

**RUMSON BOARD OF EDUCATION
RUMSON, NEW JERSEY**

**STANDARD OPERATING PROCEDURES
AND
INTERNAL CONTROLS**

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PREFACE

The **Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the Rumson Borough Board of Education and administered by the Business Office. It is intended to be used as a reference manual by administrators, secretaries and any staff members that have Budgetary/Financial responsibilities. Its purpose is to provide an efficient control and accountability system that will help assure appropriate use of Public Funds. 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.

I – INTERNAL CONTROLS

OVERVIEW:

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

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

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

OBJECTIVES OF INTERNAL CONTROL:

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

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

COMPONENTS OF INTERNAL CONTROLS:

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

CONTROL ENVIRONMENT:

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

○ ORGANIZATIONAL STRUCTURE:

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

○ CONTROL FRAMEWORK:

Elements of a control framework include the following:

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

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

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

SECTION I – INTERNAL CONTROLS

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

○ DISTRICT'S POLICIES AND PROCEDURES:

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

ADMINISTRATION'S RISK ASSESSMENT:

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

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

INFORMATION AND COMMUNICATION:

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

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

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

CONTROL ACTIVITIES:

Control activities include the policies and procedures that are in place to achieve the controls desired.

Documentation of the control activities is vital to the overall control environment. These activities include, but are not limited to:

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

SECTION I – INTERNAL CONTROLS

CONTROL ASSERTIONS:

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

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

MONITORING:

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

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

AFTER THE CONTROLS ARE ESTABLISHED:

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

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

CONTROL DEFICIENCIES:

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

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

REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:

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

SECTION I – INTERNAL CONTROLS

REVIEW OF DISTRICT PROCESSES:

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

1. Who performs each activity? Who receives the outcome of the activities?
 2. What activities are performed? What forms and reports are used? What computer systems and files are used?
 3. When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?
 4. Where are activities performed (i.e., board office, school, etc.)?
 5. Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)?
- One final consideration should be whether any changes to the process will increase the efficiency of the process or firm up the controls.

CONTROLS LISTED:

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

SECTION I – INTERNAL CONTROLS

EVALUATING INTERNAL CONTROLS

TITLE: Internal Control

Subtitle: Evaluation of Internal Controls

Purpose: To ensure that controls are evaluated on 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.

SECTION I – INTERNAL CONTROLS

COMMUNICATING STAFF MEMBERS ROLES

Title: Internal Control

Subtitle: Communicating staff members role in the Internal Controls

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

Procedure:

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

CASH CONTROLS

Title: Internal Control

Subtitle: Cash controls

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

Procedure:

1. Cash Receipt activities:

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

Cash generated in District operations must be deposited within 24 hours.

If it is not practical to deposit cash receipts at the bank, the cash must be delivered to the Business Office as soon as possible. An employee of the Business Office must count the cash in the presence of the delivery person and render a written receipt.

Any time cash must be transferred, the cash must be counted in the presence of the delivery person and a written receipt rendered.

PAYROLL CONTROLS

Title: Internal Control

Subtitle: Payroll controls

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

Procedure:

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

a. With respect to payroll:

- Search for fictitious employees through review of bi-monthly payroll
- Determine improper alterations of amounts
- Verify that proper tax deductions are taken including calculation of employee health contributions
- Examine time sheets and trace to payroll records in order to verify the proper recording of employee hours
- Verify the accuracy of pay rates by obtaining a list of authorized pay rates from the Superintendent's secretary and Board minutes.
- Review the adequacy of internal controls relating to hiring, overtime and retirement.
- Determine if proper payroll forms exist such as W-4 and I-9 forms.

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

RUMSON BOROUGH SCHOOL DISTRICT

Title: GENERAL LEDGER

Procedure:

Monthly

- Compare Board Secretary's Report to Subsidiary Ledgers
 - May be done by accounting software
- Compare Board Secretary and Treasurer's Report for agreement
- Board Secretary Report balances for all funds
- Verify that all accounts and funds are reported in Board Secretary's Report
- Review all accounts for funds availability
- Eliminate negative

Year-End Procedures

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

ACCOUNTS RECEIVABLE

- Appropriate users of facilities have been billed for usage and recorded appropriately
- Record tuition receivable for tuition students
- Record transportation receivable for all students transported
- Record tax levy receivable for general fund and debt service (if applicable)
- Record state aid receivable for general fund, capital projects and debt service (if applicable)

ACCOUNTS PAYABLE

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

PAYROLL

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

FIXED ASSETS

- Identify all equipment costs for fixed asset control if cost is over \$2,000
- If using grant funds, all equipment purchases must be tagged and identified by grant program
- Identify assets that are no longer used
- For disposal of assets, utilize procedures in State law and regulation
- Remove item from fixed asset inventory records

CASH MANAGEMENT

Cash receipts – open mail, prepare deposit slip, ACH deposits verified to the State’s Vendor Payment Inquiry module if applicable, and record receipt in accounting system

Cash disbursements-identify vouchers to be paid, checks processed off site by APIT Center, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments

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

Investing-Cash balances should be reviewed periodically to identify investment opportunities with NJ Cash Management Fund; investment vehicles must be in accordance with state statutes

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

District personnel must not share or divulge secure passwords.

RUMSON BOROUGH SCHOOL DISTRICT

Title: Use of School Facilities

Purpose:

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

Procedure:

The Board of Education authorizes the Business Administrator to approve and schedule the use of school facilities by school related and non-school organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. **It is the position of the Board to approve only community groups whose organization's function will benefit the pupils of the school/ community or the school district.**

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

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

The Business Administrator shall request the organization using the facility to supply proof of insurance coverage. Minimum acceptable coverage is one million dollars combined single limit (insurance limits). The insurance certificate must name the Rumson Board of Education as co-insured. The insurance certificate must be submitted with the application for use of school property. Except for costs incurred by the district to provide personnel or special services, charges for the use of school facilities shall be waived for those organizations only that have been listed or approved by the Board.

SECTION II – ACCOUNTING

SPECIAL REGULATIONS FOR USE OF AUDITORIUM

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

SPECIAL REGULATIONS FOR USE OF CAFETERIA

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

SPECIAL REGULATIONS FOR USE OF GYMNASIUM/ALL PURPOSE ROOM

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

**RUMSON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: Inventory

Subtitle: Disposal of Obsolete Equipment

Procedure:

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

Following Board approval to declare items as surplus, the items may only be sold in compliance with State law and regulation. The District uses GovDeals to sell unwanted or obsolete items.

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 public sale to the highest bidder. If the value is less than the amount, public sale is not required, but may be desirable.

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

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

RUMSON BOROUGH SCHOOL DISTRICT

Title: **Acceptance of Gifts**

Procedure:

Acceptance of gifts or scholarships by the District from any individual or group requires the approval of the Superintendent of Schools subject to the following:

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

RUMSON BOROUGH SCHOOL DISTRICT

Title: Inventory

Subtitle: Equipment Identification and Accountability

Procedure: NEWLY PURCHASED ITEMS

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

TRANSFERS AND DISPOSAL OF EQUIPMENT

1. When equipment is moved on a permanent basis the school/department initiating the movement must notify the Business Office. It is the responsibility of the principal/ supervisor to ensure the equipment is at the proper location.
2. When requesting disposal of equipment, send a request to the Business Administrator with all appropriate information.
3. The Business Office will use this copy to update the Inventory.

RUMSON BOROUGH SCHOOL DISTRICT

Title: **Sales Tax Exemption Qualifications**

Procedure:

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

SECTION III – CASH MANAGEMENT

**RUMSON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: Petty Checking or 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 a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Board authorizes the establishment of an imprest (revolving) fund at the Superintendent's Office in the amount of \$1000.00.
3. In accordance with District Practice, no single payment from petty cash will exceed \$500.00 for the Superintendent's Office. The Business Administrator shall ensure 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 Superintendent is required before any such purchase may occur. A **Petty Cash Request Form** is to be prepared and all applicable invoices or receipts are to be attached along with the information of the account to be charged. All documentation must be forwarded to the Business Office for processing of the reimbursement. All reimbursements will be by check only.
5. All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the School Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be replenished on July 1.

