



**EASTERN CAMDEN COUNTY REGIONAL
SCHOOL DISTRICT
BOARD OF EDUCATION**

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

Ken Verrill, C.P.A.
Business Administrator/Board Secretary

Revised 9/19/2023

TABLE OF CONTENTS

<u>NUMBER</u>	<u>TITLE/SOURCE</u>	<u>PAGE</u>
	Table of Contents	
	Preface	
Section I	Internal Controls	
	Chapter 1 – Internal Control Document	I-1.1-1.4
	Chapter 2 - Evaluating Internal Controls	I-2.1
	Chapter 3 - Communicating Staff Members Roles	I-3.1
	Chapter 4 – Cash Controls	I-4.1-4.2
	Chapter 5 – Payroll Controls	I-5.1
	Chapter 6 – Retention of Records	I-6.1
Section II:	Accounting:	
	Chapter 1 - General Ledger	II-1.1-1.2
	Chapter 2 - Use of Facilities	II-2.1
	Chapter 3 - Acceptance of Gifts/Donations	II-3.1
	Chapter 4 - Inventory/Equipment/Disposal	II-4.1-4.2
	Chapter 5 - Sales Tax Exemption Qualifications	II-5.1
Section III:	Cash Management:	
	Chapter 1 - Petty Cash Fund	III-1.1
	Chapter 2 - Student Activity Funds	III-2.1-2.2
	Chapter 3 – Athletic Fund	III-3.1
	Chapter 4 – Payroll Procedures	III-4.1-4.2
Section IV:	Budget Process:	
	Chapter 1 – Budget Development Process	IV-1.1
	Chapter 2 – Budget Transfers	IV-2.1
	Chapter 3 – Grant Application Procedure	IV-3.1
	Chapter 4 – Coding of Budget Accounts	IV-4.1-4.2
Section V:	Position Control	
	Chapter 1 – Position Control	V-1.1-1.4
Section VI:	Purchasing:	
	Chapter 1 – Purchasing Procedures/Bidding and Quotations	VI-1.1-1.2
	Chapter 2 – Purchasing Procedure/Definition of Purchase Order	VI-2.1
	Chapter 3 – Purchasing Procedure/Contributions to Board Members & Contract Award	VI-3.1
	Chapter 4 – Purchasing Procedure/Purchase Requisition & Purchase Order Forms	VI-4.1-4.3

TABLE OF CONTENTS

<u>NUMBER</u>	<u>TITLE/SOURCE</u>	<u>PAGE</u>
Section VI: Purchasing cont:		
	Chapter 5 – Expenditure Control/Prof. Affiliation/Expense Reimbursement	VI-5.1-5.4
	Chapter 6 – Professional Services Legal Services	VI-6.1-6.2
	Chapter 7 – Professional Services Authorized Services	VI-7.1
	Chapter 8 – Expenditure Controls Maintenance & WO Systems	VI-8.1
	Chapter 9 - Expenditure Controls Maintenance Service Contracts	VI-9.1
	Chapter 10- Expenditure Control/End of Year Procedure	VI – 10.1
Section VII: Facilities Including Administration of Work and Health and Safety		
	Chapter 1 – Facilities (includes administration of work and health and Safety	VII-1.1-1.4
	Chapter 2 – Facilities Maintenance and Repair	VII-2.1-2.2
Section VIII: Security		
	Chapter 1 – Security	VIII – 1.1-1.2
Section IX: Emergency Preparedness		
	Chapter 1 – Emergency Preparedness	IX-1.1
Section X: Risk Management:		
	Chapter 1 – Safety	X-1.1
	Chapter 2 – Loss Control/Report of Injuries	X-2.1-2.2
	Chapter 3 – Loss Control/Recording of Days Absent	X-3.1
	Chapter 4 – Personal Items	X-4.1
Section XI: Transportation		
	Chapter 1 – Transportation	XI-1.1-1.3
	Chapter 2 – Vehicle Tracking	XI-2.1
	Chapter 3 – Vehicle Assignment	XI-3.1-3.3
Section XII: Food Service:		
	Chapter 1 – Food Service	XII-1.1-1.5
	Chapter 2 – Free and Reduced Lunch Applications	XII-2.1-2.2

TABLE OF CONTENTS

<u>NUMBER</u>	<u>TITLE/SOURCE</u>	<u>PAGE</u>
Section XIII: Technology Systems:		
	Chapter 1 – Physical Security Over Technology Equipment, Peripherals and Media	XIII-1.1
	Chapter 2 – Security Over Data – Passwords and User Accounts	XIII-2.1
	Chapter 3 – Systems Software	XIII-3.1
	Chapter 4 – Protecting Network from Internet Dangers	XIII-4.1
	Chapter 5 – Protect District’s Network from Internal Dangers	XIII-5.1
	Chapter 6 – Electronic Communication Archival	XIII-6.1
	Chapter 7 – Video Surveillance Security	XIII-7.1
	Chapter 8 – Web Content Filtering and Supervision	XIII-8.1
	Chapter 9 – Network Storage Availability	XIII-9.1
	Chapter 10 – Student Issued Equipment	XIII-10.1
Section XIV: Information Management:		
	Chapter 1 – Acceptable Use of Districts Technology and Information	XIV-1.1-1.2
	Chapter 2 – Securing of Sensitive Manual (written or paper information)	XIV-2.1
	Chapter 3 – Help Desk Requests	XIV-3.1
Section XV: Financial and Human Resource Management Systems:		
	Chapter 1 – Fiscal/Management Systems	XV-1.1-1.2
Appendix:		
	Glossary of Common School Accounting Terms	
	Forms	
	Purchasing Manual Addendum	

PREFACE

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT INTERNAL CONTROL DOCUMENT

OVERVIEW:

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

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

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

OBJECTIVES OF INTERNAL CONTROL:

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

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

COMPONENTS OF INTERNAL CONTROLS:

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

CONTROL ENVIRONMENT:

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

ORGANIZATIONAL STRUCTURE:

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

CONTROL FRAMEWORK:

Elements of a control framework include the following:

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

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

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

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

DISTRICT'S POLICIES AND PROCEDURES:

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

ADMINISTRATION'S RISK ASSESSMENT:

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

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

INFORMATION AND COMMUNICATION:

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

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

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

CONTROL ACTIVITIES:

Control activities include the policies and procedures that are in place to achieve the controls desired. Documentation of the control activities is vital to the overall control environment.

These activities include, but are not limited to:

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

CONTROL ASSERTIONS:

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

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

MONITORING:

The administration is charged with reviewing internal controls on an ongoing basis. Monitoring can include responding to the recommendation of the auditor in changes in the controls.

Reviewing correspondence from outside sources such as banks and vendors for unusual items is part of monitoring.

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

AFTER THE CONTROLS ARE ESTABLISHED:

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

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

CONTROL DEFICIENCIES:

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

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

REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:

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

REVIEW OF DISTRICT PROCESSES:

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

1. Who performs each activity? Who receives the outcome of the activities?
2. What activities are performed? What forms and reports are used? What computer systems and files are used?
3. When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?
4. Where are activities performed (i.e., board office, school, etc.)?
5. Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)

One final consideration should be whether any changes to the process will increase the efficiency of the process or firm up the controls.

