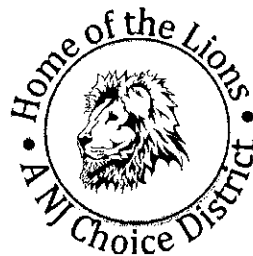


**FRANKLIN TOWNSHIP  
BOARD OF EDUCATION**

**Hunterdon County  
New Jersey**



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

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## PREFACE

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

## SECTION I – INTERNAL CONTROLS

### FRANKLIN TOWNSHIP SCHOOL DISTRICT - INTERNAL CONTROL DOCUMENT

#### OVERVIEW:

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

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

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

#### OBJECTIVES OF INTERNAL CONTROL:

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

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

#### COMPONENTS OF INTERNAL CONTROLS:

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

#### CONTROL ENVIRONMENT:

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

#### ORGANIZATIONAL STRUCTURE:

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

#### CONTROL FRAMEWORK:

Elements of a control framework include the following:

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

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

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

## SECTION I – INTERNAL CONTROLS

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

### DISTRICT'S POLICIES AND PROCEDURES:

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

### ADMINISTRATION'S RISK ASSESSMENT:

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

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

### INFORMATION AND COMMUNICATION:

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

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

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

### CONTROL ACTIVITIES:

Control activities include the policies and procedures that are in place to achieve the controls desired. Documentation of the control activities is vital to the overall control environment. These activities include, but are not limited to:

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

## SECTION I – INTERNAL CONTROLS

### CONTROL ASSERTIONS:

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

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

### MONITORING:

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

### AFTER THE CONTROLS ARE ESTABLISHED:

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

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

### CONTROL DEFICIENCIES:

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

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

### REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:

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

## SECTION I – INTERNAL CONTROLS

### REVIEW OF DISTRICT PROCESSES:

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

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

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

### CONTROLS LISTED:

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



## SECTION I – INTERNAL CONTROLS

### EVALUATING INTERNAL CONTROLS

**TITLE:** Internal Control

**Subtitle:** Evaluation of Internal Controls

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

**Procedure:**

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

## SECTION I – INTERNAL CONTROLS

### COMMUNICATING STAFF MEMBERS ROLES

**Title:** Internal Control

**Subtitle:** Communicating staff members role in the Internal Controls

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

**Procedure:**

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

## SECTION I – INTERNAL CONTROLS

### CASH CONTROLS

**Title:** Internal Control

**Subtitle:** Cash controls

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

**Procedure:**

1. Cash Receipt activities:
  - a. Opening of mail or receipt of payments from Teachers
  - b. Prepare deposit slip
  - c. ACH Transfers
  - d. Record receipts in accounting system

## SECTION I – INTERNAL CONTROLS

### PAYROLL CONTROLS

**Title:** Internal Control  
**Subtitle:** Payroll controls

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

**Procedure:**

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

With respect to payroll:

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

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title: GENERAL LEDGER**

**Procedure:**

**Monthly**

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

**Year-End Procedures**

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

**ACCOUNTS RECEIVABLE**

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

## SECTION II – ACCOUNTING

### ACCOUNTS PAYABLE

- Verify invoices are paid in a timely manner
- Included in voucher package for payment, receiving copy is signed by receiver; invoice, voucher is signed if over \$6,000.000.
- All purchase orders are signed by the Board Secretary

### PAYROLL

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

### FIXED ASSETS

- Identify all equipment costs for fixed asset control if cost is over \$2,000, item must be tagged and recorded
- If district asset threshold is lower, item must be recorded in inventory control document and tagged
- If using grant funds, all equipment purchases must be tagged and identified by grant program
- Identify assets are 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, record receipt in accounting system
- Cash disbursements: identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments
- Treasury: confirm verification of signators 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.

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title: Use of School Facilities**

**Purpose:**

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

**Procedure:**

The Board of Education authorizes the Business Administrator to approve and schedule the use of school facilities by school related and non-school organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. **It is the position of the Board to approve only community groups whose organization's function will benefit the pupils of the school/ community or the school district.** School facilities will not be scheduled for use on Sunday except for school related activities that cannot be scheduled on another day.