RUMSON BOROUGH SCHOOL DISTRICT
NEW JERSEY

Title: Student Activity Funds

Purpose:

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

1. The general organization of the fund to include student government, student clubs, student publications, school classes and class trips.
2. The Board authorizes the maintenance of student activity funds to be located at and known as the Deane-Porter Student Activity Account, and the Forrestdale Student Activity Accounts.
3. All funds must be self- sustaining, the responsibility of a designated person and administered by the Business Administrator.

Procedure:

1. Receipt of Funds:

- A. All funds will be collected by the Building Principal or his/her designee. These funds will be deposited in a reasonable amount of time into the established bank checking account (I-4.1 Cash Receipts)
- 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 Quicken including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Building Principal and/or Head Secretary in each school.

2. Disbursement of Funds:

- A. Contracts for materials or supplies may be made by the building principal following applicable Board bidding policies and state statutes with the exception of the yearbook which requires Board approval.
- B. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a Student Activity voucher and invoice. Upon approval by the Building Principal, the package is forwarded to the Business Administrator for review and signature

- C. All checks written will be recorded in Quicken to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- D. Checks require two signatures.
- E. Each month a bank reconciliation is prepared by the District Reconciling Agent.

These reconciliations are kept on file, with all canceled checks, for review by the District Auditor and/or School Business Administrator.

RUMSON BOROUGH SCHOOL DISTRICT

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. The accounting for athletics will be under the control of the School Principal. Parent contributions to participate in sports (pay to play) will be through the general operating account.

Procedure:

Included in Student Activities.

**RUMSON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: Pay Procedures
Procedure:

1. Regular Pay:

- A. Employees will be paid on the 15th and the 30th of each month as per contract. When either day is a school holiday, then the date of pay shall be the last working day before the holiday.
- B. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.
- C. All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.
- D. Beginning with the 2009-2010 school year, at least every three years, the District will verify employment in compliance with State regulations.

2. Extra Contracts:

- A. All extra contracts will be paid three times a year: December, March and June
- B. For all Before/After School Programs, workshops and other programs, personnel will be according to the pay schedule adopted annually.

SECTION III – CASH MANAGEMENT

3. Substitutes and Hourly Paid Employees:

- A. All daily and hourly paid individuals will receive pay for the time worked based on the annual schedule developed by the business office.
- B. An **Employee Payroll Input Form** is used to report hours and/or days worked for this classification of employees.

4. Overtime:

- A. Overtime is also reported on the time cards or slips and is paid when reported. Payment of overtime will be based on negotiated contract provisions.

5. 403(b) Salary Reduction Plan

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the **Maximum Exclusion Allowance (MEA)**, the total amount of contribution to the plan allowed by Internal Revenue Service code each year. By the **first day of school** for ten month employees and by **June 20th** for twelve month employees the payroll office must receive from the employee a 403(b) Salary Reduction Agreement Form before deductions for the Salary Reduction Plan for the new school year will begin. In order to make changes the employee must fill out 403(b) Change Form.

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

References

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

- Form #** - Employee **Payroll Input Form**
- Form #** - **403(b) Salary Reduction Agreement**
- Form #** - **403(b) Salary Reduction Change Form**

SECTION III – CASH MANAGEMENT

RUMSON BOROUGH SCHOOL DISTRICT

Title: Budget Account Number Coding

Procedure:

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

To assist administrators, supervisors and staff members who prepare purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 18 digits as follows:

Example: 11 190 100 610 040 00 00

11 - Fund 190- Program 100-Function 610-Object 040- School 00- Project 00- Location

Fund- 10 General Fund- Our Operating Budget. Consists of:

- 11 General Fund (instruction);
- 12 Capital Outlay Fund (assets over \$2,000)/acquiring fixed assets;
- 13 Special Schools- Not applicable to the Rumson Board of Education

20 Special Revenue- Accounts for State and Federal Grants and donations.

30 Capital Project- Accounts for Bond Referendums and ESIP Projects

40 Debt Service- Payment of Debt associated with items in Fund 30

Program- Activities and procedures to accomplish an objective.

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

200- Special Programs (Special Education);

000- Undistributed Expenditures- charged indirectly to a program

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

100- Instruction- Activities dealing directly with instruction

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

Examples: **211**-Attendance/Social Services **213-** Health Services **240 – School Administration**

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

- 320 *Purchased Professional Services***- Consultants, Assembly speakers
- 420 *Cleaning, repair and Maintenance Services***- Equipment and repair contracts
- 500 *Repair and maintenance of Instructional Equipment***
- 580 *Travel-Staff Conferences***-staff mileage
- 590 *Miscellaneous Purchased Services***-Printing costs-student publications, booklets
- 610 *General Supplies***-A.V. supplies, furniture under \$2,000, workbooks, classroom/office supplies
- 640 *Textbooks***
- 730 *Equipment*** - Capital Outlay Fund - each unit must exceed \$2,000 & last more than a year.
- 800 *Miscellaneous Expenditures***- Awards, graduation expenses, registration-conferences

School- School Building

Project – examples: art, science, math, kindergarten

Location – examples: Deane Porter, Forrestdale, Special Education, Buildings & Grounds

RUMSON BOROUGH SCHOOL DISTRICT

Title: Budget Development Process

Procedure:

School Budgets – Site Based Management

School Budgets are the responsibility of the Building Principal. It is also the responsibility of the Principal to justify proposed expenditures in each of the line item accounts. Building Principals track their school accounts during the year and request the necessary transfers needed to ensure no accounts are over- expended. If during the budget development process there is a need to reduce the school budgets, the Building Principal will be notified of the amount and is responsible for re-submitting the changes to the revised school budget. Below is a breakdown of the budget process.

Late Fall

Budget projection module in APIT is made available to all Administrators.

Early Winter

A meeting is held with the Superintendent of Schools, School Business Administrator, individual School Principals, Supervisors and Head Secretaries to review the needs for the following year and to go over budget procedures and the budget timeline. The budget is developed in two week increments with cuts and changes addressed at this time.

RUMSON BOROUGH SCHOOL DISTRICT

Title: Budget Transfers

Procedure:

Individual budget line item transfer requests are to be submitted to the School Business Administrator by the Building Principals, Curriculum Supervisor and/or Director of Special Services. Requests must be submitted both by e-mail and signed hard copy using the attached form. When requesting a transfer from one account to another, the "from" account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected are used and fill in the description of the account. The reason for the transfer must be noted.

Update transfer report as necessary on a monthly basis and have it Board approved. Review the Transfer Report in APIT software to identify if County approval is necessary on a monthly basis.

RUMSON BOROUGH SCHOOL DISTRICT

Title: Grant Application Procedures

Procedure:

1. All grant applications must be submitted for approval prior to submission to the Granting Authority to the Building Principal then to the Director of Curriculum and Instruction. All grant applications require approval from the Superintendent and action from the Board of Education.
2. All other procedures as described in this handbook will apply to transactions involving grant funds.

POSITION CONTROL STANDARD OPERATING PROCEDURE

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

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

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

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

The position control roster shall:

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

SECTION V – POSITION CONTROL

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

iv. A budgetary control number for substitute teachers

v. A budgetary control number for overtime vi. A

budgetary control number for extra pay

vii The status of the position (filled, vacant, abolished, etc.) viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc; ix.

Each of the following:

1. base salary
2. step
3. longevity
4. guide
5. stipends by type
6. overtime
7. other extra compensation

x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;

xi. The position's full-time equivalent value by location;

xii. The date the position was filled; and

SECTION V – POSITION CONTROL

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

A. Purpose

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

B. Scope

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

C. Authority

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

D. Position

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

E. Position Control Number – Creating and Maintaining

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

F. Position Control Number (PCN)

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.

