLISH AS A SECOND LANGUAGE
1607	HEALTH & PHYS ED
1700	HOME ECONOMICS
1812	GENERAL SHOP
1904	REMEDIAL MATH
1962	COMP LIT/APPL/PROG
2100	MUSIC/COMPREHENSIVE
2405	RESOURCE PROGRAM IN CLASS
2406	RESOURCE PROG PULL OUT SUPPORT

2451	EMOTION DISTURB
2472	NEUROLOG IMPAIRED
2474	PERCEPT IMPAIRED
2481	RES ROOM/SPEC ED
2840	ASSC ED MEDIA/SPEC
2850	ED MEDIA SPEC.
3000	SCHOOL NURSE
3101	SCHOOL COUNSELOR
3105	MEDIA SPECIALIST -LIBRARIAN
3114	SCHOOL NURSE
3116	SCH.PSYCHOLOGIST
3117	SCHOOL SOCIAL WORKER
3118	LEARNING DISABILITIES TEACHER
3119	READING SPECIALIST
3120	SPEECH CORRECTION/LANGUAGE SPE
3200	SCH.SOCIAL WORKER
3300	LEARN.DISAB.TCHR.
3460	SPCH.CORREC/LANG SP
4135	TEACHER AIDE
7691	SR COMPUTER SERVICE TECH
9000	PROFESSIONAL STAFF
9100	INSTRUCTIONAL PARAPROFESSIONAL
9150	NON INSTRUCTIONAL PARPROFESSIO
9200	TECHNICIANS
9300	CLERICAL/SECRETARIAL
9400	SERVICE WORKERS
9500	SKILLED CRAFTSPERSONS
9600	LABOR UNSKILLED
9999	OTHER PERSONNEL

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, NEW JERSEY

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

Information in this section corresponds to the district's Purchasing Manual.

According to New Jersey State statue 18A:18A-2(b), the Purchasing Agent/Business Administrator is the only individual in the Township of Franklin Public Schools that has the authority to make purchases for the Board of Education. A copy of the purchasing manual is sent at the beginning of the year to all staff, outlining the following:

Authorized Purchases

All requests for the purchase of goods and /or services must be made through an approved purchase order signed by the Business Administrator or board approved Purchasing Agent. No goods or materials may be ordered or work/service be authorized to begin by any other individual in the Township of Franklin Public Schools without the approval of the Business Administrator / Qualified Purchasing Agent.

A purchase order pursuant to State Law N.J.S.A.18A:18A-2(v) is a document issued by the Business Administrator authorizing the work or service to be done, and/or the materials, and supplies to be delivered to our school district.

All vendors, suppliers, contractors and/or any other business organizations must be checked against the State Consolidated Debarment Report and Federal Excluded Parties List System (EPLS) before a purchase order can be authorized. The System for Award Management will be utilized for exclusion and debarment purposes before purchase orders and warranties are issued.

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 and any costs incurred by the district for such action.

Unauthorized purchases are a violation of State Law and Board Policy. Nothing is to be ordered independently by school personnel and is considered an unauthorized purchase.

Procedure

1. **Quotations:** When the district has a Qualified Purchasing Agent, a single item or service, or group of like items cost between $7,950 to $53,000 for a vendor must be competitively quoted with three vendors or advertised for bid at the discretion of the Business Administrator. A written record of the quoted information is to be attached to the Purchase Order for submission to the Business Office.

Competitive quotations or advertisement for bid are also required when a vendor's total orders exceed the quotation threshold anytime during the school year.

You cannot circumvent the law by splitting purchases to be under the quote threshold.

All quotations will go through the Business Office. When a quotation is deemed necessary, the Principal or Department Head is asked to contact Accounts Payable. The Business Administrator will review the quotation specifications to determine whether they are set up to provide open and competitive process.

2. **Bidding Process:** When the district has a Qualified Purchasing Agent, a single item or service, or group of like items is purchased by the school district totaling more than $53,000 the formal bidding process through the Business Office is required. Competitive bidding is also required when a vendor's total orders exceed the bid threshold anytime during the school year.
   The Business Administrator, a Principal, Transportation Supervisor, or the Supervisor of Buildings and Grounds are responsible for providing the detailed specifications. Architects, Engineers, and Construction Attorneys may also be contracted with Board approval. The formal bidding process takes about 4-8 weeks to complete from the date the Business Office receives the request and specifications. After the award of the Board approved bid the Business Administrator will place a Public Notice in the newspaper, notify the appropriate party of the award and issue a purchase order for the award amount. Allowable additional contractual charges and Board approved Change Orders will have separate purchase orders issued for each.

