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# STANDARD OPERATING PROCEDURES AND INTERNAL CONTROLS

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Original Date: August, 2006

**Revision History:**

<b>Date of Revision</b>	<b>Revised by:</b>	<b>Description of Revision(s)</b>
11/19/08	Asst. Business Adm.	NJASBO Website Manual merged with the 2006 NBPS Business Manual
12/01/09	Asst. Business Adm/Business Admin.	NJASBO SOP MANUAL merged with the New Brunswick Manual revised to include new proposed state regulations
8/13/10	Asst. Business. Admin	Major changes: bid threshold, quote amount and mileage rate
10/27/10	Asst. Business. Admin	Major changes: 6A:23A mileage documentation
4/26/12	Asst. Business. Admin	Major changes: Technology Work Order Procedures, Curriculum Items Procedure, ADP Timesaver - Electronic Sign-in, Attendance Procedures
2/08/13	Asst. Business. Admin	Cash receipt procedures revised, Travel updated
9/03/14	Asst. Business Admin.	New Facility usage and work order procedure: School Dude
8/17/15	Asst. Business Admin.	Updates to Travel, student activity funds updated, ipay system; New Aesop Forms

# NEW BRUNSWICK PUBLIC SCHOOLS

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## TABLE OF CONTENTS

<u>TITLE/SOURCE</u>	<u>PAGE</u>
Table of Contents	2
Preface	4
<b>Section I: Internal Controls</b>	
Chapter 1 - Internal Control Document	5
Chapter 2 - Evaluating Internal Controls	8
Chapter 3 - Communicating Staff Members Roles	8
Chapter 4 - Cash Controls	9
Chapter 5 - Payroll Controls	10
Chapter 6 - Payroll Attendance Verification Process/Tardiness	10
Chapter 7 - Payroll Overtime Controls	12
Chapter 8 - Payroll Procedures	13
Chapter 9 - 403 Salary Reduction Plan/Employee Name Change/Address	14
<b>Section II: Accounting:</b>	
Chapter 1 - General Ledger	15
Chapter 2 - Acceptance of Gifts, Grants, and Donations Policy	16
Chapter 3 - Sales Tax Exemption Qualifications	17
<b>Section III: Cash Management:</b>	
Chapter 1 - Petty Cash Fund	17
Chapter 2 - Student Activity Funds	19
Chapter 3 - Athletic Funds	25
Chapter 4- Coding of Budget Accounts	26
<b>Section IV: Budget Process:</b>	
Chapter 1 - Budget Development Process	27
Chapter 2 - Budget Transfers	27
Chapter 3 - Grant Application Procedure	28
<b>Section V: Position Control</b>	
Chapter 1 Position Control - General	29
Chapter 2 - Position Control - Numbering System	31
<b>Section VI: Purchasing:</b>	
Chapter 1 - Purchasing Procedures/Bidding and Quotations	33
Chapter 2 Purchasing Procedure/Purchase Order Form/Responsibilities	34
Chapter 3 - Purchasing Procedure/Emergency Contracts	38
Chapter 4 - Purchasing Procedure/Receipt of Goods	39
Chapter 5 - Receiving Department Procedures	41
Chapter 6 - Disposal of Obsolete Equipment	43
Chapter 7 - Inventory/Equipment	44
Chapter 8 - Contributions to Board Members & Contract Award	44
Chapter 9- Expenditure Control/End of Year Procedure	45
Chapter 10 - School District Travel Procedures and Policy see also page 122	45
Chapter 11 - Reimbursement for Mileage/ Professional Services Legal Services	55
Chapter 12 - Professional Services Authorized Services	56
Chapter 13 - Expenditure Controls Maintenance Service Contracts	57
<b>Section VII: Facilities Including Administration of Work and Health and Safety</b>	
Chapter 1 - Use of School Facilities/SCHOOL DUDE	55

# NEW BRUNSWICK PUBLIC SCHOOLS

---

Chapter 2 - Administration of Work, Health and Safety	65
Chapter 3 - Facilities Maintenance and Repair	67
Chapter 4 - SCHOOL DUDE Work Order System - Building & Grounds	68
<b>Section VIII: Security</b>	
Chapter 1 - Security	76
<b>Section IX: Emergency Preparedness</b>	
Chapter 1 - Emergency Preparedness	76
<b>Section X: Risk Management:</b>	
Chapter 1 - Safety	78
Chapter 2 - Personal Items	78
Chapter 3 - Loss Control/Staff Injuries	79
Chapter 4 - Loss Control/Recording of Absent Days/Leaves/Worker's Compensation	80
<b>Section XI: Transportation</b>	
Chapter 1 - Transportation/Bus Driver Responsibility/Safety	81
Chapter 2 - Vehicle Tracking	83
Chapter 3 - Vehicle Assignment	84
<b>Section XII: Food Service:</b>	
Chapter 1 Food Service	86
<b>Section XIII: Technology Systems:</b>	
Chapter 1 -Technology Procedures/Work Order System	90
Chapter 2 - Physical Security over Technology Equipment, Peripherals and Media	94
Chapter 2 - Security over Data - Passwords and User Accounts	95
Chapter 3 Systems Software	96
Chapter 4 - Protecting Network from Internet Dangers	96
Chapter 5 - Protect District's Network from Internal Dangers	97
Chapter 6 - Electronic Communication Archival	97
Chapter 7 - Video Surveillance Security	97
Chapter 8 - Web Content Filtering and Supervision	98
Chapter 9 - Network Storage Availability	98
Chapter 10 Physical Security over Technology Equipment	98
<b>Section XIV: Information Management:</b>	
Chapter 1 -Acceptable Use of Districts Technology and Information	99
Chapter 2 - Securing of Sensitive Manual (written or paper information)	100
<b>Appendix:</b>	
Application for State School Aid (ASSA) Reporting	102
Fall Report Data Collection Schedule	103
Glossary of Common School Accounting Terms	103
Retention of Records and Schedule	106
How to Read Your Paycheck	111
New Brunswick Public Schools Website and Resources	113
ADP Timesaver Instructions for Hourly Employees (Custodial, Secretarial, IT and Security)	115
Procedure for a Replacement Proximity Card Badge	117
iPaystatements - new system to obtain pay stubs, etc	118
AESOP new forms Change Request Form, School Business/Professional Day form/ Funeral Day form	119
<b>Travel Procedures-</b> In/out of State, Reimbursements	122

## PREFACE

The **Guide for Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the New Brunswick 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.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## SECTION I - INTERNAL CONTROLS

### 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 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 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.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## 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. Board policies can be accessed by visiting [www.npbs.k12.nj.us](http://www.npbs.k12.nj.us), click on the Board of Education tab.

## ADMINISTRATION'S RISK ASSESSMENT:

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

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

## 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).

# NEW BRUNSWICK PUBLIC SCHOOLS

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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 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.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## EVALUATING INTERNAL CONTROLS

**TITLE:** Internal Control

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

**Procedure:**

1. The Business Administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.
2. These internal controls should be evaluated at least annually and every time one of the following conditions exists:
  - a. Change in personnel performing a control function
  - b. Change in accounting system
  - c. Change in regulations
3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.
4. Written documentation of the review of the controls in place should be kept.

## COMMUNICATING STAFF MEMBERS ROLES

**Title:** Internal Control

**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.
  - o Controls that are not performed with an understanding of the control will not be effective.
  - o 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.
  - o Documentation of these reviews should be maintained.



# NEW BRUNSWICK PUBLIC SCHOOLS

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## CASH CONTROLS

**Title:** Internal Control

**Purpose:** To identify the controls over cash

**Procedure:**

Cash Receipt:

- Cash received for Student Activity Accounts should be properly safeguarded in locked storage.
  - o Cash should be deposited within 48 hours of receipts
  - o Refer to the Student Activity page for more information
- Cash received for book fines should be clearly labeled with the student name, textbook name and school. Cash should not be sent through the pony but hand delivered to the Accounting Department, a receipt will be issued.
- Cash for lost keys should be hand delivered to the Accounting Department as soon as possible with the name of the individual clearly labeled and a receipt will be issued.
- Cash for lost badge replacement should be delivered to the Accounting Department. Refer to the district ADP Timesaver section on lost badge replacement for further instructions.
- **Money orders and checks should be addressed the New Brunswick Board of Education and hand delivered to the Accounting Department as soon as possible.**
- Money orders and checks for GED testing should be accompanied with a list of student names and testing dates.
- Money orders and checks for tuition reimbursement should be accompanied with a list of student names, program and date attended.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## PAYROLL CONTROLS

**Title:** Internal Control

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

**Procedure:**

- The Business Administrator will establish controls that help ensure that the errors and fraud in payroll would be detected in a timely manner. These controls with respect to payroll may be some or all of the following:
  - o Search for fictitious employees
  - o Determine improper alterations of amounts
  - o Verify that proper tax deductions are taken
  - o Examine timesheets and tie it to payroll records in order to verify the proper recording of employee hours.
  - o Verify the accuracy of pay rates by comparing them with the board approved pay rates obtained from the personnel department.
  - o Review the adequacy of internal controls relating to hiring, overtime, and retirement.
  - o Determine if proper payroll forms exist such as W-4s.

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

(a) Beginning with the 2008-2009 school year, at least once every three years, between the months of September through May, school districts and county vocational school districts shall require each district employee to report to a central location(s) and produce picture identification and sign for release of his or her paycheck or direct deposit voucher. The district may exclude per diem substitutes from the required verification.

(b) 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.

(c) The Chief School Administrator shall designate an appropriately qualified staff member to match the picture identification to the position control roster maintained by the office of personnel or human resources prior to release of the pay check or direct deposit voucher.

(d) If the district elects to conduct the payroll verification prior to the district's required implementation of the position control roster pursuant to N.J.A.C. 6A:23A-6.8, the district may use a similar and suitable office of personnel or human resource generated listing of employees.

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

(f) Upon completion of the payroll check distribution verification procedures set forth in this section, the chief school administrator shall submit a certification of compliance, in a form prescribed by the Department, to the Executive County Superintendent. Verification of the district's compliance with the provisions of this section will be required as part of the annual audit.

## PAYROLL ATTENDANCE VERIFICATION PROCESS

**Title:** Internal Control

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

The Board of Education requires that all staff members sign-in each morning to indicate their presence. Below is the Board policy on tardiness followed by the sign-in procedures.

### POLICY# 3151 ASSESSMENT OF PAY

The Board of Education believes that the proper performance of a teaching staff member's professional duties requires the punctual commencement and proper completion of all assigned services.

The School Business Administrator/Board Secretary shall assess the following penalties when a teaching staff member fails to render or only partially renders services for which the Board has contracted:

# NEW BRUNSWICK PUBLIC SCHOOLS

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1. The accumulation of three unexcused instances of tardiness in an assigned period in any one school year will result in a wage deduction in the amount of one day's pay;
2. Each unexcused instance of tardiness after the third in the same school year will result in a wage deduction in the amount of one day's pay for each such instance;
3. Any unexcused absence during the working day will result in a wage deduction equal to the ratio of the periods missed to the total periods scheduled, times one two-hundredths of the employee's annual salary.

The Principal shall determine whether a teaching staff member's tardiness or absence is excused or unexcused.

A record of instances of tardiness and absences will be maintained in each teaching staff member's personnel file in accordance with Board Policy No. 3212.

The Superintendent is authorized to direct properly cautioned teaching staff members who are repeatedly tardy not to report at all on those days when they cannot report on time and to suffer such wage penalties as may be appropriate.

N.J.S.A. 18A:25-7; 18A:27-4; 18A:29-4

Adopted: 18 May 2004

## Sign-In Procedures - VeriTime Electronic Sign-In

- Please refer to the VeriTime Instructions located under Staff Corner on the New Brunswick Public Schools webpage. All employees are issued a badge and are entered into the AESOP/VeriTime System..
- In the event, the time clocks go down; everyone should sign in using a sheet located in the main office for this purpose.
  - o These sheets should be maintained in the Main Office and each employee should sign whenever clocks go down. Please send the sign-in sheets only once. One for the morning punches and another for the afternoon punch (*if necessary*).
  - o Do not duplicate the effort by faxing or emailing the same report.
  - o An administrator **MUST SIGN** the sheets before faxing to the Payroll Dept. 732 846-2969
- Employees that did not sign in and are not accounted for on AESOP will automatically be charged as an "unpaid-no signature" day.

## The Substitute Sign In Report -

- All substitutes must sign in on a daily basis in order to be paid. This form should be signed by the Principal/Supervisor and sent daily to **Payroll via the Pony**. On Fridays only, we ask that you please **fax** (*only that day's report*) to Payroll. Send the original *Friday report* in the Pony.
- Please make sure all substitutes are accounted for. If necessary, write the names of the substitutes on the Daily Substitute Report and indicate if they worked half or a full day. **Remember to obtain signatures!**
- If a substitute was scheduled for a full day but did not work the full day, please write a note on the Substitute Report.
- Remember to make changes on the Substitute Report if a substitute is changed to a different class. It is important that the correct substitute receives the feedback that will be entered by the absent teacher.
- Schools can enter feedback on the substitute using the AESOP system. You can also exclude them from your school if you so desire, however you must inform Human Resources.
- If there are no substitutes, please print a report to show that there were none and forward it to Payroll.

## **PAYROLL OVERTIME CONTROLS**

**Title:** Internal Control

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

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Overtime:

- With the exception of certificated staff, employees who work 35 hour weeks (, security officers, family liaisons, IIT support specialists and drop-out prevention officers and secretaries) shall be compensated at respective hourly rates for the first five hours of work in excess of thirty-five. Those hours worked in excess of forty hours will be compensated at 1 ½ times the hourly rate of pay. However, security officers who must return in the evening to supervise evening activities will be compensated at 1 ½ times their hourly rate. This rate for security officers for evening work, will be paid regardless of hours worked in any given day or week.
- Employees who work forty hour weeks (, custodians and maintenance personnel) will be compensated 1 ½ times their rates of pay for those hours worked in excess of forty hours.
- Credit for the thirty-five or forty hour week will be given an employee for any day in a given week that the employee actually works is otherwise compensated. For example, an employee who has a paid holiday during the week or a paid sick day during the week will be given credit for that day or days toward his thirty-five or forty hour base week for the purposes of computing overtime.
- Custodian, maintenance personnel and IT support specialists who are requested to work on Sundays will be compensated at two times their respective hourly rate of pay.
- Security and secretarial personnel required to work on Saturday or Sunday will be compensated a 1 ½ times their hourly rate for a minimum of two (2) hours.
- Building employees, maintenance employees and IT support specialist shall receive at least two (2) hours compensation for a call in.
- Maintenance personnel, custodians and IT support specialists will be provided equal access to overtime opportunities depending on their qualification for the overtime offered. Such overtime will be offered on a rotating basis.

## Procedure for Custodial and Maintenance Overtime

- Custodians and maintenance personnel will be provided equal access to overtime opportunities depending on their qualifications for the overtime offered. Such overtime will be offered on a rotating basis.
- The Overtime Verification Form should be used by the Buildings and Grounds Department to monitor and implement the rotating scheduling of overtime. Overtime will not be approved unless a copy of the form is signed and attached to the appropriate timesheet.
- The next custodian scheduled for overtime on the rotating schedule must sign indicating whether they will accept or decline the overtime offer.
- If the custodian declines, the opportunity will be offered to the next custodian on the list, and so on until the overtime is covered.

## **PAYROLL PROCEDURES**

**Title:** Internal Control

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

# NEW BRUNSWICK PUBLIC SCHOOLS

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Please visit the NBBOE website for information on Payroll schedules, timesheets, stipend forms, and Board approved minutes.

## **Regular Pay:**

- Employees shall be paid in equal semi-monthly payments for the term of their contracts. Payday shall be on the 15th and the last working day of the month. If schools are closed on the 15th, payday shall be on the last work day preceding the 15<sup>th</sup>. When a payday falls on or during a school holiday, vacation or weekend, personnel shall receive their checks on the last previous working day.
- All employees employed on a ten (10) month basis shall receive their final checks and the pay schedule for the following year on the last working day in June. Twelve month employees will receive their checks on the regular pay schedule.
- Beginning with the 2008-2009 school year, at least once every three years, between the months of September through May, school districts and county vocational school districts shall require each district employee to report to a central location(s) and produce picture identification and sign for release of his or her paycheck or direct deposit voucher. 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.

## **Substitutes and Hourly Paid Employees:**

- Substitutes must sign the AESOP Substitute Sign-in Sheet to receive pay for the time worked.
- Hourly employees must sign in/out electronic with a proximity badge or finger reading on a clock. Refer to the Appendix Section for more information.

## **Extra Contracts: Timesheets**

- All employees performing extra work **must** be board approved prior to commencement of the task.
- All supplemental pay will be paid on each check as per Extra Work Payroll Schedule. Deadlines for submission of timesheets will be strictly enforced. **Hand checks to employees are no longer permitted.**
- Timesheets need to reflect the program title as approved in the Board Minutes.
- Timesheets must be filled out completely using **blue ink**, signed by the individual, and followed by the signature of the appropriate administrator of the program. **Timesheets not properly processed will be returned.** This will delay the processing of the timesheet.
- The Administrator should forward the approved timesheets to Payroll using the scheduled deadlines.
- The holding of timesheets to be processed in a group (i.e. holding timesheets to have more money paid at a particular time of year) is not allowed.

## **Stipend Positions**

- Please see the district website for the timesheets forms. Timesheets should be submitted according to the Payroll Schedule.

## **Paychecks/paystubs**

- We are pleased to announce ADP iPayStatements. A new way to access your earnings statements and W-2 forms. *You will also have the option of going paperless.* Please refer to the memo attached in the Appendix
- Please give checks/stubs only to personnel present and working in your building on payday. A Roster Report is now sent with the checks. All employees must sign in order

# NEW BRUNSWICK PUBLIC SCHOOLS

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to receive their paycheck/stub during the month of September. By the second day all paychecks/stubs and Roster Repmt should be returned to the Payroll Department.

- NO EMPLOYEE CAN SIGN FOR ANOTHER.
- Contact the Payroll Department immediately if you have checks for staff who are not working in your building.
- Provide the Payroll Department, at your earliest convenience, with a list of the staff in your building. Also, indicate next to the Paraprofessional's name the teacher with whom she/he is working with.

## **403B 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. Visit the district website for a list of available providers.

## **Employee Name Change Instructions**

- Use the form located on the District webpage under "Staff Corner" - "Forms & Information".
- In case of a name change, the request must be submitted in person to Human Resources and you must present your new social security card; or no change will be made. You also have to complete a new W-4 Form for payroll purposes.

## **Employee Address Change Instructions**

- Please complete the form located on the District webpage under "Staff Corner" - "Forms & Information" and return to Human Resources.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## GENERAL LEDGER

### Monthly

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

### Year-End Procedures

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

### ACCOUNTS RECEIVABLE

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

### ACCOUNTS PAYABLE

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

### PAYROLL

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

### FIXED ASSETS

# NEW BRUNSWICK PUBLIC SCHOOLS

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- 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 other school district, surplus sale, E-Bay or other electronic means
- Remove item from fixed asset inventory records

## CASH MANAGEMENT

- Cash receipts - open mail, prepare deposit slip, ACH transfers, and record receipt in accounting system
- Cash disbursements-identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, 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-confirmation 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.

## Acceptance of Gifts, Grants and Donations Policy 7230

**Title:** Accounting

**Procedure:**

The New Brunswick Board of Education accepts its responsibility to provide from public funds sufficient supplies and equipment for an effective instructional program. The Board recognizes, however, that from time to time individuals or organizations in the community may wish to contribute additional supplies or equipment to enhance or extend the instructional program.

The Board may accept by resolution duly passed at a public meeting any gift or grant of land, with or without improvement, and of money or other personal property, except that the Superintendent may accept on behalf of the Board any such gift less than \$100 in value. Grants of land are subject to the appropriate legal limitations and approvals.

The Board reserves the right to refuse to accept any gift that does not contribute toward the achievement of the goals of this district or any gift the ownership of which would tend to deplete the resources of the district. The Board shall not provide public moneys for the purchase of any school property on a matching fund basis.

Any gift accepted by the Board shall become the property of the Board, may not be returned without the approval of the Board, and shall be subject to the same controls and regulations as are other properties of the Board. The Board shall be responsible for the maintenance of any gift it accepts, subject to any joint agreement with another governmental body.



# NEW BRUNSWICK PUBLIC SCHOOLS

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The Board will respect the intent of the donor in its use of a gift, but reserves the right to utilize any gift it accepts in the best interests of the pupils and the educational program of the district. In no case shall acceptance of a gift be considered to be an endorsement by the Board of a commercial product or business enterprise or institution of learning.

The Superintendent shall:

1. Counsel potential donors on the appropriateness of contemplated gifts and encourage such donors to choose as gifts supplies or equipment not likely to be purchased with public funds;
2. Encourage individuals and organizations considering a contribution to the schools to consult with the Principal or Superintendent before appropriating funds to that end;
3. Report to the Board all gifts that have been accepted on behalf of the Board;
4. Acknowledge the receipt of any gift accepted by the Board; and
5. Prepare fitting means for recognizing or memorializing gifts to the school district.

N.J.S.A. 18A:20-4; 18A:20-11 et Adopted: 18 May 2004

## Sales Tax Exemption Qualifications

**Title:** Accounting

**Procedure:**

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

**Legal Reference: Sales Tax Exemption Letter**

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Petty Cash Fund

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

**Procedure:**

- The Board of Education recognizes the convenience of an impress 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.
- The Board authorizes the establishment of an impress (revolving) fund at the Business Administrator's Office in the amount of \$800.00.
- In accordance with District Practice, no single payment from petty cash will exceed \$50.00. The Business Administrator shall insure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.
- To request a purchase using petty cash, prior approval by the School Business Administrator is required before any such purchase may occur. All documentation must be forwarded to the Accounting Office for processing of the reimbursement.
- All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the School Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1.

**References:**

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

# NEW BRUNSWICK PUBLIC SCHOOLS

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**Title:** Cash Management

**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.

## **Policy Statement**

The purpose of having student activity funds should be to finance the normal legitimate co-curricular activities of the student body organization. *Only expenditures relating to student activities may be made from student activity accounts.* With this in mind, the New Brunswick Public Schools has issued the guidelines to properly manage all student activity accounts.

## **Guidelines**

The Board of Education by resolution has authorized those student activity programs it wishes to be operational and who shall be the authorized signers of the checking accounts. The Superintendent of Schools may suspend any student activity account that he/she deems to be non-compliant with this policy or when there is a reasonable expectation of an audit recommendation or finding. The Board reserves the right to terminate any or all accounts with just cause and take appropriate action against the principal of the school if necessary. The principal of each school has the ultimate responsibility for the collection, record keeping, and disbursement of all student activity funds. The Superintendent may issue sanctions against principals.

Equipment and supplies purchased with student activity account monies are the property of the organization, not of any individual student, advisor, or other interested party.

## **Opening/Editing an account**

### Opening a New Account

- A principal of a school desiring to open a student activity new account shall provide the following information to the Business Office:
  - Purpose
  - Authorized Signers for approval of expenditures
- It is encouraged that accounts be opened with banks that have branches located in the City of New Brunswick.
- The Business Office shall prepare a resolution for Board of Education approval. Once the principal receives a copy of the approved resolution the Business Office may formally open the account.

### Changing an Existing Account

- There may be times when a student activity account may have to be changed especially when an authorized signatory no longer works in the school. A request to add/delete an authorized signatory must be made through the Business Office
- The Business Office shall prepare a resolution for Board of Education approval. Once the school receives a copy of the approved resolution the Business Office may formally make the change i.e., submit a revised signatory cards and other required documents.

## **Fund Raising**

- Projects for the raising of student activity money shall in general contribute to the educational experience of students and shall add to, not conflict with, the instructional program. Funds should be raised for an expressed purpose and spent on that purpose.

## **Book Fines**

# NEW BRUNSWICK PUBLIC SCHOOLS

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- All money collected by schools for book fines or lost books shall be tabulated and sent to the Business Office for deposit in the Board of Education General Fund. *Book fines are not to be deposited in student activity accounts.*

## **Collection of Funds**

- All principals should ensure that all money collected from any source should be substantiated by pre-numbered tickets or other auditable checkable records. Receipts should be given whenever practicable.
- All teachers, advisors, or staff members collecting money on behalf of the student activity program should turn in the money to the principal or designated person at least once every twenty-four (24) hours, but in no instance later than forty-eight (48) hours.
- Money collected by teachers, advisors, or staff members shall be kept in locked and secure places until it is turned into the principal or designated person.
- Any monies paid to the school or to a student activity organization as commissions belong to the students (ex. school pictures, yearbooks, class rings, candy sales) shall be deposited into the student activity account. Such monies shall be expended in accordance with this Board Policy for the benefit of students. At no time shall such commissions be used to benefit staff.
- No cash is to be paid ever to any vendor from the receipt of cash collected!!! All funds must be deposited and cash disbursed utilizing procedures below.

## **Receipt of Funds**

- The principal and/or the designated person in charge of the student activity account shall receive money from teachers, advisors, or staff members and keep all money in a locked cash box or safe in a secure room. Money received is to be properly secured at all times.
- The principal and/or the designated person shall provide a written pre-numbered receipt to the teacher, advisor, or staff member who turns in the money. The receipt should be signed by both parties in original signatures when the transaction has been completed and verified. No rubber stamp signatures permitted. A receipt journal shall be prepared and maintained.

## **Deposit of Money - 24 Hours 48 Hours**

- Bank deposits are to be made in a timely fashion. It is recommended that deposits be made within twenty-four (24) hours of receipt of monies. It is required that deposits be made no later than forty-eight (48) hours of receipt of monies. All money is to be kept in a locked cash box or safe in a locked secure room.
- All checks should be made payable to (school) Student Activity Account or the name on the Bank Statement. Copies of checks should be made before the deposit is made.
- All checks or money orders received shall be endorsed "For Deposit Only" immediately upon receipt. A record of deposits shall be prepared and maintained.

## **Request for Payment; Disbursements**

- All requests for disbursements shall be made through an appropriate request for payment form highlighting the following:
  - Person Making the Request;
  - Payee - Name and Address;
  - Purpose/Reason for Expenditure - Full explanation required;
  - Date of Request;
  - Amount of Request; and
  - Written verification that goods were received if that be the case.
- The form shall be signed by the school principal in charge of the school activity account. All signatures are to be original signatures. No rubber stamp signatures are permitted. A model form will be provided.

## **Supporting Documentation**

# NEW BRUNSWICK PUBLIC SCHOOLS

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- All requests for payment forms shall have attached some written form of supporting documentation that explains the need for payment. The documentation may be but not limited to a receipt, invoice, delivery documents, vouchers, quotation proposals.
- Principals are not to sign any checks without adequate supporting documentation attached to the request for payment form. All receipts, bills, invoices must be verified for mathematical and proper pricing accuracy.

## **Authorized Expenditures**

- Only expenditures directly relating to student activities may be made from student activity funds.

## **Prohibited Disbursements**

- **Paying Employees**  
Paying any employee for services rendered using Student Activity Checks is prohibited. All employees should be paid through the payroll process. (Further explanation provided at conclusion of policy).
- **Parents**
- Paying parents for services rendered or buying any goods or services for parents or parent functions using student activity checks is prohibited. All purchases for goods or services that are parent related should be made through the purchase order process or a separate PTO account.
- Buying personal goods or services for parents or parent functions using student activity checks is prohibited. All purchases for goods or services that are parent related should be made through an appropriate Parent Organization Account separate from the Board of Education.
- **Staff Activities**
- Buying personal goods or services for staff members using student activity checks is prohibited.
- **Furniture Equipment Supplies**
- Purchases of furniture, equipment, and supplies unless strictly and directly related to student activities are prohibited. Purchases of furniture, equipment, and supplies for the school should be made through the purchase order process.
- **Donations of Money to Charities**
- Although noble in gesture all donations of money from student activity account to charities should be discouraged. The major purpose of having a student activity account is "to make expenditures directly related to the student body."

## **Classification of Expenditures**

- Significant expenditures should be properly identified i.e., Yearbook Club, School Newspaper, Student Council. There shall not be any miscellaneous, sundry, or "other" headings.
- **Staff Social/Welfare Funds - "Sunshine Funds"**
- All activities for staff social/welfare funds (sunshine funds), including those that benefit the family/relative of a student, require an independent bank account not related to the New Brunswick Board of Education. No expenditures/ disbursements such as retirement gifts, staff parties, staff gifts, staff bereavements/celebrations, etc., may be made for staff social/welfare activities from the student activity account.

## **Checks; Issuance and Processing**

- All expenditures shall be made by check written on the student activity bank account and should be paid in no later than thirty (30) days.  
All checks are to be pre-numbered and issued in proper sequence.

# NEW BRUNSWICK PUBLIC SCHOOLS

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Two (2) authorized original signatures are required on all checks. No rubber stamp signatures are permitted. Checks are to be signed only after the check has been completed, prepared, and supporting documentation is attached and verified.

- Checks: Issuance and Processing: Prohibitions
  - There shall be no pre-signing of blank checks.
  - There shall be no checks written payable to "Cash."
  - There shall be no pre-dating or post-dating checks.
  - There shall be no loan or credit to anyone from the account.
- Checks; Issuance and Processes: Miscellaneous
  - All checks written from the student activity account which are not cashed within ninety (90) days of issuance are to be considered "stale" checks. They are to be cancelled and funds are to be restored to the account. In certain cases of scholarship checks the time period maybe extended to one hundred eighty (180) days.
  - Voided checks should be clearly marked "VOID" on the check to avoid being reissued.
  - All checks are to be accounted for, including spoiled and voided checks.
  - All checkbooks are to be kept in a locked secure area at all times.