SECTION V – POSITION CONTROL

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

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. Sample Reports

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

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

SECTION V – POSITION CONTROL

Recommended Format for Meaningful PCNs

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

Recommended Format for PCN Segments

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

SECTION V – POSITION CONTROL

Suggested General Category Codes

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

SECTION V – POSITION CONTROL **Suggested Department/Position Codes**

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

SECTION V – POSITION CONTROL

Suggested Grade Codes

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

V-2.4

INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

This form is used to tabulate the separation of employee duties. It may be used by itself or in conjunction with a narrative, flowchart or other means of documentation. The name of the employee or the identification of the group performing an identical function is to be written in the space

PAYROLL CYCLE	Controller	Business Administrator	Treasurer	A/P	A/P	Payroll	-Chief school Administrator		Individual School	Principals and/or Dept Heads	Board President	Board Members	Human Resources	
Additions to payroll authorized by	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assignments authorized by	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Terminations authorized by	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Leave of absences authorized by	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assignment of PCN by	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Employee Certifications checked by	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
To add an employee authorization	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Access to employee records	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creation of job titles, salary guides	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creation of PCN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attendance Input/Edit Control	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
End of year roll over	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ADDITIONAL DUTIES APPLICABLE IN THIS CASE:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

PURCHASING MANUAL



Rumson Board of Education

Charles Jones, President
Kim Swain, Vice President

Stacy Izzo
James McManus
Linda Smith
Curran Scoble

Scott Caldwell
Kara Markiewicz
Tara D'Uva

Administration

Dr. John Bormann, Superintendent of Schools
Denise McCarthy, Board Secretary/Business Administrator/Purchasing
Agent

Rumson Board of Education 60 Forrest Avenue, Rumson, NJ 07760

Updated: January 2022

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1.

TO: All District Employees

The purpose of the Purchasing Manual is to assist all Board of Education employees in following the proper purchasing practices in compliance with:

- New Jersey Public School Contract Laws Title 18A:18A, et. seq.;
- New Jersey Administrative Code N.J.A.C. 5:34 et. seq.;
 - Board of Education Policy; and
 - Other federal, state law and code.

The Purchasing Manual is designed to achieve three (3) goals:

1. Follow the law and Board policy on purchasing;
2. Promote efficiency in the purchasing practices;
3. Achieve savings of money through proper purchasing practices.

We ask you, the user of the purchasing system, to help achieve these goals through proper planning. Please allow sufficient time between generating a purchase order and the actual date materials or services are needed. Please think of purchasing in terms of a whole year. What items and services do you need on an annual basis?

This manual should be reviewed with teachers, secretaries, child study team, curriculum office, guidance, supervisor of buildings and grounds and any others who are involved in the purchasing process. It is imperative that everyone adhere to all purchasing laws and guidelines.

When planning a purchase, you should contemplate the following questions:

How will students learn or benefit from the purchase?

What Educational achievement or program may be linked to the purchase?

How is the purchase of operational value to your school or office?

Are the goods/services purchased useful for the long-term rather than immediate need?

Have inventories been checked to determine whether there is a real need for the purchase? Is there a way to save on consumables that could be initiated?

Have you considered a “green” alternative?

Is this a one-time cost or will it convey a commitment for future year budgets?

If you have any questions concerning the following guidelines, please do not hesitate to call the Business Office, Extension 319.

Thank you,

Denise McCarthy
School Business Administrator/Board Secretary/ Purchasing
Agent

2.

PURCHASE ORDER PROCEDURES

Authority to Purchase

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

The Rumson Board of Education by board resolution has authorized Denise McCarthy to be the Business Administrator/Purchasing Agent for the school district. Ms. McCarthy holds a Business Administrator/Qualified Purchasing Agent certification.

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

Authorized Purchases

All requests for purchases of goods and/or services must be made with an approved purchase order initially approved by a Supervisor/Principal and through an approved Purchase Order signed by the Business Administrator/Purchasing Agent .

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

Unauthorized Purchases

Any Board of Education employee who orders and/or receives any materials, supplies or services without first going through the approved purchase order process has made an unauthorized purchase.

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

Corrective Action for Non-compliance

If the Business Administrator/Purchasing Agent has determined that an unauthorized purchase has been made, she/he will notify the Administrator/Supervisor and the Superintendent.

Offenders are subject to penalties including paying for the unauthorized purchase, letter in their personnel file and other disciplinary action the Superintendent deems appropriate.

A repeat offense of an unauthorized purchase by the same individual will mandate that individual and their supervisor to attend a meeting with the purchasing agent to review proper purchasing procedures.

3.

Miscellaneous:

Preview of Materials

A purchase order must be approved to preview materials with the estimated value of preview material. The dates for preview must be stated on the purchase order. After the preview process has been completed, the item must be returned to negate fees. If there is a desire to purchase the previewed item, contact the vendor to generate an invoice and advise the business office of the transaction.

Student Activity Accounts (Student-Raised Funds)

Purchases made through Student Activity Accounts may not be reimbursed with Board funds or transfers made between the two accounts. These purchases are authorized by the Principal or his/her designee and Business Administrator. If a vendor requires a purchase order for a student activities purchase, a purchase order will be generated with a number beginning S.A. + three digit account of the activity. This purchase order must be approved by the purchasing agent.

The Principal will meet each year to review purchasing procedures and fund raising procedures with student activities advisors.

Petty Cash

A petty cash fund is administered by the Business Administrator/Purchasing Agent. The Petty Cash Fund is established by the Board at the Reorganization Meeting. A maximum amount of any one purchase to be reimbursed from the fund is \$25. Prior approval from the Principal/Supervisor or purchasing agent in writing is necessary to purchase for reimbursement from petty cash. A detailed receipt is required. No tax will be reimbursed. The cost will be charged to the proper account when petty cash is replenished and approved by the Board. Petty cash is not to be used to circumvent the purchase order procedure.

Reimbursements; Employee

The Board of Education only recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meals, and conferences. The Board will not reimburse employees for items and goods personally purchased by the employee. If the rare exception should arise, prior authorization from the Purchasing Agency is required.

4.

A. Responsibilities of Originator of Requisition/Purchase Order

NOTE: Before selecting a vendor, ensure that they accept purchase orders, **have a valid N.J. Business Registration Certificate** and ship to New Jersey. The person who prepares the requisition has certain responsibilities before the requisition is forwarded to their Supervisor, Principal or the Business Administrator/Purchasing Agent for approval. He/She should ensure the following:

1. **All requisitions should note the Vendor's Name** (who the payment will be made payable to) and **Vendor's complete address, phone and fax number.**
2. **Description of Items, Services, Costs and Catalogue Numbers**--Items and/or services requested are to be described clearly with correct and up-to-date item numbers and costs. Please use a current catalog or contact the vendor for pricing.
3. **Shipping Costs**--Shipping and handling costs are to be added to all purchase orders. Please read the catalog or contact the vendor to determine the actual shipping and handling costs.

If you are unable to ascertain the actual charges, type

“10% Estimated Shipping and Handling”

If there are no shipping and handling charges, type on purchase order

“Shipping and Handling Included.”

4. **Delivery Address--Attention of**--The delivery address should include a name of a person or a specific department.
5. **State Contract Orders**—Use state contract vendors when possible. Details of state contract vendors and cost of items is available on the state website. Please contact the Business Office for details. When Ordering through State Contract vendors please include:
 - a. State Contract Number;
 - b. Shipping and Handling are included in state contract pricing; and
 - c. Appropriate documentation when required.

6. **Quotations**—the quotation limit is \$6,600 (or 15% of the bid amount). Solicit a minimum of two written quotes. Proof of the vendors contacted and quoted amounts received in reply must be forwarded to the Business Office prior to approval of the purchase order.