CONFLICTS:

In the event that this document is in conflict with Board Policy, or the laws of the State of New Jersey or the Federal Government, the laws and Board Policy will stand as the controlling authority for the operations of the school district.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

EVALUATING INTERNAL CONTROLS

TITLE: Internal Control

Subtitle: Evaluation of 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 at least annually and every time one of the following conditions exists:
 - a. Change in personnel performing a control function
 - b. Change in accounting system
 - c. Change in regulations
3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.
4. Written documentation of the review of the controls in place should be kept.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

COMMUNICATING STAFF MEMBERS ROLES

Title: Internal Control

Subtitle: Communicating staff members' role in the Internal Controls

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

Procedure:

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

CASH CONTROLS

Title: Internal Control

Subtitle: Cash controls

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

Procedure:

Cash Receipt Activities:

This procedure provides basic guidance for funds collected and deposited into any of the accounts maintained at the local district bank. Cash receipts include, but are not limited to: municipal taxes, tuition, rent from use of facility fees, miscellaneous revenue such as student obligations, refunds from vendors, etc. Cash includes checks, currency, coin, and money orders.

All cash collected must be accurately recorded and deposited promptly. This establishes accountability and provides the basis for comparison of amounts actually deposited to the recorded receipts.

Funds received from the State of New Jersey are direct deposited into the designated District Bank Account.

Cash is to be deposited within **48 hours of receipt**. Receipts not deposited must be secured at all times.

A “Cash Receipts Transmittal Report” is completed by the accountant for each General Fund deposit. Each check is copied, with the copy plus any other backup documents to be attached to the transmittal report. A bank deposit ticket is completed, checks are stamped “for deposit only”, and the total must agree with the transmittal report.

The deposit is taken to the bank by an administrative assistant. The deposit receipt is stamped by the bank and returned to the accountant. It is also attached to the transmittal report.

All deposits are entered into the accounting system software package by the accountant. Each transaction entered is dated and sequentially numbered by the system. Within one week of the end of the prior month, bank statements are received and reconciled. Any discrepancies are documented and corrected.

A monthly cash flow report is generated by the Senior Accountant and reconciled to the monthly bank reconciliation.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Checks returned by the bank

Checks returned to the accounting office for insufficient funds, uncollected funds, stop payment or other reasons for non-payment will result in a debit to the depositing account. Upon receipt of the returned check, the accountant will debit the account originally credited. A copy of the check along with a letter of explanation will be sent to the department that submitted the original check. It will be their responsibility to collect payment from the maker of the check and to submit it for redeposit.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

PAYROLL CONTROLS

Title: Internal Control

Subtitle: Payroll controls

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

Procedure:

1. The business administrator will establish controls that help ensure that the errors and fraud in payroll would be detected in a timely manner. These controls may be some or all of the following:
 - a. Test for fictitious employees
 - b. Determine improper alterations of amounts
 - c. Verify that proper tax deductions are taken
 - d. Examine time sheets and trace to payroll records in order to verify the proper recording of employee hours
 - e. Verify the accuracy of pay rates by obtaining a list of authorized pay rates from the personnel department
 - f. Review the adequacy of internal controls relating to hiring, overtime, and retirement
 - g. Determine if proper payroll forms exist such as W-4s and I-9s

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

RETENTION OF RECORDS

Title: Internal Control

Subtitle: Retention of Records

Purpose: To establish procedures for record control.

Procedure:

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: **General Ledger**

Procedure:

Monthly

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

Year-End Procedures

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

Accounts Receivable

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

Accounts Payable

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Payroll

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

Fixed Assets

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

Cash Management

- Cash receipts – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system
- Cash disbursements-identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments
- Treasury-confirm verification of 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
- Investing-cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes
- Reconciling-all accounts must be reconciled in a timely manner

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Use of School Facilities

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

Procedure:

Use of school facilities will follow the procedures in Board of Education Policy #7510, "Use of School Facilities".

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

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

The user of the facility must provide proof of insurance coverage at the limits set by the school district's insurance agency. As a requirement of our insurance carrier, the user's insurance certificate must name the Eastern Camden County Regional School District as additional insured. The insurance certificate must be submitted with the application for use of school property.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Acceptance of Gifts/Donations

Procedure:

Acceptance of gifts or donations from any individuals or groups in the community requires the approval of one of the following: Principal, Superintendent of Schools and the Board of Education in accordance with Policy #7230, and regulations subject to the following:

1. No gift or donation will be accepted, which in the opinion of the Principal /Superintendent is inappropriate for use by the schools.
2. The use and disposition of such gifts or donations will remain at the discretion of the Principal/Superintendent.
3. Gifts which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent.
4. Gifts whose value does not exceed \$1,000 may be accepted by the Principal. Gifts whose values exceed \$1,000 but are less than \$5,000 will be accepted by the Superintendent. Gifts of value greater than \$5,000 can only be accepted by resolution of the Board of Education.
5. The Board of Education will be informed of all donations/gifts to the school district regardless of value.
6. A Donation/Gift Acceptance Form shall be completed for each gift/donation.

Form - 1. Donation/Gift Acceptance Form

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Inventory/Equipment

Subtitle: Equipment Identification and Accountability

Procedure: NEWLY PURCHASED ITEMS

1. When land or building improvements, machinery or equipment is purchased and the cost exceeds \$2,000, the item must be added to the fixed asset inventory.
2. The purchase order should be written to a fund 12 expense account.
3. If the machinery or equipment can be labeled with a property tag, a tag will be issued with the next consecutive number. Preprinted labels with consecutive numbers are used for tagging equipment. Vehicles or machines with a license plate or registration will not have tags issued, the vehicle ID will be used instead. (trucks, vans, golf carts, tractors, etc.)
4. When the item is received and paid for, the item is tagged with a number, if appropriate. Information from the purchase order, invoice and the item is used to complete an excel spreadsheet template. This file tracks the tag number, purchase order number, vendor name, amount of purchase, description, manufacturer, model number and serial number. There is also a section to classify building location, account classification, class code and function.
5. The Business Office Accountant keeps the excel file up to date throughout the year and uses it for an annual update to an outside vendor who maintains the inventory list.

TRANSFERS OF EQUIPMENT

1. If an item is being moved to a new location, the department head is responsible for notifying the Business Office of the move. The Accountant will record the transfer on their annual update so that the inventory list is kept current.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: **Inventory/Disposal**

Subtitle: **Disposal of Obsolete Equipment**

Procedure:

Requests to dispose of outdated books and obsolete equipment must be made to the Superintendent. Such books and equipment must 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 or 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.

The Business Office holds a sale of assets as needed. Each department submits a list of items to be disposed and the location they are being stored. The lists are compiled and sent to the Board for approval. The Board approves the list and dates for the sale at its next monthly meeting.

After the sale is held, the list is separated into “Items Sold” and “Items to be Disposed”. The Board approves both of these lists at the next monthly meeting after the sale. The items to be disposed are then removed from the property.

All proceeds from the disposition of equipment or supplies will be deposited in the general fund of the Eastern Camden County Regional School District Board of Education.

Reference: N.J.S.A. 18A:18A-45

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Sales Tax Exemption Qualifications

Procedure:

1. Only purchases made within the State of New Jersey are eligible for sales tax exemption in New Jersey. Purchases made outside the State of New Jersey are subject to the Regulations for the state where the purchase is made.
2. New Jersey Exemption Letters are available through the Business Office.

Form - 2. New Jersey Sales Tax Exemption Letter

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Petty Cash Fund

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

Procedure:

1. The Board of Education recognizes the convenience of an petty cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Board authorizes the establishment of a petty (revolving) fund through the Business Administrator's Office in the amount of \$2,000.00.
3. Petty cash accounts and procedures will follow Board of Education policy #6620, "Petty Cash".
4. All documentation must be forwarded to the Business Administrator's Office for processing of the fund reimbursement. All fund reimbursements will be by check only.
5. All funds are to be closed out on June 30. To accomplish this, final reimbursement will be sent to the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the Business Office for deposit back into the General Account of the Board. All Board approved funds will be reestablished in July.