3. **Exceptions**
   New Jersey State Law allows for some exceptions to the bid and quotation limits. There are approximately 20 exceptions where a Board of Education does not have to go for bid. Some of them are: Professional services as outlined by New Jersey law, textbooks, kindergarten supplies, student produced publications, library and educational goods, legal notices, food supplies, milk, utilities, insurance, election expenses, travel and conference. These purchases are subject to the quotation process pursuant to N.J.S.A. 18A:18A-37(a) if practicable.
   You cannot circumvent the law by splitting purchases to be under the $53,000 bid limit.

4. **State Contracts**
   Pursuant to N.J.S.A. 18A:18A-10(a), if the vendor has a State Contract Number, a Board of Education may purchase goods and services through State Contract vendors and no quotes or bids are necessary. If the purchase exceeds the bid threshold the Board of Education must adopt a resolution awarding the contract.
   All purchase orders made through State Contract vendors shall include the State Contract Number, Notification of Award*, approved price list*, and that shipping and handling is included. * Not needed for purchase of office and school supplies.

The minimum order for State Contract purchases is $100.00.

5. **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 Business Administrator prior to the purchase. All purchases of goods and services require a purchase order to be generated with approval from the Principal or Supervisor and the Business Administrator.

6. **Preview of Materials:** All staff members must receive permission from administrators, supervisors, or principals 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.

7. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to Board approved travel, meals and conferences. The Board will not reimburse employees for items and goods personally purchased by the employee not utilizing the purchase order system with the exception of an annual one-time $20 room allowance.

8. **Student Activity Accounts:** Purchases made through Student and School Activity accounts shall follow all purchasing processes as set forth in this manual and procedures to ensure appropriate fiscal accountability as specified in (6A:23-2.17(c)). 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 Business Administrator

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, 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 (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 TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS.
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 where a situation exists affecting the health or safety of the occupants of school property that requires the immediate delivery of articles or the performance of a service to alleviate the emergency.

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. This type of purchase order will be immediately processed.

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

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, NEW JERSEY

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

1. The Purchase Order Form will consist of:

Copy	Color	Disposition
1. Vendor Copy	White (top)	Sent to vendor to order items
2. Voucher Copy	Blue	Sent to vendor for signature if over $7,950/all are kept in Business Office
3. Receiving Copy	Yellow	Sent to school/office; returned to Business Office upon receipt of goods

2. A voucher form is processed by the initiator, reviewed and approved by the Principal or Supervisor and submitted to the Business Office.

3. The initiator complies and completes the following information.
   a) Purchase Orders are to be input in Systems3000 Vendor's name - All Board checks are made payable to the vendor name (top line) listed on the purchase order.
   b) Vendor's address Complete - The purchase order must include a complete vendor's address.
   c) Current budget year - The current budget year must be included in the space provided.
   d) Description of Items, services, costs and catalogue numbers - Items and/or services requested are to be described clearly with correct catalogue numbers and costs.
   e) Shipping costs - Shipping and handling costs are to be added to all purchase orders.
   f) Total Cost – The Total actual amount of the order will be listed at the bottom of the purchase order.
      Minimum Order-- The minimum order for all purchase orders is $25.00.
   g) Budget Account Number – Type GAAP Budget Account Number on the purchase order.

4. All orders from $7,950 to $53,000 for a Qualified Purchasing Agent, unless purchased under a state contract, require a Solicitation of Quotation Form.

5. The Business Administrator reviews the technical aspects to ensure compliance with State Law and Board Policy and reviews and determines the educational value of each purchase order.

6. **Receipt of Goods** - Upon receipt of the goods/services the pink Receiving Copy of the Purchase Order will be returned to the Business Office with the signature, date, and position sections completed noting the receipt of all materials.
   If the order is incomplete, damaged materials, wrong materials or an incorrect amount, the information must be communicated to the business office immediately.
   When the Order is complete, the pink Receiving Copy verification copy must be sent to the Business Office. The Business Office will not authorize the payment to a vendor until a completed pink Receiving Copy of the Purchase Order is received and properly completed along with a packing slip and invoice.

7. Partial Payments - In order to pay a vendor for the material received the employee checking the order must send a completed copy of the yellow Receiving Copy of the Purchase Order noting that this is a "Partial Order" along with the packing slip noting the items received.

8. Final Payments - Final payment will not be made until the Business Office has received a completed pink Receiving Copy of the Purchase Order, packing slips confirming that all supplies/services have been received along with an invoice for payment.

9. Approval of amounts paid in excess of approved purchase:
   The Business Administrator is authorized to adjustment purchase orders without issuing a new purchase order.

12. A Principal or Supervisor my contact the Business Administrator, Accounts Payable, or personnel recommended by the Business Administrator to assist employees with the technical aspects and the State Contract requirements of purchasing computers. After the Purchase Order is signed by the Principal or Supervisor, it must be signed by the Business Administrator before it is processed.