Lowest responsible quotation must be printed on the requisition.

7. **Bids**—the bid limit is \$44,000. A formal bidding process must be followed when the aggregate of all like-items to be purchased district-wide for the fiscal year will exceed \$44,000. If bids are obtained, the requisition must include the following language: Lowest responsible bid and the Board of Education approval date. The bidding process takes a minimum of 60 days and is the responsibility of the purchasing agent.
8. **Misc:** ▶Please be sure all information applicable to the requisition (e.g. registration forms) is attached. Multiple pages should be stapled together.

▶PRINT OR TYPE FORM SO IT IS LEGIBLE (Preferably enter by form in computer)

▶ Forward requisition to the Supervisor who will be **reviewing and approving the**

Purchase. Secretaries will be entering information into APITC system.

5.

B. Responsibilities of Administrator/Supervisor/ Principal or Secretary

Administrators/supervisors/principals and secretaries must ensure the following before the order is sent to the Business Office:

1. **Funds Available**

They must check to determine if *funds are available* in their budget to cover the purchase order.

2. **Requisition Completion**

They must check to determine that items 1-8 previously noted (Responsibilities of the Originator) have been *properly completed*.

3. **Signature on Requisition**

The requisition must be signed (no rubber stamps, please) and *sent to the Business Office*. By signing the requisition, the administrator/supervisor or principal is approving the purchase and certifying that funds are available in the budget account line to cover the cost of the purchase.

4. **Approval of Principal**

Any orders of materials, textbooks, and equipment for the instructional staff of the two schools must be approved by the school principal. The principal must sign the requisition.

It is the responsibility of the central office administrator/supervisor to obtain the signature of the principal.

5. APITC Entry

All required information on the requisition must be entered into the district financial software, APITC, by the appropriate Administrator/Supervisor/Principal or Secretary.

If more than six (6) items are being purchased, it is acceptable to write “see attached” on the description portion of the purchase order

6. APITC Approvals

Upon completion of data entry into APITC, the requisition must be sent to the appropriate administrator/supervisor or principal for approval in the system.

After their approval it is electronically sent to the Business Office with the original copies of the requisitions and proper back-up.

If all proper steps and documentation are in place, the Business Office will create the purchase order.

7. Originator Copy (Goldenrod)

Once the purchase order has been posted and mailed/faxed to the vendor, the Business Office will send the Originator copy (Goldenrod) of the purchase order back to the school or office. If you do not receive the Originator copy (Goldenrod) within 7 working days of signing the requisition, please contact the Business Office.

8. Receiving Copy (Blue)

The receiving copy will be sent to the Custodians so they can verify receipt of the order.

6.

C. Responsibilities of Business Office

The Business Administrator/Purchasing Agent reviews each purchase order. Special attention is given to the following:

1. **Available Funds**—Requisitions are reviewed for availability of funds.
2. **What is being ordered and the cost**--The Business Administrator/Purchasing Agent reviews the technical aspects of the purchase order to ensure compliance with State Law and Board Policy.
The Business Office checks the cost of each item and determines if it can be purchased from another vendor at a savings. The Business Office also reviews whether the purchase order exceeds the quotation limit of \$6,600 or the bid threshold of \$44,000.

3. **Document Check – State Law**

Pursuant to various State Laws, the Business Administrator/Purchasing Agent must ensure the following documents are on file in the Business Office before the purchase order is signed and processed:

- Affirmative Action Evidence – Contracts \$44,000.00 and over (Cumulative).
- New Jersey Business Registration Certificate (BRC) is on file –Contracts \$ 6,600 and over
- Public Works Certificate for repair/maintenance of facilities over \$2,000
- Chapter 271 – Political Contribution Disclosure Form (PCD) * Purchases over \$17,500.00 (cumulative).

*Administrators recommending contracts for professional/educational services are to secure the Chapter 271 PCD from the vendor when the vendor submits his/her proposal. The PCD must be forwarded to the Business Office.

A copy of the PCD is in the Appendix.

4. **Review of Purchase Order**--The purchase order is also reviewed for technical aspects:

- a. Account number missing or incorrect;
- b. Shipping charges added;
- c. State contract numbers incorrect/missing;
 - d.. Vendor name, address, phone/fax numbers incomplete;
 - e. Approval of Supervisor; and

If the Business Administrator/Purchasing Agent is satisfied that the above information is correct, she/he signs the purchase order and authorizes its release to the vendor to place the order for goods and services on behalf of the District.

The purchase order process, as explained, may take 5 - 7 days to complete. Please plan accordingly.

7.

5. **Transfer of Funds**--The Business Office processes purchase orders only if there are appropriate funds to cover the purchase. Supervisors/Administrators may request transfer of funds from the accounts they manage. The Superintendent and Business Administrator/Purchasing Agent authorize transfers. Transfers between categories are approved by the Board of Education upon the Superintendent and Business Administrator/Purchasing Agent's recommendation.

The Business Administrator provides a transfer report monthly to the Board of Education for acceptance certifying that the "more than 10% of budget line item restrictions" are adhered to as per state regulations.

D. Responsibility of the Vendor

The Business Office sends to the vendor the purchase order and the voucher. The vendor is to sign the voucher and return it to the Business Office with an invoice. If you receive a signed voucher, return it to the Business Office. A check is prepared for the vendor once the Business Office has a

- Signed Voucher (yellow) Invoice
- All Packing Slips Receiving Copy (blue)

E. Employees Prohibited from Signing Contracts

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

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

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

F. Contracts: Purchase Order Required

The award of contract to a vendor approved by the Board of Education at a public meeting does not automatically authorize any employee to use the services of, or purchase materials from, the vendor.

All contract purchases require the issuance of a purchase order authorizing the purchase of services and/or goods and materials from the vendor.

G. Cancellation of Purchase Orders

All requests to cancel purchase orders must be made in writing to the Business Office. Reasons explaining the need to cancel the purchase order must be outlined. The Business Administrator/Purchasing Agent maintains the sole right to cancel purchase orders.

H. Private Purchases -- Prohibited

Goods and services procured by the Rumson Board of Education are exclusively for the use of the Rumson Board of Education and if applicable, other public and non-public schools. These goods and services are purchased through the signed purchase order process.

Employees of the Rumson Board of Education are prohibited from purchasing for personal use or property off the bid prices and quotation prices offered by the vendors to the Rumson Board of Education

8.

BIDS AND PURCHASING

A. Bid Limit -- \$44,000

The Rumson Board of Education is restricted by New Jersey State Law on how much money can be spent by the district for the entire year on materials, supplies, and services.

This restriction is called the **bid threshold** or **bid limit**. The bid limit is \$44,000. This means that any specific item, class of items, and/or services of a similar nature, purchased by the school district totaling more than \$44,000 for the entire year must be competitively bid. This restriction is for the entire district and not by location or schools.

You cannot circumvent the law by splitting purchases to be under the \$44,000 bid limit. If you find that your purchases may exceed the \$44,000 bid limit, please contact the Purchasing Office at once.

The formal bidding process takes about 4-8 weeks to complete.

B. Annual Bids

The Board of Education requests that central office department administrators and supervisors and school principals start to plan and prepare for annual bids. The proposed time lines are as follows:

- March* Administrators/Supervisors prepare technical specifications to be reviewed by Business Administrator/Purchasing Agent.
- April* Business Administrator/Purchasing Agent prepares final bid specifications to be drafted in a manner to encourage free, open, and competitive bidding.
- May/June* Following legal advertisement, annual bids are received, opened and tabulated by Business Administrator/Purchasing Agent.
- June* Bid resolutions are prepared by Business Administrator/Purchasing Agent for Board approval.
- July* Purchase orders are generated by Administrators/Supervisors for August/September delivery. Purchase order details must include the Board approval date.

