



# **WEST MILFORD BOARD OF EDUCATION District Procedure Manual**

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**Original Print Date: August 14, 2009**

**Updated: September 2018**

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## **I. INTRODUCTION**

## **I. INTRODUCTION**

This document has been developed by the administration and staff of the West Milford Board of Education, hereinafter referred to as the “Board,” to provide guidance and procedures related to the operations of the school district. Every effort will be made to keep the information current.

This manual includes information required by State Regulations and provides detailed guidelines for the various departments within the district.

## **II. INTERNAL CONTROLS**

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### Purpose:

#### A. Overview:

1. Introduction: Internal control is a plan of organization under which employees' duties are arranged, and records and procedures are designed to provide effective safeguards and accounting controls over assets, liabilities, revenues, income, and expenditures. It is an integral part of each activity used to guide the district's operations and maintain the integrity of the district's finances.

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.

Controls must be weighed against the implementation cost.

Management of the district is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

2. Objectives: 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.

3. Components: 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.



4. 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.
  - a. Organizational Structure: The organizational structure determines the administration's responsibilities and the sets the relationship with the board, which sets the policies.
  - b. Control Framework: Elements of a control framework include segregation of duties to help ensure the reliability of the organization's internal controls; one person should not have access to all stages of a process. If there is not proper segregation, situations could arise where errors or irregularities occur and go undetected.

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

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

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

- c. 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.
5. 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:
  - a. New personnel or new duties for existing personnel
  - b. How a change in accounting information system impacts controls and how effectively the training of personnel on new system was conducted.
  - c. Changes in the regulations and laws that may affect the control environment

- d. Record storage is appropriate and secure (fireproof cabinets when needed for manual documents and proper passwords and access limitations for electronic information)
- e. District limits access to computers and data files
- f. Segregation of duties
- g. Transactions are recorded timely
- h. Cash is deposited timely
- i. Assets are physically safeguarded
- j. Transactions are performed by only authorized personnel
- k. Reconciliations are properly and promptly completed
- l. Occurrences of management override

6. 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.

7. 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:
- a. Segregation of duties
  - b. Transactions are recorded timely
  - c. Cash is deposited timely
  - d. Assets are physically safeguarded
  - e. Transactions are performed by only authorized personnel
  - f. Reconciliations are properly and promptly completed

8. Control Assertions: Control activities can be categorized into one or more assertions. All assertions should be addressed for each process (payroll, cash disbursements, etc.)
  - a. 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)
  - b. 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.
  - c. Accuracy/ Classification (A/CL) – transactions are recorded accurately and the classification of the transactions are proper.
  - d. Completeness (CO) – is whether all transactions are included (unrecorded purchase orders).
  - e. Cutoff (C) – Transactions are recorded at the proper time (purchase orders written in the proper year).
9. 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.

10. 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.

11. 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.

12. Reasonable Assurance and Limitations: 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.
13. Review of District Processes: When reviewing processes in the district, it may help to consider incorporating the “5 Ws”.
  - a. Who performs each activity? Who receives the outcome of the activities?
  - b. What activities are performed? What forms and reports are used? What computer systems and files are used?
  - c. When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?
  - d. Where are activities performed (i.e., board office, school, etc.)?
  - e. 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.

14. 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.
15. Surety/Fidelity Bonds: The district provides required insurance against fraud or misappropriation of district funds for the Treasurer, Business Administrator, Assistant Business Administrator, and staff.

## **B. Evaluating Internal Controls**

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

Procedure:

1. The business administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.

2. These internal controls should be evaluated 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.

### **C. Communicating Staff Members' Roles**

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

Procedure:

The business administrator will communicate to all employees who are charged with a control so they understand the importance of the control and their role in the control environment.

1. Controls that are not performed with an understanding of the control will not be effective.
2. Review of the controls and the staff members' role in the controls should be conducted annually and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.
3. Documentation of these reviews should be maintained.

### **D. Cash Controls**

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

Procedure:

1. Cash received by district personnel will be deposited as soon as possible but no later than 48 hours after event.
2. Employees collecting cash and checks will provide a receipt and maintain a copy for the board's files.

3. Deposits will be reviewed monthly and entered into the accounting system.

## **E. Payroll Controls**

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

Procedure:

The business administrator will establish controls that help ensure that the errors and fraud in payroll would be detected in a timely manner. These controls include, but are not limited to:

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

### **III. ACCOUNTING/BUSINESS OFFICE**

### III. ACCOUNTING/BUSINESS OFFICE

#### A. General Ledger

Purpose: This procedure ensures proper recording of district financial transactions.

Procedure:

1. Monthly

- a. Compare Board Secretary's Report to Trial Balances
- b. Compare Board Secretary and Treasurer's Report for agreement
- c. Board Secretary Report balances for all governmental funds
- d. Verify that all accounts and governmental funds are reported in Board Secretary's Report
- e. Review all accounts for funds availability
- f. Determine transfers as required to ensure sufficient funds.

2. Year-End Procedures

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

3. Accounts Receivable

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



- f. At year end – record receivable for food service reimbursements due from state
  - g. Determine receivable for food service to general fund
4. Accounts Payable
- a. Verify invoices are paid in a timely manner.
  - b. Included in voucher package for payment, receiving copy (green) is signed by receiver; invoice, voucher (signed by vendor if over applicable quote threshold)
  - c. All vouchers signed off by appropriate officials (preferably by SBA)
5. Fixed Assets – New
- a. Identify all equipment costs for fixed asset control by running a report through the Budgetary Accounting system. If the cost is over \$2,000, the item must be tagged and recorded.
  - b. All new fixed assets must be added to the Master Inventory File (excel spreadsheet) with the following information:
    - i. Location
    - ii. Fund
    - iii. Fixed Asset Number
    - iv. Description
    - v. Estimated Life
    - vi. Serial Number
    - vii. Category
    - viii. Purchase Date
    - ix. Purchase Order Number
    - x. Cost
  - c. Lease/purchase, capital leasing and maintenance purchases must be included as fixed assets.
  - d. Assign a number to each new fixed asset and forward a fixed asset tag with a copy of the purchase order to the appropriate building. The fixed asset scanable tag must be placed on the equipment. Structural assets, vehicles, land and/or outdoor equipment should be given a fixed asset number that represents their location.
  - e. If a fixed asset tag cannot be placed on the equipment, place the tag on a copy of the purchase order and maintain the record in the Fixed Asset Master Book.

- f. If using grant funds, all equipment purchases must be tagged and identified by grant program

6. Removal of Fixed Assets

- a. Complete a surplus sale request form and forward it to the Operations Department.
- b. After the surplus sale and board approval, remove the fixed assets from the current inventory list.
- c. Maintain a file of all current year deletions.

**B. Payroll**

Purpose: To ensure all authorized and approved staff receive a valid paycheck.

Procedure:

1. Payroll is processed and made through direct deposit on the 15<sup>th</sup> day of the month and the last day of every month. If the 15<sup>th</sup> or last day of the month falls on a weekend, the direct deposit will be made on the Friday before. If the 15<sup>th</sup> or last day of the month is during a school recess, the direct deposit will be made on the last day of work prior to the break. A paycheck will be issued in special circumstances with approval by the SBA.

Visit the WMBOE Extranet for information on Payroll schedules, timesheets, stipend forms, hourly rates and Board approved minutes.

- a. All ten month employees will receive twenty (20) equal payments that total their contract salary, from September through June inclusive.
- b. All twelve month employees will receive their contract salary, in twenty four (24) equal payments, from July through June inclusive.
- c. Beginning with the 2009-2010 school year, at least every three years, during the first pay in October each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.
- d. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
- e. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such

time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.

- f. Upon completion of the payroll verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

2. Extra Contracts:

- a. Coaching contracts will be paid at the end of their respective coaching season after all uniforms and equipment are accounted for by the Athletic Director.
- b. Coaches may elect to be paid out in one lump sum or divide over two, three, or four payments.

3. Substitutes and Hourly Paid Employees:

- a. All daily and hourly paid individuals will receive payment for the time worked as of the prior pay date. (Timesheet or Voucher)
- b. An Employee Payroll form is used to report hours and/or days worked for this classification of employees.

4. Overtime:

- a. Overtime is also reported on an Employee Payroll form and is paid on a two week lag. Payment of overtime will be based on negotiated contract provisions.
- b. Substitute teachers will sign a blue timesheet to verify that they reported for work. Substitutes will be paid twice a month on a two week lag.

5. 403(b) Salary Reduction Plan:

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the **Maximum Exclusion Allowance (MEA)**, the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The payroll office must receive from the employee a 403(b) Salary Reduction Agreement Form before deductions for the Salary Reduction Plan for the new school year will begin. Any changes made during the year may only be done by the first of each month or the start of the year as stated above. In order to make changes the employee must fill out 403(b) Change Form.

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.

## 6. Timesheets

- a. Deadlines for submission of timesheets will be strictly enforced. **Hand checks to employees are not permitted.**
- b. Timesheets need to reflect the program title as approved in the board agenda.
- c. Timesheets must be filled out completely, signed by the individual, and followed by the signature of the appropriate administrator of the program.
- d. The Administrator should forward the approved timesheets to Payroll in a timely manner.
- e. Timesheets not properly processed will be returned. This will delay the processing of the timesheet and possibly cause a delay in payment.
- f. The holding of timesheets to be processed in a group (i.e. holding timesheets to have more money paid at a particular time of year) is prohibited.
- g. Stipends need to reflect the program title as approved on the Board agenda.
- h. Please refer to the appendix for the following:
  1. Listing of Days Allowed for Absences (Appendix 1)
  2. Listing on How to Read your direct deposit (Appendix 2)
  3. Instructions to Follow When an Employee Has a Name Change (Appendix 3)
  4. Listing of contacts for Tax-Sheltered Annuity Program (Appendix 4)
  5. Proper submittal of a Timesheet

## C. **Food Service Deposit Procedures**

1. Two (2) people must count money independently. If the amounts do not agree go to step 2. If they agree go to step 3.
2. Two (2) people must count money together. If the amounts do not agree repeat.
3. The amount of money must correspond with the daily sales report and data sheet. If the amount counted does not agree with the report or data sheet then repeat step 2 and review the daily sales report and data sheet for errors.

4. The two people counting the money must sign the currency ledger and the deposit slip. Include the date and signatures on both documents.
5. Make copies of both documents for your manager file for the present school year.
6. The two (2) people counting the money must be present when the money, deposit slip and currency ledger are placed in the bag and locked.
7. The sign off bag in conjunction with the money shall be brought to the main office. The book shall be signed and dated by main office personnel. The money bag shall reside in office safe until the messenger arrives to transport money bag to the bank.

Keys for the money bags must reside in the Principal's office. On the last day of the school year, startup money for September will be returned to the Board Office. No money shall remain in the kitchen, freezers or cash registers.

These procedures are mandatory. Those parties who fail to comply with sign off procedures will be held responsible for any monetary variance.

#### **D. Student Activity Accounts**

Purpose: To collect and disburse funds to advance student activities including, but not limited to clubs, field trips, athletics, student recognitions, etc.

Procedure:

Purchases made through Student Activity accounts will not be reimbursed with Board funds.

The Student Activity account will adhere to sound internal controls as outlined in Section II.

No Student Activity account may be established without prior approval of the Board.

Authorized student accounts will be audited annually.

##### 1. Deposits

- a. Deposit funds received within 48 hours of receipt.
- b. Keep a copy of all deposit slips.
- c. Enter receipts in cash receipt ledger.

##### 2. Disbursements

- a. All requests for checks must be supported by written documentation. A verbal request for a check is not acceptable.
  - b. Checks may not be made out to cash and must be student activity related.
  - c. As we are a tax exempt organization, under no circumstances can any sales tax paid be reimbursed.
  - d. All checks must bear two signatures. Any changes to the individuals authorized to sign checks must be processed through the Board Office.
  - e. Enter all disbursements in cash disbursement ledger.
  - f. All original documentation must be retained with Student Activity records.
3. Student Activity Accounts Co-Mingled with Petty Cash Accounts

For Student Activity accounts that are co-mingled with Petty Cash accounts, all the interest in the account should be credited to student activity, and the final petty cash book balance should be reimbursed to the Board Office to bring the petty cash book balance to zero. The remaining bank balance should only consist of outstanding checks and student activity funds.

4. Review and Reports

All Student Activity accounts must be reconciled and available for review by the Board Office each month.

A report detailing all deposits and disbursements for the fiscal year will be sent to the Board Office at mid-year and at year-end.

All Student Activity account records must be submitted mid-year for Board Office review and for audit review at year-end.

## **E. 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.

The general organization of the fund is to include student government, student clubs, student publications, school classes and class trips.

The Board authorizes the maintenance of student activity funds to be located at and known as the High School Student Account, Middle School Student Account, and Elementary Student Accounts.

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 within 48 business hours into the established bank checking account.
- b. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
- c. All deposited funds will be recorded in a Receipts Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit.

2. Disbursement of Funds:

- a. Contracts for materials or supplies may be made by the building principal only for a one year period; following applicable Board bidding policies and state statutes with the exception of the yearbook which requires Board approval.
- b. No educational materials may be purchased from these funds.
- c. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by an original receipt, claim or company invoice.
- d. All checks written will be recorded in a simple Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- e. Checks will require two signatures as listed on the annual resolution.
- f. Each month, a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance.

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

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

- a. The treasury balance of each graduating class will be maintained by the

class advisor for a maximum of five years.

- b. After five years, the balance remaining will be deposited in the general account of the Student Activities Account. The president of the class will receive a written notification of such action at least sixty (60) days before the account is closed.
- c. A class may liquidate its account prior to the five year period if it so desires, but the account cannot be liquidated prior to September 30<sup>th</sup> following the June graduation ( to cover financial responsibilities of the class during the summer).

## **F. Athletic Account**

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

Procedure:

1. Membership in the New Jersey State Interscholastic Athletic Association (NJSIAA) requires annual approval from the Board of Education before any moneys can be collected or disbursed in the name of said activity. The NJSIAA governs all high school interscholastic athletics.
2. The Board authorizes the maintenance of the following athletic funds to be known as and to be located at: Athletic Account/ High School.
3. The athletic fund shall be the responsibility of the building principal and shall be administered by the athletic office.
4. The Board will provide sufficient funds to overcome any deficit encountered at the end of the year.
5. In order to comply with the legal requirement of the annual audit and to further comply with all state statutes, the Board requires that adequate financial and bookkeeping controls be established to include the following:
  - a. The books of account shall reflect the income of each approved sport.
  - b. All payments for supplies, equipment, and services shall be made through the regular purchasing procedures of the district, except for athletic officials' fees, but no such fees shall be paid in cash.
  - c. A checking account shall be established for disbursements from the athletic fund. Each such disbursement must be approved by the Director of Athletics. All checks must be signed by the Director of Athletics, athletics Secretary or High School Principal.