- The rules and regulations thus adopted are designed to safeguard a community investment while at the same time to permit use of the school facilities by the community.
- The Board of Education shall hold each organization financially responsible for damage to facilities while in its care and retains the right to refuse further permission to any organization not complying with all rules and regulations.
- The Business Administrator shall request the organization using the facility to supply a Certificate of Insurance, naming the School District as the Certificate Holder in a minimum amount of \$1,000,000.00. The insurance certificate must be submitted with the application for use of school property.

### **SPECIAL REGULATIONS FOR USE OF AUDITORIUM**

1. Youth groups must be sponsored by a responsible adult group with the names of sponsors given in the application. These sponsors must be present at the activity.
2. The Public Address system, lighting panel board, movie screen, etc, must be operated by a school authorized person.
3. No food /drink is to be sold or consumed in the auditorium.
4. Visual Aids equipment furnished by the user must be approved by a school coordinator for proper use through our sound system.
5. Smoking is not permitted in the auditorium or anywhere on school grounds.
6. Adequate outside security must be provided by the using an organization such as the local police.

### **SPECIAL REGULATIONS FOR USE OF CAFETERIA**

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

### **SPECIAL REGULATIONS FOR USE OF GYMNASIUM**

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

**See - Facility Use Application**

**References:** *N.J.S.A. 18A:20-20 and N.J.S.A. 18a:20-34*



**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:**                   **Inventory**

**Subtitle:**               **Disposal of Obsolete Equipment**

**Procedure:**

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

Equipment may not be sold directly to individuals. If the estimated fair value of the property to be sold exceeds the amount determined by the Governor in any one sale and it is neither livestock or perishable goods, it will be sold at public sale to the highest bidder. If the value is less than the amount, public sale is not required, but may be desirable.

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

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

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:**                    **Acceptance of Gifts**

**Procedure:**

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

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

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title: Inventory**

**Subtitle: Equipment Identification and Accountability**

**Procedure:**

**NEWLY PURCHASED ITEMS**

1. When equipment items costing \$2,000.00 or more are received, it is recorded as a fixed asset. All information may be obtained from the Receiving Slip and/or the Purchase Order.
2. The IT Specialist or Business Office will assign an asset number and properly tag the item.
3. Inventory is maintained and continually updated by the IT Specialist with assistance from the Business Office. Describe this item completely. For example, “one tan, four drawer, legal size locking file cabinet” or “one gray secretarial chair, upholstered back and seat.”

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:           Sales Tax Exemption Qualifications**

**Procedure:**

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

SECTION III – CASH MANAGEMENT

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title: Petty Cash Fund**

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

**Procedure:**

1. The Board of Education recognizes the convenience of an imprest cash fund in the day-to-day operation of a school district.
2. The Board authorizes the establishment of an imprest fund at the Business Administrator's Office in the amount of \$200.00.
3. In accordance with District Practice, no single payment from petty cash will exceed \$25.00. The Business Administrator shall insure that petty cash funds are spent only for authorized purchases. Funds shall not be used to subvert the regular purchasing procedure.
4. To request a purchase using petty cash, prior approval by the School Business Administrator is required before any such purchase may occur. A **Petty Cash Request Form** is to be prepared and all applicable invoices or receipts are to be attached along with the information of the account to be charged. All documentation must be forwarded to the Assistant to the Business Administrator's Office for processing of the reimbursement.
5. Sales Tax will not be reimbursed, as the school district is tax exempt. Please ask the Business Office for a Tax Exempt form, prior to the purchase.
6. 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 re-established on July 1.

***References:***

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

## SECTION III – CASH MANAGEMENT

### FRANKLIN TOWNSHIP SCHOOL DISTRICT

**Title:**                    **Student Activity Funds**

**Purpose:**

To establish financial controls for the administration of the various student activities operated for the benefit of the students, managed by adults, not part of the regular instructional program with the Board indirectly responsible. The general organization of the fund to include student government, student clubs, student publications, school classes, class trips etc. All funds must be self- sustaining, the responsibility of a designated person and administered by the Business Administrator.