C. Exceptions to the Bid Limit

New Jersey State Law allows for some exceptions to the bid and quotation limits. There are exceptions when a Board of Education is not required to bid. Some of them are:

1. Purchasing with State Contract vendors;
2. Professional services as outlined by New Jersey Law;
- *3. Textbooks, kindergarten supplies, student produced publications, library and Educational goods;
- *4. Legal notices, food supplies, milk, utilities, insurance, election expenses, travel and conferences.

* These purchases may be subject to the quotation process pursuant to N.J.S.A. 18A:18A-37(a) if practicable. Please contact the Business Administrator/Purchasing Agent for further explanation.

D. State Contract Purchasing

Pursuant to N.J.S.A. 18A:18A-10(a) a Board of Education may purchase goods and services through State Contract vendors. If the purchase exceeds the bid threshold, the Board of Education must adopt a resolution awarding the contract.

The Business Administrator/Purchasing Agent has a list of vendors with State Contracts who sell office supplies and school supplies. State contract vendors should be used for all office and school supply orders.

Purchase Orders –State Contract

All purchase orders made through State Contract vendors shall include the following details on the purchase order:

1. State Contract Number _____
2. Shipping and Handling included

❖ **Computers**

If you plan to purchase computers, please adhere to the following process prior to completing purchase orders for computers.

- Contact the Coordinator of Technology

Please contact the **Network Manager**. She/He will be able to assist you with the technical aspects and the State Contract requirements of purchasing computers.

E. Professional Services/Professional Consultants

Although Professional Services, as defined in Title 18A:18A-5, do not require competitive bids or quotations, it is in the best interest of the Board of Education to obtain at least three (3) proposals for any professional service.

Professional Contracts/Educational – Board Approval Needed

All Professional Services and Consultant Contracts must be approved by the Rumson Board of Education if the contract exceeds \$6,600.00. If you plan to recommend a contract for a professional consultant, please be advised of the following:

1. An appropriate resolution must be written for placement on the Board of Education meeting agenda.
2. With the resolution should be a written proposal from the consultant and/or vendor outlining the following:
 - a. Name, address of consultant/vendor (No P.O. Box #'s);
 - b. A description of services to be provided;
 - c. Starting date of service; ending date of service; and
 - d. The cost of the services/terms of payment(s).
3. Chapter 271 Political Contribution Disclosure Form (PCD)

It is the responsibility of the administrator/supervisor recommending the contract to provide to the Business Office a copy of the vendor's Chapter 271 Political Contribution Disclosure Form.

4. Legal Advertisement -- Prepare Form

Contract for professional services that may exceed the bid threshold must be advertised in an official newspaper.

10.

F. Emergency Contracts

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

Only the Business Administrator/Purchasing Agent may award an Emergency Contract.

G. Purchases, Contracts Exceeding the Bid Threshold

Pursuant to State Law N.J.S.A. 18A:18A-5 all purchases and contracts exceeding the bid threshold of \$44,000, shall be awarded by board resolution at a public meeting of the Board of Education . This includes all items exempted from bidding and all State Contract purchases that exceed \$44,000. Only the purchase of textbooks and emergency contracts are exempt from this law.

Administrators and Supervisors must plan accordingly to allow adequate time for Board approval of purchases/contracts that exceed the bid threshold.

H. Student Activity Account Purchases

Pursuant to State Law N.J.S.A. 18A:18A-5a(21), purchases made through Student Activity Accounts that exceed the quotation or bid threshold shall follow the same purchasing procedures as budgeted funds.

I. Increasing the Purchase Order Amount—Change Orders

There may be times where the original purchase order contract amount, for work performed or services rendered, will have to be increased. The Business Administrator/Purchasing Agent with consultation of the Superintendent may be authorized to increase this amount.

To increase the purchase order amount the administrator will have to follow the Change Order Process.

J. Change Order Process

In accordance with N.J.A.C. 6A:23-7.1 et. seq., increases in the total contract amount of a purchase order for work performed or services rendered are to be made through the Change Order Process, prior to the need to increase the amount.

- Request for Change Order Form – Prior to the Need
Any administrator or supervisor requesting to increase a purchase order for work performed or services rendered shall complete a Request for Change Order Form, prior to the need to increase the amount. A copy of the form is in the Appendix.
- Scope of Original Contract
All change order requests shall be within the scope of the activities of the original contract and not for the purpose of undertaking new or different work or service.
- Certification of Funds
The Business Administrator and/or his designee shall certify that funds exist to pay for the increase.
- Authorization Required

In accordance with N.J.A.C. 6A:23-7.1(a-4) responsibility for approving change orders for services rendered or work performed shall be exercised by the Board of Education , unless so delegated by Board of Education resolution to a certain school official. Once the Change Order approval is granted by the Board of Education, the Business Office shall prepare a purchase order for the approved increase.

11.

QUOTATIONS AND QUOTATION PROCEDURES

A. Quotations

The quotation limit (threshold) is now \$6,600. This means that any specific item or group of items of a similar nature purchased by the school district, totaling more than \$6,600 and less than \$44,000 for the entire year, must be *competitively quoted or advertised for bid at the direction of the Business Administrator/Purchasing Agent*.

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

B. Quotation Process

All quotations request forms will be approved by the Business Administrator/Purchasing Agent prior to soliciting quotations. The Business Administrator/Purchasing Agent will review these quotation specifications to determine whether they are set up to provide open and competitive quotations.

Please note: The formal quotation process could take about 2-4 weeks from start to finish.

There will be no telephone quotations except in a case of extreme urgency.

C. Receipt of Two Quotations

Pursuant to N.J.S.A 18A:18A-37(a) the school district shall receive two quotations if practicable. Evidence of the quotation process shall be kept on file. A copy of the quotation shall be attached to the purchase order.

PURCHASE ORDER PROCESS

A. **Processing the Purchase Order--Design of Purchase Order**

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

<u>Copy</u>	<u>Color</u>	<u>Disposition</u>
Vendor Copy	White (top)	Sent to vendor to order items/provide services
Voucher Copy	Yellow	Sent to vendor for signature
Receiving Copy	Blue	On receipt of goods/services authorizes payment by returning this form to the Business Office.
Accounting Copy	Pink	Remains on file in Business Office
Originator	Goldenrod	Provided to Administrator/Supervisor on execution of purchase order

B. **Receipt of Goods and Services**

Front office personnel must acknowledge and sign for deliveries. Custodians should follow the following process when receiving materials, goods, and services. 1. **Receipt of Items Ordered**

It is important that all items received be immediately checked. Please note the following:

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

The Rumson Board of Education has an excellent reputation for paying its bills in a timely fashion. We ask that all employees assist in maintaining this fine reputation by:

All receiving copies (blue) of purchase orders and packing slips should be signed and sent to the Business Office within three (3) days of receipt of items.

2. **Problems Encountered with Receipt of Goods** 🚩 **Problem:**

Back Orders

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

Process to Follow: Back Orders

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

- Mark on your receiving copy (blue) of the purchase order those items you did not receive.

13.

- Upon receipt of the back order in the next shipment, check off your copies of the receiving copy and the packing slip and send both copies to the Business Office.

🚩 **Problem: Items Missing from Order**

Sometimes items are marked on the packing slip but are missing from your shipment. Process to Follow: Items Missing

- Call the company and tell them what was missing.
- Mark on the receiving copy and packing slip what items were missing.
- Upon receipt of the missing item in the next shipment, check off your copies of the receiving copy and the packing slip and send both copies to the Business Office.

🚩 **Problem: Items Damaged; Wrong Item**

Sometimes you will receive items that are damaged or the wrong item.

Process to Follow: Items Damaged; Wrong Item

- Call the company and ask them what the procedure is for returning damaged or wrong items.
- Return the item(s) to the company.
- On the receiving copy (blue) and the packing slip, mark what items were returned and the reasons for being returned. Please note how the items were returned (UPS/PO/Vendor Pick Up).
- Upon receipt of the missing item in the next shipment, check off your copies of the receiving copy (blue) and the packing slip and send both copies to the Business Office.