## **Cash Disbursement Ledger**

- A cash disbursement ledger shall be maintained and be current with all entries. At a minimum the journal shall include:
  - Check Number
  - Payee/Vendor
  - Date of Disbursement
  - Description of Purchase
  - Amount
  - Running Balance

## **Taxes**

- The New Brunswick Public School District is exempt by State Law from sales and use taxes. Any payment to vendors using student activity check for the purchase of goods or services made from the Student Activity Account shall not include New Jersey Sales and or Use Taxes.
- All checks for reimbursement to staff members shall only include the cost of the item purchased. Sales tax costs are not to be reimbursed to employees.
- All vendors should receive a copy of a letter from the State of New Jersey advising officials of this policy.

## **Purchasing**

- Board Resolution - Pursuant to N.J.S.A. 18A:18A-5(a)-21 all purchases from the student activity account that exceed the bid threshold must be approved by board resolution prior to the purchase being made. Purchases of yearbooks, rings, and use of catering halls for proms, etc. may fall in this category. Fund-raising contracts that exceed the bid threshold in the aggregate require a Board resolution.
- Buying in New Brunswick - Every effort should be made by school principals to buy goods and services from New Brunswick merchants. When ordering hot or cold food e.g., pizza, sandwiches; or flowers or any other items New Brunswick merchants should get first preference.

## **Reimbursement to Staff - Limit Amount (\$100.00)**

- The Board of Education pennits reimbursements to staff members who make authorized purchases on behalf of the student activity fund. There must however be a limit to the dollar amount for reimbursement. Except in extreme cases staff reimbursements should not exceed more than \$100.00 per purchase. Purchases and reimbursements shall not be divided as to circumvent this ruling.

# NEW BRUNSWICK PUBLIC SCHOOLS

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- Every attempt should be made to purchase goods or services from vendors directly instead of reimbursing staff members.

## **Monetary Prizes to Students**

- The Board of Education recognizes that monetary prizes to students may act as an incentive to achieve in certain fields of endeavor. However, no monetary prizes are to be awarded for any reason using student funds

## **Reconciliation of Accounts**

- **Monthly Reconciliation**  
All student activity bank accounts are to be reconciled on a monthly basis and within at least seven (7) days of receipt of the monthly bank statement.  
The reconciliation shall be in writing on an appropriate form. The reconciliation must balance each month. The form shall be signed in original signatures by the principal and staff person managing the account. No rubber stamp signatures are permitted.
- **Final Reconciliation**  
Provisions must be made for final bank reconciliation and a final repmi of all funds held as of June 30 each year. Such records, reconciliations and reports must be made available to the Secretary/Business Administrator no later than August 15 of each year so that records can be audited and reconciled in time for the following school year.

## **Records to be submitted to the Business Office (Upon Request)**

- Each principal is to ensure the following records are submitted to the Business Office upon request for auditor review:
  - Cash Disbursement Ledger
  - Cash Receipt Journal
  - Copies of Deposit Slips
  - Copies of Monthly Reconciliation Reports
  - Copy of Final Reconciliation

## **Account Review**

- All student activity accounts will be reviewed at least once annually by the Business Office. The accounts will be evaluated and a recommendation of termination of the account may be made for schools that are found to be in non-compliance. An account inspection form will be made available to all principals.

## **AUDITS**

- The Superintendent or the School Business Administrator shall arrange the audit, not by the bookkeeper or the principal involved with the account. The audit may be an internal audit done by the school business administrator if so approved by the School Committee. At least one time every three years, however, an independent audit firm should do the audit. The School Committee may elect to have all annual audits done by an independent audit firm.

## **Segregation of Duties**

- It is a common business practice when working with financial accounts to segregate duties as much as possible.
- It is therefore recommended that responsibilities be assigned to different staff members for the following tasks whenever possible:
  - Receipt of Money
  - Deposit of Money
  - Preparing and Writing of Checks

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Reconciliations

### Internal Procedures

- Each principal is to ensure that written internal procedures on school activity accounts are provided to each staff member and document that the internal procedures were discussed at a staff meeting.

### Record Keeping, Disposal of Records

- All student activity records are to be kept on file in a secure location for seven (7) years. Records are to be disposed of in a manner provided by law. All requests to dispose of student activity records are to be made through the office of the Assistant School Business Administrator.

### Public Information: Right to Inspect

- All activities related to student activity accounts are considered public information and are open to public inspection. All public requests for information about student accounts are to be made in writing through to Assistant Business Administrator's Office in full accordance with the Open Public Records Act (OPRA).

### Paying Employees:

- Employees Performing Similar Duties  
Employees performing duties similar to those written in their job descriptions may not be paid using a Student Activity Account check.
  - Example -- Security Officer provides security at an evening dance, basketball game, or other student activities.Employees performing duties similar to those written in their job description must be paid through the payroll process.
- The principal or each school shall ensure that the Board of Education is reimbursed from the Student Activity Account for any payments made to employees for a Student Activity Account sponsored event.
- Employees Performing Different Duties (payment exception)  
Employees performing duties for a student activity that are substantially different than the duties listed in their job description may be paid using a Student Activity Account

### 1099 Forms over \$600.00

- Any person receiving \$600.00 or more for services provided (not reimbursements for purchases) shall be sent a 1099 IRS Form. The Accounts Payable Office shall be contacted for further information.

### INACTIVE ACCOUNTS

- Any student activity organization inactive for a period of three (3) years or more, and for which there has been no receipts or disbursements recorded on their behalf, shall require the following actions to be closed:
- Written notification by the advisor or student officer/treasurer to the principal or other authorized administrator that the particular activity will cease to be a viable account. If an advisor or student officer/treasurer is not available, such discontinuance shall be by vote of the School Board.
- All assets of the recognized student activity organization shall be determined and stated in writing.
- Any disposition of assets of an inactive recognized student activity organization shall be determined by the School Board, but in no case shall the disposition benefit specific individuals. (The primary goal in disposition should be to benefit the student body.)



# NEW BRUNSWICK PUBLIC SCHOOLS

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## ATHLETIC FUND

**Title:** Cash Management

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

**Procedure:**

- Each interscholastic event and their schedule require annual approval from the Board of Education before any moneys can be collected or disbursed in the name of the said activity.
- The Board authorizes the maintenance of the following athletic funds to be known as and to be located at: *Athletic Account/ High School*.
- The athletic fund shall be the responsibility of the Athletic Director and be administered by the Business Office.
- 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:
  - o The account should start with \$6000 and be replenished as needed to maintain the \$6000 balance. At the end of the school year the account should be closed with the remaining funds and re-opened the following school year with \$6000. Receipts should be submitted to substantiate the replenishment. (Revised)
  - o The books of account shall reflect the income of each approved sport.
  - o All payments for supplies, equipment, and services shall be made through the regular purchasing procedures of the district, except for ticket takers fees, police fees, and athletic officials' fees, but no such fees shall be paid **in** cash.
  - o A checking account shall be established for disbursements from the athletic fund. Each such disbursement must be approved by the High School Vice-Principal in charge of Athletics. All checks must be signed by the Business Administrator and/or Assistant Business Administrator and the Athletic Director.
  - o All gate receipts shall be turned in to the designated person or the High School Vice-Principal in charge of athletics on the date of collection, so they can be safeguarded.
  - o 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 High School Vice-Principal in charge of Athletics. The said list shall be submitted no later than one month after the conclusion of the program.
  - o A financial report of the athletic fund shall be submitted to the Board monthly.

**References**

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

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Budget Account Number Coding

**Title:** Cash Management

**Procedure:**

When completing purchase orders for materials, supplies, equipment and /or services, it is important to use the correct Budget account number as outlined by the New Jersey Chart of Accounts. To assist administrators, supervisors and staff members who complete purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 13 digits.

The New Brunswick School District uses 17 digits as follows: **11190 100 610 01 0000**

**11 - Fund 190- Program 100-Function 610-Object 01- Location 0000-Dept**

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

- 11 General Fund (instruction);
- 12 Capital Outlay Fund (assets over \$2,000)/acquiring fixed assets
- 13 Special Schools;
- 15 School-based budgets
- 20 Special Revenue

**Program** - activities and procedures to accomplish an objective.

- 105-Pre-K, 110- K, 120- 1-5; 130- 6-8; 140-9-12; 150-Home Instruction; 190-Undistributed
- 200- *Special Programs* (Special Education); 999- *Undistributed Expenditures*- charged indirectly to a program

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

- 100- *Instruction*- activities dealing directly with instruction
- 200- *Support Services*- provide administrative, technical support to enhance instruction.

Examples: 211-Attendance/Social Services 213- Health Services 240 - Support-Sch. Admin.

**Object**- the service obtained as a result of a specific expenditure.

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

**Location** - School Buildings/ Departments -

# NEW BRUNSWICK PUBLIC SCHOOLS

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## SECTION IV - BUDGET PROCESS

### Budget Development Process

#### Procedure:

#### School Budgets - Site Based Management

School Budgets are the responsibility of the Building Principal. It is also the responsibility of the Principal to justify proposed expenditures in each of the line item accounts. Building Principals track their school accounts during the year 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 Building Principal will be notified of the amount and is responsible for re-submitting the changes to the revised school budget. Below is a breakdown of the budget process.

#### October 15

- Distribution of:
  - o Individual school/ department line item budget
  - o Personnel request form; for additions and /or reductions of staff.

#### November

- Beginning of November, meeting with the Superintendent of Schools, School Business Administrator, and individual School Principal or Supervisor to review additional needs for the following year.
- November 15<sup>th</sup>- return of the individual school/ department line item Budget, along with the Personnel Request Form.

#### December 15

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

### Budget Transfers

**Title:** Budget Process

#### Procedure:

Individual budget line item transfer requests are to be submitted to the School Business Administrator by the Building Principals and/or Curriculum Supervisor. Requests must be submitted in writing. When transferring money from one account to another, the "from" account must have enough money to cover the transfer, if not, then the transfer cannot be completed. Make sure the correct account numbers that need to be affected, are used and fill in the description of the account.

The Business Administrator should update the transfer report as necessary (preferably monthly). The report should be submitted to the County Office twice a year (December and June).

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Grant Application Procedure

**Title:** Budget Process

**Procedure:**

- All grant applications must be submitted for approval to the Building Principal then to the Assistant Superintendent of Curriculum and Instruction. All grants require approval from the Superintendent, the Business Administrator and action from the Board of Education.
- All other procedures as described in this handbook will apply to transactions involving grant funds.

## Policy# 6160 GRANTS FROM PRIVATE SOURCES

The Board of Education encourages the development of proposals to private foundations and other sources of financial aid to subsidize such activities as innovative projects, feasibility studies, long-range planning, and research and development. Any such activity must:

1. Be based on a specific set of project objectives that relate to the established goals of the district;
2. Provide measures for evaluating whether or not project objectives are being achieved; and
3. Conform to applicable state and federal laws and to Board policies.

All grant proposals must be approved by the Board before being submitted to the funding agency. The Superintendent shall establish regulations for the processing of proposal ideas throughout the district.

Adopted: 18 May 2004

# NEW BRUNSWICK PUBLIC SCHOOLS

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## SECTION V - POSITION CONTROL

### POSITION CONTROL STANDARD OPERATING PROCEDURE

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

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

**According to 6A:23A-6.8:**

Districts shall maintain an accurate, complete, and up-to-date automated position control roster in order to track the actual number of employees, as well as, the category of employees in detail.

The position control roster shall:

1. Share a common database and be integrated with the district's payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:
  - i. The employee name
  - ii. The date of hire
  - iii. A permanent position tracking number for each employee including:
    - (1) An accurate expenditure account code(s)
    - (2) The building the position is assigned
    - (3) The certification title and endorsement held, as applicable
    - (4) The assignment position title as follows:
      - (A) Superintendent or Chief School Administrator
      - (B) Assistant Superintendent
      - (C) School Business Administrator
      - (D) Board Secretary (when other than I, II or III above)
      - (E) Principal
      - (F) Vice Principal
      - (G) Director
      - (H) Supervisor
      - (I) Facilitator
      - (J) Instructional Coach by Subject Area
      - (K) Department Chairperson by Subject Area
      - (L) Certificated Administrator - Other
      - (M) Guidance
      - (N) Media Specialist/Librarian
      - (O) School Nurse
      - (P) Social Worker
      - (Q) Psychologist
      - (R) Therapist - OT
      - (S) Therapist - PT
      - (T) Therapist - Speech
      - (U) Certificated Support Staff - Other
      - (V) Teacher by Subject Area

# NEW BRUNSWICK PUBLIC SCHOOLS

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- (W) Instructional Assistants
- (X) Certificated Instructional-Other
- (Y) Aides supported by IEP
- (Z) Other Aides
- (AA) Maintenance Worker
- (BB) Custodian
- (CC) Bus Driver
- (DD) Vehicle Mechanic
- (EE) Food Service
- (FF) Other Non-certificated

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

# NEW BRUNSWICK PUBLIC SCHOOLS

**OC (1-2 DIGITS) /TITLE (2 DIGITS) /SUBJECT (2 DIGITS) /SEQUENTIAL #(3-4 DIGITS) 8-10 POSITION CONTROL DIGITS**

L O C #	BUILDING LOC	ADDRESS	ASSIGNMENT POSITION TITLE			SUBJECT		
1	NBHS	1125 LIVINGSTON AVENUE	01	SUPERINTENDENT OF CHIEF SCHOOL ADMINISTRATOR		00	NONE	
2	RD	32 LIVINGSTON AVE	02	ASST SUPERINTENDENT		01	ARTS/DANCE/INSTRUMENTAL ARTS/THEATER/MUSIC	
3	RS	83 LIVINGSTON AVE	03	SCHOOL BUSINESS ADMINISTRATOR		02	BASIC SKILLS	
4	LS	101 REDMOND STREET	04	PRINCIPAL		03	BUSINESS	
5	PR	199 COMMERCIAL AVENUE	05	VICE PRINCIPAL		04	ELEMENTARY	
6	LV	206 DELAVAN STREET	06	DIRECTOR		05	ESL	
7	LN	66 BARTLITT STREET	07	SUPERVISOR		06	FAMILY CONSUMER SCIENCE - HOME ECON	
8	WW	133 TUNISON ROAD	08	FACILITATOR		07	HEALTH/PE	
9	MCK - INCLUDES DOI	15 VANDYKE AVENUE	09	INSTRUCTIONAL COACH	ATHLETIC TRAINER, READING COACH, SPEC. ED LITERACY COACH	08	MATH	
14	ALC	268 BALDWIN STR 2ND FL	10	DEPT CHAIRPERSON		09	KINDERGARTEN	
16	BILINGUAL	268 BALDWIN STR 1ST FL	11	CERTIFICATED ADMINISTRATOR - OTHER	ASST BUS. ADMINISTRATOR	10	PRESCHOOL	
17	CENTRAL OFFICE	268 BALDWIN STR 3RD FL	12	GUIDANCE		11	READING/LANGUAGE ARTS/ENGLISH/SPEECH	
19	PPS 2ND FLR	1125 LIVINGSTON AVENUE	13	MEDIA SPECIALIST/LIBRARIAN		12	SCIENCES-BIO, CHEM, PHY, FAMILY CONSUMER Science (Econ)	
20	EARLY CHILD MCK CENTER	21 VANDYKE AVE, MCK CENTER	14	SCHOOL NURSE		13	SECONDARY	
29	RECEIVING	411 JOYCE KIL AVENUE	15	SOCIAL WORKER		14	SOCIAL STUDIES-ECONOMICS, GEOGRAPHY, GOV. HISTORY	
31	TECH HS	165 BAYARD STREET	16	PSYCHOLOGIST		15	SPECIAL EDUCATION (LD, MC, ETC)- RESOURCE, INCLUSION, PRE-SCH DISABLE	
32	PR ANNEX	115 COMMERCIAL AVENUE	17	THERAPIST-OT		16	TECHNOLOGY	
34	CENTRAL OFFICE ANNEX	225 COMSTOCK AVENUE	18	THERAPIST-PT		17	WORLD LANG	
35	NO BUILDING ASSIGNED	TO BE USED FOR SUE & G HRLY, ETC	19	THERAPIST-SPEECH		18	GUIDANCE	for Guidance Supervisor only - Guidance see category # 12
36	MULTIPLE LOCATIONS	TRAVELING TEACHERS	20	CERTIFICATED SUPPORT STAFF-OTHER	SUBSTANCE AWARENESS COUNSELOR, LDTC, ALC COUNSELDR, SPECIALIST, STAFF DEV LEADER	19	MILITARY SCIENCE	
38	MIDDLE SCH	30 VANDYKE AVENUE	21	TEACHER		LAST 3-4 DIGITS		
			22	TEACHER BILINGUAL		995	RESERVED FOR LEAVE REPLACEMENT	
			23	INSTRUCTIONAL ASSISTANTS	REGULAR PARAPROFESSIONALS			

# NEW BRUNSWICK PUBLIC SCHOOLS

		BILINGUAL PARAPR
24	CERTIFICATED INSTRUCTIONAL-OTHER	READING/LA SPECIALISTS, MATH SPECIALIST, SCIENCE SPECIALIST
ZS	AIDES SUPPORTED BY IEP	SPECIAL ED PARAPROFESSIONALS SUPPORTED BY IEPS
26	OTHER AIDES	SPECIAL ED PARAPR NOT SUPPORTED BY IEPS
27	MAINTENANCE WORKER	
28	CUSTODIAN	
28	BUS DRIVER	BUS AIDES, CDL DRIVERS
29	VEHICLE MECHANIC	NONE FOR NBPS
30	FOOD SERVICE	CAFETERIA WORKERS
31	OTHER CERTIFICATED NON-	FAMILY LIAISON, DROP OUT PREVENTION, SECURITY, RECEIVING, SECRETARIES, PAYROLL, ACCTG, TECH DEPT, COMMUNITY AGENT
32	OTHER CERTIFICATED NON- ADMINISTRATORS	SUPPORT SVC DIRECTOR, DIR OF TECH, ACCTG SUPV, PAYR SUPV, FOOD SVC SUPV,
33	SECURITY OFFICERS	
34	SECRETARIES	
35	HOURLY	
36	ONE CONTROL NUMBER FOR SUBSTITUTES	
37	ONE CONTROL NUMBER FOR OVERTIME	
38	ONE CONTROL NUMBER FOR EXTRA PAY	

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**EXPLANATION**

Unique position control numbers are given to contracted employees

Sample

8 Digit Number

1210100 I=HS ZI=Teacher OI=Music  
1 OOI=Sequential #  
Z=RD ZI=Teacher OI=Art  
22101002 OOO=Sequential #

9 Digit Number

36210100 36=Traveling ZI=Teacher OI=Music  
5 005= Sequential #  
38221400 38=Mid ZI=Biling Tch 14=History  
1 OOI=Sequential #  
3=RS Z3=Biling I  
09=K 99S=IE  
3230995 replacement  
1 I=Sequential #

Hourly employees will be grouped under a specific number

Sample

3536000 35=no bldg assigned 36=subs OO=no  
01 subject 001 = number  
3538000 35=no bldg assigned 38=ALC hrly  
03 OO=no subject 001 = number



# NEW BRUNSWICK PUBLIC SCHOOLS

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## SECTION VI - PURCHASING

### Authority to Purchase, Bidding, Quotations, Pay to Play, Preview of Materials

According to the 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 and/or Assistant Business Administrator and Superintendent. 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 and/or Assistant Business Administrator and Superintendent.

#### Unauthorized Purchases

Any Board of Education employee who orders and receives any materials, supplies, or services without FIRST going through the approved purchase order process has made an unauthorized purchase. *Unauthorized purchases are a violation of state law and Board policy.* There will be no requisitions authorized by a telephone call, fax by a Principal, Supervisor, Teacher or other staff member. **A purchase order is considered authorized when said order has been printed and signed by the Business Administrator and/or the Assistant Business Administrator and the Superintendent of Schools.**

Penalties listed below may be assigned by the Superintendent of Schools for unauthorized purchases:

#### Penalties for Unauthorized Purchases

First Offense	Letter in Personnel File	Pay for Purchase
Second Offense	Suspension	Pay for Purchase
Third Offense	Loss of Increment	Pay for Purchase

#### Quotations

Two quotations are required for a single item or service, or group of like items with a cost ranging from \$6,000 to **\$40,000**. Notification of this range will be sent throughout the district by July 1st of each year. Please use the quote option in the Edu-met system or attach written quotes to the requisition for submission to the Business Office. **EXCEPTION:** 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.

#### Bidding Process

When a single item or service of a group of like items are at **\$40,000** or greater, the formal bidding process through the Business Office is required. Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date of the Business Office receives the request and specifications. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.

In order to review aggregate expenses, the Accounting Supervisor will submit to the Business Administrator a monthly list of vendors who have received cumulative payments of over \$30,000 for that fiscal year.,

Exception - New Jersey State Law allows for some exceptions to the bid and quotation limits. There are approximately 22 exceptions where a Board of Education does not have to go for bid or quote. Some of them are:

- Purchasing through State Contract
- Professional services as outlined by New Jersey law

# NEW BRUNSWICK PUBLIC SCHOOLS

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- Legal notices, food supplies, milk, utilities, insurance, election expenses, energy saving devices, library supplies

## **Pay-to-Play Law Affecting the Board of Education**

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

## **Preview of Materials**

All staff members must receive permission from Principals or Supervisors **to preview materials**. After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for a new item. All purchases must go through the Business Office.

## **Reimbursements of Employees**

The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. **AS A GENERAL RULE, THE BOARD DOES NOT REIMBURSE EMPLOYEES FOR ITEMS AND GOODS PERSONALLY PURCHASED BY THE EMPLOYEE. The district recognizes that there are occasions when items may need to be purchased immediately and will make every effort to expedite purchase orders.**

## **Resolutions**

We are now requiring a board resolution for amounts over the quote threshold of \$6,000 (two quotes are necessary).

## **Purchase Order Form and Staff Responsibilities**

**Title:** Purchasing

The purchase order consists of (7) seven sheets; color-coded for a certain purpose. Listed below are the names of each sheet, the appropriate color, and the purpose of each sheet.

<u>Copy</u>	<u>Color</u>	<u>Disposition</u>
Vendor Copy	White	Sent to vendor to order items
Voucher Copy	White	Sent to vendor for signature and returned with invoice
Receiving Copy	Green	Returned to Accounting upon receipt of goods
Receiving Copy	Yellow	Receiving Dept copy
Originator Copy	Pink	Returned to originator
Board Office Copy	Blue	Signatures authorizing purchase remains on file in the Accounting Office
File Copy	Canary	Remains on file in the Accounting Office

## **Preparing a Requisition - Responsibilities of the Originator**

The person who prepares the requisition has certain responsibilities before the order is typed into the EDU-MET Requisition System. Use a Purchase Order Request Form if you need prior approval and/or if someone else will be entering your order in the requisition system. Please ensure the following:—

**Purchase Order Request Form** - this form may be handwritten but must be legible.

**Vendors** - All Board checks are made payable to the vendor name listed on the purchase order. (Please contact the Technology Department to receive a quote for your technological equipment needs. Installation of new equipment requires a work order number attached to the requisition. Contact the Building & Grounds Department for items pertaining to the physical property of your school.)

- *New vendors will not be set up until the Accounting Office secures a copy of the vendor's Business Registration Certificate, W9 form or proof of exemption.* Vendor Request Forms can be found on the district website under the Accounting tab. Please be sure to include a description of the type of items/service etc. when

# NEW BRUNSWICK PUBLIC SCHOOLS

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submitting a vendor request form. This will enable the Accounting Department to categorize the vendor and to use this information to better serve you with suggestions as to what vendor to use.

- o It is a state law that all vendors seeking contracts with school districts register with the New Jersey Division of Revenue. We are required to keep the certificates on file. Non-profit, tax-exempt or governmental agencies are exempt but it is our policy to have proof on file.
- o If you would like to expedite your vendor request, ask the company or individual if they have a business registration certificate. The NBPS website has links to obtain Business Certificates. Please click on the Accounting Tab for more information.
- Only approved vendors with state contract # or vendors awarded bid contract for general supplies and equipment can be used. Please refer to the NBPS Accounting page for a list of state contracts.
- State Contract vendors do not require shipping charges. However, there could be a freight charge on state contract furniture orders.
- You must have two (2) quotes for items over \$6,000.00 and a board resolution if not using a state contract vendor or a bid awarded vendor. We must go out to bid on items over \$40,000.00 in the aggregate. You cannot type up separate requisitions to circumvent these limits.
- To expedite orders, obtain current catalogs with correct prices and shipping charges prior to submitting a requisition. When in doubt, overestimate on the shipping charges. If no current catalogs are available, speak with the Edu-met user to use the quote option in Edu-met to request actual prices from the vendor.
- If a vendor does not have a state contract number and the items are not carried by a state contract vendor and the items fall into the general supplies categories, we must go out to bid and await board approval.
- If you would like to purchase items that are offered at a greater than 10% discount compared to a state contract vendor, you must submit 2 quotes and we must pass a board resolution authorizing the purchase. Only after approval is the purchase made.

Vendor's Complete Address - the requisition must include a complete vendor's address. Please remember that the vendor number selected through EDU-MET will be the address to which the purchase order will be mailed. Some vendors will have more than one address, please select the one with the correct order address.

Description of Items, Services, Costs, and Catalog Numbers - Items and/or services requested are to be described clearly with correct and up-to-date catalog numbers and costs. Please use the latest catalogs available.

- Specify dates and number of attendees when submitting requisitions for workshops, conferences, travel, etc. Provide copies of registration forms as backup to the requisition.
- Please do not include request for reimbursement of expenses on the same requisition as the one for the conference, etc. A separate request for expenses should be made. Some conventions offer hotel accommodations but please read carefully. Checks are made payable to the convention and another one for the hotel. Different vendors can not go on the same requisition.
- The accounting dept. needs copies of whatever backup you have for your requisition.
- When encumbering requisitions, please state in the description area that you are encumbering or estimating the order.

Shipping Costs - shipping and handling costs are to be added to all purchase orders with the exception if using state contract vendors which do not charge S & H costs. *However, State Contract vendors will add s/h charges if the order is less than \$100.* Please add 15% S & H charges even if the charges are less. This will help cover any price increases on the order. Textbook vendors usually have price increases during the summer after your orders have been placed for the following school year.

# NEW BRUNSWICK PUBLIC SCHOOLS 2018-2019

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Delivery Address - "Attention Of:" - the name of a person or a specific department can be typed as part of the description area.

Minimum Order - the minimum order for all non-state-contract purchase orders is \$25.00. Please try to plan and combine orders to exceed the \$25.00 limit. State contract limit is \$ 100.

Budget Account Number - please be sure to obtain the correct GAAP Budget Account from your principal, vice principal or supervisor.

Quotations - if quotations are obtained, please attach a copy of each written quotation received to the requisition. Attach any quotes from the Technology Department

Bids - bids should be processed through the Business Office. **We no longer go out to bid for printing items but we do require 2 competitive quotes even if the order is below the quote threshold of \$6000.** Plan accordingly.

## **Responsibilities of the EDU-MET Requisition System User**

Please ensure the following when posting a requisition on the EDU-MET system:

Check the vendor number. Are you using the correct vendor number and address? Checks are made payable to the name that appears when you enter the vendor number. Purchase orders are sent to the vendor address. *Please view the vendor file if you are uncertain about a vendor name or address.*

Check the description. Are items clearly specified? Do workshops, conferences include dates and number of people attending? Are copies of registration forms attached to the requisition request? Are you using a state contract vendor? Was the state contract number typed in the description area of the requisition? Is shipping and handling included? Is the registration over \$150? (resolution required)

Check budget account numbers. Is the correct account being charged for items ordered? Please check with your principal, vice principal or supervisor. *Once a budget account number has been entered, the funds are on hold and are no longer considered available even if the requisition has not yet been approved.* Please keep this in mind if you re-do a requisition. Cancellations of requisitions can be done at the principal's level or call the Accounting Supervisor.

Shipping and handling costs - You may use the quote option in Edu-met to secure actual prices on items and s/h. State contract vendor will add s/h if the order is less than \$100. Remember to add 15% for s/h if actual costs are not known.

Quotes and bids - Quotes and bid information can be entered in the requisition system.

Documentation to Accounting -Send a copy of the purchase order request form (if applicable), a printout of the requisition screen, (and if any) registration forms, quotes, receipts, etc. to the Accounting Dept ASAP. All equipment that requires installation by the Technology Department must attach a copy of the work order request or number to the requisition. Keep a copy for yourself. *The quicker we receive the information, the quicker your order will be sent out to the vendor. Purchase orders without the necessary backup will hold up the order.*

## **Responsibilities of Administrators, Supervisors, or Principals**

Administrators, Supervisors, or Principals must ensure the following before the requisition is approved via the EDU-MET System:

Account Number - check that the correct GAAP budget account is used. *Please leave at least \$100 available in the heavily used accounts (supplies, textbooks, etc.) to accommodate for price increases.*

Checklist - check to determine that items previously noted (Responsibilities of Originator and of person entering requisition) have been properly completed.

Education value - review and determine the educational value of each requisition.

Professional/Educational Services - Administrators recommending contracts for professional/educational services are to secure the Political Contribution Disclosure Form from the vendor when the vendor submits his/her proposal if over

# NEW BRUNSWICK PUBLIC SCHOOLS 2018-2019

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\$17,500.00. The PCD must be forwarded to the Business Office. Any contracts must be sent to the Business Administrator for signature and approval. They should also obtain the Business Registration Certificate.

Allocation of Expenditures - When charging expenditures to more than one GAAP account, you must support your allocation: What was the method or basis used to distribute the expense? It can not be arbitrary. Is it by item classification, was a percentage used? You need to provide written documentation on the requisition form that will be sent to the Accounting Department. It will be attached to the purchase order for the auditor review.