- d. All gate receipts shall be turned in to the designated person or the Director of Athletics on the date of collection, so they can be safeguarded.
- e. At the conclusion of the respective athletic program, the athletic coach shall submit a complete inventory of all equipment and supplies in writing to the Director of Athletics. The said list shall be submitted no later than one month after the conclusion of the program.
- f. A financial report of the athletic fund shall be submitted to the Board annually.

#### **G. Metered Mail**

Purpose: To distribute correspondence and goods through the U.S. Postal Services in advance of district operations.

Procedure:

All metered mail must be taken to the post office on the same day as the metered date. There will be no exceptions.

#### **H. Bulk Mail**

**Purpose: To utilize reduced rates through the U.S. Postal Services for mailings in excess of 200 pieces.**

Procedure:

1. All bulk mailing envelopes must display **PERMIT #15** in the area where the postage would normally be placed. Envelopes must be sealed. If mailing is a folded piece with no envelope, fold must be at the bottom. Address and bulk mail stamp must be displayed in the proper area on each piece or they will be rejected.
2. A bulk mail form **MUST** be completed and accompany each mailing. The weight of each piece must be present on the form along with the pertinent information from your school.
3. The mail must be presented to the post office in trays provided by the post office displaying the West Milford BOE label in the appropriate area.
4. Additional information is available by calling the West Milford Post Office at 973-728-7847.
5. Contact the Accounts Payable Department on extension 5055 to ensure that bulk mail funds are available at the post office.

6. After completion of the bulk mailing, be sure replenish the funds used by generating a purchase order in the SMARTS budgetary system.
  - a. The vendor on the purchase order should be "POSTMASTER – WEST MILFORD."
  - b. Use the postage account for the appropriate building/department.

#### **I. County Office Deliveries/Pickups**

To increase efficiency and reduce transportation costs all arrangements for deliveries and pick-ups at the County Office must be made through the Business Office with at least a day's notice, where possible.

#### **J. Donations**

1. All donations must be approved by the Board prior to acceptance.
2. Donations must be reviewed by the principal/supervisor (i.e., Education, Technology, Food Services, Athletics, and Transportation) in conjunction with the Supervisor of Operations, as necessary, to determine fit with existing programs, condition, future maintenance costs, etc., in an effort to eliminate unwarranted or unanticipated costs to the school district.
3. After review of the donation to determine acceptability, forward the donation information, including the description, donor's name and address, and value of the item, etc., to the Office of the Business Administrator for inclusion on the agenda.
4. After Board acceptance, the Board Secretary will generate and send a thank you letter.
5. The supervisor coordinating the donation should arrange for the delivery or pick-up of the item.
6. All donations to the district must meet the same selection criteria as those bought with school board funds.
7. Additional information regarding donations may be found in Board Policy 7230.

#### **K. Disposal of Obsolete Equipment**

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 10 years old, with the exception of computers, and have been determined as obsolete by the professional administrative staff.

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

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

## **L. Equipment Identification and Accountability**

### 1. Newly Purchased Items

- a. When equipment items costing \$2,000.00 or more are received, Accounts Payable will run a report to track the asset on a quarterly basis. An asset number will be assigned. A scanable tag will be provided to the principal/department to ensure the tag is attached to the equipment.
- b. An inventory will be maintained and continually updated by the Business Office.

### 2. Transfers and Disposal of Equipment

- a. When equipment is moved on a permanent basis the school/department initiating the change will contact the Business Office to update the Fixed Asset Inventory report.
- b. When requesting disposal of equipment, contact the Business Office to advertise for a Surplus Sale. Include the Fixed Asset tag number with your inquiry.
- c. The Business Office will use this information to update the Fixed Asset Inventory.

## **M. Sales Tax Exemption**

Purpose: To exclude sales tax from purchases made for authorized Board of Education programs.

Procedure:

1. Board of Education expenditures are eligible for sales tax exemption.
2. The district will not reimburse employees for sales tax.

3. Exemption letters can be requested from the Business Office.

**N. Audit – Capital Lease Schedule**

Purpose: To track payment of principal and interest on capital leases on an annual basis. This information is for reporting purposes in the Comprehensive Annual Financial Report

**O. Audit – Fringe Benefit Allocation by Program**

**Purpose:** To allocate all fringe benefit costs to the appropriate function.

**P. SECONDARY DISCLOSURE STATEMENT PROCEDURE**

Completed annually by Phoenix Advisors and District auditors as required by law.

## **IV. CASH MANAGEMENT**

## IV. CASH MANAGEMENT

### A. Cash Flow

The Business Office prepares a detailed cash flow projection analysis on a monthly basis..

### B. Cash Management

Purpose: To receive and disburse cash to ensure prompt deposits, payments, and recording.

Procedure:

#### 1. Cash Receipts

Prepare deposit slips, record checks, cash, ACH transfers and wire receipts in accounting system.

#### 2. Cash Disbursements

Identify vouchers to be paid. Checks should be stored in locked storage until used if processed in district. If using pre-printed check stock, numbering sequence and appropriate signatures are affixed. Review all payments to check amounts for agreement, mail checks, properly record wires and payments.

#### 3. Treasury

Confirm verification of signatures 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.

#### 4. Investing

Cash balances should be reviewed periodically to identify investment opportunities. Investment vehicles must be in accordance with state statutes.

#### 5. Reconciling

All accounts must be reconciled in a timely manner.

### C. Petty Cash

Purpose: To provide immediate access to funds for emergency and small purchases.

The West Milford Board of Education authorizes establishment of petty cash accounts by resolution annually.

Funds are to be used for emergencies and small purchases only and not to subvert the intent of the regular purchasing procedures or for routine expenditures. No single expenditure shall exceed the amount determined by the Board in its resolution, and all expenditures must be authorized by the designated individual.

All replenishments to petty cash shall be reported on the monthly bills list. All unused cash is returned to the Business Office at the close of each fiscal year.

Prior to using the Petty Cash account, every effort shall be exhausted to budget and order school-related items/services through the purchase order process. The following items are examples which should be built into a budget line: purchase of postal stamps for mail-outs, extra copies of a particular textbook, teacher's edition, etc.

The Petty Cash account will adhere to sound internal controls.

1. Reimbursement

- a. Personnel who employ the Petty Cash system shall utilize the district Petty Cash Reimbursement Voucher available on the Extranet.
- b. The requesting person must first complete a Petty Cash Reimbursement Voucher. If multiple vendors are to be used, then a separate voucher for each vendor shall be completed.
- c. The voucher must be for petty cash purchases of \$25 or less. Reimbursements for a single purchase greater than \$25 cannot be broken down into two separate petty cash checks under \$25. Purchases over \$25 must be done via the purchase order process.
- d. When filling in the account numbers on the voucher, select the account appropriate to the type of expenditure – i.e., instructional supplies in account 11-190-100-610-XX-XX-XXX. Unrelated expenditures should not all be lumped into the same account.
- e. The receipt for the purchased item(s) shall contain the name and address of vendor, date of purchase, description of item(s), unit cost, total cost, and acknowledgment of payment to vendor.
- f. As we are a tax exempt organization, under no circumstances can any sales tax paid be reimbursed.
- g. The principal/building administrator will review the petty cash voucher and receipt for final authorization for a reimbursement payment in check form. Only original receipts will be reimbursed.

2. Replenishment

- a. The Petty Cash funds will be replenished as follows. Exceptions to these amounts must receive prior written approval from the Business Administrator.

<b>Location</b>	<b>Amount</b>		<b>Maximum</b>
Elementary Schools	\$100 start up		\$375
Middle School	\$100 start up		\$750
High School	\$100 start up		\$800
Transportation	\$800 start up		\$800
Administration	\$50 start up		\$400
Highlander Academy	\$100 start up		\$500

- b. Replenishment of petty cash funds will be based upon the value of authenticated vouchers supporting the request.
- c. Petty Cash funds should be reimbursed when the funds available have declined to no more than 10% of the replenishment amount. No reimbursements will be carried out if the amount requested exceeds the original amounts established for that account.
- d. Each principal/administrator must identify prior to Board approval the account(s) from which the petty cash shall be drawn.

3. Review and Reports

All Petty Cash accounts must be reconciled and available for review by the Board Office quarterly or upon request.

All Petty Cash account records must be made available for audit review at year-end.



## **V. BUDGET DEVELOPMENT AND ADMINISTRATION**

## V. BUDGET DEVELOPMENT AND ADMINISTRATION

### A. Budget Projection

Purpose: To run monthly from January through June to determine funds availability.

### B. Budget Development

Purpose: To guide input on the future year's budget from district budget managers.

Procedure:

#### 1. Overview

We will continue with the changes from last year's budget development process. These include:

- a. Use of District Extranet to distribute budget documents
- b. Automated budget description
- c. Web-based Ed Data order entry
- d. Maintenance and repair requests through the web-based work order system
- e. Budget development is zero based.

Every effort will be made to maintain previous spending levels, however, the general principle behind annual budget development is to create a zero based budget. Due to anticipated reductions in state aid over the next few years, budget development will become increasingly austere.

This year's budget timelines are consistent with last year's calendar. Using historical information and current needs, budget managers should develop a detailed justification for each expenditure in their budget(s). **This year each budget manager will continue to make electronic adjustments directly through SMARTS.** This will expedite your preparation process and data entry.

#### 2. Extranet Contents

- a. School Year Budget Development Memorandum
- b. SMARTS Budget Entry Instructions
- c. Ed-Data Order Entry Instructions
- d. Budget Calendar
- e. Budget Check List
- f. Budget Preparation Worksheet
- g. Chapter 6A- 23A - Fiscal Accountability

3. Training

In addition to the budget review and the Extranet information, training is available for the new budget managers, and anyone interested in a refresher on the Ed Data order system and CSI Budgetary Accounting System each year. Please contact the Business Office to make an appointment.

4. General Instructions

Use the SMARTS *Budget Comparison Report* to analyze past spending relative to prior two year's actual expenditures, and the current year's original and adjusted budgets. Additionally, I have provided access to prior years so you can research actual expenditures. With access to the accounting system budget, managers can enter their budget justifications on-line. SMARTS contains a new report titled Budget Comp W/Justifications, which prints the detailed budget in a friendlier format.

**To avoid zero budgets, enter a budget justification for each account.** After determining next year's needs, make changes to your proposed budget. The instructions on the Extranet describe the steps necessary to enter the budget into SMARTS.

As always, work with your staff to develop detailed budget information including Ed Data orders, prior experience, school and department goals, and building needs. The instructions on the Extranet explain the process for entering the supply orders through the Ed Data website.

Each budget manager will have an opportunity to explain their budget during an individual budget review meeting. See the budget calendar for dates, and contact my office if you have a scheduling conflict.

5. Budget Directory:

The budget documents and memos will be posted exclusively on the District's Extranet. You are welcome to print these documents. However, I would suggest referencing the documents on-line. You may need to convert a document from html format to a word processing format in order to complete the form.

6. Staffing:

You should take the necessary steps to determine your staffing needs for next year. **Direct your staffing requests to the Superintendent by November 21.**

7. Educational Initiatives:

New instructional initiatives, in addition to your regular maintenance budget, should be forwarded to the **Director of Education by November 21.**

8. Maintenance and Major Projects:

Direct maintenance equipment and building project requests to the Supervisor of Operations through the web-based work order system prior to **November 10**. These requests will drive components of the Operations Department's budget.

9. Technology:

a. Computer Supplies:

Administrators should continue to budget for computer supplies used in their office and labs. The building principal will budget for computer supplies related to the instructional program. These supplies include the paper, toner cartridges, ink cartridges, etc. for the PCs in the building, including the media center, resource room, main office and grades PK-6, etc. Consult the Supervisor of Technology to determine volume and use of supplies. He will continue to budget for the supplies and materials for the computer education program. The computers in the classrooms are tools teachers will use across the curriculum.

b. Software:

Because of the unique use of software in various subject areas, recommendations and budgeting for curriculum software will come from the instructional supervisors as is done for textbooks. The Supervisor of Technology will provide the basic software package with the installation of each workstation, i.e. word processor, spreadsheet, presentation program, database, encyclopedia, etc. Building principals may also recommend and budget for software for other uses in the building. **In all cases, software selection shall be reviewed, per the software review policy, for alignment with curriculum, appropriate licensing, continuity with the technology plan, and compatibility with existing hardware, software, and network resources.**

c. Capital Equipment:

Requests for technology based capital equipment should be forwarded to the Supervisor of Technology. Submit these capital requests as a complete project, even if some components are less than the \$2,000 capital outlay threshold.

The Supervisor of Technology will assess the request relative to the technology plan, available funds, District priorities, existing equipment, and feasibility of implementation. The Supervisor will also review the request to ensure network compatibility, uniformity for maintenance purposes, and fixed asset coding and tracking.

d. Maintenance:

The Supervisor of Technology will budget for and coordinate maintenance for computers, servers, hubs, printers, cabling, satellites, etc. Continue to use the web-based technology repair order system to request service repairs.

e. Internet Access:

Internet access is available district wide. Make any comments regarding Internet performance to the Supervisor of Technology. Service levels will not be increased without sufficient justification from end users.

f. Annual Satellite Program Guide:

The Supervisor of Technology will budget for the basic annual satellite subscription which includes a programming guide. If an administrator wishes to subscribe to a specific satellite program, in addition to the basic service, they should budget for that subscription.

g. Infrastructure:

The Supervisor of Technology will maintain the budget for and implement all infrastructure and equipment, including cabling, electrical service, servers, workstations, printers, hubs, patch panels, etc.

10. Staff Development:

Consistent with last year, the building principals will budget for staff development needs with input from the supervisors. Administrative staff development requests should be forwarded to the Director of Education. We will continue to use ESSA Title IIA funds to offset the general fund budget. These funds have some restrictions. Contact the Administrative Assistant for Professional Development at extension 5037, if you have questions about specific workshops.

11. Intra-district Instructional Travel:

The Director of Education will continue to budget for travel between schools for instructional staff. The building principals will verify and sign the travel vouchers and submit them to the board office for payment.

12. Special Education Classes:

Special Education initiatives, textbooks and supplies should be discussed with the Director of Special Services to determine budget appropriations.

## C. Purchasing

Purpose: To ensure purchases are made in compliance with the state contracting law and Board policy.

## Procedure:

### 1. Quotes and Bids

Purchase supplies and materials through purchase orders. The reimbursement of already purchased products and services subvert the approval process and will not be honored without prior approval. Purchases exceeding \$5,400 require three written quotes attached to the purchase order. Purchases exceeding \$40,000 must be publicly bid, or purchased through state contract or cooperative purchasing programs. Include the state contract number on the purchase order and attach the notice of award to the order. Contact the business office if you have a purchase which exceeds this \$40,000 bid threshold.

The bid threshold for transportation is \$19,000.

### 2. Authorization

The principal and supervisor must both sign off on a purchase order for the purchase of goods and services in a subject area when a supervisor's account number is used to fund the purchase.