🚩 **Problem: Discontinued Item**

Sometimes the items you requested have been discontinued.

Process to Follow: Discontinued Item

Mark on the receiving copy (blue) of the purchase order “discontinued.”

- Do not call the company for a replacement item. You must complete a new purchase order.

C. Purchase Order Cut Off Date

Administrators and Supervisors are to be alerted to the fact that purchase orders for the present school year will not be accepted after the last week of May, or earlier at the discretion of the Superintendent and Business Administrator. Please be sure that purchase orders are submitted monthly, in a timely manner, to ensure payment at the regular board meeting. This would mean submission of all paperwork required for payment prior to the Wednesday before the meeting.

D. Training Sessions

All school personnel involved in the purchasing process will attend an annual training session concerning the proper purchasing procedure.

14.

ETHICS IN PURCHASING

Financial Interest in any Contract; Direct or Indirect

No employee or board member may have a direct interest in any contract or agreement for the sale of goods and services to the Board of Education, nor receive any benefit, compensation or reward from any contract for the sale of goods and services to the Board of Education.

Reference—N.J.S.A. 18A:6-8.

Solicitation/Receipt of Gifts from Vendors -- Prohibited

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

Reference—N.J.A.C. 6A:10-2.1 (7f)

School District Responsibility – Recommendation of Purchases

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

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

School officials and employees who are authorized to sign off on purchase orders and/or to recommend purchases or business transactions by virtue of their signature on the purchase order certify that their actions are consistent with this policy and all applicable statutes.

Reference Board Policy—N.J.A.C. 6A:10-2.1 (7f)

Vendor Responsibility – Doing Business with the Board of Education

Any vendor doing business or proposing to do business with the Rumson Board of Education shall neither pay, offer to pay, either directly or indirectly, any fee, commission, or compensation, nor offer any gift, gratuity, or other thing of value of any kind to any official or employee of the Rumson Board of Education or to any member of the official's or employee's immediate family.

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

15.

Vendor Certification

For contracts over the bid amount, vendors will be asked to certify that no official or employee of the Rumson Board of Education or immediate family members are directly or indirectly interested in this request or have any interest in any portions of profits thereof. The vendor participating in this request must be an independent vendor and not an official or employee of the Rumson Board of Education.

Violations of the Policy

In accordance with N.J.A.C. 6A:10A-4.1(f)iii, and N.J.S.A. 18A:6-8, any school district employee who violates the terms of this policy may be subject to withholding of annual increments, suspension, demotion, school ethics complaint, termination and/or revocation of license to teach or to administer.

Reference Board Policy—N.J.A.C. 6A:10-2.1 (7f)

16.

CRIMINAL CODE CITATIONS

Title 2C -- Criminal Code

2C:27-9 Unlawful Official Business Transaction

“A public servant commits a crime of the fourth degree if, while performing his official functions on behalf of the government entity, the public servant knowingly transacts any business with himself, a member of his immediate family, or a business organization in which the public servant or an immediate family member has an interest.” (N.J.S.A. 2C:27-9)

2C:27-10 -- Acceptance or Receipt of Unlawful Benefit by Public Servant for Official Behavior

“A public servant commits a crime in the fourth degree...if the public servant directly or indirectly, knowingly solicits, accepts or agrees to accept any benefit, whether the benefit inures to the public servant or another person, to influence the performance of an official duty or to commit a violation of an official duty.”

17.

APPENDIX

- A. Formal Bid Process
- B. Emergency Purchases/Contracts
- C. Request for Change Order
- D. Political Contribution Disclosure Form (PCD)
- E. Return of Purchase Order Form
- F. Requisition Form

A.

FORMAL BID PROCESS

<u>Process</u>
Initial request to bid made by Administrator/Supervisor. Certification that funds exist.
Review of specifications, fully outlining items, materials or services to be bid by Business Administrator/Purchasing Agent. Board authorization to Bid.
Return of reviewed specifications to Administrator/Supervisor for final approval.
Bid package prepared by Business Administrator/Purchasing Agent.
Legal advertisement sent to newspaper.
Bid Date/Time-- must be at least 10 days after Legal Ad appears in newspaper. Bids are opened and read publicly. <i>Bids may not be received on a Monday. Should an addendum be issued, a minimum of 7 working days must be allowed prior to the bid opening (holidays and weekends are excluded).</i>
Bid results are reviewed by: a. Administrator/Supervisor b. Business Administrator/Purchasing Agent c. Board Attorney
Administrator/Supervisor prepares spreadsheet showing lowest bidders and recommends award of bid. Business Administrator/Purchasing Agent reviews bids. Resolution is prepared.
Bids are reviewed and approved by the Board of Education. Committees may review bids for consensus prior to the meeting when appropriate.
Purchase orders are prepared by Administrator/Supervisor.

The formal bidding process takes about 4-8 weeks from start to finish.

Please note: Bids for Public Works/Construction Projects take longer as a request for wage determination must be formally made to the State of New Jersey.

B.

EMERGENCY CONTRACTS (18A:18A-7)

A. Background

An actual emergency must exist. An “emergency” is not to be created as a result of inadequate planning, delay, failure to take into account construction season or administrative convenience.

B. Definition of Emergency

An emergency is a situation affecting the health or safety of occupants of school property that requires the immediate delivery of the articles or performance of a service to alleviate the emergency.

C. Process in Declaring an Emergency

1. Superintendent of Schools Notified

The Superintendent of Schools is notified by the employee/supervisor/ administrator requesting a declaration of emergency.

2. Business Administrator/Purchasing Agent Notified

The official in charge of the building or facility, wherein the emergency occurred shall notify the Business Administrator/Purchasing Agent of the following:

- a. Nature of the emergency;
- b. Time of the occurrence; and
- c. The need for the performance of a contract.

Such notification shall be prepared in writing and filed with the Business Administrator/Purchasing Agent as soon as possible.

3. Awarding of Contract by Business Administrator/Purchasing Agent

If the Business Administrator/Purchasing Agent is satisfied the emergency exists, the Business Administrator/Purchasing Agent by State Law is authorized to award the contract.

4. Filing of Documents with State and County by Board Secretary/School Business Administrator

In accordance with N.J.A.C. 5:34-6.1, the following documents must be filed with the Bureau of Facility Planning and the County Superintendent within three (3) days after awarding the contract or agreement:

- C.
 - a. A copy of the contract or agreement; and
 - b. A copy of the written requisition.

5. Approval by Board of Education

The Board of Education, at its next regular Board of Education Public Meeting, shall review and approve said emergency purchase.

CHANGE ORDER # _____

**RUMSON BOARD OF EDUCATION
BUSINESS OFFICE
60 Forrest Avenue
Rumson, NJ 07760**

**REQUEST FOR CHANGE ORDER
(Services; Work Provided)**

I hereby request an increase to the total amount of the contract through the change order process for

Name of Vendor _____ PO # _____

Address _____

City, State, Zip _____

Who was awarded a contract on _____ to provide the following work/services

_____.

Original Award of Contract \$ _____

Increase Requested \$ _____

Revised Total \$ _____

Reason for Request to Increase _____

Name of Administrator

Signature

Date

D.

A copy of the purchase order shall be attached to this form!

This form shall be submitted to: Denise McCarthy
School Business Administrator/Board Secretary

Certification of Funds – School Business Administrator/Designee

In accordance with N.J.A.C. 6A:23-7.1 (c-3), I hereby certify that funds exist in Account # _____
to support this increase.

School Business Administrator/Designee Date

Board Approval/Denial

In accordance with N.J.A.C. 6A:23-7.1 (a-4), the Board of Education Approved
Denied
the request to increase the total amount of the contract at the _____ Board of
Education
Meeting.