Transfer of Funds - If you do not have enough money in the proper account to charge off expenditures, you will need to ask for a transfer of funds. All requests should be sent to the Business Office. All transfers of funds have to be approved by the Board of Education at a public meeting. Transfers exceeding 10% of the line item and any transfers to an equipment line need approval by the State Department of Education prior to Board approval. No transfers may occur in Fund 20 unless the special program permits it. When in doubt contact the Business Administrator.

## **Responsibilities of the Business Office/Accounting Department**

The Business Administrator/Assistant Business Administrator/Accounting Supervisor will review the following:

Technical aspects of the requisitions - The technical aspects of the requisition to ensure compliance with state law and Board Policy. Pursuant to various State Laws, the Purchasing Agent must ensure the following documents are on file in the Business Office before the purchase order is signed and processed:

- Affirmative Action Evidence - Contracts \$40,000.00 and over in the aggregate.
- Business Registration Certificate (BRC) - Purchases \$6,000.00 and over in the aggregate.
- Political Contribution Disclosure Form (PCD) Purchases over \$17,500.00 in the aggregate.
- 1099 W9 - Purchases over \$599.00 (Special rules apply)

GAAP account codes will be reviewed by the Business Administrator/Asst. Business Administrator.

Approve or cancel requisitions on the EDU-MET System on a daily basis. Notes will be provided in Edu-met if the requisition is not approved. An email will be sent to the school or department. Once the requisitions receive the final approval by the Business Administrator or Assistant Business Administrator, a purchase order number will be assigned by the system.

Printing - The purchase orders will be printed by the Accounting Supervisor. Backup will be matched by the requisition number to the purchase orders. The Business Administrator or Assistant Business Administrator will sign the purchase orders and return them to the Accounting Department who will mail them out to the vendors.

*Purchase orders that do not have backup will not be signed and will be placed on hold until such information is received.*

Excess Charges - Letters have gone out to the vendors indicating that the District will not pay for excess charges (s/h, price increase) unless written notification is sent to the Accounting Supervisor.

- Once written notice of the excess is received, if the revision is minor the Accounting Office puts through a requisition for the excess. If it is major, the information will be sent to the school for the entry of a new requisition and the old purchase order will be closed. Please reference the original purchase order number. This rule also applies to changes for incorrect numbers or wrong vendors.
- ***Once a purchase order is signed it can no longer be altered.*** It must be replaced with a new order or an excess purchase order generated by the Accounting Office. Items that were never listed on a purchase order can not be added to a processed order. A new order should be submitted.

## **Responsibilities of the Vendor**

The Accounting Department sends the purchase order and the voucher to the vendor. The vendor is to sign the voucher and return it along with an invoice to the Accounting Dept. If you receive a signed voucher or invoice, return it to Accounting.

# NEW BRUNSWICK PUBLIC SCHOOLS 2018-2019

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**Payment to the vendor** - Payment to vendors is performed once a month and a check is mailed after the Board of Education has approved the checks. Please refer to the purchase order cut-off dates for payment. Payment is submitted upon the receipt of the following items:

- Original Invoice from the vendor - copies are not acceptable.
- Signed Original Voucher - payment will not be issued until the original signature on the voucher has been received from the vendor.

Letters have gone out to the vendors indicating that the District will not pay for excess charges (s/h, price increase) unless written notification is sent to the Accounting Supervisor.

**Hand checks** - only the School Business Administrator and/or Superintendent can approve a hand check. A hand check is defined as appropriate when it is an emergency of the school district. Any request for a hand check should be submitted in writing to the Business Administrator. The Business Administrator will approve/disapprove and if needed, get the Superintendent's approval. If approved, the Accounting Supervisor will process the purchase order and the check for the appropriate signatures and list it for Board approval. *References: 6A:23A-6.J0*

## Emergency Contracts

**Title:** Purchasing

**Purpose:** To be able to deal with emergency situations involving the health and safety of occupants of school buildings by forgoing the bidding process.

**Procedure:**

- Any contract may be negotiated or awarded for the Board without public advertising for bids even if the price exceeds the bid threshold when an emergency affecting the health or safety of occupants of school buildings, provided that the contracts are awarded in the following manner:
- The principal or other designee in charge of the building, facility or equipment where the emergency occurs notifies the Business Administrator of the need for the performance of the contract, the nature of the emergency, the time of the occurrence and the need to utilize the emergency provision.
- This notification must be put in writing to the Business Administrator. If the Business Administrator is satisfied that an emergency exists, he/she shall be authorized to award a contract or contracts for such purposes as may be necessary to respond to the emergent needs. The report shall describe the following:
  - The nature of the emergency
  - The time of the occurrence
  - The need for invoking this regulation
  - The action taken
  - The costs of the action
  - The accounts to be charged
- If conditions permit, the Business Administrator will seek at least two quotes if the bid is below the bid threshold. If the expenditures are expected to be in excess of the bid threshold, the Business Administrator shall attempt to obtain at least three quotes.
- The plan for preventing a similar situation in the future
- The Business Administrator shall submit a final report to the State and County in accordance with N.J.A.C. 5:34-6.1, the following documents must be filed with the County Superintendent within three (3) days of awarding the contract or agreement:
  - A copy of the contract or agreement; and
  - A copy of the written requisition
- The Board of Education should review and approve the said emergency purchase.
- Upon furnishing the goods or services under the terms of this emergency contract provision, the contractor shall be entitled to be paid and the Board shall be obligated to take action needed to authorize the payment of the bill.
- This procedure will only be enacted in an emergency situation. All other contracts for goods and services will proceed using the regular purchasing process.

*Reference N.J.S.A. ISA:1 SA-7*

# NEW BRUNSWICK PUBLIC SCHOOLS 2018-2019

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## Receipt of Goods

**Title:** Purchasing

**Purpose:** To facilitate the receipt of goods and to make prompt payment to vendors.

**It is important that all items received be immediately checked.** Vendors usually allow only 30 days in which to report a shortage or mistake. The originator or the Receiving Department should follow this process when receiving materials, goods, and services:

- Obtain receiving copy (green) of purchase order and packing slip of items ordered.
- Open boxes and check off items received on the receiving copy and the packing slip.
- If all items are enclosed then sign the packing slip and attach packing slip to the receiving copy of the purchase order.
- The school principal or office supervisor or secretary should sign the receiving copy (green) and send it with the packing slip to Accounting.
- *All receiving copies (green) of purchase orders and packing slips must be sent ASAP to the Accounting Office. We can only pay the vendors in a timely fashion if we have your cooperation. If you receive an invoice, kindly forward it the accounting department.*

### Problems Encountered with Receipt of Goods

Problem: Back Orders

Sometimes items ordered will not be received in the first shipment. This is known as a back order. The packing slip will have back order written on those particular items. If the order is incomplete because there is a back order, do not wait for the next shipment. Please do the following:

- Mark on your receiving copy (green) of the purchase order, those items you did not receive.
- Make and keep a copy of your receiving copy (green) and the packing slip.
- Send the original receiving copy (green) and packing slip to the Accounting Office. Accounting will make a partial payment to the vendor.
- Upon receipt of the back order in the next shipment, check off your copies of the receiving copy (green) and the packing slip and send both copies to the Accounting Office.

Items back ordered towards the end of the school year (beginning of May):

- Call the vendor and have them cancel the items back ordered.
- Re -order the items in the new school year.

Problem: Items Missing from Order

Sometimes items are marked on the packing slip that they were delivered but are missing from your shipment.

- Call the company and tell them what was missing.
- Mark on the receiving copy (green) and packing slip what items were missing.
- Make and keep a copy of your receiving copy (green) and the packing slip.

# NEW BRUNSWICK PUBLIC SCHOOLS

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- Send the original receiving copy (green) and packing slip to the Accounting Office. Accounting will make a partial payment to the vendor.
- Upon receipt of the missing item in the next shipment, check off your copies of the receiving copy (green) and the packing slip and send both copies to the Accounting Office.

Problem: Items Damaged/Wrong Item

- Call the company and ask them what the procedure is for returning damaged or wrong items.
- Return the item(s) to the company.
- On the receiving copy (green) and the packing slip mark what items were returned and the reasons for the return. Please note how the items were returned (UPS/PO/Vendor pickup)
- Send the receiving copy and packing slip to the Accounting Office.

Problem: Discontinued Items

- Mark on the receiving copy (green) of the purchase order, "discontinued".
- Do not call the company for a replacement item. You must complete a new purchase order.

Problem: Over Shipment

- Call the vendor and arrange for return of item. The vendor will issue a claim number. Send this information to the accounting dept.
- If you wish to retain item, you must type up a new requisition explaining this is an over shipment and attach all information to the requisition.



# NEW BRUNSWICK PUBLIC SCHOOLS

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## Receiving Department

**Title:** Purchasing

### Receiving & Processing of Incoming Goods - Responsibilities & Procedures

- The Receiving Department is responsible for the receipt and distribution of all goods delivered through Central Receiving.
- It is the district policy to have orders delivered to the Receiving Department. UPS and Fed-Ex have received notification that they are to deliver items to the Receiving Department address. Purchase orders have your school name and the receiving address. In the event, your school receives items directly from the vendor or UPS/Fed-Ex, please make sure to contact the Receiving Department and advise them of the receipt. It is imperative that they are made aware of items not delivered by them because they will have an open purchase order pending delivery.
- The Accounting Department sends copies of purchase orders to the Receiving Department. Receiving is responsible for matching purchase orders to items received. The receiving report will be sent to the accounting department for processing payments and advising on the status of outstanding orders. The Edu-Met system will only be used by an authorized person in the Receiving Department determined by the Business Administrator to properly track purchase orders.
- Please note that all orders even those for Scholastic Book Clubs that are paid for by the students could be delivered to the Receiving Department. To expedite the receipt of these items, please alert the Receiving Department so they can quickly get the items to your location. Keep in mind that they are constantly looking for a purchase order to coincide with the items delivered.
- After receiving and inspecting purchased materials, the Receiving Department will transport such items to the appropriate delivery point and obtain appropriate signatures on the corresponding receiving documents.
- The Receiving Department will inspect shipments for obvious damage, irregularities, or other discrepancies. However, the requisitioning (purchase order) department is ultimately responsible for the acceptance of the merchandise, and should advise Accounting, in writing, immediately upon discovery of any damages, irregularities, nonconformity with specifications or other discrepancies.
- The Receiving Department has limited storage facilities available. The Department Head, Principal, Secretary or designated person responsible for the purchase order, should contact the Coordinator of the Central Receiving Department to arrange for unusually large shipments or shipments that may need to be stored for an extended period of time before the item/s are delivered to the department.

### Receiving & Processing of Incoming Goods - Additional Responsibilities

- The moving of equipment, furniture and other item requests must be submitted to Central Receiving in writing. All move requests pertaining to Technology items should be directed to the Technology Department
- Move orders procedures:
  - All move orders are to be handled by the Central Receiving Department.
  - Each move order is completed based upon its effect on the continuance of academic activities.
  - Move requests are usually completed within five (5) working days.
  - Move order requests, inclusive of Xerox Copy Paper should be completed through the School Dude System.
  - Faxed or Pony requests to move materials will not be honored.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Receiving & Processing of Incoming Goods - Exceptions

- When schools are closed due to holidays or nonnal closings, there will be no deliveries made that will require a signature for proof of delivery. Items that are of bulk, furniture moves and Xerox supplies will continue to be delivered as arranged by the Coordinator of the Central Receiving Department.

## Return of Materials - Responsibilities & Procedures

- It is the responsibility of Central Receiving to arrange the filing of all claims for damaged materials, and to initiate requests for replacement shipments. In the event the item is delivered directly to the schools, it is the school's responsibility to arrange for the filing of all claims and to immediately notify Receiving for proper return.
- The return of any supplies or materials to the vendor, whether resulting from damage, missed-shipment, or other reasons, should be arranged through the Receiving Department who will then notify the Accounting Department to assure applicable credits or refunds are received.
- The department responsible for the purchase order should notify Central Receiving immediately of any problems with the delivery. The following information should be provided:
  - Vendor name and purchase order number.
  - Date received.
  - A list of the items damaged or affected by differences, irregularities, or non-conformity with specifications, and a detailed description thereof.
  - Condition of the parcel(s) upon receipt.
  - Location of the parcel(s).
- Central Receiving will notify Accounting of the discrepancy in order to update its records of the purchase order.
- After arrangements have been made to return the items to the vendor, Central Receiving will schedule a pick-up during its normal delivery route. The purchase order number must be prominently displayed along with the return label supplied by the vendor, on all items being processed for return.

## Return of Materials - Exceptions

- Goods accepted and received directly by any department will be responsible for arranging the returns directly with the vendor. Central Receiving will ship the goods back after the proper arrangements have been made.
- Materials may be returned for immediate exchange directly to the supplier. The exchange should be for the same item(s) or comparable item(s) of equal value. The department responsible for the exchange will notify Central Receiving who will update the receiving report to reflect the changes. *You may not substitute an item for a different item even if they are of equal value. A new purchase order should be generated.*

## Direct Shipments - Responsibilities & Procedures

- Departments are responsible for the proper handling of all shipments not delivered through Central Receiving; Individuals accepting direct shipments should follow these basic guidelines:
- Do not sign the freight bill until after inspecting all incoming boxes or cartons.
- Verify the number of cartons listed on the freight bill with the actual number of cartons received.
- If a carton appears damaged:
- Insist that it be opened and jointly inspected before the driver leaves.
- Note any damage in writing on the freight bill and have the driver sign your copy.
- Notify Central Receiving immediately to arrange for damaged merchandise to be returned for proper replacement or credit.

# NEW BRUNSWICK PUBLIC SCHOOLS

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- Retain all damaged cartons and packing materials.
- If upon further inspection, there appears to be a problem with the shipment (shortages, incorrect items, etc.), notify Central Receiving immediately to arrange for return for proper replacement or credit.
- If the merchandise has a purchase order number, the department must contact Central Receiving immediately after accepting, and report the items received to keep accurate tracking information of the purchase order to correspond with that of Accounting.

## **Direct Shipments - Exceptions**

- The Central Receiving Department will not handle in any way, the delivery of items currently being directly shipped to offices, departments, and/or programs, such as; school base, or health services. These entities will continue to receive their goods as they currently do.
- Central Receiving will only handle the receipt and/or delivery of these items if pre-arranged and has prior approval by the Coordinator of Central Receiving, and if needed, the Business Administrator or the Assistant Business Administrator and the corresponding department's supervisor.

## **Disposal of Obsolete Equipment/Furniture/Books or Sale of Items**

**Title:** Purchasing

**Procedure:**

Requests to dispose of outdated books and obsolete equipment or sale of items must be made to the School Business Administrator. Items cannot be discarded or sold without prior Board approval.

District equipment may not be thrown away or given away by any individual in the district. Any school or department wishing to dispose of any technology equipment /furniture/books should prepare one list for technology equipment and another for furniture and another for books. Technology list should include the make, model, serial number and condition of the equipment. The school's Technology Teacher should update their building inventory to note the equipment that has been designated for disposal. The list of equipment and inventory update should be sent to the Technology Department and also to the Receiving Department. The Receiving Department has an inventory scanning system that they must update when transfers of equipment are being requested.

All equipment/furniture/textbooks for disposal should be placed in one specific location in the building.

Equipment/furniture/books may not be sold directly to individuals. The School Business Administrator prepares a list to be submitted for Board approval. Once the Board approves of the list, the Business Administrator will notify the school and the Receiving Department. The Receiving Department will discard the items.

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

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

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

# NEW BRUNSWICK PUBLIC SCHOOLS

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## INVENTORY

**Title:** Purchasing

**Subtitle:** Equipment Identification and Accountability

**Procedure:** **NEWLY PURCHASED ITEMS**

- The Assistant Business Administrator and the Business Administrator will ensure that items over \$2000 will be purchased utilizing the proper GAAP equipment accounts.
- The District has contracted with an Appraisal Company that keeps inventory on all equipment items.
- At the end of the school year, the Business Administrator will provide a list of additions/deletions to the Appraisal Company for the updating of the equipment report.

**TRANSFERS AND DISPOSAL OF EQUIPMENT**

- Refer to the section on disposal of items. A list of items that are to be transferred should be sent the Receiving Department so they can properly re-tag items.

### Contributions to Board Members and Contract Awards

**Title:** Purchasing

**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:**

- No school board will vote upon or award any contract 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. 19:44A-1 et seq.) to a member of the district board of education during the preceding one-year period.
- Contributions reportable by the recipient under P.L. 1973, c. 83 (N.J.S.A. 19:44A- 1 et seq.) to any member of the school board from any business entity doing business with the district are prohibited during the term of a contract.
- When a business entity referred to in (a) 2 above is a natural person, a contribution by that person's spouse or child that resides therewith 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.
- The disclosure requirement set forth in section 2 of P.L. 2005, c. 271 (N.J.S.A. 19:44A-20.26) also shall apply when the contract is required by law to be publicly advertised for bids.
- This subsection shall not apply to a contract when a district emergency requires the immediate delivery of goods or services.
- With the exception of districts previously subject to the requirements of N.J.A.C. 6A:10-2.1(e), this subsection shall not apply to contributions made prior to the effective date of these rules.  
*References N.J.A.C. 6A:23A-6.3, N.J.S.A. 19 :44-1 et seq., P.L. 1973, c.83*

# NEW BRUNSWICK PUBLIC SCHOOLS

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## End of Year Procedure

**Title:** Purchasing

**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:

- Emergency end of the year supplies
- End of year activities such as field days, graduation, after school programs, assemblies and workshop/ in services
- Contractual responsibilities
- Special State and Federally Funded Programs

## Professional Affiliations/District Travel/Out-of-State Travel/Reimbursements

**Title:** Purchasing

### Professional Affiliations:

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

*A professional development workshop for which the registration fee exceeds \$150 requires prior board approval.*

### SCHOOL DISTRICT TRAVEL PROCEDURE:

All travel requires prior approval from the Superintendent and the Board of Education. State approval is necessary for any travel outside of New Jersey, or if the cost is more than \$5,000, or when more than five people are attending the same conference. Please use the approved Out-of-State Travel Forms A or B. *Procedures will be incorporated into the Board Policy.*

## 6471 SCHOOL DISTRICT TRAVEL

The Board of Education shall ensure the effective and efficient use of funds by adopting and implementing policies and procedures that are in accordance with N.J.S.A. ISA:11-12 and State of New Jersey Department of the Treasury, Office of Management and Budget (NJOMB) Circulars 08-19-OMB and 06-14-OMB (OMB Circulars) and any superseding circulars pertaining to travel, meals, events and entertainment, and the additional requirements set forth in N.J.A.C. 6A:23A-7. If any superseding circulars of the Office of Management and Budget conflict with the provisions of N.J.A.C. 6A:23A-7, the provisions of the superseding circulars shall govern.

### A. Definitions

1. For the purposes of this Policy, "travel expenditures" means those costs paid by the school district using local, State, or Federal funds, whether directly by the school district or by employee reimbursement, for travel by school district employees and district Board of Education members, to the following five types of travel events:

# NEW BRUNSWICK PUBLIC SCHOOLS

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a. **Training and seminars** - means all regularly scheduled, formal residential or nonresidential training functions conducted at a hotel, motel, convention center, residential facility, or at any educational institution or facility;

b. **Conventions and conferences** - means general programs, sponsored by professional associations on a regular basis, which address subjects of particular interest to a school district or are convened to conduct association business. The primary purpose of employee attendance at conferences and conventions is the development of new skills and knowledge or the reinforcement of those skills and knowledge in a particular field related to school district operations. These are distinct from formal staff training and seminars, although some training may take place at such events;

c. **School district sponsored events** - means conferences, conventions, receptions, or special meetings where the school district plans, develops, implements, and coordinates the event and is the event's primary financial backer. School district employees are actively involved in working the event and other employees may attend as participants;

d. **Regular school district business** - means all regular official business travel, including attendance at meetings, conferences, and any other gatherings which are not covered by the definitions included in a., b., and c. above. Regular school district business travel also includes attendance at regularly scheduled in-State county meetings and Department of Education sponsored or association sponsored events provided free of charge and regularly scheduled in-State professional development activities with a registration fee that does not exceed \$150 per employee or Board member. Beginning in 2009-2010 the \$150 limit per employee or Board member may be adjusted by inflation. *We are requiring a prior board approved resolution for professional development workshops over \$150.*

e. **Retreats** - means meetings with school district employees and school Board members, at which organizational goals and objectives are discussed.

## B. School District Travel Expenses

1. Any sections in either the State or Federal Circulars that conflict with New Jersey school law (N.J.S.A. 18A:1-1 et seq.) shall not be included in this Policy nor authorized under N.J.A.C. 6A:23A-7.1 et seq. This includes, but is not limited to, the authority to issue travel charge cards as allowed under the State Circular, but not authorized for school districts under New Jersey school law.

2. School district travel expenditures shall include, but are not limited to, all costs for transportation, meals, lodging, and registration or conference fees directly related to participation in the event.

3. School district travel expenditures in accordance with this Policy and N.J.A.C. 6A:23-7.1 et seq. shall include costs for all required training and all travel authorized in school district employee contracts and school Board policies. This includes, but is not limited to, required professional development, other staff training and required training for Board members, and attendance at specific conferences authorized in existing employee contracts, provided that such travel meets the requirements of N.J.A.C. 6A:23-7.1 et seq.

4. All such expenditures are subject to the requirements of N.J.A.C. 6A:23-7.1 et seq., including but not limited to, inclusion in the annual travel limit, prior Board approval, separate tracking, and per diem reimbursements.

## C. School District Travel Requirements

1. All travel by Board of Education employees and Board members must be educationally necessary and fiscally prudent and all school district travel expenditures shall be:

a. Directly related to and within the scope of the employee's or Board member's current responsibilities and, for school district employees, the school district's professional development plan, the school building professional development plan, and an employee's individual professional development plan;

b. For travel that is critical to the instructional needs of the school district or furthers the efficient operation of the school district; and

c. In compliance with State travel payment guidelines as established by the Department of the Treasury and with guidelines established by the Federal Office of Management and Budget; except those guidelines that conflict with the provisions of Title 18A of the New Jersey Statutes shall not be applicable, including, but not limited to, the authority to issue travel charge cards. The Board specifies in this Policy the applicable restrictions

# NEW BRUNSWICK PUBLIC SCHOOLS

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and requirements set forth in the State and Federal guidelines including, but not limited to, types of travel, methods of transportation, mileage allowance, subsistence allowance, and submission of supporting documentation including receipts, checks, or vouchers.

2. Reimbursement for all in-State and out-of-State travel shall be made pursuant to N.J.S.A. 18A:11-12. In accordance with the provisions of N.J.A.C. 6A:23A-5.9:

a. **Out-of-State travel** events 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. Where the event is sponsored by a New Jersey-based organization and targeted to employees and/or Board members of New Jersey school districts, reimbursement for lodging may be permitted only where the sponsoring organization obtains a waiver pursuant to the provisions of N.J.A.C. 6A:23A-7.11. Where the event is national or regional in scope and targeted to school district employees and/or Board members from multiple States, reimbursement for lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds fifty miles.

b. 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 a travel event out-of-State, the school district shall obtain the prior written approval of the Executive County Superintendent. The Executive County Superintendent shall promptly review the request and render a decision within ten working days.

c. For all employee and Board member travel events out of the country, regardless of cost or number of attendees, the school district shall obtain the prior written approval of the Executive County Superintendent. Such requests must be supported by detailed justification. The Executive County Superintendent shall promptly review the request and render a decision within ten working days. It is expected that approvals will be rare.

## **D. Travel Reimbursements**

1. Travel reimbursements will be paid only upon compliance with all provisions of N.J.A.C. 6A:23A-7 and the Board's procedures and approval requirements. The Board will not ratify or approve payments or reimbursements for travel after completion of the travel event, except as provided at N.J.A.C. 6A:23A-7.4(d).

## **E. Board Member Voting On School District Travel**

1. A Board member shall recuse him/herself from voting on travel if the Board member, a member of his/her immediate family, or a business organization in which he/she has an interest, has a direct or indirect financial involvement that may reasonably be expected to impair his/her objectivity or independence of judgment.

2. A Board member shall not act in his/her official capacity in any matter in which he/she or a member of his/her immediate family has a personal involvement that is or creates some benefit to the school official or member of his/her immediate family; or undertake any employment or service, whether compensated or not, which may reasonably be expected to prejudice his/her independence of judgment in the execution of his/her official duties.

## **F. Maximum Travel Budget**

1. Annually in the pre-budget year, the Board shall establish by Board resolution, a maximum travel expenditure amount for the budget year which the school district shall not exceed. The Board resolution shall also include the maximum amount established for the pre-budget year and the amount spent to date.

a. The maximum school district travel expenditure amount shall include all travel supported by local and State funds.

b. The Board may elect to exclude travel expenditures supported by Federal funds from the maximum travel expenditure amount. If Federal funds are excluded from the established maximum amount, the Board shall include in the resolution the total amount of travel supported by Federal funds from the prior year, pre-budget year, and projected for the budget year.

c. Exclusion of Federal funds from the annual maximum travel budget does not exempt such travel from the requirements applicable to State and local funds.

2. The Board of Education, pursuant to the provisions of N.J.A.C. 6A:23A-7.3(b), authorizes an annual maximum amount per employee not to exceed \$1,500 for regular business travel only for which prior Board approval is not required.

a. The annual maximum shall not exceed \$1,500 and shall be subject to the approval requirements in N.J.S.A. 18A:19-1.

# NEW BRUNSWICK PUBLIC SCHOOLS

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b. Regular school district business travel as defined in N.J.A.C. 6A:23A-1.2 includes attendance at regularly scheduled in-State county meetings and Department of Education sponsored or association sponsored events free of charge. It also includes regularly scheduled in-State professional development activities for which the registration fee does not exceed \$150 per employee or Board member.

c. Regular school district business travel as authorized in this Policy requires approval of the Superintendent prior to obligating the district to pay related expenses and prior to attendance at the travel event. (1) The Superintendent shall designate an alternate approval authority to approve travel requests in his/her absence when necessary to obtain timely Board approval. (2) Regulation 6471 provides the procedures for the internal levels of approval required prior to Superintendent or designee approval of the travel event, as applicable.

## **G. Travel Approval Procedures**

1. All travel requests for employees of the district shall be approved in writing by the Superintendent of Schools and approved by a majority of the full voting membership of the Board, except where the Board has excluded regular business travel from prior approval pursuant to the provisions of N.J.A.C. 6A:23A-7.3(b), prior to obligating the school district to pay related expenses and prior to attendance at the travel event. a. The Superintendent shall designate an alternate approval authority to approve travel requests in his/her absence when necessary to obtain timely Board approval.

b. Regulation 6471 provides the procedures for the internal levels of approval required prior to the Superintendent's or designee's approval of the travel event, as applicable.

2. All travel requests for Board members shall require prior approval by a majority of the full voting membership of the Board, except where the Board has excluded regular business travel from prior approval pursuant to the provisions of N.J.A.C. 6A:23A-7.3(b), and the travel shall be in compliance with N.J.S.A. ISA:12-24 and N.J.S.A. ISA:12-24.1.

3. The Board may approve, at any time prior to the event, travel for multiple months as long as the Board approval, as detailed in Board minutes, itemizes the approval by event, total cost, and number of employees and Board members attending the event. General or blanket pre-approval is not authorized.

4. Where occasional unforeseen emergent situations arise wherein a travel request cannot obtain prior approval of the Board, justification shall be included in the text of the travel request. Such requests shall require prior written approval of the Superintendent or designee and the Executive County Superintendent or designee. The Board shall ratify the request at its next regularly scheduled meeting. Travel to conferences, conventions, and symposiums are not considered to be emergencies and shall not be approved after the fact.

5. The Board, in accordance with the provisions of N.J.A.C. 6A:23A-7.4(d) excludes from the requirements of prior Board approval any travel caused by or subject to existing contractual provisions, including grants and donations, and other statutory requirements, or Federal regulatory requirements. a. For the exclusion of prior Board approval to apply, the required travel event must be detailed, with number of employee(s), Board member(s), and total cost in the applicable contract, grant, donation, statute, or Federal regulation. (1) This does not include general grant guidelines or regulations that are permissive but do not require the travel event, unless the specific travel event, number of employee(s), Board member(s) and total cost is detailed in the approved grant, donation, or other fund acceptance agreement. (2) This does not include general contractual provisions in labor agreements for continuing education or professional development, except where the Board has included in its policy, a maximum amount per employee for regular business travel that does not require prior Board approval pursuant to N.J.A.C. 6A:23A- 7.3.]

## **H. Required Documentation for Travel**

1. Neither the Superintendent or designee, nor the Board shall approve a travel request unless the written request for travel includes the following information: a. Name and dates of event; b. A list of Board members and/or employees to attend either by name or title; c. Estimated cost associated with travel; d. A justification and brief statement that includes the primary purpose for the travel and the key issues that will be addressed at the event and their relevance to improving instruction or the operation of the school district. For training events, whether the training is needed for a certification required for continued employment, continuing education requirements, requirements for Federal or State law, or other purpose related to the programs and services currently being delivered or soon to be implemented in the school district, or related to school district operations; e. Account number and funding source - Federal, State, private, or local; and f. In the case of annual events, total attendance and cost for the previous year.



# NEW BRUNSWICK PUBLIC SCHOOLS

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2. Detailed documentation shall be maintained on file in the school district which demonstrates compliance with the Board's travel policy, including travel approvals, reports, and receipts for all school district funded expenditures, as appropriate.