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Student Activity Funds

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

1. The general organization of the fund to include student government, student clubs, student publications, school classes and class trips.
2. The Board authorizes the maintenance of student activity funds through the Business Office.
3. All funds must be self- sustaining, the responsibility of a designated person and administered by the School Activities Coordinator.

Procedure:

1. Receipt of Funds:

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

2. Disbursement of Funds:

- A. Contracts may be signed only by the Business Administrator/Board Secretary or his designee.
- 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 Advisor, the Vice Principal of Student Activities and the Principal. All disbursements must be supported by a receipt, claim or company invoice and will be attached to a "Student Activity Fund Voucher".

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

- D. All checks written will be recorded in a cash disbursement journal (QuickBooks) which includes the date of check, payee, amount of check and activity or class to which it is to be charged.
- E. Checks will require two signatures: that of a designated Vice Principal and the Business Administrator.
- F. Each month a bank reconciliation must be prepared and balanced with the individual activity or class balance by the Student Activity Accountant.

A financial report of each general organization fund shall be maintained by the Business Office monthly. These reconciliations are kept on file for review by the District Auditor and/or School Business Administrator.

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

- A. The treasury balance of each graduating class will be maintained by the Student Activity Accountant for a maximum of one year.
- B. After one year, 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 one year period if it so desires, but the account cannot be liquidated prior to September 30th following June graduation (to cover financial responsibilities of the class during the summer).

Form - 3. Student Activity Fund Voucher

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Student Activities - Athletic Fund

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

Procedure:

- A. Each interscholastic event and their schedule requires annual approval from the Board of Education before any moneys can be collected or disbursed in the name of the said activity.
- B. The Board authorizes the maintenance of the athletic funds through the Student Activities Account.
- C. The athletic fund shall be the responsibility of the Athletic Director and shall be administered by the Business Administrator.
- D. The Board will provide sufficient funds to overcome any deficit encountered at the end of the year.
- E. In order to comply with the legal requirement of the annual audit and to further comply with all state statutes the Board requires that adequate financial and bookkeeping controls be established to include the following:
 - 1. All payments for supplies, equipment, and services shall be made through the regular purchasing procedures of the district, except for entrance fees, and athletic officials' fees, but no such fees shall be paid in cash.
 - 2. The Student Activity checking account will be used for disbursements from the athletic fund. Each such disbursement must be approved by the Athletic Director and Principal. All checks must be signed by the designated Vice Principal and the School Business Administrator.
 - 3. Pre-numbered tickets are used for Athletic games with an entrance fee. The Athletic Director maintains a log tracking numbered tickets used for each home event.
 - 4. All gate receipts shall be deposited into the Athletic Account in the Student Activities bank account.
 - 5. At the conclusion of the respective athletic program, the athletic coach shall submit a complete inventory of all equipment and supplies in writing to the Athletic Director. The said list shall be submitted no later than one month after the conclusion of the program.

References:

**N.J.S.A. 18A:19-14 and 23-2
N.J.A.C. 6:29-6.4**

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Payroll Procedures

Procedure:

1. Regular Pay:

- A. Employees will be paid on the 15th and the 30th of each month. When this is a school holiday or an employee is scheduled to be off or out of the district, then he/she may receive his/her pay on the working day prior to the pay day.
- B. All ten-month employees will receive equal payments that total their contract salary, inclusive, from September to June.
- C. All twelve-month employees will receive their contract salary, in equal payments, from July to June inclusive.
- D. Beginning with the 2008-2009 school year, at least every three years, 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, on a pay date determined by the Business Administrator/Board Secretary.
- E. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
- F. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.
- G. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

2. Extra Contracts:

- A. Coaching and Student Activity Advisor contracts will be paid in accordance with the Eastern Education Association/Board of Education Agreement.
- B. All additional compensation will be paid in accordance with the pay schedule issued by the Business Office each year.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

3. Substitutes and Hourly Paid Employees:

- A. All daily and hourly paid individuals will receive pay for the time worked in accordance with the pay schedule issued by the Business Office.

4. Overtime:

- A. Overtime is reported on a department pay slip and is paid during the next pay cycle. Payment of overtime will be based on negotiated contract provisions.

5. 403(b) Salary Reduction Plan

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

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

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

Form – 4. 403(b) Salary Reduction Agreement and Change Form

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Budget Development Process

Procedure:

School Budgets

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

October/November

- Staff prepare budget request for Supervisor/Principal approval.

December

- By the middle of December, Supervisors and Principals will meet with the Superintendent of Schools and School Business Administrator, to review budget requests and additional needs for the following year including changes in personnel.

February

- Submission to Board of Education for review and approval of tentative budget.

March

- Adjust budget as necessary based on County Office recommendations and/or other circumstances.
- Board of Education approval of budget at Public Hearing for voter approval.

May

- Return of the individual school/department line item Budget.
- Staff may begin completing orders for next year in early June.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Budget Transfers

Procedure:

Individual budget line item transfer requests are to be submitted to the School Business Administrator by the Administrator responsible for the accounts. When transferring money from one account to another, the "from" account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers are used.

Update transfer report as necessary for submission to the County Office twice a year (December and June).

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Grant Application Procedure

Procedure:

1. All grant applications must be submitted for approval prior to submission to the Granting Authority by the Superintendent and the School Business Administrator. All grants require approval by the Superintendent and action by the Board of Education.
2. All other procedures as described in this handbook will apply to transactions involving grant funds.

Eastern Camden County Regional School District

Title: Budget Account Number Coding

Procedure:

When completing purchase orders for materials, supplies, equipment and services, it is important to use the correct account number as outlined by the NJ Department of Education Chart of Accounts. To assist administrators, supervisors and staff members who complete purchase orders, an example of how accounts are displayed has been developed.

The accounts are broken down into 17 digits as follows: 11.190.100.0610.005.01

11	Fund
190	Program
100	Function
0610	Object
005	Department
01	Location

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

11	Current Expense Fund
12	Capital Outlay Fund (asset over \$2,000, fixed assets)
13	Special Schools Fund
20	Special Revenue Fund (grants from Federal, State, County)
30	Improvement Fund (Capital Improvement Projects)
40	Debt Service Fund (Payment of Bonds)

Program is for activities designed to accomplish an objective.

000	Undistributed expenditures
140	Regular programs: 9-12
150	Home instruction
190	Regular programs: undistributed
209	Special education: emotionally disturbed
213	Special education: resource room
230	Basic skills: remedial
240	Bilingual education
401	School sponsored: co-curricular
402	School sponsored: athletic
800	Community service programs

Function describes the activity for which a service or object is acquired. There are five broad areas, which are then broken down into sub functions.

100	Instruction
200	Support services
300	Operation of non-instructional services
400	Facilities acquisition and construction services
500	Other uses

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Budget Account Number Coding con't.

Object is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine categories, which are broken down into sub categories.

- 100 Personnel services: salaries
- 200 Personnel services: benefits
- 300 Purchased professional and technical services
- 400 Purchased property services
- 500 Other purchased services
- 600 Supplies and materials
- 700 Property (equipment)
- 800 Other objects
- 900 Other uses of funds

Department can be broken into as many categories as necessary to distinguish Administrators, operations or individual classes, such as Art, Math, etc. Eastern currently has 139 department codes. (See attached listing).

Location is based on actual building locations as well as departments assigned to the administrators responsible for them.