Purchases made directly by teachers and reimbursed through a purchase order will not be honored without prior approval. Although you may use a petty cash account to reimburse teachers, these purchases require pre-approval.

Statute prohibits the use of district credit cards. If you know of a credit card in the name of any of the District's programs or departments, notify the business office immediately.

### 3. Purchase Orders Changed by More Than 10%

All purchase orders exceeding the original order amount by more than ten percent (10%) must be approved by the Business Administrator. Vouchers exceeding 10% on existing orders must also be approved by the Business Administrator.

### 4. Capital Outlay Threshold (Fund 12)

The threshold for capital equipment purchases is \$2,000 on an individual item basis. The state department considers equipment purchases under \$2,000 a supply and should be budgeted for and expended from a supply account (610). For example, if you purchase ten (10) TV's for \$400 each, the \$4,000 purchase would be a supply, because the individual units are \$400 each. Furthermore, if the purchase was for a TV editing system priced \$2,100, the purchase would be made from a fund 12 account.

Use the Business Office as a resource to aid in the budget preparation process. Your suggestions and input will be helpful as we continue to refine the process.

#### **D. Transfer of Funds**

Purpose: To allocate funds to align spending with budget and to prevent accounts from going into the negative.

Procedure:

If a purchase order is entered into the SMARTS software and there are insufficient funds, the account number is added with no value. The security level will stop the user from continuing. The purchase order is then saved and a transfer of funds is processed. Budget Transfer Forms are available on the Intranet, under District-wide Forms. Upon approval and entry of the transfer of funds, the purchase order is then completed.

To prevent the over expenditure of funds in a given appropriation account:

1. Anticipate account position and transfer funds before account goes into a negative position.
2. Project until year end to determine how much money to transfer. Do not simply transfer sufficient funds to cover the current purchase order if additional purchases are anticipated for the balance of the school year.
3. Transfer funds from similar accounts within a location first, i.e. if you need money in a supply account try another supply account first then a textbook account, etc.
4. A rationale must be provided for each complete transfer. Provide information which would indicate the reasons the account needs more money, e.g. unanticipated price increases, replacement of essential equipment that cannot be repaired, state mandate, increased enrollments, etc. Also indicate the reason you have excess money in the account the funds are coming from, e.g. savings due to better pricing, forgo purchase until next year.
5. Include account title for each transfer account.
6. Add the Transfer \$ Amt. TO and FROM columns. These columns must equal one another.
7. Round the transfer up to the nearest whole number.
8. To expedite orders, the business office will not resubmit PO to originator when the purchase exceeds the available funds by under \$5.00. Accounting will make the transfers for available funds in a positive account and subsequently notify the budget manager.

9. It is recommended that budget managers note transfers in their budgets so that these changes are reflected during budget development.
10. If transfer is between administrator's accounts, the administrator initiating the transfer must receive written or verbal approval to transfer those funds. All administrators affected by the transfer must be listed in the "Requested By" line on the form. (Initiator may sign for other parties with verbal approval.)

All transfers of funds must be approved by the Board at a public meeting.

## **E. Grant Application Procedure**

Purpose: To pursue sources of revenue to support district objectives and improve student achievement.

### **Non-Competitive Grants**

ESEA – funds to ensure equitable access to educational resources and opportunities for all students through funds from Title I, Part A, Title II, Part A, Title III, Part A, and Title IV, Part A.

#### Procedure:

1. Non-public Consultation Letters sent out to districts that receive West Milford Students to determine the number of students that are Title I.
2. Once allocation information is provided to the District, it is reviewed by the Director of Education and the Director of Education's office.
3. The Director of Education's office collects the number of students in District that are Title eligible, through Free and Reduced lunch application totals.
4. A Board motion is then generated for board approval to submit the grant application.
5. The Director of Education then meets with stakeholders to discuss needs of the district and district students.
6. The Director of Education then identifies the needs, and selects/plans how to target those needs, and develop a program for each of the Needs Assessment for each of the ESEA Titles.
7. The Director of Education will budget items in the grant to address the needs assessments.
8. The grant application is then submit to the State for approval.
9. Once approval is obtained at the State level, the District approves a board motion accepting the ESEA grant funds.
10. Budget appropriations are then generated into the accounting system for the allocated amounts.
11. Subsequent Board motions are then made for the approval of any clubs/salaries/ stipends that are to be paid with ESEA funds.
  - a. Time and Effort schedules are created for ESEA funded teachers.
  - b. Paperwork for funded clubs/sessions are collected (i.e. sign in sheets, invites, attendance).



12. Title I Performance Reports and Title I Comparability Reports are completed once a year, and there is ongoing oversight of activities in Title I Schools throughout the school year.
13. Purchase Orders are generated for all professional development, supplies, workshop, etc. that are needed to follow through on the needs assessment/items budgeted in the grant.
14. As grant funds are expended during the year, requests for reimbursement are submit via the EWEG reimbursement request screen. Requests are submit on a monthly basis.
15. The Director of Education's office will enter the required information into the request screen, and save the request. Special Services will then notify the Assistant Business Administrator that a request is available for review.
16. The Assistant Business Administrator will review the request with expenditure reports run from the accounting system, and will then review and verify the data, and submit the request via EWEG to the State for approval/reimbursement once deemed accurate.
  - a. Spreadsheets are maintained to track submissions and payments received throughout the school year, and is cross-referenced to the accounting system on a monthly basis.
17. At the end of the school year, the Director of Education's office will generate a final expenditure report and follow the same procedures as the reimbursement requests.
18. Once reviewed by the Assistant Business Administrator and deemed accurate, the final expenditure report is submit to the State for approval via EWEG in September.
  - a. Once approved, carry-over funds (if applicable) are approved and carried into the following year's grant.

IDEA-B – funds that are available to ensure that the district provides a free appropriate public education available to all students with disabilities residing in the jurisdiction of West Milford if the district submits a plan that provides assurances to the State Education Authority that complies with 20 U.S.C. 1407.

Procedure:

1. Once allocation information is provided to the District, it is reviewed by the Director of Special Services and the Special Services department.
2. The Special Services department then generates a board motion approving the submission of the IDEA Grant.
3. The Special Services department will then complete the grant application via the EWEG system and submits it to the State for approval.
4. Once approval is obtained at the State level, the District approves a board motion accepting the IDEA grant funds.
5. Budget appropriations are then generated into the accounting system for the allocated amounts.
6. As grant funds are expended during the year, requests for reimbursement are submit via the EWEG reimbursement request screen. Requests are submit on a monthly basis.

7. The Special Services department will enter the required information into the request screen, and save the request. Special Services will then notify the Assistant Business Administrator that a request is available for review.
8. The Assistant Business Administrator will review the request with expenditure reports run from the accounting system, and will then review and verify the data, and submit the request via EWEG to the State for approval/reimbursement once deemed accurate.
  - a. Spreadsheets are maintained to track submissions and payments received throughout the school year, and is cross-referenced to the accounting system on a monthly basis.
9. At the end of the school year, the Special Services department will generate a final expenditure report and follow the same procedures as the reimbursement requests.
10. Once reviewed by the Assistant Business Administrator and deemed accurate, the final expenditure report is submit to the State for approval via EWEG
  - a. Once approved, carry-over funds (if applicable) are approved and carried into the following year's grant.

### **Competitive Grants**

#### Procedure:

1. The Board of Education and the administration have developed a program which provides incentives for successful grants for pre-approved projects. The Board invites all staff and members of the public to submit grant proposals to support district programs.
2. These projects include, but are not limited to, instructional programs, facility projects, security, technology, energy conservation, and character education.
3. Incentive payments for successful grants are as follows:

<u>Amount of Grant</u>	<u>Award</u>
a. Less than \$3,000	25% of award; \$250 maximum
b. \$3,000 to \$9,999	\$ 500
c. More than \$10,000	\$1,000

4. Incentive payments are limited to one award per grant.
5. All projects must be approved at the department and/or school level, then by a central office administrator, prior to submission.
6. The individual(s) submitting the grant will be responsible for any and all assessments and reporting of the grant. The Board encourages members of the staff and public to urge corporations to contribute to district programs.
7. The incentive program excludes entitlement grants, e.g., ESSA, IDEA, non-public, and WM Education Foundation grants. Donations are not eligible for the incentive.

## **VI. POSITION CONTROL**

## VI. POSITION CONTROL

### A. Position Control System

#### Purpose:

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 purpose of this Standard Operating Procedure is to describe forms and procedures needed to assign position control numbers and create, or abolish positions. These procedures cover all positions and all employees of the district.

#### Procedure:

##### 1. Overview

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

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

##### a. Authority

The assignment of Position Control Numbers (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.

##### b. 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 and the Office of the Superintendent.

2. Position Control Number

a. Creating and Maintaining

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

b. Position Control Number (PCN)

- i. The Superintendent's office will create a position control number (PCN) to represent each board approved contracted *position* within a district. These control numbers are linked to the budget, telling the system from which account(s) the position is to be paid. 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 (5) PCN's to represent the five separate positions.
- ii. PCN's are independent of employee records. Each PCN represents a separate *position* within the district, *not* the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the business office will assign the vacant PCN to that person. This will ensure separation of duties.
- iii. Vacant PCN's can provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. An assigned PCN will forward a calculated salary into the budget projection. As PCN's represent *positions* within the district, they are only added or deleted when a job position itself is either created or phased out.

c. Request for PCN for a New Position

Departments request for the use of PCN's for new positions or to reactivate an abolished position shall include detailed justification and a cost benefit analysis. The superintendent will determine if the new position is justified, needed, and that adequate funds are, or have been, budgeted. Based on

this determination, the superintendent will decide if they will make a recommendation to the Board of Education. Upon approval from the Board of Education, the Office of Superintendent will create a new PCN.

d. 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.

3. Position Control Roster

a. The position control roster shall:

- i. Share a common database and be integrated with the district's payroll system;
- ii. Agree to the account codes in the budget software.
- iii. Ensure that the data within the position control roster system includes:
  - (a) The employee name
  - (b) The date of hire
- iv. A permanent position tracking number for each employee including:
  - (a) An accurate expenditure account code(s)
  - (b) The building the position is assigned
  - (c) The certification title and endorsement held, as applicable
  - (d) The assignment position title as follows:

- (A) Superintendent or Chief School Administrator
- (B) Assistant Superintendent
- (C) School Business Administrator
- (D) Board Secretary (when other than I, II or III above)
- (E) Principal
- (F) Vice Principal
- (G) Director
- (H) Supervisor
- (I) Facilitator
- (J) Instructional Coach by Subject Area
- (K) Department Chairperson by Subject Area
- (L) Certificated Administrator – Other
- (M) Guidance

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

- (e) A budgetary control number for substitute teachers
- (f) A budgetary control number for overtime
- (g) A budgetary control number for extra pay
- (h) The status of the position (filled, vacant, abolished, etc.)
- (i) 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.;
- (j) Each of the following:
  - (A) base salary
  - (B) step
  - (C) longevity
  - (D) guide
  - (E) stipends by type
  - (F) overtime
  - (G) other extra compensation
- (k) The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
- (l) The position's full-time equivalent value by location;
- (m) The date the position was filled; and
- (n) 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.

4. Sample Reports

The following reports provide 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.

- a. Benefits Report.
- b. Report Certs/Text/History
- c. Report by Employee
- d. Report by Job Code
- e. Report by Position
- f. Report Employee Certificates
- g. Report Job Matrix
- h. Report Employee Job History
- i. Report Job Employee History
- j. Report by Job Combination

**B. New Hire Information**

Purpose: To obtain all necessary information from new employee.

1. The new hire packet contains the following information:
  - Completed “Personnel Recommendation” with cover letter to Superintendent recommending the candidate for the position
  - Candidates Applitrack Application
  - Candidates Resume and cover letter
  - Certification(s)
  - Original Transcripts (certified candidates)
  - Praxis Scores (if applicable)
  - Interview Appraisal forms
  - Telephone Reference forms



- Mentor/Collaborative Colleague form (certified candidates)
- HIB Training
- Criminal History forms
- W-4 form (Federal & State)
- I-9 form with verification information
- Emergency Information form
- Pass the Trash forms
- Physical/Mantoux/Drug Screening form

All applicants will need to file electronically with the State of New Jersey for fingerprinting. <http://www.nj.gov/education/educators/crimhist>

2. Certified substitutes – There are 2 categories for substitute teachers – those who have a teaching certificated degree and those who have a minimum of 60 credits.
  - Candidates Applitrack Application
  - Candidates Resume and cover letter
  - Certification(s)
  - Original Transcripts
  - Interview Appraisal forms
  - HIB Training
  - Criminal History forms
  - W-4 form (Federal & State)
  - I-9 form with verification information
  - Emergency Information form
  - Pass the Trash forms
  - Mantoux form
  - Oath of Allegiance
  - County Substitute Certificate Application
  - Money Order for \$125.00 made payable to “Commissioner of Education”
  - Confidentiality Agreement
  
3. Non-certified substitute – custodians, secretaries, building aides, etc.
  - Candidates Applitrack Application
  - Candidates Resume and cover letter
  - Interview Appraisal forms
  - HIB Training
  - Criminal History forms
  - W-4 form (Federal & State)
  - I-9 form with verification information
  - Emergency Information form
  - Pass the Trash forms
  - Mantoux form
  - Confidentiality Agreement
  
4. SUV and Bus Drivers: All applicants will need to file electronically with the State of New Jersey for fingerprinting.

- Two (2) months prior to the renewal of a CDL license, bus drivers must log on to the NJ State website: <http://www.nj.gov/education/educators/crimhist/>. Scroll down to 'Archive Applicant'. The fee for archiving is \$28.50, which includes the administrative fee. The methods of payment are Visa/MC/Discover/American Express.
  - Once the request is filed, the driver shall bring their receipt to the Transportation Department. A purchase order will be created to reimburse drivers for the archiving fee.
  - Applicant must wait at least one (1) week for clearance. All approvals will appear on the website (only on Fridays). Applicant shall log back onto the NJ State website and choose 'Applicant Approval Employment History', where they will enter their Social Security Number and Date of Birth. Applicant will choose Download/Print PDF Document and print the approval (Blue Seal from the state of NJ).
  - Upon receipt, the applicant must bring the approval to the Transportation Department for completion of purchase order for payment.
5. Once the request is filed, the driver shall bring their receipt to the Transportation Department. A purchase order will be created to reimburse drivers for the archiving fee.

Applicant must wait at least one (1) week for clearance. All approvals will appear on the website (only on Fridays). Applicant shall log back onto the NJ State website and choose 'Applicant Approval Employment History', where they will enter their Social Security Number and Date of Birth. Applicant will choose Download/Print PDF Document and print the approval (Blue Seal from the state of NJ).

Upon receipt, the applicant must bring the approval to the Transportation Department for completion of purchase order for payment.