**Procedure:**

**1. Receipt of Funds:**

- A. All funds will be collected by the Club Advisor or Staff member or his/her designee and presented to the Assistant to the Business Administrator, along with the **School Account Deposit Form**, and be deposited within 48 hours into the established bank checking account.
- B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
- C. All deposited funds will be recorded in a Receipts Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Assistant to the Business Administrator in the Business Office.

**2. Disbursement of Funds:**

- A. Contracts for materials or supplies, may be made by the building principal only for a one year period; following applicable Board bidding policies and state statutes.
- B. No educational materials may be purchased from these funds.
- C. All funds will be disbursed from the established checking account on the authority of the Business Administrator. All disbursements must be supported by a receipt, claim or company invoice and will be attached to a **“Student Activity Account – Check Request Form**.

- D. All checks written will be recorded in a simple Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- E. Checks will require two signatures: that of the Board Secretary and the Treasurer.
- F. Each month a bank reconciliation must be prepared by the Treasurer.

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

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

- A. The balance of each graduating class will be maintained by the Assistant to the Business Administrator for a maximum of two years.
- B. After two years, the balance remaining will be moved to the next year's graduating class' line item of the Student Activities Account.
- C. A class may liquidate its account prior to the two year period if it so desires, but the account can not be liquidated prior to September 30<sup>th</sup> following June graduation ( to cover financial responsibilities of the class during the summer).

SECTION III – CASH MANAGEMENT

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:                   ATHLETIC FUND**

The District does not currently have an Athletic Fund.

Pay-To-Play funds are deposited by the Assistant to the Business Administrator into the Current Account.



**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title: Pay Procedures**

**Procedure:**

**1. Regular Pay:**

- A. Employees will be paid on the 10th and the 25th of each month. When this is a school holiday or weekend, employees will be paid on the day before the holiday or weekend.
- B. Pursuant to Board Policy, all employees are required to participate in direct deposit of all monies.
- C. All ten-month employees will receive equal payments that total their contract salary, from September to June inclusive.
- D. All twelve-month employees will receive their contract salary, in equal payments, from July thru June inclusive.
- E. Beginning with the 2008-2009 school year, at least every three years, during the first pay in October each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her direct deposit voucher.
  - i. 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.
  - ii. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.
- F. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

**2. Extra Contracts:**

- A. Coaching contracts will be paid at the end of their respective coaching season after all uniforms and equipment are accounted for by the Athletic Director.
- B. All other extra contracts will be paid one-half on the first pay of December and one-half on the last pay in June.
- C. For all After School Programs, workshops and teachers covering classes, personnel will be paid twice a year, first pay in December and the last pay in June.

## SECTION III – CASH MANAGEMENT

### 3. Substitutes and Hourly Paid Employees:

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

B. A **Time Report Form** is used to report hours and/or days worked for this classification of employees.

### 4. Overtime:

Overtime is also reported on the **Time Report Form** and is paid when reported. Payment of overtime will be based on negotiated contract provisions, or as per the State of New Jersey Department of Labor Laws.

### *References*

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

SECTION III – CASH MANAGEMENT

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:**                    **Budget Account Number Coding**

**Procedure:**

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

The GAAP accounts are broken down into 13 digits as follows:

**XX - Fund    XXX- Program    XXX-Function    XXX-Object    XX- Location**

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

- 10    General Fund
- 11    General Current Expense
- 12    Capital Outlay
- 13    Special Schools
- 15    School-based Budgets
- 20    Special Revenue Fund
- 30    Capital Projects Fund
- 40    Debt Service Fund
- 50    Permanent Fund
- 60    Enterprise Fund
- 70    Internal Service Fund
- 80    Trust Fund
- 90    Agency Fund
- 95    Student Activity Funds

**Program:** Activities and procedures to accomplish an objective or set of objectives.

- 100    Regular Programs – Elementary/Secondary
- 200    Special Programs
- 300    Vocational Programs
- 400    Other Instructional Programs
- 500    Nonpublic School Program
- 600    Adult/Continuing Education Programs
- 700    Debt Service
- 800    Community Services Programs
- 900    Enterprise Programs
- 000    Undistributed Expenditures