- 01 District
- 02 High School
- 03 Curriculum/Professional Development
- 04 Art/Music/GT/Media
- 05 English/Foreign Language
- 06 Math
- 07 Technology/Student Activities
- 08 Business/Shop/Home Ec/Phy.Ed/Robotics
- 09 Science
- 10 Special Education
- 11 Athletics
- 12 Building Maintenance
- 13 Transportation
- 14 Guidance

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Position Control

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

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

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

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

The position control roster shall:

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

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

A. Purpose

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

B. Scope

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

C. Authority

The assignment of PCN's will be randomly selected through the computer system. Human Resources in conjunction with the SBA should maintain a list available to the CSA.

D. Position

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

E. Position Control Number – Creating and Maintaining

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

F. Position Control Number (PCN)

A position control number (PCN) is created to represent each board approved contracted *position* within a district. 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.

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

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

G. Request for PCN for a New Position

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

H. Other

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Purchasing Procedures

Sub-Title: Authority to Purchase, Bidding and Quotations (also refer to the 2017 Purchasing Manual attached as an Addendum to this manual)

Authority to Purchase:

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

Authorized Purchases

All requests for the purchase of goods and/or services must be made through an approved purchase order signed by the School Business Administrator. No goods or materials may be ordered or work/service be authorized to begin by any other individual in the school district other than the School Business Administrator. Special circumstances which may not fully comply with the purchase order system must be authorized by the School Business Administrator prior to ordering the item or service.

Unauthorized Purchases

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

Procedure:

1. **QUOTATIONS:** When a single item or service, or group of like items cost between **\$6,000 to \$40,000** three quotations should be secured. However, **two quotations are required**. Notification of this range will be sent throughout the district as it changes. The quotations must be attached to the Purchase Order Requisition Form for submission to the Business Office.
2. **BIDDING PROCESS:** When a single item, service or group of like items are at **\$40,000** or greater, the formal bidding process through the Business Office is required. Building Principals, Program Supervisors or other Administrators are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date of the Business Office receives the request and specifications. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order requisition.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

3. If the vendor has a State Contract Number, no quotes or bids are necessary, however the State Contract Number must appear on the purchase order requisition.
4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means **there will be no purchase orders authorized by a telephone call by a Principal, Supervisor, Teacher or other staff member.** Board members/staff members attending conventions or workshops are not to make purchases in the name of the school district without following the purchasing process. All purchases of goods and services require a purchase order to be generated with approval from the Superintendent and/or Business Administrator.
5. **Preview of Materials:** Preview of materials is not permitted. A company may provide a free sample which is not required to be returned.
6. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. The Board **will not reimburse** employees for items and goods personally purchased by the employee unless specific approval from the School Business Administrator is granted prior to the purchase. New Jersey sales tax will not be reimbursed.
7. **Student Activity Accounts:** Purchase orders made payable to the Student Activity Accounts for transfers of budgeted activities will be approved with appropriate rationale.

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Purchasing Procedure

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

Purchase Order:

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

Emergency Orders or Extraordinary Conditions:

Procedure:

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Purchasing Procedure

Subtitle: Contributions to Board Members and Contract Awards

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

Procedure:

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

References:

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

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

P.L. 1973, c.83

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Purchasing Procedure

Subtitle: Purchase Requisition and Purchase Order Forms

Procedure:

1. The Purchase Requisition Form is the originating form for a purchase, and must identify the vendor (payee) name and address; a detailed description of the items and cost (with shipping); the person and department requisitioning the items or services; the account (s) to be charges; and must have all applicable electronic approvals prior to forwarding to the Business Office.
 - A. Type the School Year and date the Requisition.
 - B. Account Number to be charged - this information can be found in your copy of the budget allocation notices.
 - C. Vendor's Name, address and zip code
 - D. Ship to: School Address, and zip code with person's name who placed the order.
 - E. Quantity, description, unit price and total should be clearly stated. It is essential that current prices are used and shipping costs are included in the total.
 - F. Incomplete or improper Requisitions will not be approved by the Purchasing Agent.

2. The Purchase Order Form is a five part form.
 - A. Vendor's Original (white)
 - B. Voucher copy (white)
 - C. Board of Education numerical copy (pink)
 - D. Receiving copy-returned to Business Office upon completion of order (green)
 - E. Originating department (blue)

3. All orders from **\$6,600 to \$44,000, unless purchased under a state contract** or through Educational Data Services or other established cooperatives, require a minimum of two (2) quotations.

4. Requisitions are forwarded to the Supervisor for approval.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

5. After approval by the Principal, the requisition will be forwarded to the Business Administrator/Board Secretary's Office for approval. The account number will be verified by the Business Administrator, and final approval signatures of the Superintendent and Business Administrator/Board Secretary will be secured prior to a Purchase Order Form being generated.
6. Upon receipt of the goods/services the receiving copy (D), of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, has damaged materials, has wrong materials or an incorrect amount, the Business Office must be notified and the employee or supervisor placing the order must remedy the situation with the vendor. When the Order is complete, the receiving copy (D) must be sent to the Business Office with the packing slip(s). The Business Office will not authorize the payment to the vendor until these documents are received.
7. **Partial Payments-** In order to pay a vendor for the material received the Receiving Department must send a **copy** of the receiving copy (D), denoting the items received. As stated above final payment will not be made until the receiving copy (D), is received.
8. **Approval of amounts paid in excess of approved purchase:** As per 6A:23A-6.10 the Board will permit the Business Administrator to approve adjustments to purchase orders without issuing a new purchase order provided that the changes do not change the purpose or vendor or bid award price of the original purchase order.
9. **Computers/Hardware-** All purchases of computers/hardware require the Principal/Supervisor to contact Vice Principal/Supervisor of Student Information and Technology to assist employees with the technical aspects and the State Contract requirements of purchasing computers. After the requisition is signed by the Principal/Supervisor, it must be signed by the Superintendent and Business Administrator/Board Secretary.
10. **Copiers-** If a copier needs to be replaced or a new one purchased the Business Administrator must be contacted. All purchases or replacements must be pre-approved by the Business Administrator.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

11. Cooperative Purchasing-The Board of Education has contracted with Educational Data Service to bid on items in the following categories on an as needed basis.

- | | |
|--------------------------------------|--------------------------------|
| 1. Office/Computer Supplies | 2. School Supplies |
| 3. Custodial Supplies | 4. Fine Art Supplies |
| 5. Science Supplies | 6. Industrial Arts |
| 7. Athletics | 8. Technology |
| 9. Audio Visual Supplies | 10. Copy Duplicator Supplies |
| 11. Family/Consumer Science Supplies | 12. General Classroom Supplies |
| 13. Health & Trainer Supplies | 14. Library Supplies |
| 15. Lumber | 16. Photography Supplies |
| 17. Time & Material Contractor's | |

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

Reference: 6A:23A-6.10

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Expenditure Control

Subtitle: Professional Affiliations/Expense Reimbursement

Procedure:

Professional Affiliations:

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

Workshop/ Trip Reimbursement:

1. A request for travel must be submitted to the Superintendent of Schools which includes the submission of a Professional Development Request through the Professional Growth page in Frontline, prior to the travel date(s), and at least seven (7) days before a Board meeting. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging, meals, and other expenses. A purchase order requisition with the registration and/or lodging request must be submitted at the same time. Lodging will only be paid at the Federal GSA (General Service Administration) rate.
2. The Superintendent of Schools shall review and may approve or deny each request for travel expense. The Superintendent's electronic signature designating approval is required on the request for travel reimbursement.
3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator, or designee, to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget.