### **C. Network Access Procedure**

Purpose: To assign new employees' user ID's and passwords to access the network and various district applications.

1. Upon agenda approval a PC Service Request is sent to the Network Systems Engineer. This PC Service request provides the new employee with access to the district Network and the RealTime Student Management system, if applicable, and includes the following:
  - a. New Employee name and the Prior Employee name
  - b. Position
  - c. Building

2. The Account Associate enters the new employees' information on the Honeywell system and the Payroll System.
3. A copy of the information is given to the Receptionist who adds the new employee to the phone directory replacing the prior employee.
4. If necessary, the information is given to the Accounts Payable Associate for access to the SMARTS system.
5. When the PC request is complete a copy of the service completion with the person's access information is sent to the Account Associate who then forwards an e-mail to the appropriate Building Secretary informing them of their access and need to register on the Honeywell system.
6. Individual e-mails are sent by the Receptionist and the Accounts Payable Associate with the corresponding access information.

## D. Attendance Recording

Purpose: The following system of monitoring staff attendance has been developed for the purpose of maintaining accurate and up-to-date attendance records for all staff. Access to Frontline Absence Management (Aesop) has been provided to every employee and they are required to use this to notify the district of their absence. The absences from Frontline Absence Management (Aesop) are brought into the Smarts Personnel Recordkeeping program on a weekly basis.

Employees shall be entitled to illness in immediate family days and personal days in accordance with their contract. Proof of illness may be requested.

## E. Staff Procedure for Requesting a Leave of Absence

Purpose: To request a long term absence.

1. Submit a letter requesting a leave for medical, maternity, or personal to the Superintendent's office.
2. Include the start date, type of leave and whether you wish to utilize sick/personal days (if available).
3. If the request is a medical/maternity leave, then a doctor note must accompany the request.
4. Copy the School Principal, Payroll and Business Office Departments.
5. Once the letter is received, your request will be reviewed and submitted to the school board for approval, and a response letter will be mailed at that time.

## F. Reasonable Accommodation – 504

1. Request for accommodation to address an impairment which, “**substantially limits major life activity.**”
2. Usually addressed by the Principal or central office administrator.
3. Find out what is going on and what we can do to solve the problem.
4. The district is not obligated to resolve problem as requested by the employee. Interactive process designed to investigate alternatives.
5. How is affecting the employees job responsibilities?
6. Ask the employee the following to avoid getting into the actual ailment:
  - a. “What kind of problems are you having in the classroom?”

- b. What can we do to allow you to function in the classroom?
7. They may have the union, but don't have to ask for a representative.
  8. Has anything been noticed over the last few days or weeks that would indicated a "deviation from mental or physical health?" If so, the employee may be sent to our doctor for an evaluation.
  9. The employee's doctor may be contacted to confirm that the employee was seen, but not to ask about the condition.
  10. There is no definitive timeframe to implement an accommodation.
  11. Present the employee with a choice of how to resolve the accommodation and let them think about it.
  12. If the employee does not want the offered accommodation, send a letter stating the reasons that we cannot make the requested accommodation, and ask for other options.

#### **G. Reduction in Force**

1. The Superintendent will determine if a Reduction in Force is warranted and will make recommendations to the Personnel Committee during the budget process. These recommendations will be discussed with the full Board in Executive Session.
2. Prior to discussion in Executive Session the Superintendent's office will generate *Rice* letters to send out to schools via messenger..
3. The Superintendent will call the President of the WMEA, or the President of the WMPSA, to tell them a member of their Association will be receiving a *Rice* letter.
4. The Superintendent will contact each Principal to tell them to hand deliver the *Rice* letters.

NOTE: *Rice* letters must be given if a person is being discussed, but not if a position is discussed.

## **VII. PURCHASING**

## VII. PURCHASING

### A. Purchase Order Process

Purpose: To instruct staff on how to process the purchase of goods and services.

1. Creating a New Purchase Order: See Appendix 5 for a detailed procedure on creating a new purchase order.

All school personnel involved in the purchasing process will attend an annual training session concerning the proper purchasing procedure available through the Business Office, at the secretary's meeting during the first day for staff.

2. Purchase Order Design

The purchase orders are 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.

#### Copy Color Disposition

Board Office Pink signatures authorizing purchase remains on file in the Business Office.

Vendor White sent to vendor to order items/provide services.

Voucher Blue Sent to vendor; signature required for orders exceeding \$5,400.

School File Yellow Originator's file copy

Receiving Green Sent to Business Office upon receipt of goods/services. Partial payments may be made only if accompanied with an invoice from the vendor.

3. New Vendor Requests

- a. The Accounting Department would like to limit the amount of new vendors being issued. Please forward your request via e-mail to the accounting department to add to the vendor database. ***As of February 1, 2006, a vendor will not be set up in Smarts until the Accounting Office secures a copy of the vendor's Business Registration Certificate or proof of exemption.***
- b. It is a state law that all vendors seeking contracts with school districts register with the New Jersey Division of Revenue. We are required to keep the certificates on file. Non-profit, tax-exempt or governmental agencies are exempt but it is our policy to have proof on file.

- c. If you would like to expedite your vendor request, ask the company or individual if they have a business registration certificate. If the answer is no, please obtain a contact name and a fax number and notify the Accounting Office. The Accounting Department will fax a set of instructions to the vendor on how to obtain a Business Registration Certificate on line.
- d. Please be sure to include a description of the type of items/service etc. when submitting a vendor request form. This will enable the accounting department to categorize the vendor and to use this information to better serve you with suggestions as to what vendor to use.
- e. Use the Smarts system to research vendors before requesting a new vendor number.

4. Purchase Order Cut Off Dates

Administrators are to be alerted to the fact that purchase orders for the present school year will not be accepted after March 1. A list of the current Bill List Cut-off Dates is mailed directly to budget managers and secretaries. Please contact Accounts Payable with any questions. .

5. 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 Purchasing Agent maintains the sole right to cancel purchase orders.

6. Miscellaneous

- a. We can help expedite an order if you call to make arrangements with the Accounting Department, but plan ahead and do not abuse this privilege.
- b. Blanket purchase orders are no longer accepted.
- c. There are no confirming orders. Orders made without a valid purchase order will not be paid. Purchase orders generated after the invoice date will not be approved.
- d. Once the purchase order is signed it may not be altered. It must be replaced with a new purchase order.

7. Responsibility of the Vendor

The Business Office forwards the purchase order and voucher to the vendor. 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:



- a. Signed voucher (for orders over \$5,400 only)
- b. Invoice
- c. Receiving Copy (Green) Signed

8. Receipt of Goods and Services

The West Milford 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.

The originator of the purchase order should adhere to the following process when receiving materials, goods, and services.

- a. Obtain receiving copy (green) 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 received, sign the receiving copy and forward it to the Business Office.
- d. If the order is incomplete because there is a back order, do not wait for the next shipment; do the following:
  - 1. Mark on your receiving copy (green) of the purchase order those items you did not receive.
  - 2. Make and keep a copy of your receiving copy (green) and the packing slip.
  - 3. Send the original receiving copy (green) and packing slip to the Business Office.
  - 4. Upon receipt of the back order in the next shipment, check off your copies of the receiving copy (green) and the packing slip and send both copies to the Business Office.
- e. If items are missing that are on the packing slip:
  - 1. Call the company and tell them what was missing.
  - 2. Mark on the receiving copy and packing slip what items were missing.
  - 3. Make and keep a copy of the receiving copy (green) and packing slip.
  - 4. Send the original receiving copy (green) and packing slip to the Business Office.
  - 5. Upon receipt of the missing item in the next shipment, check off your copies of the receiving copy (green) and the packing slip and send both copies to the Business Office.

- f. For damaged or wrong items, call the company and follow their procedure. Follow the steps 32.d.1-4 above.

9. Deliveries

The Board recognizes three (3) types of delivery for equipment and furniture.

- a. Platform Delivery - Items are delivered to a platform or loading dock area and are taken off the truck by transportation carrier personnel and placed on a platform or loading dock area. Board personnel will bring items in the school or office building storage area.
- b. Inside Delivery - Items are to be delivered to a Board location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building.
- c. Spotted Delivery - Items are to be delivered to a Board location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building. Transportation carrier personnel or specialized individuals are responsible to then uncrate, setup, assemble items to determine good working order and remove all debris to the satisfaction of the responsible Administrator within five (5) working days.

Please ensure that all purchase orders have the correct delivery designation.

## **B. Purchase Order Approval/Payments**

Purpose: To ensure proper authorization is received for the purchase of goods and services.

### 1. Authority to Purchase

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 Purchasing Agent to make purchases for the Board.

The Purchasing Agent is the only individual in the school district that has the authority to make purchases for the Board.

The Board, by board resolution, has authorized the Business Administrator/ Board Secretary as the Purchasing Agent for the school district. Refer to Appendix 8 for the Purchase Authorization resolution in its entirety.

### 2. Ethics in Purchasing

It is the desire of the West Milford Board of Education to have all Board employees to practice exemplary ethical behavior in the purchasing of goods, materials, supplies and services. With this in mind, the Board reminds all employees of the following:

- a. District officials and employees should avoid recommending purchases from members of their family or businesses that employ members of their family.
- b. District officials and employees who recommend purchases should not extend favoritism to any vendors. Each recommended purchase should be based upon quality, price, service, delivery and other applicable factors and in full compliance with N.J.S.A. 18A:18A.
- c. District officials and employees are prohibited from soliciting funds, materials, goods, supplies, favors and other items of value from vendors doing business with the West Milford Board of Education.
- d. All district officials should be guided by the tenets of the New Jersey School Ethics Law.

### 3. Criminal Code Citations

All district employees must understand the seriousness of the section on Ethics in Purchasing. Pursuant to N.J.S.A. 2C:27-4 a person commits a crime if the person as a public servant:

“... directly or indirectly, knowingly solicits, accepts or agrees to accept any benefit from another for or because of any official act performed or to be performed by the person or for or because of a violation of official duty.”

A public servant commits a crime of the fourth degree if, while performing his official functions on behalf of a governmental 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.

If you have any questions concerning recommendations of purchasing goods and services, please contact the Purchasing Agent.

4. Pay-to-Play Law Affecting the Board of Education

- a. Any contract to be awarded through a “non-fair and open” procurement process and exceeding the bid threshold of \$17,500 must complete a *Political Contribution Disclosure Form*.
- b. The form must be completed by the vendor and on file in the Business Office ten (10) days prior to board approval.
- c. Schools should plan accordingly when submitting resolutions for board approval.

5. Authorized Purchases

All requests for purchases of goods and/or services must be made through an approved purchase order signed by the Purchasing Agent.

A purchase order, pursuant to State Law, is a document issued by the 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 Purchasing Agent.

6. Unauthorized Purchases

Any Board 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 State Law and Board Policy.**

7. Penalties for Unauthorized Purchases

Penalties for unauthorized purchases will be determined on a case by case basis.

8. Corrective Action for Non-compliance

If the Purchasing Agent has determined that an unauthorized purchase has been made, a memo will be sent to the responsible administrator advising the administrator of the unauthorized purchase.

The Superintendent of Schools shall receive a copy of the memo.

The responsible administrator shall prepare a memo explaining the reasons why proper purchasing procedures were not followed. The memo will be attached to the purchase order and a copy of the memo will be sent to the Superintendent of Schools.

At any time, during the Corrective Action Process, the Superintendent may invoke the penalties for non-compliance.

A repeat offense of an unauthorized purchase by the same administrator within a school year will mandate that administrator to attend a special in-service workshop on proper purchasing procedures and any sanction that may be invoked by the Superintendent.

9. Preview of Materials

All staff members must receive permission from administrators, supervisors, or principals to preview materials. After completing the preview process a determination will be made to keep or return the materials if there is a desire to purchase the previewed item, then a purchase order must be prepared and approved by all levels of the authorization process before the preview time expires.

10. Employee Reimbursements

The Board 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. Wherever possible, purchase orders will be used for conferences and related expenses. When a vendor will not accept a purchase order, we investigate the option of hand carrying a check. If that is not acceptable, then the employee may pay for the conference and be reimbursed only with approval in advance.

12. Responsibilities of Originator of Purchase Order

The person who prepares the purchase order must ensure the following prior to forwarding the purchase order to an administrator, supervisor, and/or principal for approval.

- a. Sufficient funds are available.

1. When charging expenditures to more than one GAAP account, you must support your allocation.
  2. What was the method or basis used to distribute the expense? It cannot be arbitrary. Is it by item classification, was a percentage used? You need to provide written documentation on the requisition form that will be sent to the Accounting Dept. It will be attached to the purchase order for auditor review.
  3. If you do not have enough money in the proper account to charge off expenditures, you will need to ask for a transfer of funds.
  4. Transfer of funds must be submitted in writing to the Business Administrator for board approval. Transfers for more than 10% of the state budget category line item and all equipment accounts regardless of the amount will be sent by the Business Office to the County Superintendent for approval.
- b. Three (3) quotations have been received for orders over \$3,500 , and attached to the purchase order.
  - c. The correct budget account number is assigned on the purchase order.
  - d. The minimum order amount for all purchase orders is \$15.00. Plan and combine orders to exceed the \$15.00 limit and verify your figures for accuracy.
  - e. No sales tax has been charged. The Board is exempt from paying New Jersey Sales Tax.
  - f. State Contract Orders - When ordering through State Contract vendors (minimum order \$100.00), the purchase order must include the following:
    1. State Contract Number
    2. No charge for Shipping and Handling
    3. Appropriate documentation when required.
  - g. Bids - If bids are obtained, the bid date and bid number must be indicated in the body of the purchase order.

13. Responsibilities of Administrator/Supervisor or Principal

Administrators, supervisors or principals must ensure the following before a purchase order is forwarded to the Director of Education, Business Administrator or Director of Special Services.

- a. Funds are available in the budget to cover the purchase order. If not, a Budget Transfer Request must be submitted.
- b. The order has been completed properly by the originator of the purchase order. (See #12 above.)

- c. The purchase order must be signed (no rubber stamps) and sent to the appropriate administrator.
- d. Central office administrators and supervisors have been notified that whenever they order materials, textbooks, and equipment for the instructional staff of the various schools. These purchase orders must be approved by the school principal.

14. Approval Routing

- a. Upon receipt of the purchase order, the Director of Education or Director of Special Services reviews and determines the educational value of each purchase order. It is then signed and dated by the Director of Education or Director of Special Services.
- b. The purchase order is then reviewed and signed by the Business Administrator/Board Secretary and passed on for review and signature by the Superintendent.

15. Responsibilities of Business Office

- a. The 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 to determine if it can be purchased from another vendor at a savings. The Business Office also reviews whether the purchase order exceeds:

Quotation Threshold: \$ 3,500.00

Bid Threshold: \$ 40,000.00

- b. The Purchasing Agent and Accounts Payable will review the purchase order for technical compliance such as:
  - 1. Account number accuracy
  - 2. Shipping charges added
  - 3. Signatures missing
  - 4. State contract numbers incorrect/missing
  - 5. Business Registration Certificate on file
  - 6. W-9 on file
  - 7. Political Contribution Form on file, if required

If the Purchasing Agent is satisfied, he/she signs the purchase order. The Business Office will then distribute the respective copies to the vendor and school.