## **I. Accounting for School District Travel**

1. The School Business Administrator/Board Secretary or designee shall prepare itemized travel budgets by function and object of expense for each cost center, department or location maintained in the school district's accounting system, as applicable, as part of the preparation of and documentation for the annual school district budget: a. The aggregate amount of all travel budgets shall not exceed the Board approved maximum travel expenditure amount for the budget year as required by N.J.A.C. 6A:23A-7.3.

2. The School Business Administrator/Board Secretary shall maintain separate accounting for school district travel expenditures as necessary to ensure compliance with the school district's maximum travel expenditure amount. This may include, but need not be limited to, a separate or offline accounting of such expenditures or expanding the school district's accounting system. The tracking system shall be sufficient to demonstrate compliance with the Board's policy and N.J.A.C. 6A:23-7, and shall be in a detailed format suitable for audit.

3. The School Business Administrator/Board Secretary or designee, shall review and approve all requests for travel expenditure reimbursement submitted for expenses incurred in the course of school district business as to cost and support documentation required by N.J.A.C. 6A:23A-7: a. The School Business Administrator/Board Secretary shall not approve or issue payment of travel expenditures or reimbursement requests until all required documentation and information has been submitted to support the payment and shall not approve any travel expenditure that when added to already approved travel expenditures would exceed the Board approved maximum travel expenditure amount for the budget year.

4. The School Business Administrator/Board Secretary shall be responsible for the adequacy of documentation of transactions processed by their staff and the retention of that documentation to permit audits of their records. 5. An employee of the Board, a Board member, or organization, shall not receive payment, either partial or full, for travel and travel-related expenses in advance of the travel pursuant to N.J.S.A. 18A:19-1 et seq. The payment of travel and travel-related expenses shall be made personally by a school district employee or Board member and reimbursed at the conclusion of the travel event. This applies to travel-related purchases for which a purchase order is not applicable. This provision does not preclude the district from paying the vendor directly with the proper use of a purchase order (e.g., for registration, airline tickets, hotel).

## **J. Sanctions for Violations of Travel Requirements**

1. Any Board of Education that violates its established maximum travel expenditure as set forth in N.J.A.C. 6A:23A-7.3, or that otherwise is not in compliance with the travel limitations set forth in N.J.A.C. 6A:23A-7 may be subject to sanctions by the Commissioner as authorized pursuant to N.J.S.A. 18A:4-23 and N.J.S.A. 18A:4-24, including reduction of State aid in an amount equal to any excess expenditure pursuant to N.J.S.A. 18A:11-12 and N.J.S.A. 18A:7F-60.

2. A person who approves any travel request or reimbursement in violation of N.J.A.C. 6A:23A-7 shall be required to reimburse the school district in an amount equal to three times the cost associated with attending the event pursuant to N.J.S.A. 18A:11-12: a. As required in N.J.A.C. 6A:23A-7.7(b)(1) the Board designates the Superintendent of Schools as the person with the final approval authority for travel and therefore shall be subject to this penalty.

3. An employee or Board member who violates the school district's travel policy or these rules shall be required to reimburse the school district in an amount equal to three times the cost associated with attending the event pursuant to N.J.S.A. 18A:11-12. 4. In the event it is determined a violation of the provisions of N.J.A.C. 6A:23A-7 has occurred after Board payment has been made, the Superintendent of Schools shall be responsible to ensure the sanctions as outlined in N.J.A.C. 6A:23A-7.7 are imposed. If a violation is determined prior to payment or reimbursement of the travel event, no consequences as outlined in N.J.A.C. 6A:23A-7.7 shall be imposed; however, the Superintendent may impose disciplinary action as necessary. 5. The annual audit conducted pursuant to N.J.S.A. 18A:23-1 shall include test procedures to ensure compliance with this Policy and travel limitations set forth in N.J.A.C. 6A:23A-7 and N.J.S.A. 18A:11-12.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## **K. Prohibited Travel Reimbursements**

1. The following types of expenditures are not eligible for reimbursement:
  - a. Subsistence reimbursement for one-day trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:23A-7.12;
  - b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedures set forth in N.J.A.C. 6A:23A-7.11;
  - c. Travel by Board members or employees whose duties are unrelated to the purpose of the travel event or who are not required to attend to meet continuing education requirements or to comply with law or regulation;
  - d. Travel by spouses, civil union partners, domestic partners, immediate family members, and other relatives;
  - e. Costs for employee attendance for coordinating other attendees' accommodations at the travel event;
  - f. 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 school district;
  - g. Training to maintain a certification that is not required as a condition of employment (example: CPE credits to maintain a CPA license if the employee is not required to be a CPA for continued school district employment);
  - h. Charges for laundry, valet service, or entertainment;
  - i. Limousine services and chauffeuring costs to or during the event;
  - j. Car rentals, either utilized for airport transportation or transportation at a conference, convention, etc., unless absolutely necessary for the conduct of school district business. Justification must accompany any request for car rentals. If approved, the most economical scheduling of car rental is to be used, including the use of subcompacts, discounted, and special rates. An example of the justified use of car rental is when an employee is out of State, making inspections at various locations, and the use of public transportation is impracticable. When car rental is authorized, the employee shall not be issued an advance payment for the anticipated expense associated with the rental;
  - k. Alcoholic beverages;
  - l. Entertainment costs including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities);
  - m. Gratuities or tips in excess of those permitted by Federal per diem rates;
  - n. Reverse telephone charges or third party calls;
  - o. Hospitality rooms;
  - p. Souvenirs, memorabilia, promotional items, or gifts;
  - q. Air fare without documentation of quotes from at least three airlines and/or online services; and
  - r. Other travel expenditures that are unnecessary and/or excessive.

## **L. Travel Methods**

1. For the purposes of this Policy, "transportation" means necessary official travel on railroads, airlines, shuttles, buses, taxicabs, school district-owned or leased vehicles, and personal vehicles.
2. The purchase or payment of related transportation expenses shall be made by purchase order or personally by a school district employee or Board member and reimbursed at the conclusion of the travel event. An actual invoice or receipt for each purchase or expense shall be submitted with a claim for reimbursement.
3. Pursuant to OMB Circulars, the following travel methods requirements apply:
  - a. Air and rail tickets shall be purchased via the Internet, if possible, using airline or online travel services such as Travelocity, Expedia, or Hotwire;
  - b. Air travel shall only be authorized when determined that it is necessary and advantageous to conduct school district business:
    - (1) The most economical air travel should be used, including the use of discounted and special rates;
    - (2) The following options should be considered when booking tickets: (a) Collecting versus nonstop flights; (b) Departing earlier or later compared to the preferred departure time; (c) Utilizing alternative airports within a city, i.e. Chicago, Illinois - Midway Airport versus O'Hare Airport; (d) Utilizing alternative cities, i.e. Newark versus Philadelphia; (e) Utilizing "low cost" airlines; and (f) Exploring alternate arrival and/or departure days.

# NEW BRUNSWICK PUBLIC SCHOOLS

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(3) No employee or Board member can earn benefits as a result of school district funded travel. Employees and Board members are prohibited from receiving "Frequent Flyer" benefits accruing from school district funded travel;

(4) Airfare other than economy (i.e., Business or First Class) shall not be fully reimbursed by the school district except when travel in such classes: (a) Is less expensive than economy; (b) Avoids circuitous routings or excessive flight duration; or (c) Would result in overall transportation cost savings.

(5) All airfare other than economy and not covered by the above exceptions purchased by an employee or Board member shall only be reimbursed at the economy rate for the approved destination;

(6) Cost estimates on travel requests and associated authorizations shall be consistent with current airline tariffs, with consideration of available special fares or discounts, for the requested destination;

(7) Airline tickets shall not be booked until all necessary approvals have been obtained;

(8) Justification shall be required when actions by a traveler result in additional expenses over and above the authorized travel request. Sufficient justification shall be considered only for factors outside the control of the purchaser. Additional expenses without sufficient justification shall not be reimbursed; and

(9) Justification shall accompany requests for airline ticket reimbursement when purchased by employees or Board members contrary to the above regulations. Sufficient justification shall be considered only for factors outside the control of the purchaser. Noncompliant purchases without sufficient justification shall not be reimbursed. Reimbursement of purchases with sufficient justification shall be otherwise permitted and reimbursed in accordance with the above procedures. c. Rail travel shall only be authorized when determined that it is necessary and advantageous to conduct school district business:

(1) The most economical scheduling of rail travel shall be utilized, including excursion and government discounts, whenever applicable;

(2) When one employee or Board member is traveling within the Northeast Corridor, NJ Transit shall be used as the rail option. Use of Amtrak will not be authorized unless it is the only means of travel available;

(3) The use of high speed rail services, such as Acela, shall not be authorized;

(4) When two or more employees and/or Board members are traveling to the same event in the Northeast Corridor (between Boston, MA and Washington, DC), rail travel shall not be authorized. In those cases, the travelers must use a school district vehicle or, if not available, a personally-owned vehicle must be used; and

(5) All rail travel, including rail travel in the Northeast Corridor must be processed in the same manner as prescribed for air travel above d. Use of a school district-owned or leased vehicle shall be the first means of ground transportation. Use of a personally-owned vehicle on a mileage basis shall not be permitted for official business where a school district-owned or leased vehicle is available: (1) Mileage allowance in lieu of actual expenses of transportation shall be allowed at the rate authorized by the annual State Appropriations Act, or a lesser rate at the Board's discretion for an employee or Board member traveling by his/her personally-owned vehicle on official business:

(a) In accordance with the OMB circular, if any condition in an existing negotiated contract is in conflict with the circular, such as the mileage reimbursement rate, the provision of the contract will prevail;

(b) Parking and toll charges shall be allowed in addition to mileage allowance;

(c) Reimbursement for travel to points outside the State by automobile shall be permitted when such arrangements prove to be more efficient and economical than other means of public transportation;

(d) In determining the relative costs of private and public transportation, all associated costs (i.e., tolls, taxicabs, airport, or station transfers, etc.) shall be considered;

(e) All employees and Board members using privately-owned vehicles in the performance of their duties for the school district shall present a New Jersey Insurance Identification Card indicating that insurance coverage is in full force and effect with companies approved by the State Department of Banking and Insurance. The card shall be made available to the Superintendent or designee before authorization to use privately-owned vehicles;

(f) Employees and Board members who are out-of-State residents must provide appropriate insurance identification in lieu of the New Jersey Insurance Identification Card;

(g) School district-owned or leased vehicles shall be utilized in accordance with N.J.A.C. 6A:23A-6.12;

(h) Necessary taxicab charges are pennitted. However, travel to and from airports, downtown areas, and between hotel and event site shall be confined to regularly scheduled shuttle service, whenever such service is complimentary or is less costly. If shuttle service is not available, taxicabs may be used; and

(i) Cruises are not pennitted for travel events or transportation.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## **M. Routing of Travel**

1. Pursuant to OMB Circulars: a. All travel shall be by the most direct, economical, and usually-traveled route. Travel by other routes as a result of official necessity shall only be eligible for payment or reimbursement if satisfactorily established in advance of such travel. b. In any case where a person travels by indirect route for personal convenience, the extra expense shall be borne by the individual. c. Reimbursement for expenses shall be based only on charges that do not exceed what would have been incurred by using the most direct, economical, and usually traveled route.

## **N. Subsistence Allowance - Overnight Travel**

1. Pursuant to the OMB Circulars, one-day trips that do not involve overnight lodging shall not be eligible for subsistence reimbursement, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:23A-7.12.

2. Pursuant to the OMB Circulars, generally, overnight travel shall not be eligible for subsistence reimbursement if travel is within the State. Overnight travel is permitted if such travel is authorized pursuant to N.J.A.C. 6A:23A-7.1 l(c), or is a required component of a grant, donation, or other funding agreement with the district. The specific required overnight in-State travel event must be detailed in the approved grant, donation, or other fund acceptance agreement along with the number of employee(s), Board member(s), and total cost. All reimbursements are subject to these rules unless the funding acceptance agreement specifies otherwise.

3. The Commissioner is authorized to grant waivers for overnight travel for school Board members and school district employees to attend in-State conferences in accordance with N.J.A.C. 6A:23A-7.1l(c). If a waiver is granted by the Commissioner, it shall permit reimbursement for travel expenses for only those individuals whose home to the convention commute exceeds fifty miles.

4. Overnight travel within the State shall not be eligible for subsistence reimbursement if travel is on the day prior to the start of the conference. Reimbursement shall be prohibited for lodging prior to check-in time for the first day of the event or after check-out time on the last day of the event.

5. The United States General Services Administration publishes a schedule of Federal per diem rates in the Federal Register for approved overnight travel by the event location. The latest Federal per diem rates schedule for lodging, meals, and incidental expenses by location can be found at [www.gsa.gov](http://www.gsa.gov). The following restrictions apply to allowable per diem reimbursements.

a. Allowable per diem reimbursement for lodging, meals, and incidentals shall be actual reasonable costs, not to exceed the Federal per diem rates for the event location. Registration and conference fees are not subject to the Federal per diem rate caps. If the event location is not listed, the maximum per diem allowance shall be \$31 for meal/incidental expenses and \$60 for lodging, or amounts listed in any superseding NJOMB circular.

b. Pursuant to N.J.S.A. 18A:11-12(o), reimbursement for lodging expenses for overnight travel, out-of-State or in-State as authorized by the Commissioner, 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 Federal per diem rates. (1) If the hotel at the site of the current travel event is not available, lodging may be paid for similar accommodations at a rate not to exceed the hotel rate at the site of the current event. (2) If there is no hotel at the site of the current travel event (e.g. Atlantic City Convention Center), then reimbursement for lodging shall not exceed the Federal per diem rate.

c. If the meal is not part of a one-sum fee for a travel event, reimbursement may be approved for the full cost of an official convention meal that the employee or Board member attends, when such meal is scheduled as an integral part of the convention or conference proceedings. (1) Receipts shall be submitted in order to obtain reimbursement in such situations. The amount of the Federal per diem rate for the corresponding meal shall be deducted from that day's subsistence allowance. d. The allowance for a meal or meals, or incidentals shall not be eligible for reimbursement when included and paid in the registration fee, the cost of lodging or transportation charge.

e. Receipts shall be required for all hotel and incidental expenses.

f. In any case in which the total per diem reimbursement is greater than the Federal per diem rates, the costs shall be considered excessive in the absence of substantial justification accompanying the travel voucher submitted by the employee or Board member. In such cases, receipts shall be submitted for all costs including meals.

g. Employees and Board members shall patronize hotels and motels that offer special rates to government employees unless alternative lodging offers greater cost benefits or is more advantageous to the conduct of school district business.

# NEW BRUNSWICK PUBLIC SCHOOLS

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h. Actual subsistence expenses shall not be reimbursable if paid by the traveler to a member of his/her family, to another school district employee, or to a member of the family of another school district employee.

## **0. Meal Allowance - Special Conditions - And Allowable Incidental Travel Expenditures**

1. Meals for in-State travel shall not be eligible for reimbursement except as expressly authorized within N.J.A.C. 6A:23A-7.

2. Meals during one-day, out-of-State trips required for school business purposes may be authorized for breakfast, lunch, and/or dinner in an amount permitted by NJOMB. The Commissioner shall post the most current rates on the Department of Education website for reference.

3. Lunch for training sessions and retreats may be authorized for an amount up to \$7 per person only when it is necessary that employees or Board members remain at a site other than their school district and there are no viable options for lunch at the off-site location. a. If lunch is included in a one-sum registration fee for the training session, the full amount is eligible for reimbursement if reasonable. b. Refreshments for breaks may also be provided at training sessions and retreats held at a site other than the school district. Providing lunch for staff meetings and in-service days or for staff that come from other parts of the school district shall not be permitted (See N.J.A.C. 6A:23A-7.12(d)). c. In accordance with N.J.S.A. 18A:11-12a(1)(d), employee and Board member retreats shall be held onsite unless there is no school district site available.

4. Subsistence expenses for an employee or Board member shall not be allowed at the school district or within a radius often miles thereof, except for meals expressly authorized by and in accordance with the provisions of Section O of this Policy and N.J.A.C. 6A:23A-7.12. Non-allowed expenses include, but are not limited to, meals and refreshments for staff meetings and in-service days.

5. Reimbursement may be approved for the cost of an official luncheon or dinner, up to \$7 and \$10, respectively, that an employee or Board member is authorized to attend, where such a meal is scheduled as an integral part of an official proceeding or program related to school district business and the employee's responsibilities. a. School district business above refers to the management operations of the district and does not refer to activities that benefit pupils and are part of the instructional program. Pursuant to N.J.A.C. 6A:23A-5.8(b)(4), all reasonable expenditures related to district employees that are essential to the conduct of a pupil activity are permitted.

6. Regular meetings, special meetings, and work sessions of the Board of Education shall be limited to light meals and refreshments for all Board members. a. The meals may be served to employees who are required to attend the event and where it is impractical for the employee to commute to and from his or her residence between the end of the work day and the beginning of the event, or where the employee is required to remain at the school district to prepare for the event. b. The school district shall acquire the light meals and refreshments by the solicitation of quotes if required pursuant to N.J.S.A. 18A:18A-1 et seq. c. Where the school district's food service program can prepare comparable meals at a lower cost, the food service program shall be used. d. The average cost per meal shall not exceed \$10. e. The school district shall purchase or prepare foods that are sufficient to provide each Board member, dignitary, non-employee speaker, or allowable staff member one meal. Meals should be carefully ordered to avoid left-over food. Unintended left-over food should be donated to a charitable shelter or similar facility, if at all possible.

7. Allowable incidental travel expenses are defined as those that are essential to transacting official business. a. Charges for telephone calls on official business may be allowed. The voucher must show the dates on which such calls were made, the points between which each call was made and the cost per call. b. Employees and Board members using their personally-owned telephone for business may request reimbursement, less Federal Communications Tax. Calls for business are tax exempt and the telephone company will make allowances for the tax if the employee or Board member certifies to the telephone company when paying bills for personally-owned phones that said calls were business calls. c. Incidental expenses, when necessarily incurred by the traveler in connection with the transaction of official business, may be submitted for reimbursement only when the necessity and nature of the expense are clearly and fully explained on the travel voucher and the voucher is approved. Travel vouchers shall be supported by receipts showing the quantity and unit price.

## **P. Records and Supporting Documentation**

1. All persons authorized to travel on business must keep a memorandum of expenditures chargeable to the school district, noting each item at the time the expense is incurred, together with the date incurred.

2. The travel voucher shall be completed by the employee or Board member to document the details of the travel event. The travel voucher must be signed by the employee or Board member to certify to the validity of the charges for which reimbursement is sought. The form must also bear the signatures of approval officials for processing.

## NEW BRUNSWICK PUBLIC SCHOOLS

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3. Sufficient documentation shall be maintained centrally by the school district to support payment and approval of the travel voucher.

4. Each person authorized to travel shall submit a brief report that includes the primary purpose for the travel, the key issues addressed at the event and their relevance to improving instruction or the operations of the school district. This report shall be submitted prior to receiving reimbursement.

5. Documentation for requests for travel reimbursement shall show:

a. The dates and individual points of travel, number of miles traveled between such points, and kind of conveyance used;

b. If the distance traveled between any given points is greater than the usual route between these points, the reason for the greater distance must be stated;

c. The hours of the normal work day and actual hours worked must be shown when requesting meal reimbursement for non-overnight travel;

d. Original receipts shall be required for all reimbursable expenses, except for meals that qualify for per diem allowances and for parking meters;

e. Actual vendor receipts for personal credit card charges shall be attached to reimbursement requests. Credit card statements shall not be accepted as documentation of expenses;

f. Personal charges on a hotel bill shall be deducted and shown on the bill;

g. When lodging is shared jointly, the fact must be stated on the travel voucher;

h. Where travel is not by the most economical, usually-traveled route, the employee or Board member reimbursement request shall set forth the details of the route, the expenses actually incurred, the hour of departure, the hour of arrival, and an explanation for the use of costlier travel arrangements;

i. When travel is authorized in the employee's or Board member's own automobile on a mileage basis, the points between which travel was made and the distance traveled between each place must be shown. A statement as to ownership of the auto or other conveyance used, as well as a certification that liability insurance is in effect, must be documented;

j. Reimbursement requests must be supported by other receipts as required;

k. The voucher shall be itemized; and

l. Reimbursement requests shall be rendered monthly when in excess of \$25. Travel for a single travel event must be reported as soon as possible after the trip.

6. All outstanding travel vouchers for the school year ending June 30 shall be submitted as soon as possible after June 30 regardless of amount, notwithstanding N.J.A.C. 6A:23A-7.13(e)(12).

7. Travel mileage reimbursement requests of the just completed school year, that are not submitted by July 30 or the date approved by the district for the closing of books, whichever is earlier, for the just completed school year shall not be approved or paid. N.J.S.A. 18A:11-12 et seq. N.J.A.C. 6A:23A-5.9; 6A:23A-7 et seq. Adopted: 16 June 2009 Revised: 19 November 2013

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Reimbursement for Mileage

**Title:** Purchasing

All staff members must use the Mileage Log to be reimbursed for all appropriate travel.

- This form is available on the district website under the Administration, Accounting tab or in your school's office.
- For the 2015-2016 school years automobile use shall be compensated at the rate of .31 cents per mile as stipulated by the State of New Jersey. The rate in effect on July 1st of each year will be the rate for such compensation through the following June 30<sup>th</sup>.
- Mileage Logs should be submitted monthly if it totals more than \$25. If less, it shall be carried over to the following month. However, at the end of the school year, even though the amount is less \$25, a requisition should be submitted, **since expenses cannot be carried forward into the next school year.**
- All employees using privately-owned cars in the performance of their duties should attach copies of a valid State Insurance Identification Card ref. *N.J.A.C. 6A:23A-7.9 (c)(4v)* and a valid vehicle registration ref. *N.J.A.C. 6A:23A-7.13(e)(9)*.
- For one day trips involving tolls and parking, all receipts must be attached to the Mileage Log.
- Staff members who are assigned duties in more than one building may be compensated for mileage at the rate stipulated by the State and no longer the IRS rate.
- NBLA supervisors, coordinators and directors will receive \$36.00 per month mileage allowance per the negotiated rate and paid through payroll at the end of the school year. Out-of-district mileage should be submitted with a mileage log attached to a requisition.
- Association members using their own vehicles in performing their out of district duties shall be compensated at the State of New Jersey Department of Treasury rate per mile for 2014-2016. In no way is this to be misconstrued to pay for travel between residence and school. You must attach a mileage log to a requisition for payment.
- Make sure to submit final travel and mileage forms for the end of the school year. Estimate if necessary and then submit the final mileage log to be paid in July.

## Legal Services

**Title:** Purchasing

### Procedure:

- In order to help minimize the cost of legal services, the Board will authorize the designated persons, Superintendent of Schools, the Business Administrator or the Assistant Superintendent 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.
- If legal advice is requested by anyone other than the three designated persons listed, a request for legal advice shall be made in writing and shall be maintained on file in the administrative office. The designated person(s) will determine whether the request warrants legal advice or if the information can be obtained elsewhere.

# NEW BRUNSWICK PUBLIC SCHOOLS

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- A log of all legal counsel contacts will be maintained by the designated person(s) and will include: the name of legal counsel contacted, date of contact, issue discussed and length of contact. Legal bills shall be compared to the contact log and any variances shall be investigated and resolved.
- Payments for legal services will comply with payment requirements and restrictions pursuant to N.J.S.A.15A-19-1 et seq. as follows:
  - o Advance payments are prohibited
  - o Services to be provided shall be described in detail in the contact
  - o Invoices for payment shall itemize the services provided for the billing period
  - o Payment shall only be for services actually provided
- The Board of Education will annually establish, prior to the budget preparation, a maximum dollar limit for each type of professional service, including legal services.
- In the event it becomes necessary to exceed the established maximum dollar limit for the professional service, the Superintendent shall recommend to the Board of Education an increase in the maximum dollar amount. Any increase shall require formal Board action.
- Contracts for legal services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for legal services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.

## *References*

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

## **Professional Services Authorized Services**

**Title:** Purchasing

### **Procedure:**

- 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.
- Contracts for professional services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for professional services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.
- 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: I SA:18-2 Definition of professional services

"Professional services" means services rendered or performed by a person authorized by law to practice a recognized profession and whose practice is regulated by law and the performance of which services requires knowledge of an advanced type in a field of learning acquired by a prolonged formal course of specialized instruction and study as distinguished from general academic instruction or apprenticeship and training. Professional services may also mean services rendered in the provision or performance of goods or services that are original and creative in character in a recognized field of artistic endeavor.



# NEW BRUNSWICK PUBLIC SCHOOLS

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**All professional service and consultant contracts must be approved by the New Brunswick Board of Education if the contract exceeds \$6,000.**

If you plan to recommend the hiring of a professional consultant, please be advised of the following:

- An appropriate resolution must be written for placement on the Board of Education meeting agenda. Please make sure to state the nature, duration, service, amount and (if applicable) the grant to be charged.
- Curriculum or grant related resolutions should be sent to the Assistant Superintendent for Curriculum for Administrative Council approval.
- All other resolutions should go directly to the Business Office. The Business Office only accepts resolutions approved by the Superintendent and the Assistant Superintendent.
- With the resolution should be a written proposal from the consultant and/or the vendor outlining the following:
  - o Name and address of consultant/vendor (No P.O. Box #'s)
  - o A description of services to be provided
  - o Starting date of service and ending date of service
  - o The cost of the services and terms of payment
- All contracts must be submitted to the Business Office for signature. No other employee is allowed to sign contracts. Only the Board President, the Business Administrator and the Assistant Business Administrator can sign contracts.
- It is the responsibility of the administrator/supervisor recommending the contract to provide the Business Office with a copy of the Political Contribution Disclosure Form if services exceed \$17,500 and a copy of the Business Registration Certificate. If they do not have one, it can be obtained online.
- Visit <http://www.state.nj.us/treasury/revenue/busregceli.htm> click on obtain a certificate online or use the links from the New Brunswick website.

## **Maintenance Service Contract and Other Repairs**

**Title:** Purchasing

**Procedure:**

- Service contracts for continued maintenance and repair of office machines/typewriters are available for district wide equipment.
- Contact the Accounting Department for a form to add or delete any typewriters, or printers (not copiers).

# NEW BRUNSWICK PUBLIC SCHOOLS

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## SECTION VII - FACILITIES

### USE OF SCHOOL FACILITIES

**Purpose:** The school facilities in the City of New Brunswick may be used by responsible educational, recreational, political, cultural, or civic organizations. Community or outside organizations will be permitted to use school facilities for functions that will benefit the pupils of the school/community or the school district when such use will not interfere with, or disrupt, the normal school program. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. 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.

**Procedure:** The Board of Education authorizes the Buildings and Grounds Department to arrange for the use of rooms in school buildings and other district facilities for after school and evenings subject to the following rules and regulations:

- Effective September 3, 2014 the District has implemented a new online system, **School Dude**, for Facility and Work Order Use. All applications must be approved by the Supervisor of Building & Grounds.
- Request must identify the purpose and nature of activities to be held within the facilities requested. It should specify the sponsoring organization, time and date of request, specific needs, etc.
- An application is not transferable.
- Applications may be cancelled 48 hours in advance by notifying the Supervisor of Buildings & Grounds.
- Violation by a lessee of any of the regulations governing the use of school buildings and grounds may be cause for cancellation of all exiting permits and denial of any permits in the future.
- The approval of an application for the use of the buildings or grounds confers no privileges for the use of any facilities other than those specifically stated in the application.
- School equipment, other than stage equipment, will not be loaned or rented.
- Any alterations or additions to existing electrical installations in the school must be approved in writing by the Supervisor of Buildings & Grounds.
- Scenery, decorations or equipment provided by the lessee must be removed from the school building promptly after the performance so as not to interfere with school activities. In the event of delay, the removal will be made by the Board of Education at the expense of the lessee.
- Every applicant except Class "A" users will provide the Board of Education with a Certificate of Insurance showing the Board's interest, covering lessee's public liability in the amount of \$300,000/\$500,000 and property damage in the amount of \$50,000. The Certificate will be required before or no later than the time at which the rental fees are due and payable.
- Lessee assumes responsibility for the preservation of order in the used area and liability for any damage or loss of school property during occupancy and to save the Board of Education free from liability for injury or damage to any person or property of any person on school premises during term of permit.
- The Board of Education assumes no responsibility for property left on the premises before, during, or after use of the school facilities.
- No alcoholic beverages shall be brought into or consumed in school buildings.

# NEW BRUNSWICK PUBLIC SCHOOLS

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- The Board of Education does not approve gratuities to Board employees and no supplementary payments should be made or paid directly to anyone working in the building without Board authorization.
- No changes are to be made in the arrangement of school furniture property, or stage equipment without explicit permission of the school principal.
- All laws regarding public assemblies must be strictly complied with.
- Smoking shall not be allowed in any classroom, auditorium or corridor of any building.
- The serving of food or beverages for immediate consumption in a school, other than in the cafeteria, multipurpose room, or teachers' lounge is not encouraged. Permission to serve food or beverages, other than in the indicated areas, must be specifically obtained from the building principal.
- School building must be vacated by 12:00 o'clock midnight unless special permission is granted by the Board of Education.
- Fees will be assessed according to the classification of the user and the fee schedule as attached to this policy.
- A request for use of school facilities during the summer months is discouraged due to the need for summer cleaning and maintenance.

## CLASSIFICATION OF USERS

**CLASS "A"** - Groups whose activities are affiliated with or sponsored by the New Brunswick Board of Education (i.e. parent/teacher organizations, school clubs, intramural programs, extra-curricular activities, interscholastic events, etc.) and the City Recreation Department. Organizations at the State, County, and local level such as the New Jersey Department of Education, The New Jersey School Boards Association, or the Middlesex County School Boards Association will also be included in this group.