Form – 5. Professional Development Request

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

4. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
 - a. If expenses are in compliance with the guidelines, and regulation exceeds \$150.00, the Superintendent will include the pertinent 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 Supervisor of the employee requesting travel.
 - c. The Supervisor will notify the professional staff member, or the Business Administrator/Board Secretary will notify the Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
5. Approval of the travel request requires a majority of the full voting membership of the Board of Education.
6. If approval is given by the Superintendent and the Board of Education, an expense report and all receipts need to be sent to the Business Office for reimbursement after the trip.
7. All fees or expenses not covered by Board Policy, Federal and/or State laws shall be made personally by the school district employee.
8. The Expense Reimbursement Form should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the Expense Reimbursement Form.
9. A duly executed purchase order requisition should be submitted early enough to have it included for payment at the next regular Board meeting.
10. At the time of submission of all expense reimbursements, the staff member must submit a post professional development report that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

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

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

12. School district travel expenditures **shall not include** costs for the following:
 - a. Subsistence reimbursement for one day trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 23A:7.1.a.
 - 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. 23A:7.11(c).
 - c. 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.
 - d. Car rentals, limousine services, reverse telephone charges or entertainment costs.
 - e. Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or online services.
13. Attendance by the appropriate people at NJSBA, NJASA or NJASBO shall only be permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 23A:7.11(c) and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.
14. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Reimbursement for Mileage only:

1. All staff members must use the Request for Reimbursement of Expenses 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. For one day trips involving tolls and parking, all receipts must be attached to the Request for Reimbursement of Expenses form.
4. Staff members must submit proof of current automobile insurance before mileage reimbursements will be released.

Form – 6. Request for Reimbursement of Expenses

References:

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

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

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

N.J.A.C. 23A:7.11(c)

N.J.A.C. 23A:7.11

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Professional Services

Subtitle: Legal Services

Procedure:

1. In order to help minimize the cost of legal services, the Board will authorize the designated persons, Superintendent of Schools, Business Administrator, and Director of CST 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. Legal advice that is requested by anyone other than the three designated persons listed, must be authorized by the Superintendent or Business Administrator.
3. A log of all legal counsel contacts will be maintained by the designated person(s) and will include: the name of legal counsel contacted, date of contact, issue discussed and length of contact. Legal bills should be reviewed by all designated persons, compared to the contact log and any variances shall be investigated and resolved.
4. Payments for legal services will comply with payment requirements and restrictions pursuant to N.J.S.A.18A-19-1 et seq. as follows:
 - A. Advance payments are prohibited
 - B. Services to be provided shall be described in detail in the contact
 - C. Invoices for payment shall itemize the services provided for the billing period
 - D. Payment shall only be for services actually provided
5. The Board of Education will annually establish, prior to the budget preparation, a maximum dollar limit for each type of professional service, including legal services.

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

6. Contracts for legal services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Requests for Proposal for legal services shall be issued a minimum of once every five years.
7. 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.

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Professional Services

Subtitle: Authorized Services

Procedure:

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Expenditure Control

Subtitle: Maintenance Work Order System

Procedure: Maintenance Work Order System

In order to ensure that building maintenance projects are done in a timely fashion, the work order system must be followed. Work orders generated by the Teachers or other school personnel must be forwarded and approved by the Principal or Department Supervisor. No maintenance projects will be started without a work order request. Work orders will be processed in the order they are received. Otherwise, the Director of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done.

Form –7. Request for Maintenance Form

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: **Expenditure Control**

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

Procedure:

1. Service contracts for continued maintenance and repair of district wide equipment are available. Contracts with service companies provide maintenance on items such as lifts, fire alarms, burglar alarms, clock repairs, public address systems, HVAC equipment, etc.
2. The Business Office will provide each office/ department with the names(s) and phone numbers(s) of the successful providers.
3. Whenever a repair is required, the department will call the Business Office for availability of funds. The Business Office will authorize the department to notify the vendor of the need for repair.
4. When the repair is made, **the service call form from the company** who serviced the machine must be signed by the staff member, and the copy forwarded to the Business Office. They must also **give a purchase order voucher to the serviceman** to take back to his office, to be signed and returned to the Business Office.
5. The Business Office will match the service call from the company invoice with the bill when it comes in. The Business Office will then send the bill to the Building Administrator to enter the purchase order request into the accounting system for approvals.
6. The department supervisor will obtain a quote for vehicle repairs and enter a purchase order request into the accounting system before authorizing the work to be done. Adjustments to the initial cost estimate will be entered upon receipt of the final invoice.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Expenditure Control

Subtitle: End of Year Procedure

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

Procedure:

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

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

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

Procedure:

Building Coordinator

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

Planning for Alterations and Remodeling

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

Maintenance and Repair of Equipment

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

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

Noise Control

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

Pest Control

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

Recycling

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

Refuse Collection Services

- Trash collection is provided by contract for regular trash disposal and by the Township of Voorhees for recycling, and is under the supervision of the Buildings and Grounds Department. It is done on a regularly scheduled basis. Requests for special pickups should be directed to the Director of Buildings and Grounds.

Chemical Hygiene and Disposal of Hazardous Wastes

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

Right To Know

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Safety/Accident Reporting

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

Asbestos Management

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

Fire Alarm Systems

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

Boilers

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

Safety Inspections

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

Long Range Facility Plan

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

Comprehensive Maintenance Plan

- The district shall annually approve its three year comprehensive maintenance plan for the interior and exterior of each building.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

OSHA/PEOSHA requirements

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

TITLE: Facilities Maintenance & Repair Scheduling and Accounting

SUBTITLE: General

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

Whenever a school district employee wants to request a repair or an enhancement from the Maintenance Department, they should complete a maintenance work order form. The maintenance request should be generated by the person making the request. The form has been designed to include all information required by N.J.A.C. 6A:23A-6.9.

Prioritization

The work order must first be approved by the Principal or Department Supervisor before any work is performed. The work orders will be performed in the following priority order:

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Security

Purpose:

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

Procedure:

Buildings and Grounds Security

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

ID Badges

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

Visitors/Deliveries

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

Building Keys

- Building & Grounds Director is required to oversee the issuance of building keys to teaching staff members. Building keys are to be turned in to the Director of Building & Grounds, or his designee on the teachers' last day of school in June.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Parking Areas

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: **Emergency Preparedness**

Subtitle: **General**

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

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public.
2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
 - a. Bomb Threats
 - b. Fire
 - c. Intruder with gun
 - d. Weather
 - e. Earthquakes
 - f. Intruder/Fights
 - g. Shooting

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

3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
 - a. Planning and Coordination
 - b. Continuity of Learning and Core Operations
 - c. Infection Control Policies and Procedures
 - d. Communications Planning
4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.
5. Training on the Emergency Management Plan shall be conducted annually.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Safety

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

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

Procedure:

The Superintendent of Schools shall appoint a District Safety Coordinator with the responsibility of establishing and implementing a continuing effective safety program. The district goal is to eliminate lost time accidents.

The Safety Coordinator shall organize a safety committee with at least the following employees involved to ensure all areas of the operation of the district are represented: Supervisor of Buildings and Grounds, Cafeteria Representative, Supervisor of Transportation, School Business Administrator, a school nurse, principal and other staff deemed necessary. The Safety Committee will meet periodically during the year. The Safety Coordinator will be responsible for working with the Safety Committee to define the safety program. However, these points must be covered:

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Loss Control

Subtitle: Injuries

Procedure:

STAFF INJURIES

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

Procedure for Reporting Staff Injuries

Non-Emergency Situations.