- c. Refer to Appendix 8 for the Purchase Authorization in its entirety.

## 2. Receipt of Three Quotations

The school district shall receive three (3) 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.

### **C. Contracts**

Purpose: To ensure contracts are authorized at the appropriate level.

Board of Education employees are prohibited from signing any contracts 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 with the employee accepting full responsibility for the costs of the contract.

The award of a 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.



## D. Bids and Purchasing

Purpose: To comply with public contracting requirements for purchases in excess of the bid threshold.

### 1. Bid Threshold -- \$40,000

The Board 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. This means that any specific item, class of items, and/or services of a similar nature, purchased by the school district totaling more than \$40,000 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 \$40,000 bid limit.

If you find that your purchases may exceed the \$40,000 bid limit, please contact the Business Office at once.

The formal bidding process takes about 6-8 weeks to complete. Please plan appropriately. An outline of the bid process is located in Appendix 6.

### 2. Annual Bids

The Board requests that central office department administrators and supervisors and school principals plan and prepare for annual bids. The proposed timelines are as follows:

March	Administrators/Supervisors prepare technical specifications to be reviewed by Purchasing Agent.
April	Purchasing Agent prepares final bid specifications to be drafted in a manner to encourage free, open and competitive bidding.
May/June	Annual bids are received, opened and tabulated by Purchasing Agent.
June	Bid resolutions are prepared by Purchasing Agent for Board approval.
July	Purchase orders are generated by Administrators/Supervisors for August/September delivery.

Alternately, a state contract vendor may be used without need to competitively bid. Ensure that the vendor has the state contract for the specific item purchased.

Note: The delivery of furniture usually takes place about 8-12 weeks after receipt of purchase order.

3. Exceptions to the Bid Limit

New Jersey State Law allows for some exceptions to the bid and quotation limits. There are approximately 20 exceptions where a Board of Education does not have to go for bid. Some of them are:

- a. Purchasing through State Contract;
- b. Cooperative Purchasing Programs
- c.. Professional services as outlined by New Jersey law;
- d..\* Textbooks, kindergarten supplies, student produced publications, library and educational goods;
- e..\* 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 Purchasing Agent for further explanation.

4. 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 \$40,000 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 \$40,000 . Only the purchase of textbooks is exempt from this law.

Administrators and Supervisors must anticipate their needs as certain purchases once allowed just by purchase order now must be approved by the Board of Education first, and then a purchase order can be signed and mailed.

5. 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.

Form A-1 has been developed to help complete this requirement.

a. Office Supplies and School Supplies

Office and classroom supplies are purchased through Educational Data's On-line System. Additional purchases may be made during the year through Ed-Data or state contract vendors. Contact the Business Office for a list of State Contract vendors who sell Office Supplies and School Supplies.

b. Computers

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

1. Contact the Supervisor of Technology for assistance with the technical aspects and the State Contract requirements of purchasing computers.
2. Contact the Supervisor of Operations to properly plan for electrical hookups, if needed.

c. Copiers

To reduce costs and increase service, the Business Office will develop a bid specification for the purchase and financing of copiers every five years. If you would like to purchase a copier between the five year bid, please contact the Business Office. All purchases of copiers must be pre-approved by the Purchasing Agent and the Superintendent of Schools.

6. Cooperative Purchasing

The Board has contracted with Educational Data Services of Saddle Brook, NJ, to bid on items in the following categories on an as needed basis.

- a. Athletic Supplies
- b. Audio Visual Supplies
- c. Copy Duplicator Supplies
- d. Family/Consumer Science
- e. Fine Art Supplies
- f. General Classroom Supplies
- g. Health and Trainer Supplies
- h. Library Supplies
- i. Lumber Supplies
- j. Office/Computer Supplies
- k. Physical Education Supplies
- l. Science Supplies
- m. Technology Supplies

The above categories are represented in the books that are sent to all schools, transportation, and central office departments early in the school year.

7. 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.

Note: The Superintendent of Schools must be notified first of all emergency purchase requests and only the Purchasing Agent may award an Emergency Contract.

## **E. Professional Services/Consultants**

Purpose: To regulate and reduce legal/professional expenses.

Procedure:

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

6. In the event it becomes necessary to exceed the established maximum dollar limit for the professional service, the Superintendent shall recommend to the Board of Education an increase in the maximum dollar amount. Any increase shall require formal Board action.
7. Contracts for legal services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for legal services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.
8. 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 to obtain at least two (2) proposals for any professional service.
9. All professional services and consultant contracts that exceed \$5,000 must be approved by the Board. If you plan to recommend a contract for a professional consultant an appropriate resolution must be written for placement on a Board meeting agenda.  
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. start date of service; end date of service; and
  - d. cost of the services/terms of payment(s).

#### **F. Legal Advertisements**

1. All professional appointments must be approved annually at the re-organization meeting.
2. Contracts for legal/professional services that must be advertised annually after the re-organization meeting in an official newspaper.

All resolutions are to be sent to the Business Office with a copy of the written proposal attached. A copy of the resolution and proposal should be sent to the Board Attorney. No service is to be performed without a properly executed contract and purchase order.

## **G. Quotations**

The quotation limit (threshold) is \$6,000. This means that any specific item or group of items of a similar nature purchased by the school district, totaling more than \$ and less than \$40,000 for the entire year must be *competitively quoted or advertised for bid at the discretion of the Purchasing Agent*. Please contact the Business Office with any questions regarding this process.

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

### **1. Quotation Process**

When a quotation is deemed necessary, the Budget Manager is asked to obtain three (3) written quotes for the same goods or services. A written refusal to quote may be considered one of the required quotes. All quotations shall be attached to the purchase order. The Purchasing Agent will review the quotations to determine if they 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.

## **H. Refreshments**

Lunch or refreshments for training sessions, in-service days, and retreats held within the school district, or for employee participants traveling from other locations within the school district, are not eligible for reimbursement

## **I. Travel/Conferences**

1. A request for travel must be submitted to the Director of Education which includes a Prior Approval of All-School Business Request Form, prior to the travel date(s), and at least fourteen (14) days before a Board meeting. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the following: Title of Professional Development, Sponsoring Organization, location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging (not in state), meals, and other expenses. Lodging will only be paid at the Federal GSA (General Service Administration) rate. Any amount that exceeds the approved rate is the responsibility of the individual employee.
2. At the first level of approval, either the Principal or Supervisor shall review and may approve or deny each request for travel expense. The second level of approval lies with the Director of Education, who also reviews the request and affords or denies approval. The Superintendent's (or his/her designee's) signature is required on the request for travel reimbursement.

3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator, or designee, to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement).
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Township Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and related expenses not be reimbursed unless adequately substantiated.
5. Lodging and meals must comply with the federal per diem rate.
  - a. If expenses are in compliance with the guidelines, the Director of Education will include the Prior Approval of All-School Business Request Form information on the Board of Education agenda for approval.
  - b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Director of Education.
  - c. The Director of Education will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
6. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.
7. If approval is given by the Director of Education and the Board of Education, a copy of the Prior Approval of All-School Business Request Form will be returned to the staff member. This copy, voucher (if required), all receipts (no receipts, no reimbursement) and any other pertinent information must be attached to the purchase order and sent to the Business Office for processing.
8. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Board meeting. If the purchase order is submitted in the beginning of the month payment will be made after the end of that month.
9. At the time of submission of all expense reimbursements, the staff member must submit an Evaluation of Professional Development Form, which will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district.

10. Board members, officers and designated employees of the Township School District who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses.
11. School district travel expenditures **shall not include** costs for the following:
  - a. Subsistence reimbursement for one day trips, unless included as part of the registration.
  - b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedure set forth in N.J.A.C. 6A:XX-8.19(b).
  - c. Attendance by the appropriate people at NJSA, NJADA or NJASBO shall only be permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 6A:XX-8.19(b) and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.
  - d. Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the district.
  - e. Car rentals, limousine services, reverse telephone charges or entertainment costs.
  - f. Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or on –line services.

**I. Out of State Travel**

1. Pursuant to N.J.S.A.18A:11-12, out of state travel shall be limited to the fewest number of board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles.
2. Where a travel event has a total cost that exceeds \$5,000, regardless of the number of attendees, or where more than three individuals from the district are to attend, the school district shall obtain the prior written approval of the Executive County Superintendent.

**J. Reimbursement for Mileage Only**

1. All staff members must have a Purchase Order in place, in order to use a voucher (form) to be reimbursed for all appropriate travel.



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

## **VIII. FACILITIES**

## VIII. FACILITIES

### A. Comprehensive Maintenance Plan

Purpose: To complete the comprehensive maintenance plan to verify compliance with minimum expenditures for facility maintenance as presented in the CAFR and NJQSAC.

Procedure:

1. Target October agenda.
2. Obtain spending by account from Operations Department and confirm with audited required maintenance expenditures.
12. Obtain Board approval.
13. Forward to County Office for approval.
14. Distribute to auditor.

### B. Facilities Administration

1. Building Coordinator
  - a. Staff members should contact their principal/supervisor, with building needs or repairs. The building principal/supervisor approves and creates work order requests through the Facility Management System.
  - b. During periods of school closings, the head custodian will assume the responsibility of forwarding work order requests to the Operations Department through the Facilities Management System.
2. Planning for Alterations & Remodeling
  - a. The first step that a school must take before deciding on all major and minor elective alterations or change of use of space is to communicate, in writing, to the Business Administrator. He will review and submit all requests for remodeling and space allocation to the Superintendent of Schools.
  - b. After approval of the request, it will be sent to the Operations 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 Business Administrator will seek approval from the Board. The Supervisor of Building and Grounds, Engineer and Contractor will arrange for needed building permits, bid specifications, plans and drawings and keep all concerned informed of scheduling and major events.

### 3. Maintenance and Repairs of Equipment

- a. The Operations Department holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, burglar alarms, public address system repairs and roof repairs.
- b. The Operations Department is prepared to carry out some renovations, alterations or improvements and support buildings in order to offer a constant safe environment. These operations must be scheduled in advance.

### **C. Work Order Submission for General Repairs**

1. Contact the Principal/Supervisor in your building with the room number, type of equipment and description of the problem.
2. The Principal/Supervisor or designee will complete a Work Order Request in the Facility Management System.
3. Requests for repairs are submitted to the Supervisor of Operations. Upon review, all work orders are classified by category and are given a priority.
4. Once it is established who will perform the work, the Operations Department will assign the work order to a maintenance employee or outside contractor.
5. The assigned maintenance employee will report to the school and address all work orders that have been assigned.
6. The maintenance employee will note any pertinent information on the work order detailing the problem and the repair status.
7. Upon completion of the repair, the maintenance employee will give completed work orders to the Operations Assistant to close out the work order.
8. Work Orders will be assigned and executed using the following criteria to determine the project priority:
  - a. Priority 1 - Health & Safety Projects: Any project required to maintain a hazard free instruction and work environment. Instructional space will be given priority over non-instructional space within this category. HVAC may be included in this area when it has an impact on instruction, or threatens the building infrastructure.
  - b. Priority 2 - Time Constraints: Projects under specific time constraints that must be completed to facilitate instructional programs, or other projects.

The Superintendent and Business Administrator may determine that a project should move to Priority 2 depending on circumstances.

- c. Priority 3 - Planned Projects: Projects that have gone through review as part of the budget process or a plan, such as the comprehensive maintenance plan, technology plan, long range facility plan, etc. Funded projects will have priority over those planned projects not included in the current budget.

When work orders have aged in excess of six months they will move to Priority 3 and completed pending sufficient funds. If monies are not available the project will get strong consideration during the budget process. Unplanned aesthetic projects will **not** be subject to the six month increase in priority status.

- d. Priority 4 - Unplanned Projects: Jobs that have not gone through a review process but are necessary to maintain the integrity of district facilities will be given consideration depending on the cost of the project and the availability of funds.
- e. Priority 5 - Unplanned Aesthetic Projects: Non-structural cosmetic jobs will be given the lowest priority. They may be accomplished by approval through the budget process or through the use of volunteers, independent funding, etc.

#### 9. Outside Contractors

- a. Requests for service are submitted by the Supervisor of Buildings and Grounds or his Assistant to the contracted service company.
- b. Before there is any addition or replacement of equipment, the contractor will submit a quote for the Business Administrator's approval and a purchase order, with the proper account number, should be issued.
- c. In some cases, the installation of equipment may require unusual Utility services or may exceed the capacity of the Maintenance Staff. When this occurs, the Operations Department is prepared to assist by requesting information, cost calculation and reparation of specifications to ensure a problem free installation.

#### 10. Handling of Requests for Repairs

All service requests are to be submitted through the Facilities Management System Program. Each is assigned a priority (emergency, urgent or routine) based upon their effect on the life safety and continuance of academic activities.

Emergency and urgent requests are dispatched to maintenance personnel immediately. Routine, as well as more complex work order requests will be scheduled based on the availability of manpower. Emergency phone calls will

be honored, but a work order request must still be entered into the Facility Management System.

It should be noted that backlogs are common and inevitable due to vacations and other personal time. It may be several weeks or longer to complete work order requests.

Work orders may be entered into the Facility Management System for capital projects, equipment and repairs, although these requests should be reviewed by the Business Administrator during budget preparation time. If necessary, an engineer will be consulted to determine feasibility and costs. Scheduling of the work may have to wait until this preliminary work is completed and funds are made available. Once bids are awarded by the West Milford Board of Education you will be kept informed.

#### 11. Work Order Classification

- a. Emergency Service Requests – service provided in emergencies extends to those problems which threaten life and safety or will damage a building severely. Examples of this would be:
  - i. Water or sewage pipe break
  - ii. Major electrical power failures
  - iii. Bee infestation
  - iv. Major roof leak
  
- b. Urgent Service Requests – Maintenance staff provides prompt service for urgent maintenance and repair problems such as:
  - i. Malfunctioning temperature controls resulting in absence of heat in academic and administrative areas
  - ii. Leaks or water damage
  - iii. Plumbing problems
  - iv. Defective electrical fixtures
  - v. Security problems
  - vi. Broken locks or doors
  
- c. Routine Service Requests – Service is provided as soon as it can be scheduled for routing problems such as:
  - i. Painting
  - ii. Shelf installation
  - iii. Cracked ceiling
  - iv. Floor tiles
  
- d. The Operation's Department is anxious to keep all inquiries free of entanglement in a web of red tape. When a work order is received, it is immediately processed and the maintenance staff is contacted for prompt responses to emergencies and urgent situations.

12. Noise Control

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

When you are bothered by noise caused by repair projects, call the Operations Department so we can try to accommodate your needs.