School Business Administrator/Designee Date

D.

Rumson Board of Education Business Office

60 Forrest Avenue
Rumson, NJ 07760

Chapter 271 Political Contribution Disclosure Form (Contracts that Exceed \$17,500.00) Ref. N.J.S.A. 52:34-25

Part I – Vendor Information

Vendor Name:			
Address:			
City:	State:	Zip:	

The undersigned being authorized to certify, hereby certifies that the submission herein represents compliance with the provisions N.J.S.A. 19:44-20.26 and as represented by the Instructions accompanying this form.

Signature

Printed Name

Title

Part II – Contribution Disclosure

Disclosure requirement: Pursuant to <input type="checkbox"/> <u>N.J.S.A. Check here if</u> disclosure is provided in electronic form. 19:44A-20.26 this disclosure must include all reportable political contributions (more than \$300 per election cycle) over the 12 months prior to submission to the committees of the govern Contributor Name ment entities listed on the form provide Recipient Name d by the local unit. Date Dollar Amount			
---	--	--	--

			\$

Check here if the information is continued on subsequent page(s).

No Reportable Contributions (Please check (✓) if applicable.)

I certify that _____ (Business Entity) made no reportable contributions to any elected official, political candidate or any political committee as defined in N.J.S.A. 19:44-20.26.

E. ***Rumson Board of Education***
60 Forrest Avenue
Rumson, New Jersey 07060

MEMORANDUM

To: _____

From: Business Administrator/Board Secretary

Date: _____

Re: **Return of Purchase Order(s)**

I am returning the attached purchase order(s) for the reason(s) checked below:

- Account Number Incorrect, Missing--Please use Account Code _____
- Bid Number, Quotation Number--Not Included on Purchase Order
- Board Resolution Needed--Attach to Purchase Order
- Conference Request form--Not Attached, Not Approved
- Description of Item(s), Service Needed
- Date of Requisition Missing
- Quotation Needed--Please contact me
- Shipping Charges Not Added
- Shipping Charges Not Needed. Type on P.O. "Shipping and Handling Included"
- Signature Missing--Administrator, Supervisor, Principal
- State Contract Number Incorrect, Missing--State Contract Documentation Missing
- Unauthorized Order--Please contact me
- Vendor Address Incomplete

_____ As Per Attached Memo

_____ Other _____

Please make the adjustments needed and return the purchase order with this form to the Business Office.

VI-2.

SECTION VI – PURCHASING

RUMSON BOROUGH SCHOOL DISTRICT

NEW JERSEY

Title: Professional Services

Subtitle: Authorized Services

Procedure:

1. Contracts for professional services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for professional services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.
2. Nothing in this manual or N.J.A.C. 6A:23A-5.2 shall preclude the Board from complying with the requirements of any statute, administrative code, or regulation for the award of professional service contracts.

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

RUMSON BOROUGH SCHOOL DISTRICT NEW JERSEY

Title: Expenditure Control

Subtitle: Maintenance Service Contract and Other Repairs

Procedure:

1. Service contracts for continued maintenance and repair of office machines/typewriters may be available for district wide equipment.
2. The Business Office will provide each school office/ department with the names(s) and phone numbers(s) of the selected vendors.
3. When the repair is made, the appropriate Supervisor is responsible for preparing the required purchase order immediately following the provision of services.

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

Title: Expenditure Control

Subtitle: Maintenance and Computer Work Order System

Procedure: Maintenance and Computer Work Order System

In order to ensure that building maintenance and computer projects are done in a timely fashion, the SchoolDude.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 Technology Coordinator or Supervisor of Building and Grounds. It will be logged in through the School Dude program. No maintenance or computer 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 urgency of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

*Form # – Maintenance Work Order Form
Request Form*

Form # – Computer Service

SECTION VII – FACILITIES (INCLUDES ADMINISTRATION OF
WORK, HEALTH & SAFETY)
RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY

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

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

Procedure:

Building Coordinator

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

Planning for Alterations and Remodeling

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

Maintenance and Repair of Equipment

- The Buildings and Grounds Department holds contracts with several service companies who provide maintenance and repair services such as

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

fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.

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

Noise Control

- The Maintenance Department attempts to schedule work with high noise potential at times least likely to be disruptive. However, it is not always possible to delay emergency repairs.

Pest Control

- The Buildings and Grounds Department provides exterminator services to rid the building of rodents, insects and other pests in accordance with the district's Integrated Pest Management Plan.

Recycling

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

Refuse Collection Services

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

Chemical Hygiene and Disposal of Hazardous Wastes

- The district shall maintain its Chemical Hygiene plan and update it on an annual basis.
- Chemicals, oils, paints, radioactive materials or other hazardous waste should not be disposed of in trash or waste water collection systems.

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Right To Know

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

Safety/Accident Reporting

- All accidents are to be reported verbally immediately to the central office and School Business Administrator on the appropriate district approved form. Following review by the School Business Administrator, the accident form may be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

Asbestos Management

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

Fire Alarm Systems

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

Boilers

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

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

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

Safety Inspections

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

Long Range Facility Plan

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

Comprehensive Maintenance Plan

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

OSHA/PEOSHA requirements

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

RUMSON BOROUGH SCHOOL DISTRICT

TITLE: Facilities Maintenance & Repair Scheduling and Accounting

SUBTITLE: General

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

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

Prioritization

The work order must first be approved by the 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. Within three days, the superintendent shall inform the County Superintendent of the nature of the emergency and the estimated needs to respond to it.
 3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
 4. The contract shall only cover the necessary tasks to alleviate the emergency.

VII-2.1

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

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

B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken locks, water leaks, etc.

C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters or air conditioners in violation of “Indoor Air Quality” rules or PEOSHA requirements.

D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a broken sink. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district’s Strategic Plan.

VII. Low – A work order should be categorized as low for requests that are new items, such as a new shelf.

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

Cost Benefit Analysis

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

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

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

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

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

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

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

Close Out Procedures

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

Contracted Services:

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

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

Planning

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

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

RUMSON BOROUGH SCHOOL DISTRICT NEW JERSEY

Title: Security

Purpose:

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

Procedure:

Buildings and Grounds Security

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

ID Badges

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

Visitors/Deliveries

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

Building Keys

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

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VIII-1.1

SECTION IX – EMERGENCY PREPAREDNESS

RUMSON BOROUGH SCHOOL DISTRICT NEW JERSEY

TITLE: Emergency Preparedness

SUBTITLE: General

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

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:165.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.
2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
 - a. Bomb Threats
 - b. Fire
 - c. Intruder with gun
 - d. Weather
 - e. Earthquakes
 - f. Intruder/Fights
 - g. Shooting
 - h. Sexual Battery

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

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

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

IX-1.1

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

Title: Safety

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

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

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

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

The Safety Committee will meet periodically during the year.

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

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

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

**RUMSON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: **Loss Control**

Subtitle: **Injuries**

Procedure:

WORK-RELATED STAFF INJURIES & ILLNESSES

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

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

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to their Supervisor. The employee should instruct the hospital, doctor or pharmacy to forward all bills to Business Office (Workers' Compensation Claims). It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills.

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

LITIGATION/LIABILITY

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

INJURIES TO VISITORS ON THE PREMISES

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

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

**RUMSON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: **Loss Control**

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

Procedure:

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

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

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

Title: Personal Items

Procedure:

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

SECTION

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SECTION XI– TRANSPORTATION

RUMSON BOROUGH SCHOOL DISTRICT NEW JERSEY

Title: Transportation

Purpose:

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

Procedure:

New Students

- School principal's office must notify the business office of registration of new students in writing
- Business Administrator will assign bus and stop number to new student
- Business Administrator will communicate the bus stop information back to the school office and to the bus driver

Alternate Stop Request

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

Students Leaving District

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

Field Trip/Athletic Buses

- Requests for buses for field trips and athletic events shall be submitted to the school office at the earliest possible date and after approval by the Board of Education. The Business Administrator will schedule all special activity buses.