If an employee is injured during a school day, you are to report to the nurse's office for her examination. If no further treatment is required and there is no need to be seen by a doctor, the incident does **not** have to be reported to Qual-Lynx. **However**, if further treatment or the need to see a doctor is required the incident is to be reported immediately to Qual-Lynx at 1-888-342-3839. Phone calls can be made from the nurse's office to Qual-Lynx. The nurse will call for an appointment and make arrangements for any medical treatment and complete an accident report.

Emergency Situations

In an emergency situation you are to report to a hospital immediately. Let them know it is a work related injury.

Non-Working Hours

If treatment is needed for a work-related injury during hours other than during school time, call the number on the card to be referred to a participating provider/facility.

Form –8. Qual-Lynx First Accident Report

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

LITIGATION/LIABILITY

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

INJURIES TO VISITORS ON THE PREMISES

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Loss Control

Subtitle: Recording of Days Absent Due to Injury/Accident

Procedure:

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Personal Items

Procedure:

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: **Transportation**

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

Procedure:

New Students

- Guidance office shall notify the transportation department of registration of new students.
- Transportation department will assign bus and stop number to new students.
- Transportation department will communicate the bus stop information back to the Guidance office and to the bus company.

Alternate Stop Request

- Parents may request one alternate stop. A letter must be completed by the parent/guardian and submitted to the transportation department.

Students Leaving District

- Guidance office shall notify the transportation department when a student withdraws from the district.

Field Trip/Athletic Buses

- Requests for buses for field trips and athletic events shall be submitted to the Transportation Coordinator at the earliest possible date, in order to get price quotes for the bus and to confirm a bus will be available on that date. After the Board of Education approves the trip, a confirmation is sent to the Transportation Coordinator by the Superintendent's secretary. The Transportation Coordinator will schedule all the buses.

Contracted Bus Services

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Non Public/ Aid-in-Lieu

- All Transportation applications are sent to Camden County Educational Services Commission.
- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The Camden County Educational Services Commission shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and nonpublic school administrators of the determination for each application by August 1st.
- The Camden County Educational Services Commission shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in October, January and May for certification of each.
- The Nonpublic Transportation Summary form shall also be forwarded to the Business Administrator in January and June by the Camden County Educational Services Commission for the issuance of aid in lieu of transportation reimbursement payments to parents.

Purchase of School Buses

- School bus purchases will be coordinated by the Transportation Coordinator in consultation with the Business Administrator. No bus will be utilized to transport students beyond the established life of the vehicle.

DRTRS

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

Safety

- Transportation Coordinator in cooperation with the School Principal's shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.
- The Transportation Coordinator and/or bus contractors shall ensure that all school bus driver's and school bus aides are properly trained for the functions of their position.
- The Transportation Coordinator and/or bus contractors shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

- The Transportation Coordinator shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A. 18A:39-17,18,19 and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
- The Transportation Coordinator shall ensure that anyone driving a school vehicle hold a valid Commercial Driver's License with appropriate endorsement(s) for the class and type of vehicle operated.
- The Transportation Coordinator will file the Annual Certification of School Bus Drivers Report with the County Department of Education.
- Random drug and alcohol testing of bus drivers shall be conducted in accordance applicable regulations.

Bus Accidents

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

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

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

Procedure:

1. The Transportation Coordinator, for all pupil transportation vehicles, and the Director of Buildings and Grounds for all other vehicles, shall maintain a vehicle inventory control record including:

- a. The vehicle make, model and year;
 - b. The vehicle identification numbers (VIN);
 - c. The original purchase price;
 - d. The date purchased;
 - e. The license plate number;
 - f. The person assigned or the transportation pool if not individually assigned;
 - g. The driver license number of the person assigned and the expiration date;
 - h. The Affirmation of Valid Automobile Insurance.
 - i. The usage category such as regular business, maintenance, security or pupil transportation.
2. A driving record of the operators of district vehicles including:
- a. The name of the driver;
 - b. The driver license number and expiration date;
 - c. The Affirmation of Valid Automobile Insurance;
 - d. Motor vehicle abstract;
 - e. Incidents of improper or non-business usage;
 - f. Accidents, and
 - g. Other relevant information.
3. A record of maintenance, repair and body work for each district vehicle including:
- a. The vehicle make, model and year;
 - b. The vehicle identification number (VIN);
 - c. The original purchase price;
 - d. The date purchased;
 - e. The license plate number;
 - f. The usage category such as regular business, maintenance, security or pupil transportation;
 - g. The manufacturer's routine maintenance schedule;
 - h. The category of work performed;
 - i. The mileage on the date work was performed, and
 - j. The cost of the work performed.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: District Vehicle Assignment

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

Procedure:

1. The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.
2. The Board upon the recommendation of the Superintendent may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to departments within the school district for pool use according to the following classifications:
 - a. Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator, Director of Buildings and Grounds, or other supervisory employees who based on their job duties may be called on a 24 hour, seven-day a week basis. No individual assignment shall be made for the primary purpose of commuting.
 - b. A department may be permanently assigned one or more district pool vehicles only if the employees of the department will collectively use the vehicle or each vehicle for more than an average of 750 miles per month on official district business. Pool vehicles shall not be used for the purpose of commuting and shall remain at a district facility when not in official use.
3. Board members or employees may be temporarily assigned a district vehicle for travel events.
4. The school district board shall ensure that an employee, such as the School Business Administrator, insurance or risk management staff member, Transportation Supervisor or other appropriate employee is assigned the functions of district vehicle coordinator.
5. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

6. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.
7. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.
8. No luxury vehicle, one which exceeds the greater of \$30,000 or any current dollar limit established in Internal Revenue Service (IRS) law or regulation, shall be purchased, lease-purchased or leased by the District. If a vehicle is assigned to the Superintendent, it may be a full-size or intermediate, four-door sedan of the non-luxury class. All other vehicles shall be compact sedans, unless special passenger, cargo, equipment, or use requirements make the standard vehicle unsuitable for documented district needs.
9. The district vehicle shall be used primarily for business purposes; however, incidental and reasonable personal use is permitted.
10. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to file insurance claims.
11. No physical alterations shall be made to a vehicle without prior board approval.
12. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.
13. When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of an individually assigned vehicle or, in the case of a pool vehicle, the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.
14. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
15. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

16. The driver, or the driver's supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or other vehicle shall file, within 24 hours of the accident, a detailed written report with the vehicle coordinator and the district staff member responsible for making insurance claims.
17. Police shall be immediately notified of an accident by the driver or vehicle coordinator, if the driver is incapacitated. A copy of the police report shall be submitted to the vehicle coordinator and the district staff member responsible for making insurance claims as soon as possible.
18. If a district vehicle is misused in any of the following ways, the driver's driving privileges for district vehicles shall be suspended or revoked, and additional disciplinary action shall be taken as appropriate.
 - a. Frequent violation of traffic laws;
 - b. Flagrant violation of the traffic laws;
 - c. Operation of a vehicle which the police or insurance company determined was the cause of an accident;
 - d. Use of a vehicle for unauthorized use whether personal use, business use, or commuting;
 - e. Violation of these rules, or district policy governing the assignment, use, operation, repair, and/or maintenance of vehicles. This includes the failure to submit a vehicle for routine maintenance as called for in the manufacturer's routine maintenance schedule;
 - f. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
 - g. Use of a district vehicle by an unauthorized individual while assigned to an employee;
 - h. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
 - i. Use of radar detectors in district vehicles.
19. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Food Service

Purpose: The Board of Education recognizes that Food Service is an important component for the promotion of education. The Board has chosen to provide food services to all students.