13. Keys and Locks

- a. Classroom and other instructional rooms are left locked after the normal school hours unless they are to be used by an after-school program.
- b. Building custodians are not authorized to open those areas unless instructed by the school principal or his/her designee.
- c. Offices and storage rooms are opened only at the request of the person assigned to that office.

14. Pest Control

The Operations Department provides exterminator service to the district buildings of rodents, insects, and other pests. Please call the Operations Department if you should have a need for this service.

15. 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.

16. Refuse Collection Services

Trash collection is provided by the Township designated contractor and under the supervision of the Supervisor of Operations. This is done on a regularly scheduled basis. Requests for special pickups should be directed to the Supervisor of Operations.

17. Disposal of Hazardous Wastes

Chemicals, oils, paints, radioactive or other hazardous waste should not be disposed of in trash or waste-water collection systems. If you have any questions regarding the storage or disposal of these materials, please contact the Operations Department. There are scheduled dates for County Hazardous Waste Collection and should be coordinated with the Supervisor of Operations.

## D. Facility Use Permits

### 1. Elementary Schools

- a. School Building Use Permit Application and the Agreement of Terms can be found on the district website – [www.wmtps.org](http://www.wmtps.org) under COMMUNITY/FACILITY USE REQUEST.
- b. Organization representative will create an ML Schedules user account, choose their Classification – A, B, C (See Board Policy, Regulations, Code 7510) and must upload their Certificate of Liability Insurance.
- c. The Business Office will review and approve the user account via ML Schedules system. An email will be sent to the organization representative once approved. Representative can begin entering reservations via ML Schedules website.
- d. Approvals via the online system will be made in order: Building Aide/Secretary; School Principal; Business Office. Final approval email will be forwarded to the organization representative.
- e. Notifications of building use will be sent via email to building custodians as well as appropriate personnel based on requested/space/time.

### 2. High School & Macopin

- a. School Building Use Permit Application and the Agreement of Terms can be found on the district website—[www.wmtps.org](http://www.wmtps.org) under COMMUNITY/FACILITY USE REQUEST.
- b. Organization representative will create an ML Schedules user account, choose their Classification – A, B, or C (See Board Policy, Regulations, Code 7510) and must upload their Certificate of Liability Insurance.
- c. The Business Office will review and approve the user account via ML Schedules system. An email will be sent to the organization representative once approved. Representative can begin entering reservations via ML Schedules website.
- d. Approvals via the online system will be made in order: Athletic Director/Specific Space Approver; School Principal; Business Office. Final approval email will be forwarded to the organization representative.
- e. Notifications of building use will be sent via email to building custodians as well as appropriate personnel based on requested space/time.



## **E. Custodial Cleaning Procedure**

Purpose: To maintain a health, clean and germ-free environment

1. Refer to the Custodial Training Manual for comprehensive instructions.

## **IX. SECURITY**

## **IX. SECURITY**

### Purpose:

### Procedure:

#### **A. Violence and Vandalism**

1. Refer to the Emergency Management Plan for comprehensive instructions.
2. Any school employee observing or having direct knowledge from a participant or victim of an act of violence shall, file a report describing the incident to the school principal, and copy of same shall be forwarded to the district superintendent. At the beginning of the new school year, the Violence and Vandalism Incident Report Form for the current school year will be posted on the Intranet.
3. The principal shall fill out an Incident Report notifying the superintendent of schools of the action taken regarding the incident.
4. Annually, at a public hearing, the superintendent of schools shall report to the board of education all acts of violence and vandalism which occurred during the previous school year.

#### **B. Teacher Assault of a Student**

1. Immediate Steps
  - a. View the videotape.
  - b. Read the student's complaint.
  - c. Call DCP&P (Division of Child Protection & Permanency) .
  - d. Call the Board President to receive consent to suspend staff member with pay.
  - e. Call a meeting with the staff member and their union representative.
  - f. Suspend the staff member, with pay, pending the DCP&P investigation and our subsequent investigation – not a rush to judgment. DCP&P will do the investigation and determine.
  - g. It is the legal obligation of the district to call DCP&P and cooperate with their investigation.
  - h. Do no investigation until DCP&P is complete.

## C. Unlawful Calls

Unlawful calls violate Federal or State laws and are clearly more serious than unwanted calls. Unlawful calls may be life threatening, threats of bodily harm, kidnap threats, bomb threats, obscene/harassing, or excessive unwanted calls that occur 5 times or more daily. Persons making these types of calls can be prosecuted!

Requests for help with unlawful calls will be referred to the Unlawful Call Center (UCC). The following information may help you determine if a call you have received is against Federal or State laws.

1. Life Threatening Calls: If your life has been threatened, you have been threatened with bodily harm or if the caller makes a bomb threat, use Call Trace (see How To Use Call Trace). When you have received just one call of this type, call the West Milford Police Department at (973) 728-2800.
2. Obscene, Abusive or Harassing Calls: Making repeated calls of this type with the intent to harm, frighten or alarm is against the law. If you receive such calls, you can use Call Trace to aide you in taking effective steps to put an end to these calls.

## D. How To Use Call Trace

Call Trace is available in most areas and you can use it whenever you need it. The caller cannot block the number from being recorded by Call Trace. Call Trace will trace your last incoming call. When you receive an unlawful call:

- a. Let the phone ring at least twice before you answer it. You do not need to keep the caller on the line for any length of time.
- b. Hang up, lift the receiver, wait for a dial tone and press \*57.
- c. Stay on the line and listen for a recording that tells you whether or not Call Trace was activated and if the call was successfully traced. You may call the UCC to verify that the call was traced or if it matches previous Call Traces.
- d. Once you have successfully traced the required number of calls, contact your local law enforcement agency and obtain a complaint number.
- e. Call the Verizon Unlawful Call Center at 1-800-518-5507 (TTY: 1-800-254-5959), Monday through Friday, 8:30 a.m. to 5:00 p.m., with your complaint number, to open a case. You may also call our Call Trace Information Line at 1-877-TRACE4U (1-877-872-2348) for prerecorded information about how to use Call Trace.
- f. Verizon will open a case for a maximum of 30 days. At the end of 30 days, you will be notified by mail with the results of the case. If the case is successful, the Call Trace information will be sent directly to the law enforcement agency.
- g. The action taken by law enforcement may vary by area.

## **E. Law Enforcement Policies**

Verizon releases trace information only to law enforcement agencies. Law enforcement agencies have various policies regarding what situations they will investigate. The number of successful traces back to the same phone number, required before local law enforcement gets involved, varies from area to area. In order for Verizon to open an official case, you must first file a formal complaint with your local law enforcement agency.

## **F. Suspensions**

1. When a student is placed on a long term suspension, the Superintendent must send the Board a memo for each regular meeting while the student is suspended that includes the following information:
  - a. Status of student's enrollment in the alternative education program.
  - b. Attendance Record.
  - c. Academic performance.
  - d. Credit hours earned toward graduation.
  - e. Whether the Administration recommends the continued enrollment of the student.

This information must be sent, or made available, to Board members for each regularly scheduled meeting. It is highly confidential and not a public record.

2. At each regular meeting, the board should pass the motion as described below for the duration of the suspension.

"The recommendation of the Superintendent to continue the suspension of (student) for the duration of the (school year).

## **X. EMERGENCY PREPAREDNESS**

**(See Emergency Management Plan)**

## **XI. RISK MANAGEMENT**

## **XII. RISK MANAGEMENT**

### **A. Insurance Claims**

#### **1. Motor Vehicle Accidents:**

- a. In the event of a motor vehicle accident, the Police Department should be contacted immediately to assess what has occurred so that a formal report can be obtained.
  - b. A Preliminary School Bus Accident Report and a School Bus Accident Information Sheet must be completed by the Transportation Department and then faxed to the County Office. (See Appendix 12)
  - c. Copies of the School Bus Accident Report and Accident Information Sheets must also be mailed to the State of New Jersey, Office of Student Transportation in Trenton.
  - d. The documents listed above, as well as copies of the vehicle registration, any pictures taken, estimated costs for repair from an auto body shop, and a brief synopsis of what had occurred must be scanned and e-mailed to the district's Risk Manager.
  - e. The Risk Manager will put all appropriate carriers on notice and submit the claim for processing.
  - f. An acknowledgment of claim is then sent to our attention with a claim number and any additional information that may be needed (this claim acknowledgment should be scanned and e-mailed to our Risk Manager). An adjuster is assigned to the claim and contacts Transportation to inspect the vehicle.
  - g. The adjuster then contacts the auto body facility and arrangements are made for the vehicle to be repaired. The insurance company will most likely pay the auto body shop directly, but a purchase order is done by Transportation for the deductible (\$1,000).
  - h. Once the repair is complete and the auto body facility is paid for their services, we will receive a Notification of Closing of Claim from the insurance company (this notice of closing of claim should be scanned/ and e-mailed to our Risk Manager). The district insurance company will then commence their subrogation procedure to recover the deductible amount of \$1,000. Once this is received by the district insurance company, a check is then mailed to the West Milford BOE, and deposited into the appropriate Transportation repair account by Accounts Receivable.
2. If an accident occurs where one of our employees is found to be at fault, or if there is any damage to one's motor vehicle as a result of being parked on school district property, the other party is required to submit a Notice of Claim to the



West Milford Board of Education, and the incident is then to be reported to the district's Risk Manager and all claim information scanned for our insurance carrier(s).

3. See Appendix 13 for a complete list of insurance coverages.

## **B. Professional Liability Claims**

1. For all Public Officials Legal Liability – Errors & Omissions Claims and/or School Board Legal Liability Claims – If notice of suit or incident is received:
  - a. Do NOT assume or admit responsibility.
  - b. Do NOT reveal our policy's limits of liability.
  - c. Document our file with records of all employees/officials involved.
  - d. Make NO statement to anyone except our legal counsel or insurance company representative.
  - e. Immediately report all summons and claims to the Business Administrator. Information will be coordinated with the district's Risk Manager for submission to our insurance carrier.
2. Insurance coverage will be determined and correspondence sent to West Milford BOE summarizing said coverage based on the claim. Counsel will then be appointed by the insurance company to represent the West Milford BOE and handle the claim on our behalf. All documents will then be provided to counsel upon request. This claim will be forwarded by our Risk Manager to our General Liability insurance carrier, to determine if there is any coverage on that policy.

## **C. General Liability Claims**

In the event of any interior or exterior damage occurring at any of our district schools, athletic fields or other property owned by the West Milford Board of Education, as a result of heavy winds and/or other inclement weather conditions, electrical and/or power outages, fire, theft, or vandalism, a formal claim must be submitted to our district Risk Manager by the Business Office.

1. The claim should consist of an incident report done by our Operations/Maintenance Department and an itemized estimate of repairs either by quotation or by our Operations Department including materials and labor hours/charges incurred by our maintenance staff. All of this information with the total amount of the claim is forward to our Risk Manager, who in turn files the claim with our insurance carrier.
2. Once the claim is assigned a number, a formal Acknowledgment of Claim is sent to our office advising us of our assigned case manager, and an adjuster is also assigned to the claim.

3. The adjuster contacts Operations to coordinate an appointment to come and inspect the damages and/or repairs, and a determination is made as to what the insurance company will pay on the claim, less our policy deductible of \$5,000. A check is then sent to the West Milford Board of Education, as well as a Notice of Closing of Claim. Please note that the Acknowledgment of Claim and the Notice of Closing of Claim should both be scanned and forwarded to our Risk Manager for his file as well.
4. Once a check is received, it is deposited into the appropriate Maintenance repair account by Accounts Receivable.

#### **D. Student Accident Claims**

Purpose: To care for students while in school or participating in school related events. In the event of a student accident on school grounds or during an interscholastic sport, a School Accident Report is completed by the staff member supervising at the time of the accident. (See Appendix 14). The student is then sent to the school nurse or sports trainer for assessment and/or first aid to be administered. School nurse and principal both sign the completed form. A copy is kept in the School Nurse's office and in the Business Office.

Follow-up to an injury is dependent on its severity. If a student is in need of medical treatment, the parent is contacted and an ambulance may be dispatched to transport the student to a nearby hospital, if necessary.

##### 1. Student and Athletic Accident Insurance

The Board of Education purchases an insurance plan which provides coverage to all students and athletes for all school sponsored and supervised activities. This coverage is excess over any other group or personal insurance that a student has. In the event of a student accident, a claim must first be submitted to any applicable insurance policies a student currently has. A student can then submit any unpaid balances resulting from deductibles, co-pays, or co-insurance percentages to the school's plan for consideration. In the event that a student has no other applicable insurance policies, the school's plan will provide the first dollar benefits subject to the plan's limits and exclusions. A parent letter is given to all students at the start of each school year which includes all student and athletic accident insurance contact information and benefits schedule. (See Appendix 15)

##### 2. Optional Additional Insurance

For those students who wish to purchase 24-hour accident insurance coverage (*the school's policy only covers school related injuries*), the accompanying flyer offers this opportunity along with two other optional supplemental coverages of Student Life Insurance and Student Dental Insurance.

3. Filing a Claim Form

In the event of a claim, the school will furnish the necessary claim form which contains complete instructions for filing a claim. (See Appendix 15) The parent completes the claim form attaching all receipts and/or balance billings. A school official then signs the form, and the school nurse or the parent submits the claim to the insurance company for processing.

## E. Workers' Compensation Guidelines

Purpose: To care for employees injured on the job.

Employees injured on the job must follow the workers' compensation protocol so as not to jeopardize coverage under workers' compensation insurance.

### 5. Reporting Procedures

- a. All accidents must be reported **immediately** to an employee's supervisor **and** the school nurse.
- b. The school nurse will contact First MCO via the toll free number **(800) 831-9531** to report the injury. First MCO's toll-free number, for the reporting of injuries, is available 24 hours, seven days per week.
- c. A First MCO specialist will gather all information required by the State during your call, such as: Name, address, telephone number, date of birth, Social Security Number, how the incident occurred, what the injuries are, date hired, hours worked and salary.
- d. First MCO **will direct** the injured employee to the occupational health facility.
  - Should the injury be **life-threatening or after regular business hours**, they should report to the nearest hospital emergency room. **Following treatment** in the Emergency Room the employee will need to call the school nurse so the report of injury can be made with First MCO and further care will be directed.
  - In all cases, First MCO will manage the injured employee's care, referring them and making their appointments when necessary with specialists as well as following up to monitor the improvement of their medical condition.
- e. First Report of Injury is sent electronically to Inservco by First MCO. Inservco sets up the claim and assigns a Claim Number which is emailed automatically to the Board of Education's contact.
- f. The following (2) two forms must be completed and sent to the Workers' Compensation Facilitator.
  - **EMPLOYEE ACCIDENT FORM** – injured person should complete this form and sign. (See Appendix 20.)
  - **SUPERVISOR'S ACCIDENT INVESTIGATION REPORT** – completed by immediate supervisor. (See Appendix 21.)