**CLASS "B"** - Civic, political, educational, and cultural organizations whose primary purpose is to serve the students and citizens of the City of New Brunswick, or groups or organizations affiliated with federally supported programs. Organizations will be included in this group only if the meetings or functions are free to the public without an admission fee or donation.

**CLASS "C"** - Organizations whose home office is not within the boundaries of the City of New Brunswick and /or whose primary purpose is to serve other than the citizens or students of the City of New Brunswick. Any organizations who request the use of school facilities for fund raising activities will be considered Class "C" users.

**CLASS "D"** - Religious groups requesting the use of public school facilities for worship services and/or classes may only use school facilities when school related activities are not scheduled and will be required to reimburse the Board of Education for full out-of-pocket expenses, to be determined by the Board Secretary (i.e. cost of utilities, administration, and janitorial services). Any religious group requesting the use of public school facilities must show evidence of immediate intention to construct or purchase its own building.

Adopted: June 15, 1976  
Addendum Adopted: September 18, 1978  
Revision Adopted: June 29, 1988  
Revision Adopted: October 19, 1999

# NEW BRUNSWICK PUBLIC SCHOOLS

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**SCHEDULE OF FEES  
USE OF NEW BRUNSWICK SCHOOL FACILITIES**

	<b>CLASS A</b>	<b>CLASSB</b>	<b>CLASSC</b>	<b>CLASSD</b>
School Auditoriums Gymnasiums, or Cafeterias	No Charge	* Appropriate Custodial Fees	\$75.00/Hr plus * Appropriate Custodial Fees	+ Full out-of pocket Costs plus * Appropriate Custodial Fees
Classrooms	No Charge	* Appropriate Custodial Fees	\$20.00/Hr each Classroom plus * Appropriate Custodial Fees	+ Full out-of pocket Costs plus * Appropriate Custodial Fees

\* Fees will be determined based on the regular overtime rates (1 ½ or double time for Sundays) of the building custodian and security officer of each building.

+ Full out-of-pocket costs will be determined by the Board Secretary.

If additional custodial personnel are necessary, custodial fees will be waived for Class "B" users if the building requested is *opened during the requested time*.

**References**

*N.J.S.A. JSA:20-20      N.J.S.A. JSa:20-34*

## Quick Step Guide for Requesters (Calendar Feature)

### How to Register /log in

- 1) Open your Internet Browser (Internet Explorer, Firefox, etc). Type the following into the web address bar: [www.myschoolbuilding.com](http://www.myschoolbuilding.com). Press the Enter key or click on **Go**. Enter the account number (**Insert account#**) then click on **Submit Organization**. Or you can use the following link to access the login page:

[http://www.myschoolbuilding.com/myschoolbuilding/myschedule\\_new\\_wizard.asp?acctnum=\(insert account#\)](http://www.myschoolbuilding.com/myschoolbuilding/myschedule_new_wizard.asp?acctnum=(insert account#))

**HELPFUL INFORMATION** : You can create a shortcut to your desktop, find a blank area on this screen and right click on your mouse. You will have the option to create a shortcut or add to your favorites. Creating a shortcut will add an icon to your desktop. You can double click it the next time you want to sign in.

- 2) You will be prompted to enter your email address then click **Submit**. If you have been to this website before and have entered a schedule request into the system, you are already registered as a user. Enter your email address then proceed to page 2, "How to Submit a request".

Welcome! To begin, please enter your email address below.

Email Address requester@dude.net

- 3) If you are a new user, the system will not recognize you right away. Enter your last name to proceed with the registration process. Click **Submit** to continue.

Email Address requester@dude.net

We cannot find the indicated email address.

Please check the email address, or enter your Last name below if you are a new requester.

Last Name Smith

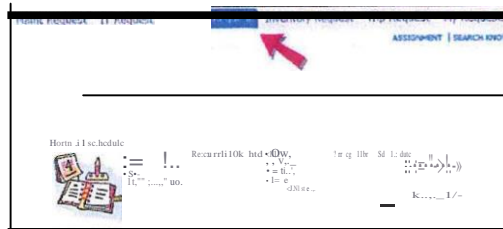
- 4) Enter your first name then click **Submit** (Phone/Cell Number and the Pager fields are optional).

First Name <input type="text" value="Requester"/>	Last Name <input type="text" value="smith"/>
Email Address <input type="text" value="requester@dude.net"/>	
Phone Number <input type="text"/>	
Cellular Phone <input type="text"/>	

# NEW BRUNSWICK PUBLIC SCHOOLS

## How to Submit a Request

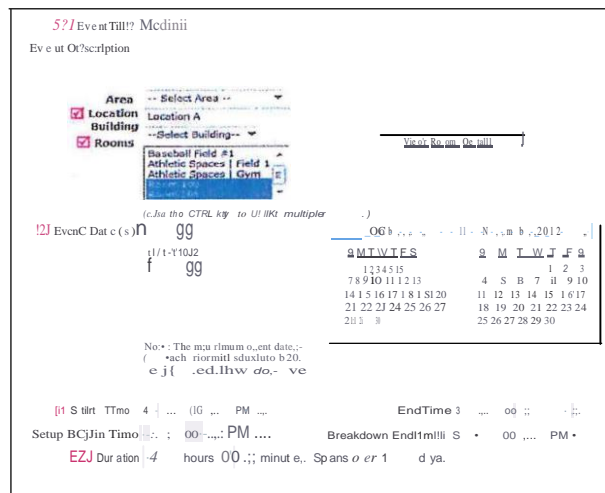
1) Click on the Schedule Request tab if you do not see the screen below. Select your schedule type.



2) When entering a schedule, any field with a red check mark beside it is a required field. The system will not save your request if the information is not filled out.

- Enter the **Event Title**.
- Click on the drop down menus beside Location and Room to select the spaces that are needed.
- Choose your Event Dates by clicking on the date in the calendar box to the right. You can click on the black arrows in the calendar box to change months.
- Click on the [Check Availability](#) button to verify you are not double booking a room.

**NOTE:** The boxes beside Duration and Spans (show below the Setup/Breakdown time) typically will not need to be changed. Spans over should be left as 1 day unless you are requesting an overnight event. The duration automatically calculates according to the start and end time that you enter. Also make sure that you are selecting **AM** or **PM** for the correct time of day.

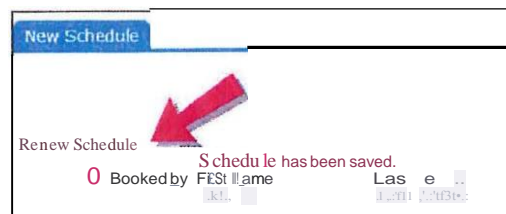


# NEW BRUNSWICK PUBLIC SCHOOLS

- 3) Enter any Additional Information, Organization Information, Insurance Information, Setup Requirements, and Rental Requests that may appear on the form. Remember, make sure to fill in all required fields marked with a red checkmark **!**.
- 4) At the bottom of the page you will be prompted to enter the Submittal Password of **(Insert Submittal Password Here)**. Click Save to submit your request.

A screenshot of a web form showing a password input field. The field is labeled "Password" and has a red checkmark icon to its left. Below the input field are two buttons: "Save" and "Reset".

**Note:** If you have multiple schedule requests to enter at one time, you can use the Renew feature to save you time. Once you have submitted the first request, scroll to the top of the screen and click on **Renew Schedule**. This feature acts as copy button and will copy all the information, except for event dates, from the schedule that you just submitted into a new schedule request form. Because it is a new schedule, you will be able to update any of the necessary fields and add the new event dates.



- 5) You can review any requests that you have entered into the system. Click on the My Requests tab then hover your mouse over the Shortcuts link and click on My Schedule Requests. You will be able to see when your request has been approved, declined, etc. You are also able to print out a listing of your requests by clicking on the printer icon.

A screenshot of the "My Requests" page. The page has a navigation bar at the top with links for "Main Request", "Request", "Schedule Request", "Inventory Request", "Trip Request", and "Settings". Below the navigation bar, there is a "My Requests" section with a list of requests. The first request is "Hy Min t rsQUit". Below the list, there is a "Search" field and a "Print" icon. At the bottom of the page, there is a footer with the text "6/17/2008 6:18:2008 6/19/2008 6/11/2008".

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- 3) Enter any Additional Information, Organization Information, Insurance Information, Setup Requirements, and **Rental** Requests that may appear on the form. Remember, make sure to fill in all required fields marked with a red checkmark @.
- 4) At the bottom of the page you will be prompted to enter the Submittal Password of (Insert Submittal Password Here). Click Save to submit your request.

@ Password

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**Note:** If you have multiple schedule requests to enter at one time, you can use the Renew feature to save you time. Once you have submitted the first request, scroll to the top of the screen and click on Renew Schedule. This feature acts as copy button and will copy all the information, except for event dates, from the schedule that you just submitted into a new schedule request form. Because it is a new schedule, you will be able to update any of the necessary fields and add the new event dates.



- 5) You can review any requests that you have entered into the system. Click on the **My Requests** tab then hover your mouse over the Shortcuts link and click on My Schedule Requests. You will be able to see when your request has been approved, declined, etc. You are also able to print out a listing of your requests by clicking on the printer icon.

Schedule ID	Status	Schedule State	Location	Room	Recurrence	Start Date	End Date	Event Date	Schedule Fees	Total Invoiced	Total Collected	View Fees
46438	Approved	Activated	Dude High School	Classroom 101	Non-recurring	6/17/2008	6/18/2008	6/19/2008	6/20/2008	\$12.25	\$271.45	



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## Administration of Work, Health and Safety

**Title:** Facilities

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

**Procedure:**

Building Coordinator

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

Planning for Alterations and Remodeling

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

Maintenance and Repair of Equipment

- The Buildings and Grounds Department holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.
- The Maintenance Department is prepared to carry out some renovations, alterations and improvements and support buildings in order to offer a 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.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Recycling

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

## Refuse Collection Services

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

## Chemical Hygiene and Disposal of Hazardous Wastes

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

## Right-to-Know

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

## Safety/Accident Reporting

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

## Asbestos Management

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

## Indoor Air Quality

### 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.

### Wastewater Treatment

- The district will ensure that either a properly licensed person is on staff or that a professional firm is hired to ensure that all required DEP reports are filed as required.

### 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

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Comprehensive Maintenance Plan

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

## OSHA/PEOSHA requirements

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

## **Facilities Maintenance & Repair Scheduling and Accounting**

TITLE: Facilities

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

## Cost Benefit Analysis

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

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

## Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

- The actual hours worked by date.
- Whether those hours were at regular or overtime rate.
- The actual materials and supplies needed to complete the order.

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

## Close Out Procedures

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

## Contracted Services:

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

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

## Planning

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

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

## **Work Order System - Building & Grounds**

### **Procedure:**

#### ***SCHOOL DUDE WORK ORDER REQUEST PROCESS***

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### **PROCESS:**

1. Requestor fills out work order request by going to the district website and clicking on Staff Comer link and then scroll down to School Dude Work Order Request Log In. (There is also a link for Work Order Request Instructions.)
2. Work orders will be routed to head custodian at each site.
3. Head custodians will either complete work themselves or assign to another custodian.
4. If the building custodian is unable to complete work order at the school, they will forward work order request to buildings & grounds. The work order will then be assigned to a maintenance employee by the Buildings & Grounds Office.
5. Once the work order is assigned to the appropriate personnel, employee will receive an e-mail stating "work in progress".
6. Employee will be notified of completion by the School Dude System. Head custodians and maintenance employees will enter in all data for completed work order.

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## Quick Step Guide for Maintenance Direct Requesters

### How to Register/Log in

- 1) Open your Internet Browser (Internet Explorer, Firefox, etc). Type the following into the web address bar: [www.myschoolbuilding.com](http://www.myschoolbuilding.com). Press the Enter key or click on Go. Enter the account number (Insert account ID) then click on Submit Organization. Or you can use the following link to access the login page:

[https://www.myschoolbuilding.com/myschoolbuilding/mygateway.asp?accountID=\(Insert account ID\)](https://www.myschoolbuilding.com/myschoolbuilding/mygateway.asp?accountID=(Insert account ID))

**HELPFUL INFORMATION:** You can create a shortcut to your desktop, find a blank area on this screen and right click on your mouse. You will have the option to create a shortcut or add to your favorites. Creating a shortcut will add an icon to your desktop. You can double click it the next time you want to sign in.

- 2) You will be prompted to enter your email address then click Submit. If you have been to this website before and have entered a maintenance request into the system, you are already registered as a user. Enter your email address then proceed to page 2, "How to Submit a request".

Wefcomet To begin, please enter your e mail address below.

Email Address

- 3) If you are a new user, the system will not recognize you right away. Enter your last name to proceed with the registration process. Click **Submit** to continue.

Email Address

we cannot find the indicated email address.

Please either correct the email address or enter your first name below. If you are a new requester.

Last Name:

- 4) Enter your first name then click **Submit**. The Phone, Cell Number, and Pager fields are optional; however you may be required to enter your phone number on the next page.

**m scHOOOL**  
**W .D U D e**

First Name <input type="text" value="Requester"/>	Last Name <input type="text" value="smith"/>
Email Address <input type="text" value="requester@dude.net"/>	
Phone Number <input type="text"/>	Pager <input type="text"/>
Cellular Phone <input type="text"/>	

**CLIENT SERVICE CENTER**  
(877) 868-3833  
[support@schooldude.com](mailto:support@schooldude.com)

# NEW BRUNSWICK PUBLIC SCHOOLS

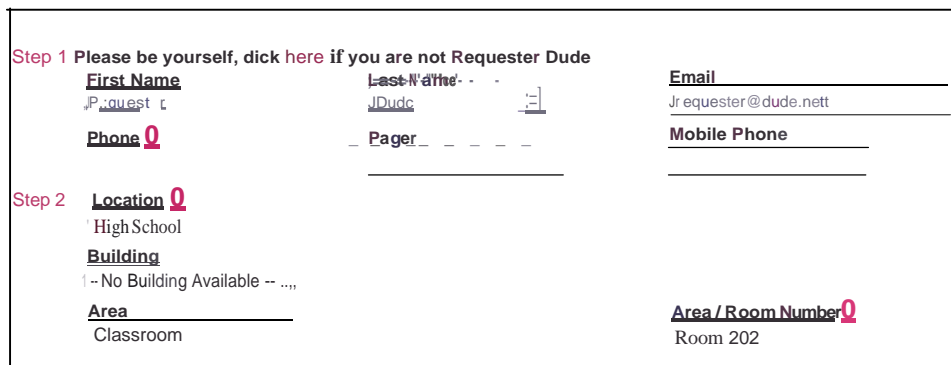
## How to Submit a Request

- o Make sure you are on the Maint Request tab at the top of the screen.



NOTE: ANY FIELD MARKED WITH @ IS A REQUIRED FIELD

- @ step 1: This will be filled in with your contact information according to how it was entered upon registration.
- @ step 2: Click on the drop down menu next to Location and make your selection. This will indicate where the work will be performed.
  - Follow the same steps for Building and Area (\*if selections are available).
  - o Be sure to type in your Area/Room Number.



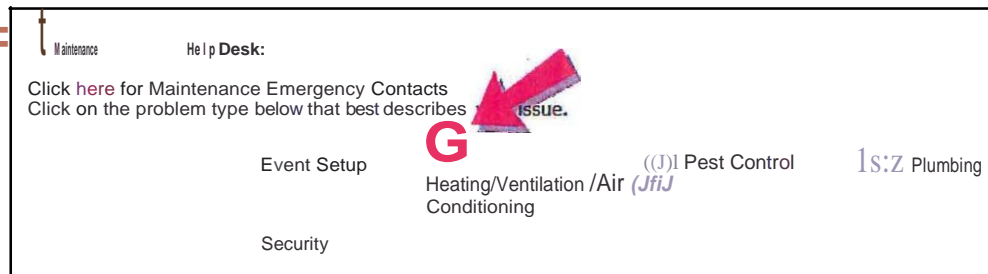
**Step 1 Please be yourself, click here if you are not Requester Dude**

<b>First Name</b> Requester	<b>Last Name</b> JDude	<b>Email</b> Requester@dude.nett
<b>Phone @</b>	<b>Pager</b>	<b>Mobile Phone</b>

**Step 2**

<b>Location @</b> High School	<b>Area / Room Number @</b> Room 202
<b>Building</b> No Building Available -- ...	
<b>Area</b> Classroom	

- @ **step 3:** Select the icon that best describes the request/issue you are reporting.



Maintenance Help Desk:

Click here for Maintenance Emergency Contacts  
Click on the problem type below that best describes your issue.

- Event Setup
- Heating/Ventilation /Air Conditioning
- Pest Control
- Plumbing
- Security

# NEW BRUNSWICK PUBLIC SCHOOLS

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0 Step 4: Type in your description of the problem.

**Step 4** Please describe your problem or request. 0

Optional steps that may appear on your page: (Some may be **required**)

**Next Step:** Type in the best time for a technician to come by.

**Next Step:** Click on the drop down arrow and select a **Purpose Code**.

**Next Step:** Use calendar to select a **Requested Completion Date**.

**Next Step:** Click the **Attach New File** link to attach a photo or document detailing the issue

**Step 5** Time Available for Maintenance

**Step 6** Purpose  
-- Select Purpose --

**Step 7** Requested Completion Date  
G  
(A valid date is required. Time is not required, but you may leave it blank. Click here for assistance in date entry.)

**Step 8** Attachment  
Attach New File (Maximum allowed is two attachments with a size of 3MB or less per file.)

@ Next Step: Type in the Submittal Password of: <insert password here>

@ Last Step: Click the Submit button.

**Step 5** Submittal Password

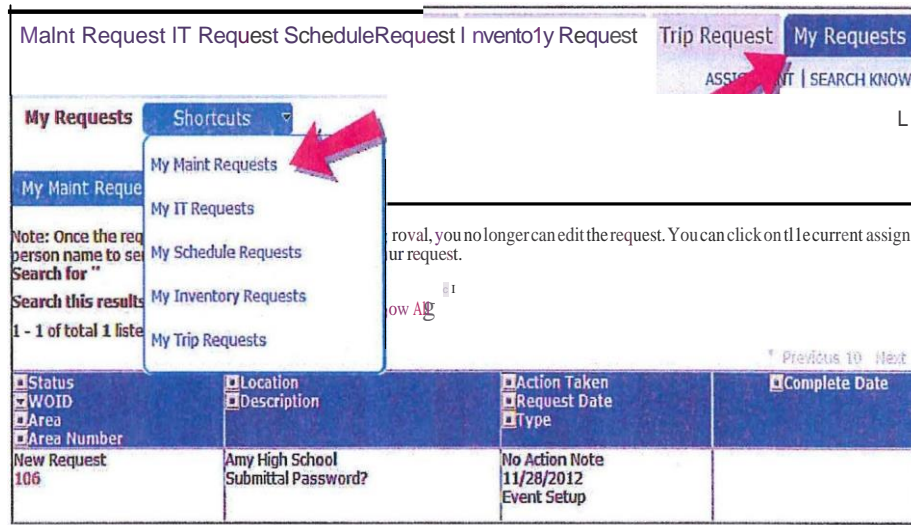
For got Password?

**Step 6** Submit

# NEW BRUNSWICK PUBLIC SCHOOLS

## My Requests Tab

You can view any requests that you have entered into the system by clicking on the My Requests tab. Hover your mouse over the Shortcuts link and click on My Maint Requests. You will see a listing of any request that you have entered into the system. You are also able to print out a listing of your requests by clicking on the printer icon.



On this screen you will see up-to-date information on your request including:

- Status
- Work Order number for referencing.
- The date you requested the work.
- Any Action Taken notes added by the technician of the progress of the work order.
- A Completion Date once the work has been completed.

### TIPS:

- In the Request Totals section (on the right hand side of the screen) you can click on the number next to the status description to see all request marked with that status.
- You can search for any work order request by typing in a keyword in the box next to Search this results for then click on **GO**. This will pull up any of your requests according to the keyword that you searched for. (Example : If you type in "Keys", it would have pulled up any request dealing with keys).
- Click on the Work Request Tab to input a new request.

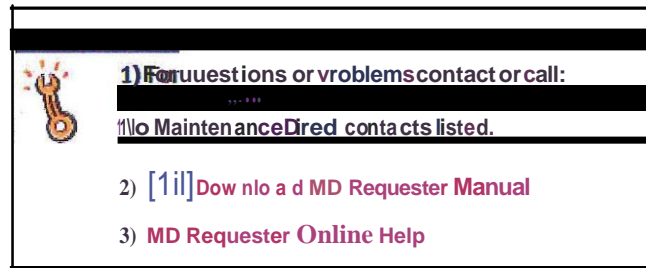


## Need Help?

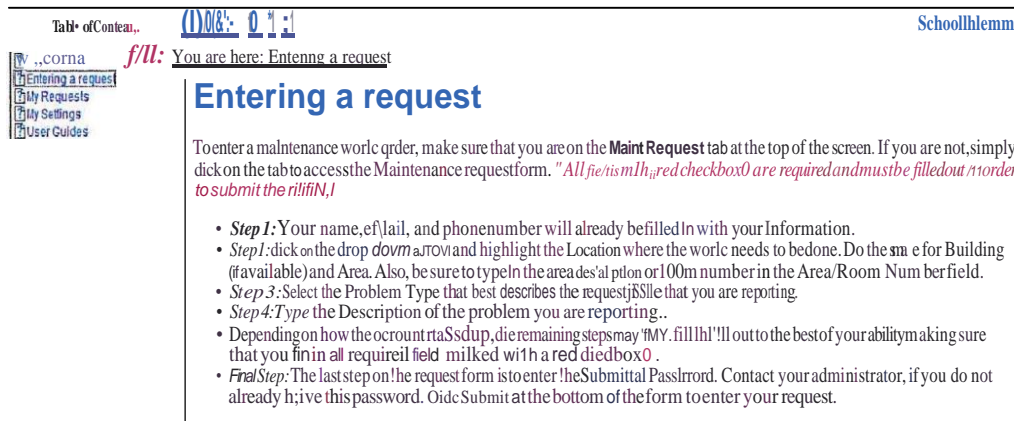
There are several ways to get help for any questions that you may have. Click on the **Help** link located in the upper right hand corner of your screen.



Once you click on Help link, you will see a screen which will list a few help options. If included, you will see a listing of local phone numbers that can be used to contact someone within your organization. Additionally, you will see a link to download the MaintenanceDirect Requester Manual as well as being able to access the Online Help page.



If you select the MD Requester Online Help option you can click on the links under the Table of Contents heading. These headings will explain further how to navigate through the MySchoolBuilding.com page. In the User Guides section you will find an interactive help movie which will walk you through the steps of entering in a new request.



# NEW BRUNSWICK PUBLIC SCHOOLS

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## Prioritization

All service requests are handled at the Buildings & Grounds office. Each is assigned a priority (emergency, urgent or normal) based upon their effect on the life safety and continuance of academic activities.

- Emergency and urgent requests are dispatched to the correspondent maintenance personnel immediately.
- Routine (nonnal) service requests requiring less than four man-hours of effort are usually completed within five (5) working days.
- Larger more complex work requests are handled based on the availability of man power.
- Emergency phone calls will be honored, but a work order request must still be entered into Edu-Met.
- It should be noted that backlogs are common and inevitable. It may be several weeks or longer in any trade.
- Work orders may be entered into Edu-Met for immediate complex repairs, those requests may be sent to the engineering consultants so that formal plans can be drawn and costs estimated. Scheduling of the work may have to wait until this preliminary work is completed and funds are made available. Once bids are awarded by the New Brunswick Board of Education, you will be kept informed.

The work orders will be performed in the following priority order:

- 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.
  - Service provided in emergencies extends to those problems which threaten life and safety or will damage a building severely. Examples of this would be:
    - o Water main breaks
    - o Major electrical power failures
- An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.
- Within three days, the superintendent shall inform the County Superintendent of the nature of the emergency and the estimated needs to respond
- The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
- The contract shall only cover the necessary tasks to alleviate the emergency
- Urgent - A work order should be categorized as urgent if the situation is in violation of laws or regulations or board of education policy. Maintenance staff provides prompt service for urgent maintenance and repair problems such as:
  - Malfunctioning temperature controls resulting in absence of heat in academic and administrative areas
  - Leaks
  - Plumbing problems
  - Defective electrical fixtures
  - Broken windows and other security problems
- Preventive - 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.

## NEW BRUNSWICK PUBLIC SCHOOLS

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- Normal-A work order should be categorized as normal for general repair work of an existing system that no longer works, such as a broken sink. The Normal category also includes items included in the annual Comprehensive Maintenance Plan and the district's Strategic Plan.
  - o Routine Service Request - Service is provided as soon as it can be scheduled for routing problems such as:
    - Painting
    - Shelf installation
    - Cracked ceilings
    - Floor tiles
- The Maintenance Department is anxious to keep all inquiries free of entanglement in a web of red tape. When a work order is received, it is immediately processed and the maintenance staff is contacted for prompt responses to emergencies and urgent situations
- Within each priority category, work orders should be completed in chronological order. The Buildings & Grounds Supervisor may group work orders in order to complete them in an efficient manner. The superintendent may authorize the completion of a work order in a priority order other than above.
- Once it is established who will perform the work the Buildings & Grounds Department will assign the work order to a maintenance employee or to an outside contractor.
- The assigned maintenance employee will report to the school and address all work orders that have been assigned.
- The maintenance employee will note any pertinent information on the work detailing the problem and the repair status.
- Upon completion of the repair, the maintenance employee will close-out the work order in Edu-Met.

### **Keys and Locks**

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

# NEW BRUNSWICK PUBLIC SCHOOLS

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## SECTION VIII - 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:**

- The Director of Security and his Security Officers 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 school security.

### **Visitors/Deliveries**

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

### **Building Keys**

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

### **Parking Areas**

- 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).

## SECTION IX - EMERGENCY PREPAREDNESS

**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.

The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide all school location plans and distributed to the following:

- Superintendent
- Assistant Superintendent
- Business Administrator
- Buildings and Grounds
- Director of Security
- Coordinator of Emergency Planning
- Director of Human Resources

# NEW BRUNSWICK PUBLIC SCHOOLS

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- New Brunswick Police Department
- New Brunswick Office of Emergency Management
- New Brunswick Fire Department

The Emergency Operations plan will remain on premise and available for reference

The Emergency Operations plan dealing with each specific school shall be distributed to the Principals of those school buildings that they are in charge of. The Emergency Management Plan shall remain readily available for guidance by the school principal or designated supervisor in charge at time of crisis.

The Coordinator of Emergency planning has developed a teacher's manual which is held on computer file by each school principal detailing Emergency procedures and the emergency plan.

A classroom guide utilizing a quick reference handout is located in each classroom in all of the New Brunswick Public Schools.

#### Training:

Staff receives training yearly within the first 3 months of the new school year. This training includes the following:

- lockdown procedures,
- active shooter,
- shelter in place,
- weather emergencies,
- and bomb threats.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## SECTION X- RISK MANAGEMENT

### 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 Business Administrator and the Director of Support Services have the responsibility of establishing and implementing a continuing effective safety program. The district goal is to eliminate lost time accidents. The program must involve all employees and students of the district. Employees should be involved through periodic safety meetings. Students should be involved through classroom instruction by the appropriate educators.

The safety committee should have at least the following employees involved to ensure all areas of the operation of the district are represented: Capital Projects Manager, Cafeteria Supervisor, School Business Administrator, a school nurse, principal, president of the NBEA, a member of the NBLA 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:

- Accident investigation and accident trend analysis.
- Safety themes identified for use at meetings.
- Remediation of hazards.
- Modification to improper work methods.
- Safety guidelines and specific rules for each area of each building in the district.
- 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.

### Personal Items

**Title:** Risk Management

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.

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.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Staff Injuries

**Title:** Risk Management/Loss Control

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:

- Upon injury the employee is seen **immediately** by the school nurse for first aid. If a life-threatening situation exists call 911 and report to a hospital. Please notify the Medical Benefits Coordinator at ext. 5424 after placing the 911 call. She will record all inpatient hospitalizations within eight hours of the occurrence. **ONLY** work related employee fatalities shall be reported by a school official by calling the 24 Hour Hotline: 1-800-624-1644 (OSHA). **THE BUSINESS OFFICE MUST BE NOTIFIED IN BOTH CASES.**
- If a physician visit is necessary and a nurse is not available, the employee should call the Medical Benefits Coordinator at ext. 5424, if she is not available call the Business Office ext. 5427 or 5407 and then report to US Healthworks. The Medical Benefits Coordinator or the Business Office will pre-authorize the visit to US Healthworks by phone.
- The school nurse helps the employee complete the **Employee Report!** Both the nurse and the employee sign the report. The nurse's signature verifies the employee was present in her office. The nurse will fill out the **Authorization for Treatment and Billing Form**. The employee will take with him/her the Employee Report and the Authorization for Treatment and Billing Form to be presented to US Healthworks for treatment.
- In order for a case to become compensable the member must be seen by a worker's compensation doctor. It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills. The employee risks not having his/her bills covered under worker's compensation if he/she do not comply with this mandate.
- The Employee Report is faxed or sent via interoffice mail to the Benefits Office (732 846-3258 FAX) by the nurse. The school nurse retains a copy.
- The school nurse also completes the top section of the **Supervisor's Report** and informs the principal/supervisor immediately of the employee accident. The school nurse **does not** give the principal/supervisor a copy of the Employee Report, as the interviewing of the employee by the principal/supervisor is to be an independent evaluation of the incident. This evaluation is intended to improve the safety of employees and students and shall not impact on the employee negatively.
- The principal/supervisor shall interview the employee regarding the accident and will complete sections **1** through **6** of the **Supervisor's Report**, which includes the supervisor's signature and date. The Supervisor's Report must be received by the Medical Benefits Coordinator immediately following the independent evaluation by the Principal/Supervisor.
- A panel physician is responsible for approving worker's compensation for the employee. Until the physician approves workers' compensation, the employee is charged sick time for his/her absences. If the panel physician requests that the employee return to work or assigns the employee light duty, the Director of Support Services, the Principal/Supervisor and the Business Office will determine if the employee may be reassigned to other duties, or if workers' compensation should be granted. The determination is formulated based on the duties of the employee and the injury they have. With workers' compensation approval, the employee will be reimbursed his/her sick days. The Benefits Coordinator completes the procedure of filing for the employee's workers' compensation. If an employee requests a second opinion,

# NEW BRUNSWICK PUBLIC SCHOOLS

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the employee should contact the Benefits Coordinator to arrange another appointment with a panel physician.