Procedure:

Application for Participation in Child Nutrition Program

- Before the beginning of each school year, the Director of Food Service files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program.

Direct Certification

- Students eligible for TANF and/or Food Stamps must be directly certified by the District. In these cases, the district sends a letter to the household and notifies them of their child's lunch status before they are to attend school that year. In these instances, no lunch applications need to be completed.

Bidding

- Bidding of food items will occur as needed when required by the New Jersey State Contract Law.

Daily Deposits

- Deposits are prepared daily, by school and reconciled to the register tapes by food service personnel. They are then deposited in the bank on the same day or by the next business day. Deposit totals are reconciled to the bank statement by business office personnel.

Setting Prices

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Voucher Certification/submission

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

Commodities

- The district shall participate in the commodities program offered by the New Jersey Department of Agriculture.
- The District shall take full advantage of processed commodities.

Daily Lunch Claim Amounts

- The Districts' Food Service program operates a Point of Sale System (POS) that includes the following areas:
 1. Student Accounts
 2. Daily Record of Sales and Receipts
- When students come through the lunch line, daily, they are to present the cashier with their personalized ID card. This ID card provides the cashier with the coded information to access each student's individual account and lunch status.
- If an "amount due" is attached to the entry based upon the information on the student ID, the cashier collects the money from the student and completes the sale.
- If the student's account shows enough funds to cover the purchase, the sale is entered and the student's balance is reduced.
- At the end of the day, the cash register is closed out and generates a report of all of the totals categorically. These are the numbers that are reported and submitted to the State for reimbursement (only for lunch).

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

- Cash register tills which are maintained for the next day's use will be secured in the safe of the respective Main Offices.

Prepaid Accounts

The students deposit money directly with the cashier while they are purchasing meals. The meal eligibility status is on the point of sale screen, reducing overt identification. All meal statuses are shown by a symbol. Students have the option of depositing as much money as they wish in their account. All deposits and purchases go through the cashier during lunch time or through an electronic deposit made over the Internet.

At the end of the day the Administrative Assistant in the Food Service Department will print out the daily sales reports for each school. The cashiers can view these numbers prior to printing to verify cash received against sales. Any problems are referred to the Director. The cashiers need to advise the Administrative Assistant in the Food Service Department of any money discrepancies.

Satellite Meals

- The Food Service Department may provide breakfast and/or lunch for facilities that do not possess an adequate means of preparing meals for school children.
- The provided meals will meet the required guidelines of the US Department of Agriculture. A menu will be distributed on a monthly basis. Each facility is responsible for submitting a daily count of the total meal items to the Food Service Department.
- Meal items will be delivered in a timely manner and within the acceptable temperature range.
- The Food Service Department shall bill the facility on a monthly basis. Daily counts will be verified and agreed upon by both parties.
- Pricing for meals and service rendered will be determined on a yearly basis.

Department Timesheets/Payroll

- Timesheets are distributed to each cafe for contracted employees and hourly workers.
- Administrative Assistant in the Food Service Department is responsible for managing the timesheets for hourly workers.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

- All hours worked by employees are documented on the same form.
- The time sheets are then submitted to the Payroll Department for processing.

Inventory Management

- All food items that are delivered from the government, processor, and/or distributor, must be stored promptly, and in appropriate location inside the storeroom, refrigerator, or freezer. Receiver is to inspect all food items to ensure that they meet the guidelines of the USDA and State required standards.
- All food items will be dated with the date of arrival. The inventory will be put into the meal production using the first-in–first-out method.
- Upon delivery, food items will be checked in by the Receiver. The Receiver will cross-check the invoice against the order guide. If there are any discrepancies the Receiver will communicate this information to the Food Service Director, who will resolve any problems.
- Food items will be stored below eighteen inches of the ceiling and above eighteen inches off the floor.
- Both cafes are required to complete a monthly physical inventory including all food and supply items.

Technology Related Repairs & Equipment Repair Work Orders

- All technology requests are to be communicated directly to the director or office staff that enters the request by way of email or telephone for each individual site.
- If the repair is not completed within an acceptable time period, the office staff enters a second request via a work order.
- Buildings & Grounds Supervisor or the Technology Supervisor will advise if further information is needed to expedite the order.
- All orders that are above and beyond normal, routine maintenance or installation are approved by the Business Administrator prior to submission to either department above.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Monthly Bank Reconciliation

- Monthly bank account reconciliations are completed by business office staff. The senior accountant maintains a spreadsheet of monthly transactions obtained from the Food Service Management Company (FSMC). Receipts and disbursements obtained from the FSMC are reconciled to the bank statement
- A spreadsheet of federal and state reimbursements is maintained by the senior accountant.
- These spreadsheets are used to generate annual financial statements for the CAFR.

Monthly Review of Vendors Invoices

- A review of food service vendor invoices is completed monthly by business office staff prior to payment to the FSMC.
- Invoices are verified as to accuracy, that no sales tax is charged, that delivery was to Eastern Regional High School, that invoice is not duplicated in another period, and that credits were received for USDA donated foods.

Annual FSMC Monitoring

- The school business administrator completes the annual SFA-FSMC Monitoring Form #330.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Free and Reduced Lunch Applications

Procedure: The Free and Reduced Meal applications are sent to us electronically by the state. It is mandated that we use this form without change. The Food Service Department is responsible for getting the forms copied and distributed. Each student is to receive the application on the first day of school. Once completed by the parent all applications returned are sent to the Food Service Department for processing. The Administrative Assistant sends home a meal status notification letter to all applicants. Applications are kept at the Food Service department throughout the school year. Verification of qualification for free and reduced meals is the responsibility of the Administrative Assistant. Verification of applications must be completed in November.

New Students

- Upon registration, new students are given applications for free and reduced meals by the Guidance Office.

Free and Reduced Meal Applications

- Applications are provided on the first day of school in all TIR rooms. The applications are disseminated to students and then returned to school upon completion. Completed applications are then forwarded to the Administrative Assistant.

Determining Eligibility for participation in the Child Nutrition Program

- The Administrative Assistant determines eligibility in accordance with applicable regulations established by the Department of Agriculture. Eligibility is also checked by the Business Office Accountant, who then initials and dates the application. After determination, letters are sent to all applicants advising them of their status (i.e. free, reduced or denied). All applications are maintained in the Food Service office as required by the State.

Master Eligibility List

- A master eligibility list must be completed and is maintained by the Administrative Assistant. This is a comprehensive list of all students who filed an application and indicates their status as free, reduced or denied. The master eligibility list is maintained as required per regulations.

Civil Rights Compliance

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

Verification

- By November 15th, the required percentage of applications deemed eligible for free and reduced are verified. These applications are chosen at random and applicants are asked to provide name and social security number for each adult listed on the application as well as proof of income. Students eligible through the District Certification process are exempt from verification. Selected applicants that do not respond will be given a second notice. If no response is received from the second notice, the student (s) will be deemed ineligible.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Technology Systems

Subtitle: Physical security over technology equipment, peripherals and media

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

The district has 15 secured areas; 1 Network Operating System (NOC), 1 Board Office switch secured closet and 13 switch closets located in the high school. There is additional network equipment located at the Eastern Learning Academy.

Access to these areas are restricted to authorized personnel only and all door entries are secured by locks.

Keys to these areas allowing access are only given to those authorized personnel who work in these areas on a regular basis.

All rooms and areas which contain servers, switch closets and computer labs are environmentally controlled to ensure the proper heating, cooling, ventilation, and dehumidification is found.

All technology equipment is tagged and inventoried. Annually the equipment is checked by the technology department for existence and location verification.