13. **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 Board of Education and the Business Administrator.

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, NEW JERSEY

Title: **Purchasing Procedure**
Subtitle: **Ordering of Materials**
Purpose: **To establish a uniform method of purchasing goods, materials and services.**

Procedure:

1. All persons responsible for the ordering of goods, materials and services will use the proper requisition order form.
2. All employees responsible for submitting requisitions, will have to provide the rational as to why the purchase is essential to the TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS. Non–essential items will not be ordered.

Exceptions for Purchase Order Rational:

After School Supplementary Service Providers (regulated state law)
Emergency purchases (rationale all ready provided),
Field trips, student transportation, & athletic trips (not required),
Travel reimbursement for employees (state code and board policy),
Tuition contracts (state regulated) and tuition reimbursement for employees (contractual).

3. It will be the responsibility of the Building Principals and Supervisors, to notify all staff members under their supervision that orders for goods, services or materials will be made by strictly following the procedure for issuing a purchase order.
4. Emergency Orders: Should it be necessary that goods, services or materials are needed quickly, an order must be placed in the prescribed way. The Building Principal/Supervisor and all others responsible for approving orders will call the Business Office for approval and will submit immediately all necessary information needed for the Business Office to process. The following procedure must be followed:

   A. A purchase order must be immediately sent to the Business Office with **"EMERGENCY PURCHASE ORDER"** on the top right hand corner of the purchase order.
   B. The purchase order will be immediately processed.
   C. Upon receipt of the goods, Receipt verification copy and or School copy of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, the **Order Information Form** must be sent along with the packing slip to the Business Office. When the order is complete, Receipt verification copy and or School copy must be sent to the Business Office. The Business Office will not authorize payment to the vendor until Receipt verification copy and or School copy is received.

5. By following the above procedure for all purchase orders, the obligations of the Board of Education will be more accurately maintained.

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, 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

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, 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 Receipt verification copy and or 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 Receipt verification copy and or 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 an Order Information Form 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.

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, NEW JERSEY

Title: **Purchasing Procedure**

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

Purpose: **To ensure the TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS 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 TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS 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.

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, 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 **March 1**, unless an earlier date is set by the Superintendent. **Exceptions** to this will be as follows:

A. Miscellaneous Principals/ Supervisors Account

B. Emergency end of the year supplies

C. End of year activities such as field days, graduation, after school programs, assemblies and workshop / in services

D. Contractual responsibilities

E. Special State and Federally Funded Programs

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, 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 seven (7) days before a Board meeting. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging, meals, and other expenses. A purchase order with the registration and/ or lodging request must be submitted at the same time. Lodging will only be paid at the Federal GSA(General Service Administration) rate. Any amount that exceeds that rate the individual must reimburse the Board the difference.

2. The Superintendent of Schools shall review and may approve or deny each request for travel expense. The Superintendent's signature designating approval is required on the request for travel reimbursement.

3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator, or designee, to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement).

4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Township Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and related expenses not be reimbursed unless adequately substantiated.

5. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.

a. If expenses are in compliance with the guidelines, the Superintendent will include the Professional Development Request Form information and the purchase order on the Board of Education agenda for approval.

b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.

c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.

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

7. If approval is given by the Superintendent and the Board of Education, a copy of the Professional Development Request Form will be returned to the staff member. This copy along with the Conference Travel Expense Report (Form) and the Voucher, (second page of the PO that must be signed) and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.

8.All fees or expenses not covered by the purchase order, the payment shall be made personally by the TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS employee and reimbursed at the conclusion of the travel event.

9. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.

10. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Board meeting.

11. At the time of submission of all expense reimbursements, the staff member must submit a Post Professional Development (PD) Report that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS.

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

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

13. TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS 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 TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS 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 TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS shall obtain the prior written approval of the Executive County Superintendent.

Reimbursement for Mileage only:

1. All staff members must use the Mileage Reimbursement Voucher to be reimbursed for all appropriate travel.

2. This form is available in the Principal's office, Superintendent's office or on the district website.

3. The Mileage Reimbursement Voucher form must be maintained on a monthly basis for reimbursable mileage.

4. For one day trips involving tolls and parking, all receipts must be attached to the Mileage Reimbursement Voucher form.

5. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, NEW JERSEY

Title: **Professional Services**

Subtitle: **Legal Services**

Procedure:

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

2. If legal advice is requested by anyone other than those designated persons, a request for legal advice shall be made in writing and shall be maintained on file in the administrative office. The designated person(s) will determine whether the request warrants legal advice or if the information can be obtained elsewhere.

3. A log of all legal counsel contacts will be maintained by the designated person(s) and will include: the name of legal counsel contacted, date of contact, issue discussed and length of contact. Legal bills shall be compared to the contact log and any variances shall be investigated and resolved.