SECTION XI– TRANSPORTATION

XI-1.1

Contracted Bus Services (if applicable)

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

Non Public/ Aid-in-Lieu

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1. as prescribed through the Regional School District (RFH)
- RF 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.and prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.
- The Nonpublic Transportation Summary form shall also be forwarded to the Business Administrator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

DRTRS

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

Safety

- School principals in cooperation with the Business Administrator shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.

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SECTION XI– TRANSPORTATION

- The Business Administrator 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

Bus Accidents

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

SECTION XI– TRANSPORTATION
RUMSON BOROUGH SCHOOL DISTRICT
NEW JERSEY

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

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

Procedure:

1. The Supervisor of Buildings and Grounds 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.

SECTION XI- TRANSPORTATION

XI-2.1

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

SECTION XI-

4. 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.
5. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.
6. 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.
7. No luxury vehicle, one which exceeds the greater of \$30,000 or any current dollar limit established in Internal Revenue Service 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.
8. The district vehicle shall be used primarily for business purposes; however, incidental and reasonable personal use is permitted.
9. 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.
10. No physical alterations shall be made to a vehicle without prior board approval.
11. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.
12. 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 Assistant Supervisor of Buildings and Grounds shall be responsible for ensuring that the vehicle receives the scheduled service.

SECTION XI-

13. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
14. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.
15. 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.
16. Police shall be immediately notified of an accident by the driver or Assistant Supervisor of Buildings and Grounds 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.
17. 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.

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

XI-3.3

SECTION XII– FOOD SERVICE

RUMSON BOROUGH SCHOOL DISTRICT NEW JERSEY

Title: **Food Service**

Purpose:

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

Daily Deposits

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

Setting Prices

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

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SECTION

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

TITLE: Technology Systems

SUBTITLE: Physical security over technology equipment, peripherals and media

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

1. Rooms or areas that house more than one server will be secured by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
 - a. Keys that allow access to the areas should be limited in number and accounted for regularly.
 - b. Review of the personnel who has access to these areas should be reviewed several times a year.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) when feasible should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided.
3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
 - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
 - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.

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SECTION XIII– TECHNOLOGY SYSTEMS

SECTION XIII– TECHNOLOGY SYSTEMS

- c. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed.
6. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

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RUMSON BOROUGH SCHOOL DISTRICT NEW JERSEY

TITLE: Technology Systems

SUBTITLE: Security over data – passwords and user accounts

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

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.
 - a. Users should be reminded not share or write down passwords.
 - b. Passwords for network access should be changed periodically.
 - c. Passwords for applications should be changed periodically.
 - d. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level.
2. User accounts should only be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
 - a. No user profiles should be created, changed or deleted without proper authorization.
 - b. Access to district wide public folders should be restricted based on user role.

XIII-2.1

SECTION XIII– TECHNOLOGY SYSTEMS

**RUMSON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SECTION XIII– TECHNOLOGY SYSTEMS

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

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

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).
 - a. Before new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
 - b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.
 - c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.
 - d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.

RUMSON BOROUGH SCHOOL DISTRICT

NEW JERSEY

TITLE: Technology Systems

SUBTITLE: Protect the district’s network from internet dangers

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

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

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

XIII-4.1

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

TITLE: Technology Systems

SUBTITLE: Protect the district’s network from internal dangers

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

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

XIII-5.1

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

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

SECTION XIII– TECHNOLOGY SYSTEMS

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

XIII-6.1

SECTION XIII– TECHNOLOGY SYSTEMS

**RUMSON BOROUGH
NEW JERSEY
SCHOOL DISTRICT**

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

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

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

SECTION XIII– TECHNOLOGY SYSTEMS

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

XIII-7.1

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

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

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

SECTION XIII– TECHNOLOGY SYSTEMS

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

XIII-8.1

TITLE: Technology Systems

SUBTITLE: Network Storage Availability

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

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

SECTION XIII– TECHNOLOGY SYSTEMS

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

4. Shared network storage will be monitored to ensure proper access based on security groups.
5. Network administrators will periodically check backups of the system.

XIII-9.1

SECTION XIII– TECHNOLOGY SYSTEMS

RUMSON BOROUGH SCHOOL DISTRICT

NEW JERSEY

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

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

XIII-10.1

SECTION XIV– INFORMATION MANAGEMENT

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

TITLE: Information Management
Subtitle: Acceptable Use of District Technology and Information
Purpose: To ensure that anyone who has access to district electronic resources understand what is acceptable use of the technology and information and ensure that anyone who has access to sensitive information understands the acceptable uses of that information.

Procedure:

1. The board has established a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy identifies students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.
 - a. The students and staff are required to sign an acknowledgment of the policy and return that form to the district.
 - b. Other web users of information should be required to have an electronic acceptance on the web pages before data is displayed. These may include calendars, or web requests for use of facilities, these instances may require additional assurances as well.
 - c. All persons with sign-on to the district's network or to district data, i.e. parent portals, should be required to agree to the acceptable use policy, which should be listed.
2. The board has adopted an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.:

XIV-1.1

SECTION XIV– INFORMATION MANAGEMENT

- a. conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying
 - b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws
 - c. Threats, harassment, libel or slander
3. This policy is reviewed annually for changes in the types of information used and in the types of technology used.

4. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.
 - a. Individuals who have access to district records may not use the information for personal reasons.
 - b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.
 - c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.
5. All users of technology and all those who have access to sensitive district information should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
 - a. Forms should be signed at least annually and for any major change in position that allows access to additional information.
6. Violations of Acceptable Use Policy are spelled out in student and staff code of conduct.

XIV-1.2

SECTION XIV– INFORMATION MANAGEMENT

RUMSON BOROUGH SCHOOL DISTRICT NEW JERSEY

TITLE: Information Management

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

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

Procedure:

1. All employees who have access to any of the following information, will be required to sign an acceptable use form on the proper methods of use, compilation, dissemination and destruction, when appropriate, and safe-guarding of that information.

2. The Superintendent and Business Administrator or designees will determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, student, volunteer and board member personal information such as address, unlisted phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.
3. Sensitive information should be housed in a locked cabinet or behind locked doors.
 - a. Access to keys are restricted to personnel authorized to view the information
 - i. Keys should have “do not duplicate” on them and copies should be prohibited, except as needed
 - b. Areas housing sensitive information should be locked whenever the areas are not staffed
 - c. Wherever possible, sensitive information should be stored away from high traffic areas.
4. Original sensitive information files, should be housed in a fire rated cabinet, where possible.
5. Backups of paper documents should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

XIV-2.1
APPENDIX

**RUMSON BOROUGH SCHOOL DISTRICT
NEW JERSEY**

Title: ASSA REPORTING

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

Information	Person Responsible	Documentation
Students on roll-full and shared	Building Principal	Attendance registers maintained by the building principals

Sent full time
Received full time
time

Attendance Registers and tuition contracts
Received shared

Private schools for the
handicapped

Business Office/CST

Maintain tuition contracts for private
school for the handicapped

Sent shared time

Director of
Guidance

Documentation to be provided to
Supervisor of Special Education.

Resident students

Director of Student
Services

STI

At Risk

Principal

STI

DRTRS

Transportation Secretary

Versatrans reports

English Language
Learners

Director of Curriculum

Genesis data

RTI students

Director of Curriculum

Student Tracker documentation

**RUMSON BOROUGH SCHOOL DISTRICT NEW
JERSEY**

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

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

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

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

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

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

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

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

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

APPENDIX

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

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

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

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

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

DISBURSEMENTS - Payment in cash.

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

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

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

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

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the Board of Education intends to hold or continue to use over a long period of time and costs over \$2000.00 when purchased. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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