Inventory is kept of all computer related parts, supplies, consumables and peripherals.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Technology Systems

Subtitle: Security over data – passwords and user accounts

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

All Eastern logins are protected with passwords and MFA. Each user has their own account as well as space to store information.

- a. Users are reminded not to share or write down passwords.
- b. Users are informed not to use “real” words or names of family, friends, pets, etc. Also passwords should contain upper and lower case letters, numbers and/or characters.
- c. Passwords are changed regularly as required by each system.
- d. Passwords are user generated and are only stored when needed by the district technology department.

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

- a. User profiles are created, changed or deleted only with proper authorization. This authorization should include a written (electronic) request form that is approved by the central administration.
- b. Systems that employ automatic account/password creation are monitored regularly to ensure software functionality.
- c. Access to district wide resources is restricted based on user role.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: **Technology Systems**

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

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

All purchases of new applications, including those that are web hosted and not owned by the district are approved by the Superintendent.

Before new applications are purchased, the technology department checks to see if this software is compatible with existing hardware and servers.

Before implementation of new applications, the technology department meets with the supervisor of the area requesting the new software to discuss timelines for installation.

The purchase date and licensing rights for all purchases are maintained by the technology department. This includes the number of users, licensing information, date of original purchase and dates of updated purchases, version information and vendor contact information.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Technology Systems

Subtitle: Protect the district's network from internet dangers

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

1. Anti-virus software is in use on all necessary systems to protect the district from malicious software.
2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
3. The district utilizes an external firewall to prevent access from unauthorized sources.
4. Security updates for operating systems and common applications are deployed regularly.
5. The district secures the wireless network by using modern encryption and regular password changes to avoid access by unauthorized sources.
6. The district monitors network traffic to reduce malicious attempts.
7. Network administrators will periodically check systems ability to bind IP addresses to users on the network.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Technology Systems

Subtitle: Protect the district's network from internal dangers

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

Access to the district's network can only be managed by the Technology Department. A request is required and must be confirmed with the Board Office prior to access being provided.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Technology Systems

Subtitle: Electronic Communication Archival

Purpose: Store electronic communications made within district

1. The technology department has employed hardware to maintain electronic backups of all files.
2. District will store for a period of three years, all inbound and outbound email messages.
3. Email archival system access will be restricted to the technology department members.
4. Periodic checks of the email archival system will be made to ensure reliability.
5. Regular password changes will be made to the archival system to limit potential security breaches.
6. The technology department has established procedures to restrict access to messaging applications as needed. In some cases it is only possible to obstruct access to these applications.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Technology Systems

Subtitle: Video Surveillance Security

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

1. District has installed cameras in key locations to record activities at all hours.
2. Surveillance cameras interface with a digital video recording system.
3. Digital recordings are stored in the Network Operations Center for a period of approximately thirty days. This depends on the amount of motion recorded throughout the month.
4. Digital recording system is checked regularly by the school resource officers, maintenance supervisor and grade level vice principals.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Technology Systems

Subtitle: Web content filtering and supervision

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

1. The technology department has employed a filtering system to prevent access to web sites which are against the district's acceptable use policy.
2. The technology department conducts regular maintenance of the filtering system.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Technology Systems

Subtitle: Network Storage Availability

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

1. All users will be able to save files in their own account on a secure server either in the cloud or on a local server.
2. Routine backups of local files are conducted on a regular basis by the technology department.
3. Access to individual accounts will be restricted to individual users and network administrators.
4. The technology department will periodically check backups of the system on a regular basis.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: **Technology Systems**
Subtitle: **Student Issued Equipment**
Procedure: **Student iPad Distribution/Return**

Receiving Student iPad

Student iPads will be distributed during Freshman Transition Camp in August and during the month of September. Parents and students must sign the iPad Loan Agreement, Acceptable Use Policy, and Handbook Acknowledgement in the Parent Portal of PowerSchool before the student's iPad can be issued. Students will receive an iPad, charging cable, power adapter, and protective case.

Returning Student iPad

Upon withdrawing from Eastern Regional High School, the device and accessories must be returned or it will be considered stolen. Stolen devices will be tracked and reported to the proper authorities. Devices will not be required to be returned over summer breaks while attending Eastern Regional High School.

For all other procedures regarding device use, care, software & technical support, refer to the Digital Learning Environment (DLE) Handbook.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Information Management

Subtitle: Acceptable Use of District's Technology and Information

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

Procedure:

1. The board will establish a policy that informs all users of the district's data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.
 - a. Students and staff are made aware of the acceptable use policy which is located in the student and faculty handbook.
 - b. All persons with sign-on to the district's network or to district data, ie: parent portals, are required to agree to the acceptable use policy, which is part of the DLE agreement.

2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.
 - a. Conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying.
 - b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.
 - c. Threats, harassment, libel or slander.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

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

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

a. Individuals who have access to district records should not use the information for personal reasons.

b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.

c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in an appropriate manner, such as shredding.

5. All users of technology and all those who have access to sensitive district information will be in-serviced on the district policy of acceptable use.

6. Violations of AUP should be spelled out in student and staff code of conduct.

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

TITLE: Information Management

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

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

Procedure:

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

TITLE: Information Systems

Subtitle: Help Desk

Procedure: Help Desk Requests

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

1. A help desk request is generated on the web site indicating a description of the problem and the location.
2. The request is received by the Technology Department and given a reference number. The request will then be prioritized and processed.
3. The person initiating the work order will receive a response stating that the work is completed.

Form # - 9. Technology Service Request Form

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: Financial and Human Resources Management System

Subtitle: Enterprise Resource Planning (ERP) System
Guidance (N.J.A.C. 6A:23A-6.7)

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

ERP System Integration Features

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

In Accounting

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

Update/adjust payroll PO encumbrances throughout the year to reflect any staff/budget changes (updated salary/expense account information from Payroll is used update payroll PO encumbrances in Accounting). Automatically reduce payroll PO encumbrances to expenditures each pay period (transfer of payroll expenditure data from Payroll, or a third-party application such as ADP, to Accounting).

In Payroll

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

In Personnel

Import attendance information. Implement position control codes (transfer of employee budget spread data from Payroll via alpha/numeric position control code for each employee record within Personnel). Automatically update position control budget spread information (based on payroll budget spread changes – transfer of updated budget spread data from Payroll updates Position Control Code budget spread data in Personnel).

Automatically Update New Fiscal Year Payroll Salaries for all Employees

At the beginning of each new fiscal year, salary information can be updated for all employees automatically.

Personnel provides the ability to maintain historic and current year salary information, allowing Payroll to access this data.

Synchronize Contracted Salaries

This function would update the “Salary” field with employees’ total calculated salary amounts from Personnel.

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

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

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

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

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

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

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

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

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

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

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

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

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

DISBURSEMENTS - Payment in cash.

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

EQUIPMENT - An instrument, machine, apparatus, or set of articles with a value of at least \$2,000 which retains its original shape and appearance with use and/or is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair than to replace it with an entirely new unit.

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

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

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

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

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

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

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

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

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

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

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

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

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

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

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

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

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

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

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

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

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

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

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

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

FORMS

- 1 Donation/Gift Acceptance Form**
- 2 New Jersey Sales Tax Exempt Letter**
- 3 Student Activity Fund Voucher**
- 4 403(b) Salary Reduction Agreement and Change Form**
- 5 Professional Development Request**
- 6 Request for Reimbursement of Expenses**
- 7 Maintenance Work Order Form**
- 8 Qual-Lynx First Accident Report**
- 9 Technology Service Request Form**