4. Payments for legal services will comply with payment requirements and restrictions pursuant to N.J.S.A.18A-19-1 et seq. as follows:
   A. Advance payments are prohibited
   B. Services to be provided shall be described in detail in the contact
   C. Invoices for payment shall itemize the services provided for the billing period
   D. Payment shall only be for services actually provided

5. The Board of Education will annually establish, prior to the budget preparation, a maximum dollar limit for each type of professional service, including legal services.
   In the event it becomes necessary to exceed the established maximum dollar limit for the professional service, the Superintendent shall recommend to the Board of Education an increase in the maximum dollar amount. Any increase shall require formal Board action.

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

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, NEW JERSEY

Title: **Professional Services**

Subtitle: **Authorized Services**

Procedure:

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

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, 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 are available for district wide equipment.

2. The Business Office will provide each school office/ department with the names(s) and phone numbers(s) of the successful bidders.

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

4. When the repair is made, **the service call form from the company** who serviced the machine must be signed by the staff member and the copy forwarded to the Business Office. **Give a voucher to the serviceman** to take back to his office, to be signed and returned to the Business Office.

5. The Business Office will match the service call from the company invoice with the bill as it comes in. and will contact the necessary parties for submission of the requisition.

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, NEW JERSEY

Title: **Expenditure Control**

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

Procedure: **Maintenance Work Order System**

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

Computer Work Order System

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

1. A School Dude work order is generated on the web site indicating a description of the problem and the location.
2. School Dude work orders are received and delegated to the building principal. School Dude work orders will then be forwarded to the supervisor of buildings and grounds to be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the School Dude work order, the person initiating the School Dude and the building principal supervisor will receive a report stating that the work is completed.

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, 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 building principal or his designee has the responsibility to be the contact person for the facility to handle communication and administrative details. The building principal generally approves and forwards electronic requests for long term and elective maintenance.
- During the periods of school vacations, the Principal's assignee 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 school 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, Architect of Record or the district's Engineer 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. If the project warrants and has funding, architects and/or engineers will be instructed to prepare the proper documentation by the school business administrator 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 HVAC systems, elevators, fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.

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

Noise Control

- The Buildings and Grounds Department attempts to schedule work with high noise potential at times least likely to be disruptive. However, it is not always possible to delay emergency repairs.
- When you are bothered by noise caused by repair projects, call your building principal who will contact the Buildings and Grounds Department so work can be rescheduled to accommodate your needs.

Pest Control

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

Recycling

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

Refuse Collection Services

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

Chemical Hygiene and Disposal of Hazardous Wastes

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

Right To Know

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

Safety/Accident Reporting

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

Asbestos Management

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

Indoor Air Quality

- The district shall maintain its Indoor Air Quality plan and ensure that it is implemented and updated as specified by the New Jersey Public Employees Occupational Safety and Health Act (PE-OSHA) Indoor Air Quality (IAQ) regulations (N.J.A.C. 12:100-13).

Fire Alarm Systems

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

Drinking Water

- The district shall log municipal well water reports posting results as they are available.

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 and State regulations.

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 annually 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

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, 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 to enter their request directly into SchoolDude, a web-based work order system. Paper forms will not be accepted. The web-based system form has been designed to include all information required by N.J.A.C. 6A:23A-6.9.

Prioritization

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

A. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.

   1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.

   2. 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.

E. 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. At any time, the superintendent may authorize the completion of a work order in a priority order other than above.

Cost Benefit Analysis

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

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

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

A. The actual hours worked by date.

B. Whether those hours were at regular or overtime rate.

VII. 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 to the Supervisor of Buildings and Grounds. If a contractor must be called in when the Supervisor of Buildings and Grounds is unavailable, the head of maintenance must be informed that a contractor has been called. The Supervisor of Buildings and Grounds must mark on their calendar the contractor and the work order number for the service. They should initiate a requisition/purchase order with an estimated amount for the service call. The work order number should be entered on the requisition/purchase order.

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

Planning

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

A. Productivity of staff as a whole and individually.

B. Variations between estimated and actual labor and 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.

A. Other factors that will improve productivity and efficiency.

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, 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 kept locked. The organization utilizing the facility will provide door monitors to maintain security at door entrances 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. They are to sign in and wear a Visitor badge issued by the main office while in the building.
- Outside deliveries shall be accepted at the facility building.
- Deliveries to the loading area shall be permitted only after driver has checked with the Buildings and Grounds Supervisor or designee staff member to oversee the delivery.

Building Keys

- Building principal is 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.
- Building principal is required to oversee the issuance of building keys to Substitutes on a daily basis for the room they are assigned. Building keys are to be turned in to the building principal or their designee at the end of the school day.

Parking Areas

- Staff members shall park in areas designated for staff (or in assigned parking spots).
- The Public is to use allocated parking areas only. Parking on the grass is prohibited.