Once the forms are completed, the designated person puts the **claim number** on each form and sends them to Inservco by fax (866) 334-1348 or email to [insvni@pnat.com](mailto:insvni@pnat.com)

These (2) forms are **extremely important** to the WC Claim Process, especially when an injury becomes suspicious.

- g. If you have additional information or a suspicious claim, please call the district Payroll/Benefits Coordinator to report this.
- h. Strict adherence to the above procedures will facilitate processing of all Workers' Compensation Claims or possible claims timely.
- i. Final determination of benefits shall be determined by INSERVCO and not the Board.

#### **E. Incident Report to County Superintendent**

## **XII. TRANSPORTATION**

## XII. TRANSPORTATION

### A. Accidents

#### 1. Bus Driver Responsibilities

- a. Radio Transportation Office immediately and follow directives.
- b. Advise of incident and specify need for medical assistance.
- c. If the accident occurs at a time or place where the Transportation Office cannot be reached, the driver must immediately contact the local police and attempt to contact appropriate transportation or school staff.
- d. Preliminary check on students' well-being.
- e. Evacuate, if necessary.
- f. Remain with the students at the scene of the accident.

Note: After any accident, all communication with media representatives will be through the Superintendent of Schools.

#### 2. Transportation Responsibilities

- a. Assess incident from driver.
- b. Call for police.
- c. Call the school principal.
- d. Call the Board Office.
- e. Contact drug testing company to perform analysis.
- f. The Transportation Supervisor, mechanic, and an additional driver and vehicle, as needed, should respond to the scene.
- g. After clearance from police, continue route to school (AM) or home (PM).
- h. Injured students will be transported to the hospital by ambulance as directed by the Emergency Medical Service.
- i. Assess the vehicle damage.
- j. Have another bus run the route and inform parents at bus stop of situation.
- k. Call for a tow truck, if needed.

- l. Photograph the accident site.
- m. Update the Board Office.
- n. Send the Student List to School Nurse.
- o. Complete a Bus Accident Report. (See Appendix 12)
- p. Complete a Workers Compensation Report.
- q. Make repairs to the vehicle(s).

### 3. Principal Responsibilities

- a. Call Transportation and the Board Office, and if necessary, 911.
- b. Obtain bus list and call the parents of students on the vehicle.
- c. Advise parents via the Honeywell Alert System, and explain to them that they are **not to call** the school. (Phone lines will quickly become overwhelmed with incoming calls from those who are not directly involved.)
- d. Parents should be told if the uninjured students will be transported home to regular bus stop. Injured students will be transported to the hospital.
- e. Bring two copies of the bus list to the accident site. (One copy is for the police).
- f. Bring a copy of the students' emergency cards.
- g. At the scene, reassure the students and inform the office staff of the situation.
- h. The main office staff will contact the student's guardian or the emergency contact number to explain the situation and coordinate the drop-off or pickup via the Honeywell Alert System or phone as appropriate.
- i. Accompany student(s) to the hospital, if necessary, or return to school.
- j. Review the status with the nurse, i.e., the nature and extent of any injuries.
- k. Review the status with the office staff, i.e., how many guardians have been contacted, and address any guardian questions and concerns.
- l. Review the incident reports with the school nurse and sign the report.



- m. Double-check the bus roster with the school secretary, and/or nurse, to ensure that every child was accounted for and every guardian was contacted.
  - n. Update the Board Office.
  - o. Draft and send a letter to all guardians apprising them of the incident.
4. Board Office Responsibilities
- 1. Contact the Board President and other Trustees, as needed.
  - 2. Respond to the scene, if necessary.
  - 3. Coordinate the interaction between responders.
  - 4. Distribute the incident report to other principals.
  - 5. Notify the insurance carrier of accident.
  - 6. Send the completed School Bus Accident Report to the appropriate state agencies.

<b>EMERGENCY NUMBERS</b>	
<b>Transportation: (973) 697-0777</b> <b>Board Office: (973) 697-1700 X-5051</b>  <b>Police: 911 or (973) 728-2800</b>	<b>Apshawa School: (973) 838-6515</b> <b>Maple Road School: (973) 697-3606</b> <b>Marshall Hill School: (973) 728-3430</b> <b>Paradise Knoll School: (973) 697-7142</b> <b>Upper Greenwood Lake School: (973) 853-4466</b> <b>Westbrook School: (973) 697-5700</b> <b>Macopin School: (973) 697-5691</b> <b>West Milford High School: (973) 697-1701</b>

## **XIII. FOOD SERVICES**

### **XIII. FOOD SERVICES**

#### Procedure:

#### **A. Meal Claims**

##### 1. Daily Lunch Claim Amounts

- a. A copy of the Master Eligibility List is available in PayForIt for each school from the Realtime Student Management System.
- b. Students purchase meal items using either cash or with an online PayForIt charge account. The student's identification number is input into the cash register/data base at the time of purchase. This provides the cashier with the coded information in the system which states each student's individual lunch status.
- c. If an amount due is attached to the entry based upon the information in the system, the cashier collects the money from the student and completes the sale.
- d. If the student does not have his/her money, the student may borrow the money to purchase a meal. The cashier enters the sale into the register as a charged meal. This charge shows on the student's account.
- e. At the end of the day, the cash register is closed out and generates a receipt that reports all of the totals categorically. These are the numbers that are reported daily to the Food Service Supervisor to be submitted to the State for reimbursement.

##### 2. Breakfast Claim Amounts

- a. All Elementary Schools and The Highlander Academy are enrolled in this program. b. The Breakfast Program follows the same procedure as the lunch program. It allows the department to establish, during a "base year," a school's eligibility to claim breakfast meals served on a percentage basis, instead of a daily actual count of individual student meal eligibility.
- b. The breakfast totals are recorded on a separate Breakfast Edit/Check worksheet. A report is generated by the Food Service Manager on a daily basis.
- c. The report totals are submitted to the government on their web based system for reimbursement on a monthly basis

## **B. Free and Reduced Lunch – Direct Certification**

Purpose: To directly certify that a family qualifies for free/reduced lunch program by virtue of their participation in a public assistance program.

Procedure:

In preparation, have Data Services generate a file to be uploaded of all students in the format (Excel) specified by the division, i.e. Student ID##, Student Last Name, First Name, DOB mm-dd-yyyy, mailing city, mailing zip. (format must be in the same order but information can be missing.) . This will not impact the verification.

1. Log onto SNEARS through state website.
2. Select the Direct Certification menu item, select the agreement number, proceed, and agree to statement.
3. Complete the contact information for the business administrator
4. Select “up to five municipal codes” and enter the municipal code if needed (1615 for West Milford) and proceed.
5. Select upload file and enter certification information and click the certify button.
6. Click on the Browse button, locate the spreadsheet with all the student data in the format described above, and click the Match button.
7. Check all the students in the first screen and click the direct certification button, then check all the following screens.
8. Once all the students are certified, go to the Direct Certified Students from the menu screen on the website.
9. Generate the direct certified students spreadsheet, download to Food Services folder on shared drive.
10. Send a copy to Food Services Manager to review.

## **C. Completion of State Reports**

1. A state report is composed and completed by the Food Service Manager for the Breakfast and Lunch Program on a monthly basis. The totals in the State Report are generated by the production, edit and cash register receipts. The Food Service Manager then enters information on web-based site for Child Nutrition. Copies of the report are reviewed for accuracy by the Board Office designee . Once the Board Office designee signs off for accuracy, it is then presented to the Assistant Business Administrator for review. On completion of review for accuracy it is once again signed off upon. The Food Service Manager submits

the State Report to the Business Administrator for certification on a monthly basis.

2. Lunch, breakfast snack and child care daily reported amounts are reviewed by the Food Service Supervisor and corrected, if necessary by referencing individual school register tapes and/or by conferring with the site supervisors.
3. Once approved, amounts are entered into web based reimbursement program.

**All claims are first approved by Food Service Manager, then approved and signed by Business Administrator and/or Superintendent prior to submission to government.**

#### **D. Biosecurity**

Contact the Food Service Manager immediately if a biosecurity emergency occurs or if there are any suspicions of a possible biosecurity or crisis. The Food Service Manager will then contact the Biosecurity Team Leader and Superintendent. If the Food Service Manager is unavailable contact the "Second Food Service Responder". In the event that the Second Responder is unavailable, contact the "Third Food Service Responder."

Additional information is available in the Food Service Biosecurity Management Plan in the HACCP-Based Standard Operating Procedure Binder located in each building.

## **XIV. TECHNOLOGY**

## **XIV. TECHNOLOGY**

### Procedure:

#### **A. Contacting the Technology Department**

Please direct West Milford School District technology questions to Bebarce El-Tayib via phone at 973-697-1700 x 5012 or via e-mail at bebarce.el-tayib@wmtps.org. .

Refrain from calling a technician; use the service request web application is preferred

#### **B. Service Request Submissions for General Repairs**

1. Contact your building's Media Specialist with the room number, make, model, serial number and description of the problem.
2. The Media Specialist will inspect the problem and attempt a repair if it is a simple problem.
3. If the Media Specialist cannot repair the problem, they will submit a Service Request to the Technology Department.
4. The Technology Department will assign & prioritize the work order to a technician.
5. The technician will report to the school on their assigned day and address all work orders that have been submitted. NOTE – They will NOT address any problems without a work order.
6. The technician will note any pertinent information on the work order detailing the problem and the repair status.
7. Upon completion of the repair, the technician will close-out the work order in the Service Request Site.

#### **C. Purchasing of All Technology Items**

1. Any school/department who wishes to order any technology items should inform the Supervisor of Technology and then request a quote from the Technology Department.
2. Upon receipt of your request for a quote, the Technology Department will create a quote and send it to you.
3. Type the requisition in Smarts and print a copy of the requisition and send it along with a copy of the quote that you received from the Technology Department and a copy of the work order to the Accounting Department.

4. All technology orders will be delivered by the Receiving Department to the Technology Department. Upon receipt, you will be e-mailed that your equipment has arrived and you will be given an approximate date that the equipment will be installed. At this point, please submit a service request.
5. After the equipment is installed you will receive a copy of the completed work order for your records.
6. Any requisition that is sent to Accounting without a copy of the work order will not be processed.

**D. Request a Quote for Hardware, Software or Supplies**

1. Any school/department who wishes to order any technology items must first request a quote from the Technology Department.
2. Please include a detailed description of your quote request including the maximum dollar amount that you are able to spend.
3. Requests for items with many options must include the appropriate details before a quote can be generated. For example, a request for a printer quote should describe if this printer should be an ink-jet or laser, local or networked, color or black and white.
4. The Technology Department will e-mail the quote to the individual who requests the information.

**E. Network Accounts – Requesting a New Account**

1. A Work Order Request must be entered in the Service Request Site for all network account requests. Please follow the appropriate Work Order submission procedure above.
2. Any individual requesting a network account must complete a District Acceptable Use Agreement Form and submit it to the Technology Department.
3. The Technology Department will create the account upon receipt of the AUA form.
4. All District e-mail accounts for staff are created in the same format, the user's first name followed by a dot and the user's last name followed by @wmtps.org. I.E. firstname.lastname@wmtps.org
5. All users will be included in the global address book that is used to send announcements to everyone in the District.
6. It should be noted on the work order if the user should be assigned to any other e-mail groups for their school/department.



7. The Technology Department will close-out the work order when the account is setup.

#### **F. Emergency Requests**

1. The Technology Department must prioritize all work order requests.
2. We try to give priority to all networking issues, office computers and office phones.
3. If you have an emergency, you must still submit the request in the Service Request Site.

#### **G. Smarts Installation/Problems**

1. The Technology Department is responsible for installing Smarts and verifying that you can connect to the Smarts file server. If you get the Smarts login box and you have any problems beyond that point, you must contact the Business Administrator for assistance. We do not provide login names, passwords or access to any of the areas in Smarts. Please contact the Business Office for assistance in this area.
2. To request Smarts installation or to report a problem, please follow the above procedures for submitting a Work Order Request in the Service Request Site.

#### **H. Discarding of Equipment**

1. District equipment may not be thrown away or given away by any individual in the district.
2. Any school or department wishing to dispose of any technology equipment should prepare a list including the make, model and BOE number and condition of the equipment. The school's Technology Teacher should update their building inventory to note the equipment that has been designated for disposal.
3. A work order must be completed in the Service Request Site requesting disposal of equipment by following the above procedures.
4. The list of equipment and inventory update should be sent to the Technology Department.
5. All equipment for disposal should be placed in one specific location in the building.
6. The list of equipment for disposal will be submitted to the Board Secretary's Office for approval by the Board of Education.

7. The Technology Department will attempt to place any working equipment in another building or department. Any remaining equipment will be disposed of through an electronics recycling vendor.
8. The Maintenance Department will pick up all equipment that has been approved for disposal.

#### **I. Data Backups For Computer Users**

The district backs up data pertaining to staff as long as it is on their respective P drive.

#### **J. Storage of Users Data Files**

All users should store their data files in their P drive associated with their network account.

#### **K. Telephones – Requesting a New Phone**

1. Each school/department is responsible to purchase their own phones.
2. A Service Request in the Service Request Site must be entered for a quote for a new phone. Please follow the appropriate Work Order submission procedure above. Please specify if you need a two-line or six-line phone.
3. A quote will be sent and the end user will have to prepare a requisition to purchase the phone.
4. After the requisition is entered into the system, a second Service Request in the Service Request Site must be completed noting the requisition number and requesting installation of the new phone.
5. In order to expedite the installation of the new phone, the Technology Department will install a phone from our stock matching the type of phone ordered.
6. When the new phone arrives, we will put it into our stock for future use.

#### **L. Telephones/Fax Machines – Reporting a Problem**

1. A Service Request in the Service Request Site must be completed to report a phone problem or programming change. Please follow the appropriate Service Request submission procedure above.
2. Please provide as much detail as possible when reporting a phone problem or requesting a programming change.

- 
- 
3. If you are reporting a phone that is not working, please contact the Technology Department after the Service Request has been entered in the Service Request Site and we will expedite the repair.

## **XV. INFORMATION MANAGEMENT**

## **XV. INFORMATION MANAGEMENT**

### **A. New Student/Kindergarten Registrations**

Purpose: Student registration information can be found at [www.wmtps.org/parentresources](http://www.wmtps.org/parentresources). To enroll new students during the summer when school secretaries are not in the building and you do not have Internet access please contact the Receptionist at 973-697-1700 Ext. 5000 to request a registration packet. .

Elementary schools will post signs on front entrance notifying parents to report to the Board office to enroll their child(ren). High School and Middle School parents will enroll those students in the guidance department of the respective schools.