- The approved panel physician may refer the employee to a specialist for further treatment or diagnosis. If an employee refuses to comply with a panel physician's treatment plan, the employee may jeopardize his/her workers' compensation claim.
- If visitors are injured, that individual must file his/her own liability claim against the New Brunswick Board of Education. The school nurse's responsibility is to administer first aid or call **911**, if necessary, and complete the Report of Accident for Visitor Form.

## LITIGATION/LIABILITY

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

## INJURIES TO VISITORS ON THE PREMISES

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

## Recording of Absent Days due to Injury/Accident

**Title:** Risk Management/Loss Control

### 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. Worker's compensation days will only be entered by the Medical Benefits Coordinator after the verification of a worker's compensation claim. US Health works is very good with providing the necessary information.

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

## Family Leave, Maternity Leave, and Leave- Other

Thirty (30) days advance notice must be provided for all leave requests. Please use the proper forms (visit the NPBS Website, click on Administration/Health Benefits/ - Fitness for Duty Certification and Return from Leave Forms). Complete the necessary forms and send them to the Medical Benefits Coordinator. It is the employee's responsibility to make sure that all doctor's notes are immediately forwarded to the Benefits Coordinator



# NEW BRUNSWICK PUBLIC SCHOOLS

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## SECTION XI-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.

### Policy# 8600 TRANSPORTATION

The Board of Education shall transport eligible pupils to and from school and school related activities in accordance with N.J.S.A. 18A:39-1 et seq., N.J.A.C. 6A:27-1 et seq. and Board policy. Transportation shall be provided only to eligible public and nonpublic (and charter, if applicable) school pupils, authorized school staff members, and adults serving as approved chaperones.

The Board will provide transportation to and from school for public school pupils less than remote from their school in grades Kindergarten through eight who live more than two miles from the school they attend and in grades nine through twelve whom live more than two and a half miles from the school they attend.

Pupils in grades Kindergarten through twelve shall not be required to walk more than one and a half miles to the bus stop to which they have been assigned.

The Board may decide to enter into a contract to provide transportation to and from school for public and nonpublic school pupils less than remote from their school with the parent or legal guardian paying costs in accordance with N.J.S.A. 18A:39-1.3. Pupils will not be excluded from receiving these transportation services if it is determined the parent/legal guardian cannot pay the cost in accordance with N.J.S.A. 18A:39-1.4. Such transportation shall be provided in accordance with Policy and Regulation No. 8611, Subscription Busing.

The Board will transport disabled pupils in accordance with N.J.S.A. 18A:46-1 et seq. and Policy No. 8670.

The Board will approve all bus routes by June 30th of each school year. Bus routes for all non-remote pupils who must walk to and from school along hazardous routes will be designated. The Board will consider, but shall not be limited to, the criteria outlined in N.J.S.A 18A:39-1.5 in detennining "Hazardous Routes."

The Board will not be responsible for the transportation of nonresident pupils to or from school, except that transportation to and from school will be provided for homeless children for whom the district is determined to be the district of residence and for homeless children enrolled in this district when no district of residence has been detennined.

The Board will transport resident children who attend a nonpublic or charter school in the State of New Jersey not more than twenty miles from their residence, but not a lesser distance from their residence than that required for the transportation of pupils enrolled in the schools of this district. Pursuant to N.J.A.C. 6A:27-2.2, pupils living more than twenty miles from their nonpublic school are eligible for transportation services when other pupils living within the district, whose residence is less than twenty miles from school, are transported to the same nonpublic school.

Aid in lieu of transportation will be provided to a parent(s) or legal guardian(s) of nonpublic and charter pupils pursuant to N.J.S.A. 18A:39-1. When the schools of this district are closed for inclement weather or other conditions, no transportation will be provided for pupils enrolled in any public, nonpublic and/or charter school.

When the Board provides transportation of pupils to and from county vocational schools and/or schools classified pursuant to chapter 46 of N.J.S.A. 18A of the New Jersey Statutes and/or when the Board has in the prior year provided payments in lieu of transportation for any nonpublic schools pursuant to N.J.S.A. 18A:39-1 or the Board cannot provide transportation in the ensuing school year the Board will utilize the Middlesex County Educational Services Commission (MCESC) for providing cooperative transportation services in accordance with N.J.S.A. 18A:39-1 I.1. The Board will attempt to use one of the agencies prior to determining to pay aid in lieu of transportation if in the prior year payments in lieu of transportation were provided. The Board will provide to the MCESC any unique limitations or restrictions of the required transportation.

When the costs to provide transportation in cooperation with the MCESC is less than the aid in lieu of payments, the Board will contract with the MCESC to provide transportation. The Board will make the detennination on the manner in which transportation services shall be provided in accordance with N.J.S.A. 18A:39-1 I.1 and shall notify the nonpublic school and the parent(s) or legal guardian(s) of the nonpublic school by August 1 prior to the beginning of the school year.

Transportation in cooperation with the MCESC will not be required when the district can provide transportation at a lower cost than the MCESC or the transportation provided by the MCESC does not fall within

# NEW BRUNSWICK PUBLIC SCHOOLS

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the policies of the Board regarding length of ride and assignment of students to a route based on student age or classification.

Vehicles used to transport pupils to and from school or school related activities shall meet standards, registration and inspection requirements of the New Jersey Departments of Education and Transportation. The operation and fiscal management of the district's transportation system shall be conducted in strict accordance with rules of the State Board of Education and the Department of Education Policy and Procedures Manual for Pupil Transportation.

N.J.S.A. 18A:39-1 et seq.

N.J.S.A. 27:15-16

N.J.S.A. 39:3B-1 et seq.

N.J.A.C. 6A:27-1.1 et seq.; 6A:27-2.1 et seq.;

6A:27-3.1.

Adopted: 18 May 2004

## 8630 BUS DRIVER RESPONSIBILITY

The Board of Education requires all school bus drivers employed by the district or employed by a contracted school bus company to be reliable persons of good moral character who possess the qualifications and communication skills necessary to perform the duties of the position. The school bus driver will possess the appropriate license and endorsement(s) to drive a school bus in the State of New Jersey and is subject to all the Federal and State requirements to maintain the appropriate license.

The school bus driver shall be in full charge of the school bus at all times and shall be responsible for maintaining order. The school bus driver will never exclude a pupil from the school bus, but if unable to manage a pupil, the school bus driver will remove the unmanageable pupil to the Principal or designee of the school in which the pupil attends.

The Principal or designee, upon such report from the school bus driver, may assign appropriate discipline. The discipline may include excluding the pupil from the bus and the pupil's parent(s) or legal guardian(s) shall provide for the pupil's transportation to and from school during the time of exclusion.

In the event of an emergency, the school bus driver shall follow procedures established by this Board. The school bus driver will immediately inform the Principal of the receiving school and the School Business Administrator or designee of the district providing the transportation following an accident that involves injury, death or property damage. The school bus driver must also complete a Preliminary School Bus Accident Report prescribed by the Commissioner of Education and provide the Report to the Principal of the receiving school by the end of the next working day. The Principal of the receiving school shall retain a copy of the Report and forward other copies of the Report as prescribed by the New Jersey Department of Education.

A school bus driver, during the driver's work schedule, may only use a cellular or other wireless telephone, for school related business. The driver is prohibited from using a cellular or other wireless telephone, while operating a school bus. A cellular, or other wireless telephone, may only be used for school related business by the school bus driver while operating the school bus, when the school bus is parked in a safe area off a highway or in an emergency situation. A driver who violates this policy provision is subject to fines pursuant to N.J.S.A. 39:3B-25.

The school bus driver is responsible for the safety of his/her pupils and shall rigorously observe all motor vehicle laws and regulations and State Board of Education rules in the operation of his/her school bus.

N.J.S.A. 18A:25-2

N.J.S.A. 39:3B-25

N.J.A.C. 6A:27-1.1 et seq.; 6A:27-12.1 et seq.

Adopted: 18 May 2004

## **DRTRS**

- The annual District Report of Transported Resident Students will be completed by the Middlesex Regional Educational Services Commission and submitted within the State set timeframe.

## **Safety**

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

# NEW BRUNSWICK PUBLIC SCHOOLS

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- The Middlesex Regional Educational Services Commission shall ensure that all school bus driver's and school bus aides are properly trained for the functions of their position.
- The Middlesex Regional Educational Services Commission 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 Middlesex Regional Educational Services Commission 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 Middlesex Regional Educational Services Commission 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.

## Vehicle Tracking, Maintenance and Accounting

**Title:** Transportation

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

**Procedure:**

The Buildings & Grounds Secretary shall maintain a vehicle inventory control record including:

- The vehicle make, model and year;
- The vehicle identification numbers (VIN);
- The original purchase price;
- The date purchased;
- The license plate number;
- The person assigned or the pool if not individually assigned;
- The driver license number of the person assigned and the expiration date;
- The insurer and policy number of person assigned, and
- The usage category such as regular business, maintenance, security or pupil transportation.

A driving record of the operators of district vehicles including:

- The name of the driver;
- The driver license number and expiration date;
- The insurer policy number of person assigned;
- Motor vehicle code violations;
- Incidents of improper or non-business usage;
- Accidents, and
- Other relevant information.

A record of maintenance, repair and body work for each district vehicle including:

- The vehicle make, model and year;
- The vehicle identification number (VIN);
- The original purchase price;
- The date purchased;
- The license plate number;
- The usage category such as regular business, maintenance, security or pupil transportation;
- The manufacturer's routine maintenance schedule;
- The category of work performed;

# NEW BRUNSWICK PUBLIC SCHOOLS

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- The mileage on the date work was performed, and
- The cost of the work performed.

## District Vehicle Assignment

**Title:** Transportation

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

**Procedure:**

- The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.
- The Board upon the recommendation of the Superintendent may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to units within the school district for pool use according to the following classifications:
- Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator, head of facilities services, head of security services, or other supervisory employees who based on their job duties may be called on a 24 hour, seven-day a week basis. No individual assignment shall be made for the primary purpose of commuting.
- A unit may be permanently assigned one or more district pool vehicles only if the employees of the unit will collectively use the vehicle or each vehicle for more 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.
- Board members or employees may be temporarily assigned a district vehicle for travel events.
- The school district board shall ensure that an employee, such as the School Business Administrator, insurance or risk management staff member, head of facilities or other appropriate employee is assigned the functions of district vehicle coordinator.
- 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.
- All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.
- 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.
- 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.

# NEW BRUNSWICK PUBLIC SCHOOLS

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- The district vehicle shall be used primarily for business purposes; however, incidental and reasonable personal use is permitted.
- 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.
- No physical alterations shall be made to a vehicle without prior board approval.
- Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.
- 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.
- A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
- Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.
- 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.
  - o 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.
  - o 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.
    - o Frequent violation of traffic laws;
    - o Flagrant violation of the traffic laws;
    - o Operation of a vehicle which the police or insurance company determined was the cause of an accident;
    - o Use of a vehicle for unauthorized use whether personal use, business use, or commuting;
    - o 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;
    - o Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
    - o Use of a district vehicle by an unauthorized individual while assigned to an employee;
    - o Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
    - o Use of radar detectors in district vehicles.
- The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## SECTION XII- FOOD SERVICE

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

### **Procedure:**

#### **Application for Participation in Child Nutrition Program**

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

#### **Direct Certification**

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

#### **New Students**

- Upon registration, new students are given applications for free and reduced meals.

#### **Free and Reduced Meal Applications**

- The Food Service Director provides Applications for free and reduced meals to each school before the opening of school. The applications are disseminated by the school to students and then returned to school upon completion. Completed applications are then forwarded to the Food Service Department.

#### **Determining Eligibility for participation in the Child Nutrition Program**

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

#### **Master Eligibility List**

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

#### **Civil Rights Compliance**

- Per regulation, a Civil Rights Compliance is completed each year. Using the October 15<sup>th</sup> 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 15<sup>th</sup> 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.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## **Bidding**

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

## **Daily Claim Amounts**

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

## Daily Lunch Claim Amounts

- Each school submits a Daily Receipt Card (DRC) to the department on a daily basis which reports the amount of students in what eligibility category to claim for reimbursement. (See lunch application procedures to recognize how student lunch eligibility is determined). These numbers are tallied through a ticket counting system.
- Tickets are generated from a database from the districts computer room for each individual student and sent to the food service department's office.
- Secretary #2 separates tickets by school and sends to schools (via department truck driver) along with a complete school status list also generated from same database by director.
- According to homeroom number designated on ticket, site supervisor or site designee separates tickets upon arrival and distributes to each teacher's mailbox. **Homeroom teacher then distributes to each individual student.**
- When students come through the lunch line, daily, they are to present the cashier with their personalized ticket. This ticket provides the cashier with the coded information which states each student's individual lunch status.
- If an "amount due" is attached to the entry based upon the information on the lunch ticket, the cashier collects the money from the student and completes the sale.
- If the student does not have his/her money, the cashier enters it as a charged meal. (Without lunch ticket, status of child is unknown and he/she can only be entered into a category which generates the least amount of reimbursement from the government.)
- At the end of the day, the cash register is closed out and generates a receipt that reports all of the totals categorically.
- These are the numbers that are reported on the DRC's and submitted to the State for reimbursement (only for lunch).

## Daily Snack Claim Amounts

- When after school snacks are served (see procedure for after school snack registration by individual schools/programs), each site supervisor records the daily amounts on their DRC's that are sent to the office.
- Secretary #2 also records these numbers on a work sheet for future reference. (These amounts are submitted to the government on their web based system for reimbursement.)

## Breakfast Claim Amounts

- The Breakfast Program is enlisted in a government program named Provision II.

# NEW BRUNSWICK PUBLIC SCHOOLS

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- It allows the department to establish, during a "base year", a schools eligibility to claim breakfast meals served on a percentage basis instead of a daily actual count of individual student meal eligibility.
- Each site supervisor records the daily amount on their DRC's that are sent to the office.
- Secretary #2 also records these numbers on a work sheet for future reference. These amounts are submitted to the government on their web based system for reimbursement.

## State Rep01i

- A state report is completed by Secretary #2 for each above program on a monthly basis.
- Lunch, breakfast, snack and child care daily rep01ied amounts are reviewed by Secretary #2 and corrected, if necessary by referencing individual school register tapes and/or by conferring with site supervisors.
- Secretary #1 then enters amounts into department accountability program which projects any seeable errors and generates an "edit check" worksheet. Worksheet is reviewed, approved and signed by the Director.
- Once approved, amounts are entered into web based reimbursement program. **All claims are first approved by Food Service Director, then approved and signed by Business Administrator and/or Superintendent prior to submission to government.**

## **Setting Prices**

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

## **Voucher Certification/submission**

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

## **Commodities**

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

## **Maintenance/Technical Repairs & Work Orders**

- All technology requests are usually communicated directly to the director or office staff that enters the request by way of Edu-Met for each individual site.
- If the repair is not completed within an acceptable time period, the director usually enters a second request via Edu-Met.
- Technology/Buildings & Grounds Secretary or the Technology Supervisor will call with an explanation as to why an order was not completed or a technology specialist will call requesting further information needed to expedite the order.
- All orders that are above and beyond normal, routine maintenance or installation are approved by Business Administrator prior to submission to either above department.



# NEW BRUNSWICK PUBLIC SCHOOLS

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## **Inventory Management**

- Every time a delivery of frozen foods is scheduled from the government, a processor, or a distributor, these items are perpetually added into inventory by the Food Service Director.
- After ordering is completed, food items must be deducted from inventory.
- The food items that are not being delivered to the schools directly from the distributors are being distributed by department truck driver from inventory at McKinley School.
- Once the frozen foods order is placed, and the items that are to come out of McKinley freezer are determined, they are consolidated by the Food Service Director, input on a breakdown sheet for delivery by department truck driver and deducted from the inventory in a perpetual manner.
- Every month, an actual inventory of McKinley freeze is done by the department truck drive or the Food Service Director.
- This inventory is compared to the totals on the perpetual. (Any discrepancies are addressed and resolved and/or documented, if necessary.)
- When all ordering is done by the individual schools, they are required to document what foods they have in inventory that are similar to the ones that are currently being ordered.
- If the Food Service Director feels as though the schools have similar items in individual inventory that they are not going to need in the near future, the supervisors will be called and told to use the items that they have and their order of the similar items will be cancelled.
- The schools are also required to complete a monthly actual inventory.

## **Department Timesheets/Payroll**

- Separate timesheets are distributed to each school for contracted employees and hourly workers.
- Secretary #2 is responsible for managing the timesheets for hourly workers.
- Hourly workers are required to sign in and out every day stating their time of arrival and departure.
- One sheet per week is submitted to Secretary #2 who reviews all of the sheets to ensure that calculations have been made correctly, hours have been tallied, and all other required information has been completed.
- Both weeks of the time period are then submitted from Secretary #2 to the director for approval and signing.
- Both weeks of the time period are then submitted from Secretary #2 to Director for approval and signing. (Any discrepancies with time sheets will be addressed by the director with Secretary #2 and/or specific employee(s).)
- Secretary #2 will then make copies of all timesheets and forward originals to Payroll department.
- Secretary #1 is responsible for managing the timesheets for all contracted employees.
- The site supervisors simply have to keep track of any overtime or dockings of contracted employees.
- Both of the above scenarios (overtime, docking) are submitted on the same form that the hourly workers' time is submitted on. (Both extra or deduction of pay will appear during next month's pay period)
- Secretary #1 consolidates timesheets, and submits to Director with overtime and docking sheets for approval.
- Director reviews, approves and signs all timesheets. (Any discrepancies with timesheets will be addressed by the director with Secretary #1 and/or specific employee(s).)
- More serious infractions will automatically be documented and placed in the employee's file. (The employee will always receive a copy of any derogatory information placed in his/her file.)

# NEW BRUNSWICK PUBLIC SCHOOLS

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## SECTION XIII- TECHNOLOGY SYSTEMS

The District is committed to providing the latest technology resources to all students and staff to maximize the learning process and to improve administrative efficiency. With an aggressive construction program of new facilities in the near future and an influx of new technology, the District has developed Technology Guidelines for all new construction to ensure continued technology standards and compatibility. The current state of technology in each school is reported every year in the NJDOE School Technology Survey that is completed by every school in the spring. Technology standards are in effect for all technology purchases and are created and enforced by the Technology Department located in the District Administrative offices. All quotes for technology purchases by all schools and offices are provided by and approved by the Technology Department to ensure these standards remain in effect. The main goal of these standards is to ensure compatibility with existing and future systems and to minimize the administrative and maintenance overhead. The current standards include Gateway computers and laptops, Hewlett Packard printers and fax machines and Cisco networking equipment.

### **Technology Procedures/Work Order System**

- Any school/department who wishes to order any technology items must first request a quote from the Technology Department.
- Request should be made **in** writing and should include a Technology Department Work Order form that has been filled out detailing the location where the equipment should be installed and how it should be configured.
- Please make sure that when submitting this work order you have already confirmed that there is enough space and electrical capacity to handle the new equipment when it is installed.
- Upon receipt of your request for a quote, the Technology Department will create a quote and send it to you.
- Type the requisition in Edu-Met and print a copy of the requisition and send it along with a copy of the quote that you received from the Technology Department and a copy of the work order to the Accounting Department.
- All technology orders will be delivered by the Receiving Department to the Technology Department. Upon receipt, you will be e-mailed that your equipment has arrived and you will be given an approximate date that the equipment will be installed.
- After the equipment is installed you will receive a copy of the completed work order for your records.
- Any requests for quotes without a work order attached will be returned. Any requisition that is sent to Accounting without a copy of the work order will not be processed.

### **Request a Quote for Hardware, Software or Supplies**

- A Work Order Request must be entered in Edu-Met for all quote requests. Please follow the appropriate Work Order submission procedure above.
- Please include a detailed description of your quote request including the maximum dollar amount that you are able to spend.
- Requests for items with many options must include the appropriate details before a quote can be generated. For example, a request for a printer quote should describe if this printer should be an ink-jet or laser, local or networked, color or black and white.
- The Technology Department will send or e-mail the quote to the individual who requests the information.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## **E-Mail Accounts - Requesting a New Account**

- A Work Order Request must be entered in Edu-Met for all e-mail account requests. Please follow the appropriate Work Order submission procedure above.
- Any individual requesting an e-mail account must complete a District Acceptable User Agreement Form and submit it to the Technology Department.
- The Technology Department will create the account upon receipt of the AUA form.
- All District e-mail accounts are created in the same format, the user's first name followed by an underscore (the underline character) and the user's last name followed by @nbps.k12.nj.us.
- All users will be included in the generic [all@nbps.k12.nj.us](mailto:all@nbps.k12.nj.us) e-mail group that is used to send announcements to everyone in the District.
- It should be noted on the work order if the user should be assigned to any other e-mail groups for their school/department.
- The Technology Department will close-out the work order when the account is setup.

## **E-Mail Accounts - Problems**

- A Work Order Request must be entered in Edu-Met for all e-mail account problems. Please follow the appropriate Work Order submission procedure above.
- Please detail the problem with your e-mail account on the work order.
- If you receive a message that your mailbox is full, please delete all unnecessary e-mails in your "Inbox", "Drafts", "Sent" and "Deleted" Items folders. Please note that if you create any new folders, these items will still count toward your storage capacity and they should be stored on your computer.
- The Technology Department will review your issue and investigate an appropriate corrective action.
- The Technology Department will close-out the work order when the issue is resolved.

## **Submissions/Changes to District WebPages**

The Technology Department maintains the District's website. A Work Order Request must be entered in Edu-Met for all webpage submissions or changes. Please follow the appropriate Work Order submission procedure above. Please e-mail all web pages to [de!kunert@nbps.k12.nj.us](mailto:de!kunert@nbps.k12.nj.us). The Technology Department will close-out the work order when the webpage is posted or collected.

## **Phones - Requesting a New Phone**

- Each school/department is responsible for entering their own requisition using the school account.
- A Work Order Request must be entered in Edu-Met for a quote for a new phone. Please follow the appropriate Work Order submission procedure above. Please specify if you need a two-line or six-line phone.
- A quote will be sent and the end user will have to prepare a requisition to purchase the phone.
- After the requisition is entered into the system, a second Work Order Request should be completed in Edu-Met noting the requisition number and requesting installation of this new phone.

# NEW BRUNSWICK PUBLIC SCHOOLS

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- In order to expedite the installation of the new phone, the Technology Department will install a phone from our stock matching the type of phone ordered.
- When the new phone arrives, we will put it into our stock for future use.

## **Phones/Fax Machines - Reporting a Problem**

- A Work Order Request must be entered in Edu-Met to report a phone problem or programming change. Please follow the appropriate Work Order submission procedure above.
- Please provide as much detail as possible when reporting a phone problem or requesting a programming change.
- If you are reporting a phone that is not working, please contact the Technology Department after the work order has been entered into Edu-Met and we will expedite the repair.

## **Emergency Requests**

- The Technology Department realizes that all problems are emergencies to end users; however, we must prioritize all work order requests.
- We try to give priority to all networking issues, office phones and office computers.
- If you have an emergency, you must still submit the request via Edu-Met but please call our office to report the problem so that we may expedite it.

## **Special Requests**

- On occasion, users may have special requests to provide technicians, equipment or services from the Technology Department.
- These requests must be entered as work orders in Edu-Met with as much detail as possible.
- Please follow-up with the Technology Department with a phone call or e-mail after the request is entered in Edu-Met.

## **Edu-Met Installation/Problems**

- The Technology Department is responsible for installing Edu-Met and verifying that you can connect to the Edu-Met file server. If you get the Edu-Met login box and you have any problems beyond that point, you must contact the Assistant Business Administrator or Accounting Supervisor for assistance. We do not provide login names, passwords or access to any of the areas in Edu-Met.
- To request Edu-Met installation or to report a problem, please follow the above procedures for submitting a Work Order Request in Edu-Met. If you do not have access to Edu-Met, please call or e-mail the Technology Department.

## **Discarding of Equipment**

- District equipment may not be thrown away or given away by any individual in the district.
- Any school or department wishing to dispose of any technology equipment should prepare a list including the make, model, serial number and condition of the equipment. The school's Technology Teacher should update their building inventory to note the equipment that has been designated for disposal.

# NEW BRUNSWICK PUBLIC SCHOOLS

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- A work order must be completed in Edu-Met requesting disposal of equipment by following the above procedures.
- The list of equipment and inventory update should be sent to the Technology Department.
- All equipment for disposal should be placed in one specific location in the building.
- The list of equipment for disposal will be submitted to the Board Secretary's Office for approval by the Board of Education.
- The Technology Department will attempt to place any working equipment in another building or department. Any working equipment that is not wanted anywhere else in the district will be donated to the Greater New Brunswick Civic League for their computer loan program. Any remaining equipment will be disposed of through an electronics recycling vendor.
- Technicians from the Technology Department will pickup all equipment that has been approved for disposal.

## **Data Backups for Computer Users**

- All users of NBPS computers are responsible for backing up their personal documents and files. The Technology Department will assist with backups if necessary, but the department does not routinely backup user's data from their computers.
- Please backup all files that you do not wish to lose in the event of a hard drive failure. A hard drive is a mechanical device that is prone to failure so proper archiving of important data is critical since it may not be retrievable depending on the nature of the hard drive failure.
- The Technology Department recommends that all users either use a USB Drive, external Hard Drive, Re-recordable CDs or floppy disks for backing up their files.
- A USB Drive is the preferred method for backing up files due to its ease of use and reliability. All computers running Windows XP have support for USB Drives built into the operating system. Any computer running an operating system older than Windows XP will require special drivers to be loaded in order for the computer to read and save data to a USB Drive.
- Please do not rely solely on your backup device for storing important data files. Keep your original files on your computers hard drive and save a copy to your backup device.

## **Storage/Organization of Users Data Files**

- All users should store their data files in the "My Documents" folder on their computer.
- Individual folders designating content and/or file type should be used to help organize data files. These folders must be located inside of the "My Documents" folder.
- If a user requires their data to be transferred to another computer, the technician will transfer all files and folders inside of the "My Documents" folder. Any files that are not stored in this location may be lost.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Physical security over technology equipment, peripherals and media

**Title:** Technology Systems

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

- Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
- Keys or cards that allow access to the areas should be limited in number and accounted for regularly.
- Review of the personnel who has access to these areas should be reviewed several times a year.
- A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.
- Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
- All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
- Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
- Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
- Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
- Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
- District should track cost of replacement on all technology equipment valued above \$500.
- Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
- A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations
- Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Security over data - passwords and user accounts

**Title:** Technology Systems

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

- Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.
- Users should be reminded not share or write down passwords.
- Passwords should be "hardened" passwords and should be at least eight digits long, requiring upper and lower cases, numbers, and special characters. Passwords should not be "real" words or names of family, friends, pets, etc.
- Passwords for network access should be forced to be changed periodically.
- Passwords for applications should be changed periodically.
- Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level.
- Passwords should not be repeated for network access and application access, particularly the student information system.
- User accounts should only be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
- No user profiles should be created, changed or deleted without proper authorization. This should include a written (or electronic) request form that is authorized by central administration. This authorization should include the name of the individual, the applications and network services to be granted access to and the level of security in each.
- Systems that employ automatic account/password creation should be monitored regularly to ensure software functionality.
- Access to district wide public folders should be restricted based on user role.

## Systems software and applications authorized for use in the district

**Title:** Technology Systems

**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.

- Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and Business Administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).

# NEW BRUNSWICK PUBLIC SCHOOLS

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- Before new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
- Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.
- Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.
- Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.
- For existing applications and systems software, a listing should be created and maintained and submitted by the technology department for periodic review by central administration. The list should include:
  - Hardware utilized, including name of server or location of software or application
  - Summarized description of user
    - o Number of users
    - o Licensing information, including expiry dates
    - o Application owner responsible for user authorities
    - o Date of original purchase and dates of updated purchases
    - o Version information
    - o Vendor contact information

## **Protect the District's Network from Internet Dangers**

**Title:** Technology Systems

**Purpose:** The district needs to employ several layers of protection to ensure that unauthorized access to the network does not occur. Create procedures that prevent unauthorized use from within the district

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



# NEW BRUNSWICK PUBLIC SCHOOLS

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## Procedures that prevent unauthorized use from within the district

- The district utilizes "Lock Out", where the workstations and screensavers should automatically lock the unit when not in use for several minutes.
- Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access. There should be a form that requires signatures and sign-off by the technology staff that has completed the tasks.
- The district will maintain logs of all users and access levels for all systems applications. Application administrators will maintain logs of all user and access levels for all applications.
- User roles should be defined that allows for many users to be grouped together. The use of profiles allows for more standardization and efficiency in administering the security access of each application.
- All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

## Electronic Communication Archival

**Title:** Technology Systems

**Purpose:** Store electronic communications made within district

- District will employ hardware solution to maintain electronic backups of all communications.
- District will store for a period of three years, all inbound and outbound messages
- Email archival system access will be restricted to secure district personnel
- Periodic checks of the email archival system will be made to ensure reliability.
- Regular password changes will be made to the archival system to limit potential security breaches.
- The district will setup network policies to block any electronic instant messaging/chat program that cannot be monitored/archived.
- District will archive all inbound and outbound instant messaging communications.