TOWNSHIP OF FRANKLIN PUBLIC SCHOOLS
GLOUCESTER COUNTY, 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.). The Emergency Management Plan has sensitive information that should not be shared with the public. The Plan shall keep in a secured cabinet. It should also be distributed by electronic file that each member should keep at their home.

2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
    a. Bomb Threats
    b. Fire
    c. Intruder with gun
    d. Weather
    e. Earthquakes
    f. Intruder/Fights
    g. Shooting
    h. Sexual Battery

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

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

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

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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 District Safety Coordinator is tasked 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 employees involved to ensure all areas of the operation of the district are represented. Suggested employees include Supervisor of Buildings and Grounds, Food Service Manager or personnel, Transportation Coordinator, Child Study Team Director, School Business Administrator, a school nurse, principal and other district 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.
7. In-district Free Training Workshops provided by the GCSSD Joint Insurance Fund

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: Loss Control

Subtitle: Injuries

Procedure:

STAFF INJURIES

The Township of Franklin Board of Education seeks to provide the highest quality benefits while maintaining a sound fiscal policy. The intention of the workers' compensation law is to provide the best possible medical care and rehabilitation services available to injured employees while in course of employment. In order to accomplish this, the first step is to get an accurate diagnosis and begin the proper treatment immediately; therefore, unless an emergency situation exists, each injured employee must be treated by the Board appointed physician or the insurance carrier's approved Workers' Compensation panel physician specialist.

All incidents/accidents must be reported by the employee to their Supervisor as soon as practically possible but always within twenty-four (24) hours after the incident occurs. In the case of injury, an accident report must be filled out within twenty-four (24) hours. If there is an employee accident, the employee is to report it to the nurse/supervisor and fill out the NOTICE OF EMPLOYEE INJURY Form.

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

A. In the case of an emergency situation, medical attention should be sought from the nearest or most practical facility available. The Employee should instruct the hospital, doctor or pharmacy to forward all bills to the district's 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.

B. In non-emergency situations, the school doctor or nurse must evaluate the injury first. He/she will refer the patient to the insurance carrier's approved Workers' Compensation panel physician specialist if necessary.

C. Lost work time may be authorized only by the district's doctor or the insurance carrier's approved Workers' Compensation panel physician specialist.

D. Failure to go to the school doctor, nurse or the insurance carrier's approved Workers' Compensation panel physician specialist will result in the insurance company's denial of payment of all disability and medical benefits an employee may be entitled to.

E. Re-examination of the employee by the school doctor or the insurance carrier's approved Workers' Compensation panel physician specialist prior to returning to schoolwork is required.

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 School Business Administrator immediately.

INJURIES TO VISITORS ON THE PREMISES

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOCUESTER COUNTY, 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 personal equipment or other items to school, the employee does so at his/her own risk.

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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 shall notify the Business Office transportation department of registration of new students
- The Transportation Coordinator will assign bus and stop number to new student
- The Transportation Coordinator will communicate the bus stop information back to the school office and to the bus driver

Alternate Stop Request
- Parents may request an alternate stop in accordance for special circumstances.

Students Leaving District
- School principal's office shall notify the business office who will communicate with the Transportation Coordinator when a student withdraws from the district.

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

Contracted Bus Services

Regular Student Transportation
- Transportation will be provided by the Township of Franklin School District Transportation Department

Special Education Bus Services
- Transportation will be provided by the Township of Franklin School District Transportation Department, the Delsea Regional School District Transportation Department, and those additional vendors awarded the transportation route bid.

Non Public/Aid-in-Lieu

- Transportation or aid in lieu of transportation may be provided in accordance with N.J.S.A. 18A:39-1 via a shared service by Delsea Regional School District or by the District's own transportation department.
- The Township of Franklin School District shall supply the Application for Non Public Transportation forms to non public schools located within the district.
- The Transportation Coordinator 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 with review by.
- The Transportation Coordinator 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 be the responsibility of the Transportation Coordinator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

DRTRS

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

Safety

- School principals in cooperation with the Transportation Coordinator shall schedule and conduct 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 driver's and school bus aides are properly trained for the functions of their position.
- The Transportation Coordinator shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19, and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
- The Transportation Coordinator, Supervisor of Buildings and Grounds, or the School Business Administrator shall ensure that anyone driving a school vehicle hold a valid driver's license or a 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 police via cell phone and request that they notify the Transportation Coordinator and the Superintendent.
- The driver shall contact the Transportation Coordinator who will call the Superintendent of Schools to assist in promptly providing for the safety and welfare of the passengers.
- The driver shall NOT leave the students unattended under any circumstances.
- The Transportation Coordinator shall notify the School Business Administrator, Building Principal and School Nurse of the accident.
- The Transportation Coordinator shall proceed to the scene of the accident as soon as possible.
- The Transportation Coordinator shall verify the accident with police, keep a written record of each accident, and report all accidents to the state.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: Vehicle Tracking, Maintenance and Accounting

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

Procedure:

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

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

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: District Vehicle Assignment

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

Procedure:

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

2. The Board upon the recommendation of the Superintendent may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to units within the school district for pool use according to the following classifications:
   a. Vehicles may be assigned based on job duties including those that may be called on a 24 hour, seven-day a week basis. No individual assignment shall be made for the primary purpose of commuting.