Procedure:

1. Elementary

- a. The receptionist in the board office will:
  - i. provide registration information to elementary parents including the summer mailing information, i.e. school calendar, emergency procedure, school hours, etc.
  - ii. fax a copy of the registration form to Transportation
  - iii. forward a copy to Data Services
  - iv. direct the parent to the parent portal for the student bus pass
- b. Transportation will:
  - i. enter the student into Transfinder
  - ii. assign a run
  - iii. prepare the bus pass
  - iv. issue to the parent
- c. Data Services will:
  - i. enter the student into Realtime
  - ii. assign homeroom
  - iii. prepare and mail letter with school and homeroom designation

2. Macopin and High School

b. Guidance Department will:

- i. have parent complete registration form
- ii. provide parent mailing information
- iii. fax registration form to Transportation
- iv. direct the parent to transportation to pick up the bus pass
- v. schedule the student and issue schedule
- vi. notify Data Services

**B. Registration of New Classified Students to the District Placed Out-of-District**

1. All new classified students to the District, who are placed out-of-District, must be registered at their neighborhood elementary school, or the Macopin School or the High School.

Note: The Child Study Team Case Managers and Secretaries are to direct parents to register their children at their neighborhood Elementary School, Macopin School or the High School.

2. The Building Secretaries or the Guidance Secretaries are to have the parents complete the Student Registration process in their building, as required.
3. The Building Secretaries and the Guidance Secretaries are to forward the completed Student Registration Forms to the Data Services Department, as they would for any other student.
4. The Building Secretaries and the Guidance Secretaries are to e-mail copies of the completed Student Registration Forms to their respective Child Study Team Secretary and the Special Services Department at the Board Office.
5. The Building Secretary and the Guidance Secretaries must keep a copy of the Student Registration Form in a separate file for classified student out-of-District Registrations.

**C. Homeless Students**

1. Registration

- a. The registering school fills out the Homeless Student paperwork and forwards it to the Homeless Student Liaison designee.

- b. The Shelter provides the Liaison designee with their form for each student they are registering in the school district.

2. District of Residency Notification

- a. A letter informing the District of Residency of the student(s) registration is sent with the following information
  - 1. Student Name
  - 2. Mother's Name
  - 3. Per Diem Cost
  - 4. Prior Address in the District of Residency
- b. A contract is sent along with the letter for each student and/or family.
- c. Out- of State Students are billed to the State of New Jersey. A list with all their information should be maintained in central office files.

3. ASSA Report

- a. A list of all homeless students with their district of residency on October 15 of each year is given to the Superintendent's Office.
- b. A letter is sent to the district of residency informing them that the student is being listed as received on our ASSA report. They should list them as being sent to West Milford on their ASSA report.

4. Tuition Billing

- a. Upon the student(s) leaving the district, or at the end of the school year, an invoice, along with a copy of the student(s) attendance, is sent to the district of residency.
- b. Out-of-State Homeless Students are billed to the State of New Jersey See Appendix 11.
- c. Copies of the invoices are given to Accounts Receivable.

**D. Transfers Out of District – Elementary and Middle School**

- 1. Parent(s) or guardian(s) must advise the school in writing that their child is transferring out of the school. They must provide forwarding information for the new school, i.e., address, telephone number, etc. The parent/guardian must also provide their new home address and telephone number.

2. The school secretary completes a State of New Jersey Transfer Card, provides the parents with a photocopy, and mails the original card directly to the new school.
3. The school secretary adjusts the statistical attendance to reflect the date and class count.
4. The school secretary sends an electronic Transfer Out form to Data Services, the Child Study Team, School Nurse, Supervisor of Transportation, Supervisor of Food Services, and maintains a copy in the main office.
5. On occasion, a parent/guardian may request a copy of the yellow Permanent Record Card with test scores, or immunization records from the nurse. **Do not give parents any ORIGINAL documents.**
6. Once the district receives notification that the child is registered at the new school, all student records are mailed directly to the school.
7. If a child moves to another school within the district, the yellow Permanent Record Card is sent to that school with a photocopy maintained in the original school.
8. If a child moves out of state, the yellow Permanent Record Card is maintained in the district, and a copy forwarded to the new school.
9. If a child moves during the summer months and the district is not notified, the school secretary follows up by whatever means available, i.e. cell phone, parent's work phone, etc. If a student does not report back to school in September, and the school has not been notified or is unable to locate the student, the building secretary provides a Transfer Form to Data Services with the code for "Dropped-Unknown." The student's records are maintained in the school until contacted by the parents or new school.

#### **E. Transfers Out of District – High School**

1. Copy of the transfer card should be stapled to front of cumulative folder which includes the following:
  - a. Elementary Record (yellow card)
  - b. High School Transcript
  - c. Withdrawal Form indicating where the student is transferred
  - d. Request for records from the new school.
2. The Nurse's Office is notified that the student has transferred out. The student's health records are maintained in the Nurse's Office.



## **G. Textbook Sharing Website – Annual Notification of Procedures**

The law regarding sharing of textbooks among school districts, requires districts to notify the Department of Education regarding any textbooks the district intends to **discard**. The Department is responsible for creating a statewide textbook database, which would facilitate the transfer of used textbooks from one district to another.

The Department has created a web-based process, which includes a database for districts to post information regarding used textbooks. The link for accessing this database can be found at: <http://homeroom.state.nj.us>. Please contact the Business Administrator for access to the Textbook Sharing project in Homeroom. .

## **XVI. INSTRUCTIONAL**

## **XVI. INSTRUCTIONAL**

### **A. Field Trips**

The State requires that all field trips be Board approved. All requests must be sent to the Office of the Director of Education for approval well in advance of the Board meeting. Please plan ahead.

1. The mileage rate is set by Board Policy during the budget process and the new rate starts the following July 1. The WMTPS district policy is to use that rate for the entire school calendar year. The current reimbursement rate is 31cents per mile. Please submit a mileage log.
2. Mileage exception:
  - a. WMTPS supervisors, coordinators and directors monthly IN-DISTRICT mileage allowance will be paid through Payroll at the negotiated WMTPS rate. Out-of-district mileage should be submitted with a mileage log attached to a requisition to be paid through a purchase order.
  - b. Principals, vice principals, assistant directors and department chairpersons will receive the negotiated WMTPS rate. Attach a mileage log to your requisition.

## **XVII. BOARD OPERATIONS**

## **XVII. BOARD OPERATIONS**

### **A. 12-Month Agenda Planning**

#### **JUNE**

- End of the year report on district goals
- Review and revise as necessary the Superintendent evaluation instrument based on goals and objectives

#### **JULY**

- Superintendent develops Action Plans to achieve District Goals
- Board develops Action Plans to achieve Board Goals
- Review and approve staff development plans for next year and the connection to student achievement
- Review the district Mentoring Plan
- Formalize District, Superintendent, and Board Goals
- Approve Board Professional Improvement Plan
- Review curriculum writing process and the connection to increased student achievement

#### **AUGUST**

- Review progress of all students at key grade levels in mastering the NJSLs and on the performance of student subgroups on state tests.
- Superintendent presents Action Plans for achievement of District Goals
- Approve personnel recommendations
- Annual review of student code of conduct

#### **SEPTEMBER**

#### **OCTOBER**

- Public hearing of the Violence and Vandalism Report
- Approve the Comprehensive Maintenance Plan
- Develop budget parameters
- Up-date on curriculum writing / pilots / cycle
- Up-date on progress toward achievement of district goals and objectives
- NJSBA Workshop, Atlantic City

## NOVEMBER/DECEMBER

- Approve submission of the QSAC District Performance Report
- Review audit report / approve and oversee the corrective action plan if needed
- Review and/or approve Technology Plan

## DECEMBER

- Update on progress toward achievement of goals and objectives
- Review budget priorities, ensure planned purchase of materials and curriculum development support student achievement

## JANUARY

- Board Reorganization
- Board Code of Ethics Discussion with NJSBA Representative
- 
- Review the requirements of Superintendent contract renewal (*For contracts expiring July 1<sup>st</sup> see 18A:17-15*)
- Meet with NJSBA Representative to review superintendent and board evaluation process and set timelines for completion
- Review preliminary budget numbers

## FEBRUARY

- Report on teachers meeting definition of Highly Qualified or evidence of progress toward.
- Update on capital projects
- Deadline to submit completed evaluation forms

## MARCH

- Closed session meeting to organize superintendent evaluation narrative
- Board Annual Goal Setting Retreat
- Hold preliminary budget hearing

## APRIL

- Adopt final budget**
- Finalize the Superintendent's Evaluation and conduct closed session summary conference
- Financial Disclosure forms to the Ethics Commission
- Approve the School Health Nursing Services Plan.
- Approve the Comprehensive Equity Plan

## MAY

- Approve written curriculum that clearly and specifically aligns with the most recent State Board adopted version of the NJSLS).
- End of Year Staff Review (All staff: Non-tenured, Tenured, & Administration)
- Report on compliance of submitting Financial Disclosure Statements to the Ethics Commission
- Act on personnel recommendations
- Review Board Member training requirements

### **B. Agenda Development**

Purpose: To create agenda for discussion and action on Board business.

Procedure:

1. Determine whether the meeting is a Workshop, Workshop/Special Action, or Regular meeting.
2. Create a folder on the Shared Drive in the Agenda Development folder with the meeting date/type, i.e., MM-DD-YY (R)." All central office staff responsible for submitting items for the agenda will have access to this folder so they may electronically submit items for Board meetings.
3. Create a folder within the dated folder titled, "On Agenda." Drag motions into this folder after they have been copied to the agenda. This safeguard is used to eliminate changes made to motions, without your knowledge, after they have been pulled into the agenda.
4. Obtain Agenda Meeting Code for respective meeting/minutes from the Shared Drive in the Agenda Development folder.

Note: These codes are used as a double check so agendas and/or minutes are not skipped in the filing of permanent records.

5. Determine the appropriate format for the type of meeting. For more information on this, refer to the Resolutions book. For example, workshop meetings have one (1) session for Petitions & Requests, and no Committee/Liaison Reports; regular meetings have two (2) sessions for Petitions & Requests, and no Committee/Liaison Reports.
6. Workshop motions should include as much information as possible for items anticipated for action at the regular meetings. When information, such as names, salaries and dates are not available for the workshop meetings, "TO BE DETERMINED" may be used until the motion is finalized.

7. Copy and paste motions from the Shared Drive into appropriate area of the agenda – Budget & Finance, Education, Personnel, etc.
8. Review the agendas from the prior year for items that require action annually.
9. Obtain the following information from the Superintendent’s office:
  - Superintendent’s Report
  - Executive Session – purpose, when, and amount of time
10. Prepare agenda, rotating the order of each area and the voting sequences.
11. Prepare folders with labels for the agendas.

**C. Posting the Agenda to the Internet**

Purpose: To post the agenda to the district website prior to Board meetings.

**SEND THE AGENDA VIA E-MAIL TO “ALL ADMINISTRATIVE NETWORK USERS” LISTED IN THE GOOGLE ADDRESS BOOK.**

**D. Superintendent Evaluation Procedure/Timeline**

Purpose: To complete the Superintendent’s evaluation annually

Procedure:

1. Timeline

- |                          |   |
|--------------------------|---|
| February Board Meeting:  | Explain process to Board at board meeting   |
| Early March:             | Superintendent submits narrative on progress toward goals   |
| Early March:             | Distribute survey to trustees inclusive of narrative  |
| March/April:             | Trustees complete evaluation  |
| April:                   | Responses are compiled  |
| April/May Board Meeting: | Review results with Board at board meeting and modify, if necessary. (Consider providing to superintendent prior to conference) |
| Late April:              | Conference with Superintendent  |
| Late April/Early May:    | Modification based on conference and signatures   |



## 2. Providing the Evaluation to Board Members

- a. The Board President will contact the Field Representative from New Jersey School Boards Association to provide instruction for the evaluation process.
- b. Compare the document for revisions to the prior year's evaluation.
- c. After the Superintendent completes the narrative on progress towards goals, the information must be entered onto the electronic version of the evaluation.
- d. The evaluation is sent to the Trustees directly.
- e. The responses to the Superintendent Evaluation are collected electronically and the responses are compiled for distribution to the Trustees for discussion during an executive session in May of each year.

### **E. Requests for Public Records**

Purpose: To process requests for information in accordance with the Open Public Records Act (OPRA).

Procedure:

The Open Public Records Act is a State law to increase the public's accessibility to view and copy government records maintained by public agencies in the State. Additionally, it provides the public a procedure to register a complaint when a request for access to government records is denied. A "government record" is defined as a physical record that has been generated, maintained, or received by a public agency in the course of official business.

OPRA requires that all public agencies appoint a Records Custodian. It is the function of the Custodian to release government records to the public. People who want to obtain public records should contact the Custodian of the public agency that holds those records.

The Custodian must comply with the request "as soon as possible," but no later than seven business days after the request is received. Requests for access to budgets, bills, vouchers, and contracts must be processed immediately. The seven-day "clock" starts the day after the request is received.

The Request for Public Records form, which includes instructions and the fee schedule, is available on the district's website at [www.wmtps.org](http://www.wmtps.org), then clicking on "Links to our District" and "Board of Education." See Appendix 19.

Additional information about the Open Public Records Act may be obtained by accessing the General Records Council's website at [www.nj.gov/grc](http://www.nj.gov/grc).

## **F. Application for State School Aid (ASSA)**

Purpose: To collect the data needed and complete required annual report to meet the needs for the Federal Grant entitlement for state aid calculation per School Funding Reform Act of 2008.

### Procedure:

Distribution of the ASSA Report and instructions are provided to the Office of the Superintendent and Office of the Director of Special Services by the State Department of Education. A meeting presented by the Passaic County Department of Education is attended by the following personnel: Business Administrator, Administrative Assistant to the Superintendent, Administrative Assistant to the Director of Special Services, Child Study Team Coordinator, and Supervisor of Data Processing.

1. Data Services uploads the SMID into NJ Smart to create the ASSA document for the district.
2. The Business Administrator verifies the uploaded data in NJ Homeroom when it becomes available and makes necessary corrections by the state announced deadline.
3. Special Education Students
  - a. Students are tracked through Realtime Student Information System, tuition contracts, and confirmed with Special Services.

#### 4. Out of District Tuition Payable Contracts

The Business Office receives from the Special Education Administrative Assistant, , information pertaining to students who are "Received from Out of District with Tuition Payable Contracts."

#### 5. Alternative Programs

The Office of the Superintendent receives, from the Office of the Director of Education, information pertaining to students sent to an Alternative High School or Alternative Program.

#### 6. Low Income Students

Students verified as eligible for Free or Reduced Lunch are entered into the Realtime Student Information System.

7. ELL Students

The Office of the Superintendent receives, from the ELL Teacher, a list of all students that are limited English proficient, including grade level, home school, and first language. Free and Reduced Lunch ELL students are designated in the Realtime Student Information System. The reported students are verified through NJ SMART.

8. Supporting Materials

Supporting materials for the ASSA Report are filed in Business Office and the Office of the Director of Special Services.