## Video Surveillance Security

**Title:** Technology Systems

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

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

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Web content filtering and supervision

**Title:** Technology Systems

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

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

## Network Storage Availability

**Title:** Technology Systems

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

- District will employ tools to allow users to save files on a secure server.
- Systematic and regular backups will be made of network-stored data.
- Access to individual network space will be restricted to individual users and network administrators.
  - o Network administrators will create space limitations so as to not exceed the capacity of the server space
  - o Users of the network storage system will agree to store content that is in agreement with the district's acceptable use policy.
- Shared network storage will be monitored to ensure proper access based on security groups.
- Network administrators will periodically check backups of the system.

## Physical security over technology equipment, peripherals and Media

**Title:** Technology Systems

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

- Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
  - o Keys or cards that allow access to the areas should be limited in number and accounted for regularly.

# NEW BRUNSWICK PUBLIC SCHOOLS

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- o Review of the personnel who has access to these areas should be reviewed several times a year.
- o A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.
- Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
- All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
  - o Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
  - o Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
  - o Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
  - o Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
  - o District should track cost of replacement on all technology equipment valued above \$500.
- Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
- A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations.
- Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

## Acceptable Use of Districts Technology and Information

**Title:** Information Management

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

**Procedure:**

- The board will establish a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.
  - o The students and staff should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.
  - o Parents who utilize information of the district via the internet (student's grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.
  - o Other web users of information should be required to have an electronic acceptance on the web pages before data is displayed. These may include calendars, or web requests for use of facilities, these instances may require additional assurances as well.

# NEW BRUNSWICK PUBLIC SCHOOLS

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- o All persons with sign-on to the district's network or to district data, i.e. parent portals, should be required to agree to the acceptable use policy, which should be listed.
- 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.
  - o conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying
  - o 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.
  - o Threats, harassment, libel or slander
- This policy should be reviewed annually for changes in the types of information used and in the types of technology used
- 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.
  - o Individuals who have access to district records should not use the information for personal reasons
  - o 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.
  - o Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.
- All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
  - o Forms should be signed at least annually and for any major change in position that allows access to additional information.
- Violations of AUP should be spelled out in student and staff code of conduct

## **Securing of Sensitive Manual (written or paper) Information**

**Title:** Information Management

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

**Procedure:**

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

## NEW BRUNSWICK PUBLIC SCHOOLS

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- 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.
- Sensitive information should be housed in a locked cabinet or behind locked doors.
  - o Access to keys are restricted to personnel authorized to view the information
    - Keys should have "do not duplicate" on them and copies should be prohibited, except as needed
  - o Areas housing sensitive information should be locked whenever the areas are not staffed
  - o Wherever possible, sensitive information should be stored away from high traffic areas.
- Original sensitive information files should be housed in a fire rated cabinet, where possible.
- 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.

# NEW BRUNSWICK PUBLIC SCHOOLS

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## APPENDIX

### **Title: ASSA REPORTING**

**Procedure:** A meeting will be held the end of September or the beginning of October with designated personnel to review necessary forms and documentation for the preparation of the ASSA. The County Office usually holds its own meeting on this subject, which is attended by the Business Administrator and/or Assistant Business Administrator, the Director of Pupil Personnel Services, and any other personnel as may be deemed necessary.

Appropriate documentation to support the information contained in the ASSA report must be submitted to the Business Administrator **prior to November 30th**. All documentation should provide an appropriate audit trail back to the district's school registers for the month of October, or to free-lunch applications.

### **Specific responsibilities are outlined below:**

#### District Computer Center Manager:

- Responsible for maintaining appropriate register information for all children counted in Columns 2 and 3 of the Summary ASSA.
- Includes appropriate grade level registers for each and every school.
- Sends the district registers as of October 15<sup>th</sup> to the Board Secretary prior to the end of November.
- Stays in contact with the Central Office, Pupil Personnel Services, with the Director of Food Services, and the district's transportation office to provide whatever assistance that may be required to complete this document and provides register information for backup support.

#### Director of Pupil Personnel Services

- This office shall be responsible for providing information to all Special Education full-time and share-time students counted in Columns 2 and 3.
- Responsible for information contained in the "sent" Columns 4 and 5.
- Any children counted as full-time sent other than Vo-Tech students shall be supported by appropriate contracts to be given to the Board Secretary.
- Responsible for Column 8. All children counted in this column shall be supported by an appropriate tuition contract and on file with the Business Administrator.
- Responsible for Column 10 with the appropriate documentation.
- Responsible for enrollments in regional day centers and home instruction.

#### Director of Food Services:

- Coordinates and implements a system for obtaining lunch applications from all district resident students.
- Coordinates with the Business Administrator to insure that all lunch applications are properly obtained from out-of-district placements. These applications support the district's "at-risk count".

#### Middlesex Regional Education Services Commission:

- Responsible for the preparation of the District Report of Transported Resident Students.

#### Director of Bilingual Education:

- Responsible for information required for the district's bilingual enrollment.
- This office will insure that appropriate bilingual registers are maintained for all full-time bilingual and/or ESL students. Documentation of these students shall be given to the Board Secretary.

#### Principal of the Adult Learning Center:

- Responsible for Adult School enrollments and for the maintenance of appropriate registers documenting these numbers.
- A copy of the Adult Learning Center register for October 15<sup>th</sup> shall be sent to the Business Administrator on or about November 1<sup>st</sup>.
- Adjustments occurring between October 15<sup>th</sup> and October 31<sup>st</sup> must be forwarded to the Business Administrator immediately.

# NEW BRUNSWICK PUBLIC SCHOOLS

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APPENDIX

**Title: FALL REPORT**

**Procedure:** Below is a listing of the required Fall Reports along with the personnel responsible for its completion:

District Contact Person	Data Collection	Distribution Medium	Distribution Date	Due Back Medium	Due Back Date	Due In Supt's Off.
Supervisor of Curriculum, Instruction & Tech...	NJ Smart	DOE net	Beg. Sept	DOE net	End Sept.	
<b>STATE AID</b>						
Bus.Admin	ASSA	DOE net	Beg.Oct	DOE net	End Oct.	Middle Oct.
Bus.Admin.	Debt Serv.	DOE net	Beg. Nov.	DOE net	Middle Nov.	
Bus.Admin.	Transp. Repmt	Diskette	Mid-Nov.	Diskette	Middle-Dec.	
Sup. of Bilingual	LEP	DOE net	Beg.-Oct.	DOE net	Beg.-Nov.	Middle-Oct.
<b>FALL SURVEY</b>						
Supt's Sec-Data	Certificated Staff	Diskette	Mid.-Oct.	DOE net	Mid.-Nov.	
Supt's Sec. Asst. Supt's Sec	Enroll./ Dropouts	DOE net	Mid.-Oct.	DOE net	Beg.Nov.	First-Nov.
Supt's Sec.	Graduates/Non Cert. Staff	DOE net	Mid.-Oct.	DOE net	Beg.-Nov.	First-Nov.
Bus.Admin.	Special Ed.Report ECPA&NCLB	DOE net DOE net	End-Nov. End-Nov.	DOE net DOE net	Beg.-Dec. Beg.-Dec.	

**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:

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

# NEW BRUNSWICK PUBLIC SCHOOLS

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**AVERAGE DAILY ATTENDANCE, ADA** - The aggregate days; attendance of a given school during a reporting period divided by the number of day's 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.

## APPENDIX

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

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

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

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

**DISBURSEMENTS** - Payment in cash.

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

**EQUIPMENT** - An instrument, machine, apparatus, or set of articles with a value of at least \$2000 which retains its original shape and appearance with use and/or is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair than to replace it with an entirely new unit.

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

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

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

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

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

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



# NEW BRUNSWICK PUBLIC SCHOOLS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# NEW BRUNSWICK PUBLIC SCHOOLS

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**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, 3<sup>rd</sup> Ed., 1985, pp.597 -628.

**Title:                      Retention of Records**

**Procedure:**

- No material which qualifies as a record or document may be destroyed without the prior approval of the Department of Education.
- All requests for document disposal must be submitted to the Business Administrator.
- The Business Administrator will forward all requests to the State for approval.
- Questions concerning the disposition of records should be directed to the Business Administrator.

**Legal Reference: Chapter 410 47:3-15 et seq. Public Records Account**

APPENDIX

## STATE DEPARTMENT OF EDUCATION RECORDS RETENTION SCHEDULE

Item#	Form#	Description	Retention Period	Destroy Records After
			District	County
1	A-1	School Register, Classroom	6 Years	-----
2	A-1a	School Register, Central	6 Years	-----
3	A-2b	Record of Individual Instruction	6 Years	-----
4	A-3	Annual Report of Education Statistics	10 Years	10 Years
5	A-4	Annual Financial Statistical Report	10 Years	10 Years
6	A-4a	Report of Res. Enrollment Statistics	10 Years	10 Years
7	A-4b	Report of Pupils Receiving Bedside/ Home Instruction	10 Years	10 Years
8	A-4c	Report of Tuition Pupils Sent to App. Special Classes for Atypical Pupils	10 Years	10 Years

# NEW BRUNSWICK PUBLIC SCHOOLS

9	A-4d	Application for State Aid-Transportation	10 Years	10 Years
10	A-4e	Atypical Pupils	10 Years	10 Years
11	A-4f	Report of School Budget and District Taxes	10 Years	10 Years
12	A-4g	Report of Pupils Living on Non-Taxable State-Owned Property	10 Years	10 Years
13	A-5	Custodian's Financial Report	10 Years	10 Years
14	A-13	Certificate of Tax Ordered	10 Years	10 Years
14a	A-17	Financial Record Book, Custodian of School Monies	Permanent	-----
15	A-22	Employment Contract Teacher	10 Years After Term.	10 Years After Term.
16	A-28	Tally Sheet	---	1 Year
<b>18</b>	A-32	Proceedings with Respect to Authorization of Bonds	Bond Maturity	
19	A-33	Report of Election Proceedings	10 Years	10 Years
20	A-36	Board Members Affidavit and Oath of Office	10 Years	10 Years
21	A-41a	Pupils Transfer Card	3 Years	-----
22	A-44	Record of Exclusion	3 Years	-----
23	A-45	Medical Inspection Record Card	1 Yr after Graduation	-----
24	A-50	Age Certificate	When Minor	Reaches age 21
25	A-56a	School Record	When Minor	Reaches age 21
26	A-56b	Promise of Employment	When Minor	Reaches age 21
27	A-56c	Physician's Certificate	When Minor	Reaches age 21
28	A-66a	Vacation Employment Certificate	When Minor	Reaches age 21
29	A-66al	Vacation Employment Certificate (Employment outside of district)	When Minor	Reaches age 21
30	A-66b	Regular Employment Certificate	When Minor	Reaches age 21
31	A-66c	Application for Special Newsboy or Special Street Trades Pennit	When Minor	Reaches age 21

## NEW BRUNSWICK PUBLIC SCHOOLS

Item#	Form#	Description	District	County
32	A-66d	Application for Special Agricultural Permit	When Minor	Reaches age 21
33	A-66e	Special Agricultural Permit	When Minor	Reaches age 21
34	A-66f	Special Newsboy Permit	When Minor	Reaches age 21
35	A-66g	Special Street Trades Permit	When Minor	Reaches age 21
36	A-66h	Age Certificate - Agricultural	When Minor	Reaches age 21
37	A-66i	Application for Special Theatrical Permit	When Minor	Reaches age 21
38	A-66j	Special Theatrical Pennit	When Minor	Reaches age 21
39	A-66k	Application for Special Newspaperboy Permit	When Minor	Reaches age 21
40	A-66m	Special Newspaperboy Permit	When Minor	Reaches age 21
41	A-59	Notice to Parents	6 Years	-----
42	A-60	State Wanant	6 Years	-----
43	A-61	Rule to Show Cause	6 Years	
44	A-62	Complaint	6 Years	-----
45	A-63	Attendance Report	3 Years	-----
46	A-74	Employment Contract -- Attendance Officer	10 Years After Term.	-----
47	A-77	Medical Inspection Notice	1 Year After Graduation	-----
48	A-100	Budget	Permanent	-----
49	A-101	Budget	Permanent	-----
50	A-102	Budget	Pennant	-----
51	A-103	Budget	Permanent	-----
52	A-104	Budget	Permanent	-----
53	A-109	Appropriations Receivable	Pennant	-----

## NEW BRUNSWICK PUBLIC SCHOOLS

54	A-110	Appropriations and Cash Receipts	Permanent	-----
55	A-111	Cash Expenditures	Permanent	-----
56	A-112	General Control	Permanent	-----
57	A-115	Distribution of Costs, Administration	10 Years	-----
58	A-116	Distribution of Costs, Instruction	10 Years	-----
59	A-117	Distribution of Costs, Attendance and Health	10 Years	-----
60	A-118	Distribution of Costs, Maintenance	10 Years	-----
61	A-119	Distribution of Costs, Fixed Charges	10 Years	-----
62	A-120	Distribution of Costs, Capital Outlay	10 Years	-----
63	A-121	Distribution of Costs, Vocational	10 Years	-----
64	A-122	Distribution of Costs, Evening School	10 Years	-----
65	A-125	Distribution of Costs	10 Years	-----
67	A-131	Tuition Ledger - Pupils Sent	10 Years	-----
68	A-132	Tuition Ledger - Pupils Received	10 Years	-----
69	A-148	Report of the Secretary	Permanent	-----
70	A-149	Report of the Custodian	Permanent	-----
71	A-151	Purchase Order	6 Years	6 Years
72	A-162	Bond Register	Permanent	-----
73	A-231	Permanent Record Card	Permanent	-----
74	B-1A	Bonding Election Report	---	3 Years
75	C-212	Transportation Contract	6 Years After Term.	6 Years After Tenn.
76	C-213	Transportation Contract Renewal	6 Years After Term.	6 Years After Term.
77	TB-I	Tuberculosis Testing Survey Card	1 Year after Graduation	-----
	101	Application to Local Finance Board & Comrr Of Education (for extension of credit)	Bond Maturity	-----

## NEW BRUNSWICK PUBLIC SCHOOLS

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		<b>FEDERAL PROGRAMS NDEA</b>		-----
78		Reimbursement Claim	6 Years	-----
79		Request for Verification of Expenditures Title	6 Years	-----
		<b>PUBLIC LAWS 815 AND 874</b>		-----
80	RSF-1	Application for Assistance	3 Years	3 Years
81	RSF-2	Application for Financial Assistance, Public School Construction, Parts I and II	3 Years	3 Years
82	RSF-3	Report for Detennining Payment	3 Years	3 Years

# NEW BRUNSWICK PUBLIC SCHOOLS

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## APPENDIX

### HOW TO READ YOUR PAYCHECK

**Knowing how to read your statement empowers you to protect yourself and to make informed financial decisions**

Here is an overview of the statement from top left to bottom right.

**CO.** - Company Code, **FILE** - Employee File Number, **DEPT.** - Department Number of your assigned position, **CLOCK** - helps us determine your location, **VCHR NO.** - your statement number

**Company Name and Address**

**Tax Information** - this information is from your most current W-4 form. Please note that if you write EXEMPT on your W-4 form, no federal taxes will be withheld from your paycheck. You should always verify that this information is correct.

#### **Earnings:**

**Gross pay** - total earnings before taxes and deductions.

**Regular** - If you are a 10 month contracted/salaried employee, your semi-monthly gross pay will be 1/20 of your annual salary. If you are 12 month contracted/salaried employee, your semi-monthly gross pay will be 1/24 of your annual salary. All overtime, extra pay, stipends, and absences for contracted/salaried employees, with the designated pay codes, will appear in this section as well.

Hourly Employees - this section will provide you with your total hours worked for that pay period and hourly rate.

Substitute Teachers - this section will provide you with your total earnings worked for that pay period.

Current gross earnings will appear under the "this period" column. All monies earned during the year (January 1<sup>st</sup> December 31<sup>st</sup>) will appear under the "year to date" column.

#### **Deductions:**

**Statutory** - All federal and state taxes being withheld from your paycheck. Please download the Fast Wage and Tax Facts form on our website for the most current information on federal and state tax rates and limitations.

**Other** - This section will include all other deductions including, but not limited to, pension, medical, dental, disability insurance, and tax shelters. See list of deductions below.

**Net Pay** - Amount you receive after taxes and deductions have been withheld.

All deductions (including taxes) are taken on a semi-monthly basis from your gross salary.

Items marked with an asterisk (\*) under deductions are excluded from federal taxable wages.

**Period Beginning:** Pay period begins on the 1<sup>st</sup> and the 16<sup>th</sup> of every month for contracted employees

**Period Ending:** Pay period ends on the 15<sup>th</sup> and the last day of every month for contracted employees

**Pay Date:** Pay day is on the 15<sup>th</sup> and the last day of every month for all employees. If this day lands on a weekend/holiday, pay day will then be the business day prior to that weekend/holiday.

If you are a contracted/salaried employee, your check on the 15th will cover the period from the 1st of that month through the 15th and your check at the end of the month will cover from the 16<sup>th</sup> through the end of that month.

Hourly Employees, Substitute Teachers, and employees working extra pay are to follow the Pay Schedule which will state the period being covered on the specific pay dates.

**Employee Name:** Your name and address will appear here. You should always verify that this information is correct.

**Other Benefits and Information:** This section will provide other pertinent information including, but not limited, your pension number and Group Tenn Life Insurance (GTL).

**Important Notes:** Our phone number is listed in this section for any questions or concerns you may have. Also listed is the pay period beginning and end dates for Hourly Employees, Substitute Teachers, and employees working extra pay.

Should you have any questions about your paycheck that cannot be resolved using the information below, please call the Payroll Department at 732-745-5300 ext. 5422.

See attached lists of identifying numbers for extra pay and letters for deductions other than taxes.

**ALL PAY STUBS SHOULD BE RETAINED BY THE EMPLOYEE FOR AT LEAST ONE YEAR.**

# NEW BRUNSWICK PUBLIC SCHOOLS

<b>EXTRA PAY</b>			
Code	Description	Code	Description
LUNCH DUTY	Lunch Duty	SUB TEACHER	Substitute Teacher
CPR TRAINING	CPR Training	AVIDTRNG	AVID
EES PHYSICAL	Employees Physicals	AFTER SCH PRG	Robotics
SPORT PHY	Sport Physicals	WORKERS COMP	Workers Compensation
DANCE POWER	Dance Power	MENTOR FEES	Mentoring Fees Payment
MISSED PREP	Missed Preps	ACAD.COACH	Play It Smart
CO-CURRICULAR	Extra Curricular Stipends (Advisors)	SPECIAL ASSGN	
MISC	Miscellaneous	STIPEND	Stipends within your department
Athl. Stipend	Athletics / Coaching Stipend	OVERTIME	
BREAKFAST PRG	Breakfast Duty	STRAIGHT TIME	
BUS DUTY	Bus Duty	DOUBLE TIME	
EXT SCH YR	Extended School Day Program	PRESENTATION PAY	Presentation Pay
FAM MATH	Family Night	CURR WRIT/REV	Curriculum Writing & Revisions
131	Jazz Band	HRLY TRANSLATOR	Translator
ADULT	Adult Learning Center	DETENTION	Detention
E90	Small Learning Communities - Team Leaders	140	Stipend for 2+ Course Preps
F90	Small Learning Communities - After School Media Center	MEDICAL REIMB	Medical Reimbursement
G90	Small Learning Communities - Drop In Teacher	H90	Small Learning Communities - Writing/Math Lab
A96 - SUMM SUE TCH	Summer School Teacher	B08	Playground Duty
A93 - SUMMER PPS	Summer School Child Study Team-PPS	A97-SUMM SUE NUR	Summer School Nurse
A76 - BILINGUAL	Bilingual Department Activities / Programs	Z	Accumulated Sick Leave Payment (Retirement)
A95-SUMM SUCC/BIL	Summer School Bilingual Department / ESL	30 - SUMM SUC NUR	Nurse - School Registration
A45-SUMMER GUID	Summer School -Guidance Department	A83 - PRES/DIS PARA	Summer - Preschool Disabled - Paraprofessional
A84 - PRES/DIS TCHR	Summer - Preschool Disabled - Teacher		

<b><u>DEDUCTIONS</u></b>			
Code	Description	Code	Description



# NEW BRUNSWICK PUBLIC SCHOOLS

TPAF PEN ARREAR	TPAF Pension Arrears Buyback	CHILD SUPPORT	Child Support
BONDS	Bonds	GARNISHMENT	Wage Garnishment or Comi Order
CONTR INSURANCE	TPAF Contributory Insurance	PERS CONT LIFE	PERS Contributory Insurance
BACK PENSION	TPAF Back Pension Deduction	PERS BACK PEN	PERS Back Pension Deduction
PERS LOAN DED	PERS Loan Deduction	VOLUNTARY LIFE	Voluntary Life Insurance
TPAFLOAN	TPAF Loan Deduction	403BROTH	
TPAF SUPP ANN	TPAF Supplemental Annuity	AFLAC PRE-TAX	AFLAC Pre-Tax
TPAF PENSION	TPAF Pension Deduction	AFLAC	AFLAC
PERS PENSION	PERS Pension Deduction	MET LIFE INS	MetLife Ins.
PERS ARREARS BU	PERS Pension Arrears Buyback	AMERIP	Ameriprise Financial
UNION DUES	NBEA Union Dues	EQUIT	AXA Equitable
FEE PAYERS	NBEA Union Fee Payers	GREATA	Great American
NJPSADUES	NBLA Dues	LEGEND	Legend Group
PRUDISINS	Prudential Disability Insurance (NBEA)	MET-CST	Met-CitiStreet
PRU DIS ADMIN	Prudential (Administrator)	METLIF	MetLife
MEDICAL INS	Medical Insurance	RELIASTAR	Morgan Stanley
PRETAX DENTAL	Dental Insurance	PRUDEN	Prudential
MTP	Medical Traditional Plan	403B	SACT
DEP CARE FLEX	Dependent Care - Flexible Spending Account	VALIC	Valic
MED FLEX SPEND	Medical - Flexible Spending Account	NEW YORK LIFE	New York Life Insurance
FSA SURCHARGE	Flexible Spending Account Surcharge	457PLAN	Tax Shelter
CIVIL UNION HLT		TSLLOAN	Tax Shelter Loan
CHK/CHECKING	Amount Direct Deposit Checking	403B CATCH UP	
SAY/SAVINGS	Amount Direct Deposit Savings	MENTORING FEE	Mentoring Fee Deduction
CREDIT UNION	Credit Union	MISCELLANEOUS	Miscellaneous
		ABSENCE	Absence Deduction

## EXTRA PAYS

Extra pay amounts are now identified with a description and no longer appear as a code.

21st C/Advisor	Dare Activities	Lunch Duty	PreS/Dis Para
21st Cent Coor	Detention	Matrix	PreS/Dis Tchr
21st Cent Facil	Double X	Med reimbmnt	PresentationPay
21st Cent Para	Early Child Actv	Mentor Fees	Reading 1st
21st Cent Secur	Early Registr.	Misc	Reimbursement
21st Cent Tchr	Educ. Found.	Misc HS	Science Fair
21st CentCitizen	ESPA	MiscLN	Security OT
Absence	Exempt WorkersComp	MiscLNA	Sick Day Pay
Acad. Coach	Ext Sch Year	Misc LS	Sick Pay Out
Acad. Fair	Fam Lias Hrly	Misc LY	SLCMtg
Adult HS Hrly	Fam Math	MiscMidd	Sound/Lighting
After Sch Prg	Fam Science	Misc Mk	Special Assignments

# NEW BRUNSWICK PUBLIC SCHOOLS

ALC Graduation	Flouride Coord.	Misc PRA	Sport Phys
Athl. Stipend	Fluoride /Stud Sue	Misc RD	SRA Inst Para
Avid Tmg	FOSS	Misc RS	State/Fed Gran ts
Avid Tutors	Fun Fair	Misc Tech HS	Stipend
Before Sch Prg	GEPA	Misc WW	Straight X
Bili ngua l	GREAT Grad	Miscellaneous	Student Asst Pg
Black Hist Prg	Health Fair	Missed Prep	Subs/AwareExtra
BOE Mtg Set Up	Hmwk Hotline	MSP Grant	Substitute Nurs
Breakfast Prg	Holi day Concer	NCLB Tilte4	Substitute Para
Bus Duty	Home Inst r.	NCLB Title I	Substitute Seer
Bus /Sec /Custodi an	Hrly Security	NCLB Title 2A	Substitute Tchr
Bus/Van Driver	HSPA	NCLB Title 2D	Summ Succ Para
Cafe OT	HSPT/SRA/S um	NCLB Title 3	Summ Succ Seer
Civic A dult Act	Immuniz Clini c	NCLB Title 5	Summ Succ Tchr
Civ il Union	Inst New Tchr	Newcomer Prg	Summ Succ/Bil
Coac hes	Interim Alt Ed	NJP AA Stip	Summer Guid
Co-Curricula r	IT Hrly	Para Tmg	Summer Prep
Code A Phone	JROT C Summ Camp	Peer Leadership	Summer PreSch
CPR Training	Literacy Act.	Personal	Supp Ed Svc
Creative Curr	Literacy Focus	PPS Extra Pay	Twixt Wrap
Curr Writ/Rev	Loca l Grants	Pre-K Sum Enric	Work St udy St
Dance Power	Lunch Aide	PreK Wrap Ar	Wrap Around Prg

Additional descriptions may be added as needed.

NEW BRUNSWICK BOE WEBSITE [www.nbpsnj.net](http://www.nbpsnj.net) to access the following information:

Home Page	E-Mail Tab	Board of Education Tab	Administration Tab
District Calendar	To check e-mail & receive help in formation	Board Members	<u>Accounting:</u> - State Contract Vendors - Business Registration Instructions & Links - Travel (GSA meals) - Purchasing Schedule - Mileage Log - Vendor Request Form - W-9 Form
<u>Employee Information:</u> -Admin. Salaries - Personnel Reports - Budgets - Standard O erating Procedures/Internal Controls - Payroll Schedules - Time Sheets - Stipends & Curricula m Writing Stipend Form - Direct Deposit Form - Pension Loan App lication - AESOP Links & Info. - Personnel Fonns (change of address, hourly rates, tuition reimbursement)		Public Board Meeting Dates	<u>Buildings &amp; Grounds:</u> - Recycling Information - Material Safety Data Sheets - Integrated Pest Management Brochures

# NEW BRUNSWICK PUBLIC SCHOOLS

- Tuition Reimbursement Procedure			
Job Postings/Opportunities - apply for jobs online		Approved Board Minutes	Business Office: - Links to employee information - Tax Shelter Provider List - Bids listed
Lunch Menus		Approved Resolutions	Food Services: - School Menus - Ways to Serve Inexpensive Healthy Meals - Healthy Eating for Teens on the Go - Nutrition & Exercise
Professional Development		Finance Reports	Health Benefits: - Dependent Eligibility - Fitness for Duty Certification - Return from Leave Form - Address Change Form - Links to Cigna Programs - HIPPA Information - Vaccine Information - Prescription Update
Parent Resource		Agenda	Health Services: - Various health oriented links
School Closings		Personnel Committee Reports	Human Resources: - See employee information - Forms for Administrators
Student Intake		Board Policies	<u>Technology:</u> - Procedures Manual - Tips - Acceptable Use Agreement - District Technology Plan
Transportation (contact in fo. for MRESC)			
Construction Projects			
District Budgets			
AESOP Online			
AESOP (Info. for employees, substitutes, administrators, attendance change form, attendance leave forms)			
News & Update / Website Links			

Academics Tab	Schools Tab	<u>Community</u> Education Tab
<ul style="list-style-type: none"> <li>- Department of Curriculum and Instruction</li> <li>- 21st Century Program</li> <li>- Athletics Department</li> <li>- Bilingual/ESL/Library</li> <li>- Early Childhood Development</li> <li>- Educational Technology</li> <li>- Language Arts &amp; Literacy</li> <li>- Mathematics</li> <li>- Pupil Personnel Services</li> <li>- Reading First Program</li> <li>- Science Education</li> <li>- Special Education</li> <li>- Testing</li> <li>- Whole School Reform</li> </ul>	<ul style="list-style-type: none"> <li>- Adult Learning Center</li> <li>- Health Sciences Technology High School</li> <li>- Lincoln Elementary School (PDS)</li> <li>- Lord Stirling Community School</li> <li>- McKinley Community School</li> <li>- New Brunswick High School</li> <li>- New Brunswick Middle School</li> <li>- Paul Robeson Community School</li> <li>- Paul Robeson Community School Annex</li> <li>- Redshaw Elementary School</li> <li>- Roosevelt Elementary School</li> <li>- Woodrow Wilson Elementary School</li> </ul>	<ul style="list-style-type: none"> <li>- Adult Learning Center</li> </ul>

# NEW BRUNSWICK PUBLIC SCHOOLS

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## Missed Punch and Time Card Approval Policy EFFECTIVE September 1, 2016

All employees are required to electronically sign in/out every day. Employees can punch in or/out using their finger scan at kiosk, badge swipe at kiosk, time punch at any computer by logging into AESOP, or in certain instances using mobile phone if you are at an offsite location.

- ▶ Any employee who misses a punch is responsible for putting a note on the system. If an employee does not punch in/out will be charged a missed punch. There is no reason to miss a punch due to system failure.
- ▶ Employees must log on to the system to review and approve their time card for the previous week. Each week is from Sunday to Saturday. Employees should log on every Monday to approve their time card and this can be done from anywhere you can access the internet.
  - ▶ Failure of the employee to be able to log on to the AESOP system is not an excuse to not approve the employee's time card and if an employee cannot log into the AESOP system they must email [attendance@nbpsnj.net](mailto:attendance@nbpsnj.net) for their log in information.