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

4. The school district board shall ensure that an employee, such as the School Business Administrator, the Supervisor of Buildings and Grounds or other appropriate employee is assigned the functions of district vehicle coordinator.

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

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

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

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

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

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

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

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

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

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

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

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

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

18. If a district vehicle is misused in any of the following ways, the driver's driving privileges for district vehicles shall be suspended or revoked, and additional disciplinary action shall be taken as appropriate.
    a. Frequent violation of traffic laws;
    b. Flagrant violation of the traffic laws;
    c. Operation of a vehicle which the police or insurance company determined was the cause of an accident;
    d. Use of a vehicle for unauthorized use whether personal use, business use, or commuting;

e. Violation of these rules, or district policy governing the assignment, use, operation, repair, and/or maintenance of vehicles. This includes the failure to submit a vehicle for routine maintenance as called for in the manufacturer's routine maintenance schedule;
f. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
g. Use of a district vehicle by an unauthorized individual while assigned to an employee;
h. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
i. Use of radar detectors in district vehicles.

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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, the School Business Administrator files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program.

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

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

Free and Reduced Meal Applications
• Business Administrator 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. The applications are also available within the Realtime (Student Information System) Parent Portal. Completed applications are then forwarded to Business Office Secretary.

Determining Eligibility for participation in the Child Nutrition Program
• The Assistant to the Business Administrator 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 business office as required by the State.

Master Eligibility List
• A master eligibility must be completed and is maintained in the Realtime software. 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 then brought to the bank. Deposit totals are reconciled to the bank statement by business office personnel.

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

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

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

11.1 Daily Lunch Claim Amounts

(a) Each school submits a Daily Receipt Card (DRC) via the food management's accounting software system on a daily basis which reports the amount of students in what eligibility category to claim for reimbursement. (see lunch application procedures to recognize how student lunch eligibility is determined).

(b) IDs/pin numbers are generated for each individual student and sent to the food service department's office for each school.

(c) When students come through the lunch line, daily, they are to present the cashier with their name or ID/pin number. This information provides the cashier with the coded information which states each student's individual lunch status.

(d) If an "amount due" is attached to the entry based upon the information on the student's account, the cashier collects the money from the student and completes the sale.

(e) If the student does not have his/her money, the cashier enters it as a charged meal.

(f) At the end of the day, the cash register is closed out and generates a receipt list that reports all of the totals categorically within the software. These are the numbers that are reported on the DRC's and submitted to the State for reimbursement (only for lunch).

11.2 Daily Snack Claim Amounts

(a) When after school snacks are served (see procedure for after school snack registration by individual schools/programs), each site supervisor records the daily amounts on their DRC's that are sent to the office.

(b) The food service director or their designee records these numbers on a work sheet for future reference. (These amounts are submitted to the government on their web based system for reimbursement.)

11.3 Breakfast Claim Amounts

(a) The Breakfast Program is enlisted in a government program.

(b) It allows the department to establish, during a "base year", a school's eligibility to claim breakfast meals served on a percentage basis instead of a daily actual count of individual student meal eligibility.

(c) Each site supervisor records the daily amounts on their DRC's that are sent to the office.

(d) The food service director or their designee records these numbers on a work sheet for future reference. These amounts are submitted to the government on their web based system for reimbursement.

11.4 State Report

(a) A state report is completed by food service director or their designee for each above program on a monthly basis.

(b) Lunch, breakfast, snack and child care daily reported amounts are reviewed by food service director or their designee and corrected, if necessary by referencing individual school register tapes and/or by conferring with site supervisors.

(c) Food service director or their designee then enters amounts into department accountability program which projects any seeable errors and generates an "edit check" worksheet. Worksheet is reviewed, approved and signed by the Director.

(d) Once approved, amounts are entered into web based reimbursement program. All claims are first approved by Food Service Director, then approved and signed by Business Administrator and/or Superintendent prior to submission to government.

11.5 Maintenance/Technical Repairs & Work Orders

(a) All technology requests are usually communicated directly to the Technology department

(b) If the repair is not completed within an acceptable time period, the food service director or their designee usually enters a second request to the Technology department.

(c) The Technology department will call with an explanation as to why an order was not completed or technology personnel will call requesting further information needed to expedite the order.

(d) All orders that are above and beyond normal, routine maintenance or installation are approved by the Business Administrator prior to submission to either above department.

11.6 Inventory Management

(a) Every time a delivery of frozen foods is scheduled from the government, a processor, or a distributor, these items are perpetually added into inventory by the Food Service Director.

(b) After ordering is completed, food items must be deducted from inventory.

(c) The food items that are not being delivered to the schools directly from the distributors are being distributed by district vehicles from inventory at Seabrook School.

(d) Once the frozen foods order is placed, and the items that are to come out of the freezer are determined, they are consolidated by the Food Service Director, input on a breakdown sheet for delivery by district vehicles and deducted from the inventory in a perpetual manner.

(e) Every month, an actual inventory of schools' freezers is done by the Food Service Director or their designee.

(f) This inventory is compared to the totals on the perpetual. (Any discrepancies are addressed and resolved and/or documented, if necessary.)

(g) When all ordering is done by the individual schools, they are required to document what foods they have in inventory that are similar to the ones that are currently being ordered.

(h) If the Food Service Director feels as though the schools have similar items in individual inventory that they are not going to need in the near future, the supervisors will be called and told to use the items that they have and their order of the similar items will be cancelled.

(i) The schools are also required to complete a monthly actual inventory.

11.7 Department Timesheets/Payroll

(a) Separate timesheets are distributed to each school for contracted employees and hourly workers.

(b) Food Service Director or their designee is responsible for managing the timesheets for hourly workers.

(c) Hourly workers are required to sign in and out every day stating their time of arrival and departure.

(d) One sheet per week is submitted to Food Service Director or their designee who reviews all of the sheets to ensure that calculations have been made correctly, hours have been tallied, and all other required information has been completed.

(e) Both weeks of the time period are then submitted from Food Service Director designee to the director for approval and signing.

(f) Both weeks of the time period are then submitted from Food Service Director designee to Food Service Director for approval and signing. (Any discrepancies with time sheets will be addressed by the director with Food Service Director designee and/or specific employee(s).)

(g) Food Service Director designee will then make copies of all timesheets and forward originals to Payroll department.

(h) Food Service Director or their designee is responsible for managing the timesheets for all contracted employees.

(i) The site supervisors simply have to keep track of any overtime or dockings of contracted employees.

(j) Both of the above scenarios (overtime, docking) are submitted on the same form that the hourly workers' time is submitted on. (Both extra or deduction of pay will appear during next month's pay period)

(k) Food Service Director designee consolidates timesheets, and submits to Food Service Director with overtime and docking sheets for approval.

(l) Food Service Director reviews, approves and signs all timesheets. (Any discrepancies with timesheets will be addressed by the Food Service Director and/or specific employee(s).

(a) More serious infractions will automatically be documented and placed in the employee's file. (The employee will always receive a copy of any derogatory information placed in his/her file.)

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: Food Service

Subtitle: End of Year Procedure

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

Procedure:

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

A. Miscellaneous Principals/ Supervisors Account

B. Emergency end of the year supplies

C. End of year activities such as field days, graduation, after school programs, assemblies and workshop / in services

D. Contractual responsibilities

E. Special State and Federally Funded Programs

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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 servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.

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

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

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

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. District software can be used to track inventory of computer-based assets. Updates of district software should be made on a regular basis.

    d. 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. 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 or building.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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 should be "hardened" passwords and should be at least eight digits long, requiring upper and lower cases, numbers, and special characters. Passwords should not be "real" words or names of family, friends, pets, etc.

    c. Passwords for network access should be forced to be changed periodically

    d. Passwords for applications should be changed periodically.

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

    f. Passwords should not be repeated for network access and application access, particularly the student information system.

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. This should include a written (or electronic) request form that is authorized by central administration. This authorization should include the name of the individual, the applications and network services to be granted access to and the level of security in each.

    b. Systems that employ automatic account/password creation should be monitored regularly to ensure software functionality.

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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 the business administrator. Among considerations should be any licensing issues, purpose of application, compatibility of the new application with the current infrastructure, and 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.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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. The district shall employ anti-virus software which is automatically updated. Forced automatic rollouts to all district computers will occur on a regular basis to protect the network from computer virus contamination.

2. The district shall utilize spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.

3. The district shall utilize an external firewall to prevent access from unauthorized sources.

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

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

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

4. The district shall obtain automatic updates for operating systems and common applications such as Microsoft Office.

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

6. The district shall 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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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.
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.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

1. District will employ a hardware solution to maintain electronic backups of all communications.
2. District annually will store all inbound and outbound messages (note that Instant Messaging programs are not utilized).
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.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, 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 regularly to ensure recording quality, reliability, and ability to retrieve information

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

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

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

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

TITLE: Technology Systems

SUBTITLE: Network Storage Availability

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

1. The 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, and faculty for "read only" access to student portfolios on network drives.
    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.