In order to be paid for extra work each employee is to punch in when work begins and out at end of day. The work must be Board approved and each employee is to submit An ELECTRONIC time sheet or stipend certification for that extra time worked.

- ▶ Employees who receive overtime will not receive that overtime for that period unless all missed punches are explained via email to attendance and approved by attendance.
- ▶ Employees cannot work through their lunch and leave early. Employees will not be paid overtime for working through lunch.
- ▶ No overtime will be paid to an employee who has not approved their time card.
- ▶ Employees who miss 4 punches in a school year will receive a letter of warning that any more missed punches will result in disciplinary action. This letter will include a warning that any subsequent missed punches may result in an employee receiving disciplinary action up to and including the loss of increment or salary adjustment.
- ▶ Employees who miss 7 punches will receive a letter of reprimand and will be required to explain in writing why they continue to forget to punch in/out. A meeting with the Superintendent and/or Business Administrator will also be scheduled. This letter will include a warning that any subsequent missed punches may result in an employee receiving disciplinary action up to and including the loss of increment or salary adjustment.
- ▶ Employees who miss 10 punches or more in a school year will receive disciplinary action including the recommendation that the upcoming school year's increment and/or salary adjustment will be withheld.
- ▶ Employees who do not approve their time cards will be subject to the same penalties above for missing punches.

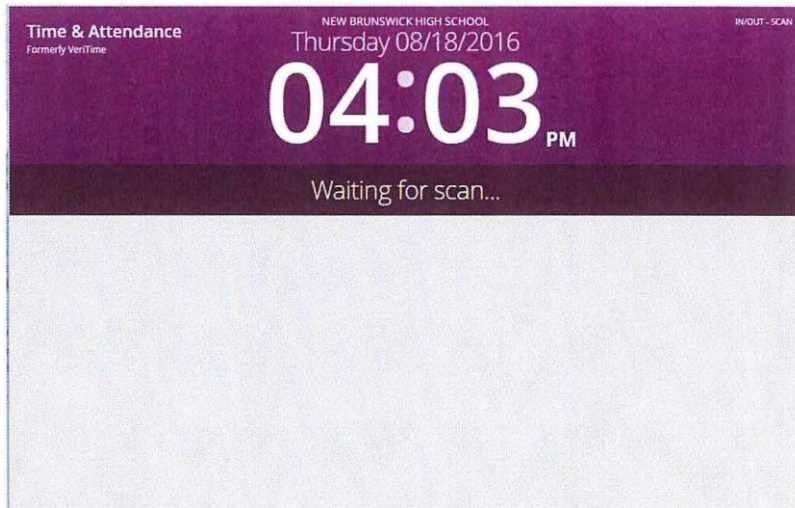
Employees subject to disciplinary action have the right to grieve the imposition of disciplinary action.

### **Using the Time & Attendance Kiosk**

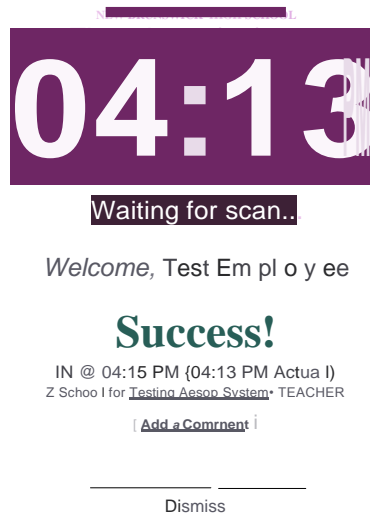
- I. When clocking in or out at a kiosk, you should see this screen.

# NEW BRUNSWICK PUBLIC SCHOOLS

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2. Place your finger on the reader.
3. If you are assigned to just one Job, this page will appear:



4. Click Add a Comment button and add a comment to that clock event.
5. Repeat the same process when clocking out.
6. If you are assigned to more than one Job, this page will appear:

04:29PM

Welcome, Test Employee

**A** We need more details!

EVENT HISTORY

z School for Testing Aesop System - TEACHER

IN (Sign In/ Out)  
04:15 PM (04:13 PM Actual)  
OUT (Sign In/Out)  
04:30 PM (04:24 PM Actual)

LOCATION - 08 "VP

z School for Testing Aesop Syst ...  
New Brunswick Public School Orstrl ct - SUSAN DRIVER

Sign In/Out

COMMENT

Enter comment

IN

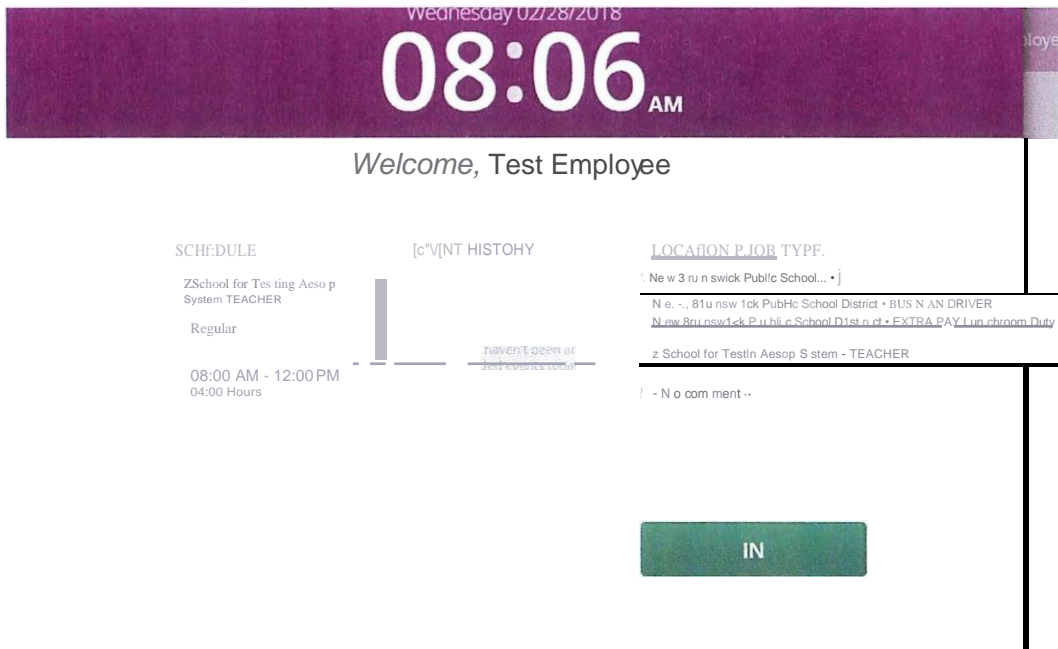
7. In the Location & Job Type drop-down, choose the correct job and location you are clocking into, then click IN.
8. Enter a comment to that clock event.
9. When your first job is done, click OUT of the first job.
10. If you need to record time against your second job, scan your finger again, choose the second job and click IN.
11. Repeat the same process when clocking OUT.

## Absence & Time.

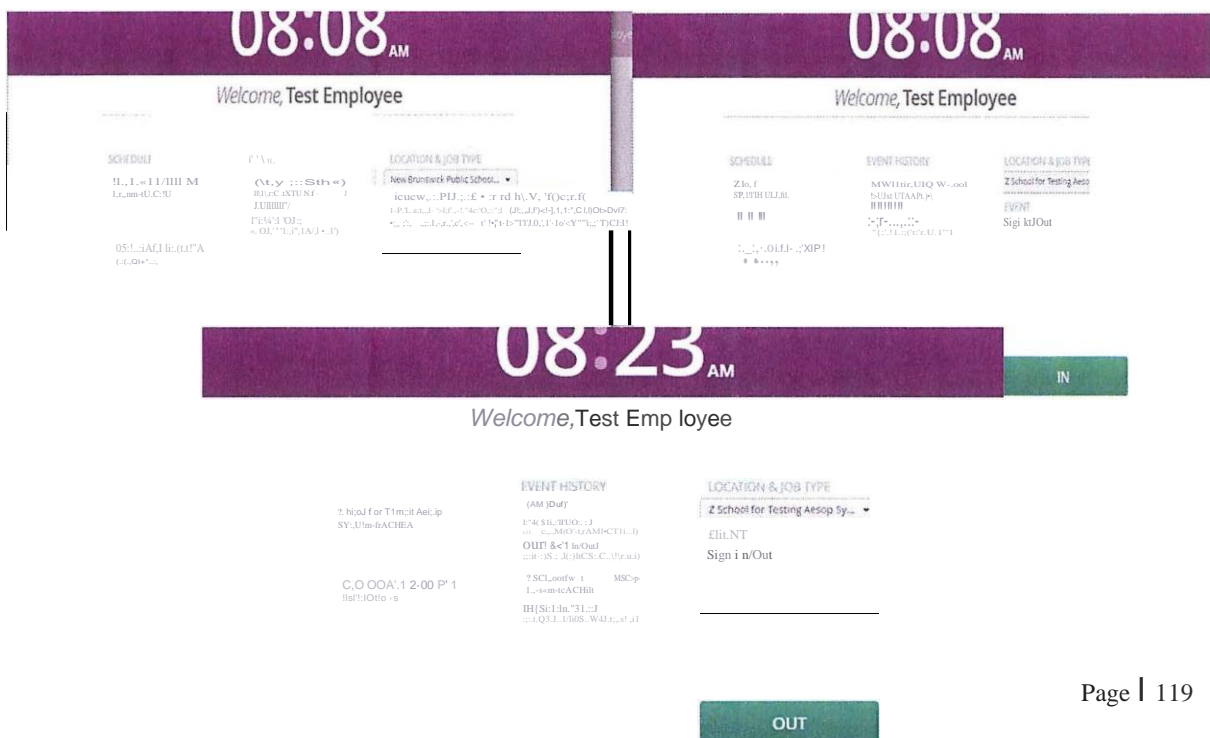
### Position Transfers

For employees working extracurricular duties and activities, you are to clock in /out of each Job and transfer yourself to the next position using the kiosk, PC, laptop, or mobile device. If you are assigned to more than one Job, this page will appear:

# NEW BRUNSWICK PUBLIC SCHOOLS



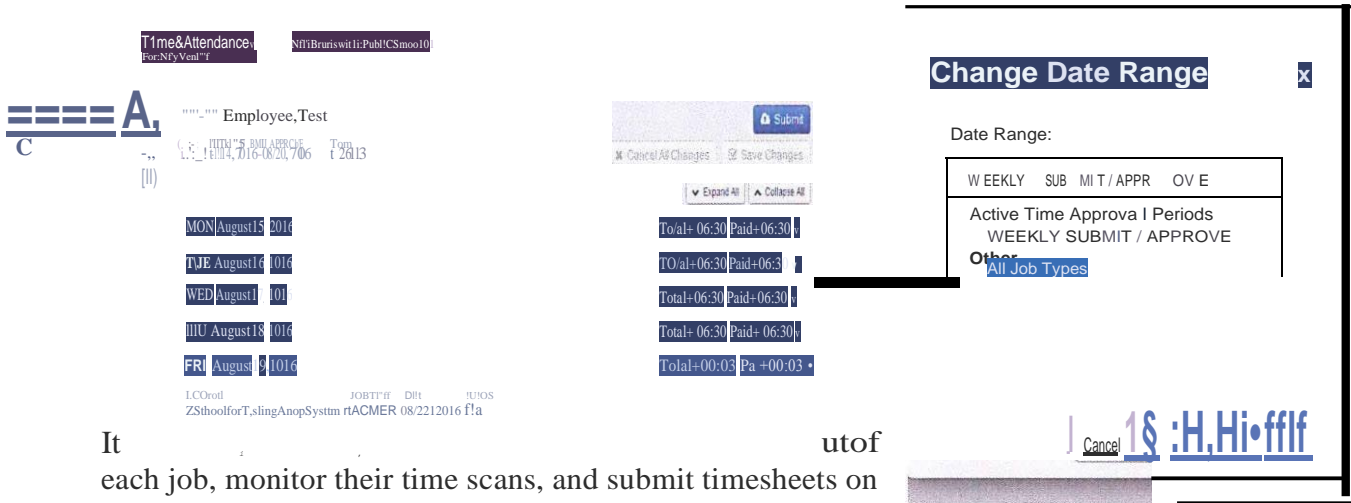
- In the Location & Job Type drop-down, choose the correct job and location you are clocking into, and then click IN.
- When your first job is done, and you are ready to record time against your second job simply choose the second job in the drop down box and click IN. Clocking in to your second job will **automatically** clock you out of your first job.
  - o There is no need to clock in and out of every job type.



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- At the end of the day simply clock out of your last job type.

When looking at your timesheets click the icon for the calendar and change it to **All Job Types**. It will then reveal all your timesheets for all your positions.



It is important for each job, monitor their time scans, and submit timesheets on a weekly basis. Please advise the Payroll Department immediately of any problems with the time clock system by emailing [attendance@nbpsnj.net](mailto:attendance@nbpsnj.net).

## Missed Punch and Time Card Approval Policy

MEMO emailed to all employees

August 17, 2015

## ADP IPAYSTATEMENTS

We are pleased to announce ADP iPayStatements. Through ADP, our payroll provider, we are able to offer you access to your earnings statements and W-2 forms 24 hours per day, 7 days a week. It also provides a W-4 Form Assistant.



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(This calculator is designed to provide general guidance and estimates. It should not be relied upon to calculate exact financial data. This calculator is not intended to provide tax or legal advice and does not represent any ADP service or solution. You should refer to a professional advisor or accountant regarding any specific requirements or concerns. Use of this calculator will not affect your pay statement or annual statement.)

## *How to Register 011 ADP iPayStatements*

1. Go to <https://ipav.adp.com> using Chrome
2. Click on "Register Now".
3. Enter the **Self Service Registration Pass Code** which is: **NewBrunsw-** (please include the dash in the passcode)

You will then be prompted to complete a registration process during which you must answer a few security questions and select a password. Your password must contain between 8 to 20 characters and at least one alpha and one numeric character. You will be assigned a system generated User ID. The security questions will be used to verify your identity if you ever forget your user ID or password. You will receive 2 emails, one to activate the email link and then another email, please select the one with the link for the ipay statement so you can start viewing your paystubs.

Upon completing the registration process, you may access your pay statements at <https://ipav.adp.com>. (you may also opt to save the site in your Favorite Places.)

We hope you will enjoy this new feature. We appreciate the opportunity to provide you with this exciting new way of viewing your pay information.

## AESOP CHANGE REQUEST FORM

UNPAID STATUS WILL REMAIN IN EFFECT UNTIL THE PROPER DOCUMENTATION IS OBTAINED. THE ATTENDANCE OFFICE WILL MODIFY THE ABSENCE UPON RECEIPT OF PROOF. *THE ABSENCE MAY RESULT IN A DOCK IN PAY IF PROOF IS NOT PROVIDED WITHIN 60 DAYS.*

Name: \_\_\_\_\_

# NEW BRUNSWICK PUBLIC SCHOOLS

Location: \_\_\_\_\_

Principal/Supervisor: \_\_\_\_\_

## Request change of Unpaid Status

**D** Jury Duty - Enter the unpaid absence as soon as you have a jury summons date. If your presence is not required, you must immediately delete the absence on AESOP. If you are selected for Jury Duty, you must attach the official letter from the court stating attendance to the AESOP Attendance Form. Attendance will then modify the absence to read "Jury Duty". *The Jury question 11.a or Jury Summons does 11. of constitute proof to change the*

**D** Legal Day - *per NBEA contract* Attach copy of Subpoena

**D** Unpaid-missed punch - state punch information and reason why for the missed punch

Date: \_\_\_\_\_ Time from: \_\_\_\_\_ Time to: \_\_\_\_\_

Reason: \_\_\_\_\_

Please refer to the leave instructions on the district website. \*A completed Family and Medical Leave Act Form must be submitted.

Add  Delete Absence reason: \_\_\_\_\_ Date of absence: \_\_\_\_\_

Explanation: \_\_\_\_\_

## COMPLETED AND SIGNED FORMS MUST BE

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Principal/Supervisor/Administrator Signature: \_\_\_\_\_

Date: \_\_\_\_\_

*Internal use only:* \_\_\_\_\_

Name: \_\_\_\_\_ School: \_\_\_\_\_

Job Title: \_\_\_\_\_ **D** Substitute needed

## AESOP SCHOOL BUSINESS/PROFESSIONAL DAY REQUEST FORM

School Business: **D** IN District \_\_\_\_\_ **D** OUT of District \_\_\_\_\_  
(location) (location)

Description: An absence requested by your principal/supervisor /administrator

Supervisor requesting absence: \_\_\_\_\_

# NEW BRUNSWICK PUBLIC SCHOOLS

Date of Absence: \_ \_ \_ \_ \_ **DAM** PM Full Day

Title of the School Business event: \_ \_ \_ \_ \_

**Professional Day: D** Location \_ \_ \_ \_ \_

A request by the employee to visit and observe related methods in other school districts, or to attend meetings or conferences of an educational or work related nature. 2 Days allowed for Certificated Staff, 1 Day Allowed for Non-certificated Staff

**Supervisor requesting absence:**

\_\_\_\_\_

Date of Absence: \_ \_ \_ \_ \_ **DAM** PM Full Day

Title of the PD event: \_ \_ \_ \_ \_

Please retain a copy of this form for your records.

Employee's Signature: \_ \_ \_ \_ \_ Date: \_ \_ \_ \_ \_

Signature of your **immediate** Supervisor/Principal/Assistant Superintendent/Superintendent:

\_\_\_\_\_ Date: \_\_\_\_\_

Denied

Approved  D

*This form should be returned to the Attendance Office after signature has been obtained. The Attendance Office will enter the absence into AESOP if not yet entered or modify it to an unpaid status. **Please attach proof of registration** . Thank you*

## AESOP FUNERAL FORM

THE ABSENCE MAY RESULT IN A DOCK IN PAY IF PROOF IS NOT PROVIDED WITHIN 60 DAYS OF THE ABSENCE

### Employee Information – Please print

Name:

# NEW BRUNSWICK PUBLIC SCHOOLS

Location:	
Principal/Supervisor:	
COMPLETED AND SIGNED FORMS MUST BE	
<p><b>D</b> Funeral Day - Friend Attach obituary, program, prayer card, etc.</p> <p style="padding-left: 40px;"><b>One (1)</b> day per year in the event of death of a friend.</p> <p style="padding-left: 40px;">Relationship must be provided _____</p> <p style="padding-left: 40px;">Name of deceased _____</p>	
<p><b>D</b> Funeral Day- Other Attach obituary, program, prayer card, etc.</p> <p><b>Five (5)</b> days at any one time in the event of death of an employee's spouse, civil union partner, child, parent/legal guardian, brother, sister and/or relative living in the household. <b>Three (3)</b> days at any one time in the event of death of an employee 's son-in-law, daughter-in-law, mother-in-law , father-in-law, brother-in-law, sister-in-law , grandparents or friend domiciled in the home. <b>One (1)</b> day in the event of a relative outside the employee's immediate family. <i>Refer to contract book.</i></p> <p style="padding-left: 40px;">Relationship must be provided _____</p> <p style="padding-left: 40px;">Name of deceased _____</p>	
COMPLETED AND SIGNED FORMS MUST BE	
Employee Signature:	Date:
Principal/Supervisor/Administrator Signature:	Date:
<i>Internal use only:</i>	

# Travel Procedures

## TYPES OF TRAVEL

- Training and Seminars
- Conventions and Conferences
- School District sponsored events

**Regular events**

**PROCEDURES FOR**

- In-State Travel
  
- Out-of-State Travel for 5 or Less Individuals or Amount Less Than  
\$5,000.00
  
- Out-of-State Travel Requiring Executive County Superintendent's  
Approval for 6 or More Individuals or Amount More Than  
\$5,000.00

**Please refer to the Standard Operating Manual  
Pages 45 - 54 for all Legal Citations**

**Travel Procedures for In-State Travel**

- Board approved resolution is required for a one day seminar, conference or professional development when the registration fee exceeds **\$150.00**.
- Approvals **MUST** be completed **PRIOR** to the event
- The approval process includes all of the following steps:
  1. Obtain written approval from immediate supervisor/principal
  2. Submit resolution to the Office of the Assistant Superintendent for Curriculum and Instruction

## NEW BRUNSWICK PUBLIC SCHOOLS

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3. Once approved at the Curriculum Committee meeting, resolution will be forwarded to the Business Office to submit for board approval at the monthly board meeting
  4. Once approved at the board meeting, a requisition **MUST BE** entered in Edu-Met by the requester/attendee, all back up including registration forms **MUST BE** sent to the Accounting Office
  5. The Accounting Office will send the purchase order along with the registration forms to the sponsoring organization
  6. Please **PLAN AHEAD** and adhere to the Curriculum Committee and the Board Meeting schedules
- A Professional Development Report Form must be completed after the workshop and submitted to the Curriculum Office (form on the Accounting Website)
  - Meals and incidentals are **NOT** reimbursable for one day trips.
  - Mileage, tolls and parking are reimbursable:
    1. Complete the mileage log on the Accounting Website (Number of miles X .31/mile)
    2. Attach a MapQuest (or similar)
    3. Mileage log must be signed by an administrator
    4. Attach a valid copy of a vehicle insurance identification card and the registration card
    5. Attach a copy of the Professional Development Report Form (on the Accounting Website)
    6. Enter a requisition in Edu-Met
    7. Add in the description of the requisition: name of event, date, location, mileage, parking and tolls if applicable
    8. Attach all original receipts including EZ PASS statement (if receipts not available) to the requisition
    9. Send requisition with all pertaining backup to the Accounting Office
    10. Once purchase order is approved, a payment will be processed at the board meeting
  - Overnight travel within New Jersey is **PROHIBITED**
  - **Exception** - Commissioner's waiver to the sponsoring organization
  - If waiver granted, follow steps 1 - 6 above
  - Lodging, meals and incidentals are reimbursable, however, must adhere to the GSA per diem rate per location ([www.gsa.gov](http://www.gsa.gov) or link on the Accounting Website) Exception-lodging expense may exceed the federal per diem rates if the hotel is the site of the event and the going rate of the hotel is in excess of federal per diem rates
  - Mileage, tolls and parking are reimbursable
  - Follow steps 1 - 10 when submitting for reimbursement. Include **original receipt** for lodging.

**\*\*\*\*DO NOT HIGHLIGHT RECEIPTS**

**\*\*\*\*Receipts must be taped on blank paper, in date order and specify the type of expense including breakfast, lunch, dinner and incidentals.**

# NEW BRUNSWICK PUBLIC SCHOOLS

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\*\*\**Credit card receipts alone are not acceptable.*

## Travel Procedures for Out-Of-Travel for 5 or Less Individuals Or Amount Less Than \$5,000.00

- Approvals **MUST** be completed **PRIOR** to the event
- The approval process includes all of the following steps:
  1. Obtain written approval from immediate supervisor/principal
  2. Complete "The Request For Out-Of-State Travel For 5 or Less Individuals or Amount less than \$5,000.00" form (form is on the Business [website-Travel-District Approval](#))
  3. Submit a resolution **along** with the completed **Request For Travel** form to the Office of the Assistant Superintendent for Curriculum and Instruction
  4. The Assistant Superintendent for Curriculum and Instruction will obtain the Superintendent's approval
  5. Once approved by the Superintendent, the Assistant Superintendent for Curriculum and Instruction will submit for approval at the Curriculum Committee meeting
  6. Once approved at the Curriculum Committee meeting, it will be forwarded to the Business Office
  7. Business Office will submit the resolution for board approval at the monthly board meeting
  8. Once approved at the board meeting, a requisition **MUST BE** entered in Edu-Met by the requester/attendee, all back up including registration forms **MUST BE** sent to the Accounting Office
  9. The Accounting Office will send the purchase order along with the registration forms to the sponsoring organization
  10. Please PLAN AHEAD and adhere to the Curriculum and the Board Meeting schedules
- After all approvals are received, travel arrangements can be made
  1. Air and rail tickets shall be purchased via the internet, using online travel services such as Travelocity, Expedia or Hotwire
  2. Reimbursement for air fare without documentation from at least three airlines and/or services is prohibited
  3. The most economical air travel should be used, including discounted and special rates, connecting flights, arrival times or utilizing alternative airports
  4. **No employee or board member can earn benefits as a result of school district funded travel, for example, frequent flyer benefits or credit card rewards**
  5. One baggage fee will be approved for reimbursement
  6. Secure hotel reservation with a credit card.
  7. The lodging rate must adhere to the GSA per diem rate per location [www.gsa.gov](#) or link on the Accounting Website) Exception-lodging expense

## NEW BRUNSWICK PUBLIC SCHOOLS

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may exceed the federal per diem rates if the hotel is the site of the event and the going rate of the hotel is in excess of federal per diem rates

8. Reimbursement for transportation from airport to hotel/conference site is allowed
  9. Meals are set by the GSA per diem rate per location ([www.gsa.gov](http://www.gsa.gov) or link on the Accounting Website)
- Reimbursement
    1. Complete the mileage log on the Accounting Website (Number of miles X .31/ mile)if applicable
    2. Attach a MapQuest (or similar )
    3. Mileage log must be signed by an administrator
    4. Attach a copy of a valid insurance identification card and a valid registration card
    5. Attach a copy of the Professional Development Report Form (on the Accounting Website)
    6. Attach original receipts for air travel, baggage fee, hotel, taxi, meals, incidentals, mileage, parking and tolls (if applicable)
    7. Enter a requisition in Edu-Met
    8. Add in the description: name of the event, location, date, meals, hotel, airfare, etc.
    9. Attach all original receipts including EZ PASS statement (if receipts not available) to the requisition
    10. Send requisition with all pertaining backup to the Accounting Office
    11. Once purchase order is approved, a payment will be processed at the board meeting

**\*\*\*\*DO NOT HIGHLIGHT RECEIPTS**

**\*\*\*\*Receipts must be taped on blank paper, in date order and specify the type of expense including break/ast, lunch, dinner and incidentals.**

**\*\*\*\*Credit card receipts alone are not acceptable.**

### **Travel Procedures for OUT-OF-STATE travel For 6 Or More Individuals Or Amount More Than \$5,000.00 REQUIRING EXECUTIVE COUNTY SUPERINTENDENT'S APPROVAL**

- Approvals **MUST** be completed **PRIOR** to the event
- The approval process includes all of the following steps:



## NEW BRUNSWICK PUBLIC SCHOOLS

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1. Obtain written approval from immediate supervisor/principal
  2. Complete "The Request For Out-Of-State Travel For 6 or More Individuals or Amount More than \$5,000.00" form (form is on the Business [website-Travel-County Approval](#))
  3. Submit a resolution **along** with the completed **Request For Travel** form to the Office of the Assistant Superintendent for Curriculum and Instruction
  4. The Assistant Superintendent for Curriculum and Instruction will obtain the Superintendent's approval
  5. Once approved by the Superintendent, the Assistant Superintendent for Curriculum and Instruction will submit for approval at the Curriculum Committee meeting
  6. Once approved at the Curriculum Committee meeting, it will be forwarded to the Business Office
  7. Business Office will submit the resolution for board approval at the monthly board meeting
  8. Once approved at the board meeting, The Business Office will send the request to the **Executive County Superintendent** for approval
  9. Once approved by the **Executive County Superintendent**, a requisition must be entered in Edu-Met by the requester/attendee, all back up including registration forms **MUST BE** sent to the Accounting Office
  10. The Accounting Office will send the purchase order along with the registration forms to the sponsoring organization
  11. Please PLAN AHEAD and adhere to the Curriculum and the Board Meeting schedules
- After all approvals are received, travel arrangements can be made
    1. Air and rail tickets shall be purchased via the internet, using online travel services such as Travelocity, Expedia or Hotwire
    2. Reimbursement for air fare without documentation from at least three airlines and/or services is prohibited
    3. The most economical air travel should be used, including discounted and special rates, connecting flights, arrival times or utilizing alternative airports
    4. **No employee or board member can earn benefits as a result of school district funded travel, for example, frequent flyer benefits or credit card rewards**
    5. One baggage fee will be approved for reimbursement
    6. Secure hotel reservation with a credit card.
    7. The lodging rate must adhere to the GSA per diem rate per location ([www.gsa.gov](http://www.gsa.gov) or link on the Accounting Website) Exception-lodging expense may exceed the federal per diem rates if the hotel is the site of the event and the going rate of the hotel is in excess of federal per diem rates
    8. Reimbursement for transportation from airport to hotel/conference site is allowed
    9. Meals are set by the GSA per diem rate per location ([www.gsa.gov](http://www.gsa.gov) or link on the Accounting Website)

## NEW BRUNSWICK PUBLIC SCHOOLS

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- Reimbursement
  1. Complete the mileage log on the Accounting Website (Number of miles X .31/mile)if applicable
  2. Attach a MapQuest (or similar)
  3. Mileage log must be signed by an administrator
  4. Attach a copy of a valid insurance identification card and a valid registration card
  5. Attach a copy of the Professional Development Report Form (on the Accounting Website)
  6. Attach original receipts for air travel, baggage fee, hotel, taxi, meals, incidentals, mileage, parking and tolls (if applicable)
  7. Enter a requisition in Edu-Met
  8. Add in the description: name of the event, location, date, meals, hotel, airfare, etc.
  9. Attach all original receipts including EZ PASS statement (if receipts not available) to the requisition
  10. Send requisition with all pertaining backup to the Accounting Office
  11. Once purchase order is approved, a payment will be processed at the board meeting

**\*\*\*\*DO NOT HIGHLIGHT RECEIPTS**

**\*\*\*\*Receipts must be taped on blank paper, in date order and specify the type of expense including breakfast, lunch, dinner and incidentals.**

**\*\*\*\*Credit card receipts alone are not acceptable.**