TOWNSHIP OF FRANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

Title: **Technology Systems**

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

Procedure: **Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely fashion, the district utilizes SchoolDude work order system. Work orders may be generated by the teachers or other school personnel but must be forwarded and approved by the building Principal. The program will ask for specific information regarding the exact location and the extent of the work. No maintenance projects will be started without a work order request. Building Principals and the Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done.

Computer Work Order System

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

1. A work order is generated indicating a description of the problem and the location.
2. Work orders are received and delegated to the Computer Technician and given a reference number. Work orders will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the work order, the person initiating the work order receives an acknowledgement that the work is completed.

TOWNSHIP OF FRANKLIN SCHOOL DISTICT
GLOUCESTER COUNTY, NEW JERSEY

TITLE: Information Management

Subtitle: Acceptable Use of Districts Technology and Information

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

Procedure:

1. The board will establish a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.

    a. The students and staff should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.

    b. Parents who utilize information of the district via the internet (student's grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.

    c. All persons with sign-on to the district's network or to district data, ie parent portals, should be required to agree to the acceptable use policy, which should be listed.

2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems:

    a. conduct that interferes with or stops district activities, including but not limited to downloads, uploads, printing, copying, bandwidth usage, etc.

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

    c. 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.

    d. Threats, harassment, libel or slander

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

4. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.

    a. Individuals who have access to district records should not 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 should be spelled out in student and staff code of conduct

TOWNSHIP OF FRANKLIN SCHOOL DISTICT
GLOUCESTER COUNTY, 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 district information, will be required to sign an acceptable use form at least annually on the proper methods of use, compilation, dissemination and destruction, when appropriate, and safe-guarding of that information.

2. The superintendent and business administrator or designees will determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, student, volunteer and board member personal information such as address, unlisted phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.

3. Sensitive information should be housed in a locked cabinet or behind locked doors.

    a. Access to keys are restricted to personnel authorized to view the information

        i. Keys should have "do not duplicate" on them and copies should be prohibited, except as needed

    b. Areas housing sensitive information should be locked whenever the areas are not staffed

    c. Wherever possible, sensitive information should be stored away from high traffic areas.

4. Original sensitive information files should be housed in a fire rated cabinet, where possible.

5. Backups of paper documents should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

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TOWNSHIP OF FRANKLIN SCHOOL DISTICT
GLOUCESTER COUNTY, NEW JERSEY

Title: **Information Systems**

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

Procedure: **Maintenance Work Order System**

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3. Upon completion of the work order, the person initiating the work order receives an acknowledgement that the work is completed.

TOWNSHIP OF FANKLIN SCHOOL DISTRICT
GLOUCESTER COUNTY, NEW JERSEY

At the present time, the Township of Franklin Public School district is not mandated to institute an enterprise resource planning (ERP) system.

Title: Financial and Human Resource Management Systems

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

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

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

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

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

In Payroll

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

In Personnel

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

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

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

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

Additional Benefit:

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

Bidding to Budget Transfer

(Third-Party Bidding Software to Accounting)

Many districts utilize outside bidding companies (such as Educational Data) to assist with the process of procuring needed supplies for the upcoming year. These bidding companies deal with the individual vendors and award the bids based on district criteria. The data received from the

third-party bidding application then needs to be entered into the district's accounting software application to generate the purchase order encumbrances. Entering these purchase orders can be time consuming and labor intensive. To expedite this process, the Accounting system should be able to provide a "Bidding to Budget Transfer" function.

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

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

Synchronize Contracted Salaries

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

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

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

Synchronize Contract Days Remaining

(AESOP or SUBFINDER Systems to Personnel)

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

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

Key benefits include increasing the district's efficiency in: 1.) filling teacher absences with substitute teachers, and 2.) automating the attendance data entry process. For those districts whose attendance is not entered on a daily basis (due to

work overloads or staff absences), integration between the two applications aides districts with keeping their attendance current and up-to-date, providing school administrators access to accurate and reliable absence information on a timely basis.

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

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

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

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

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

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

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

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

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

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

Meaningful vs. Non-Meaningful PCNs

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

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

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

Generate Annual Contract Letters/Create Mailing Labels, etc.

Export Employee Data from Personnel

Generate Letters or Labels using Microsoft Word

Export Employee Data from Personnel

Generate Letters/Labels from Microsoft Word

Export Employee Salary Data from Personnel

Internal Controls

The Board of Education should establish internal control procedures for all systems (fund accounting, personnel and payroll) regardless of true system integration or multi systems (many modules) integration. No one individual should have control within all systems. Annual review should be done via an internal control check.