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

- 100 Instruction
- 200 Support Services
- 300 Operation of Non-Instructional Services
- 400 Facilities Acquisition and Construction Services
- 500 Other Uses

**Object:** Describes the service or commodity obtained.

- 100 Personnel Services – Salaries
- 200 Personnel Services – Employee Benefits
- 300 Purchased Professional / Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies and Materials
- 700 Property
- 800 Other Objects
- 900 Other Uses of Funds

**Location:** School Buildings/ Departments

The Franklin Township School District, has only one building, therefore location codes are not currently used.

SECTION IV – BUDGET PROCESS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:** Budget Development Process

**Procedure:**

**School Budgets**

The school budget is the responsibility of the Business Administrator in conjunction with the Vice-Principal, Principal/Superintendent, B&G Coordinator, IT Specialist and Staff.

The following is a sample budget calendar:

<b>DATE OF INITIATION</b>	<b>TASK</b>	<b>PERSON(S) RESPONSIBLE</b>	<b>TARGET COMPLETION DATE</b>
November 20XX	Review and discuss needs for the 20XX-20XX budget	Superintendent SBA/BS VP/CST	November 20XX
November 20XX	Discuss budget needs for individual departments.	SBA/BS VP/CST IT Specialist B&G Coordinator	November 20XX
November 30, 20XX	Staff requests due to SBA/BS for supplies, technology, furniture, etc.	Staff SBA/BS	November 30, 20XX
December X, 20XX	1. Budget Goals 2. Personnel Requirements 3. Program changes 4. Required maintenance 5. Technology	B&F Committee SBA/BS Superintendent	December X, 20XX 6:00pm – Board Ofc
January 20XX	Review draft of projections for operations and maintenance, special programs, etc. including staffing needs and projections.	SBA/BS Superintendent	January 20XX
February XX, 20XX	Finalize budget.	B&F Committee SBA/BS Superintendent	February XX, 20XX 6:00pm – Board Ofc
March 20XX	Release of state aid figures and adequacy budget.	SBA/BS	TBD
March 20XX	Tentative instructional/operational budget reviewed and adopted by the Board.	Board of Education	TBD
March 20XX	Submit budget to County Superintendent of Schools for review and approval to advertise.	SBA/BS	TBD
March / April 20XX	Develop and publish on the district's website informational presentation on the proposed budget.	SBA/BS Superintendent	March XX – April XX, 20XX
April 20XX	Last day for ECS to approve budget statement to be advertised and last day to advertise for public hearing on proposed budget for Public Hearing.	SBA/BS Exec Cty Supt.	April XX, 20XX
April 20XX	Public Hearing on Proposed Budget.	Superintendent SBA/BS Board of Education	April XX, 20XX

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:                    Budget Transfers**

**Procedure:**

Individual budget line item transfer requests are submitted to the School Business Administrator. The Business Administration will make the budget transfer if the transfer is warranted and allowed under NJ regulations. All transfers should be within the same program code, whenever possible.

The Business Administrator will update the transfer report as necessary, submit to the Board of Education on a monthly basis for approval and to the County Office, as required.

SECTION IV – BUDGET PROCESS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title: Grant Application Procedure**

**Procedure:**

All grant applications must be submitted for approval prior to submission to the Granting Authority to the Principal/Superintendent. All grants require action from the Board of Education.

All grant proceeds are to be issued to the Board of Education, deposited in the District bank account and monitored by the Business Administrator to assure the funds are spent as intended by the grant.

## SECTION V – POSITION CONTROL

### POSITION CONTROL STANDARD OPERATING PROCEDURE

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

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

The base line year to use for position control is the snapshot date of February 1 of the 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



## SECTION V – POSITION CONTROL

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

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

## SECTION V – POSITION CONTROL

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

### **A. Purpose**

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

### **B. Scope**

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

### **C. Authority**

The assignment of PCN's should be initiated by the CSA. Human Resources in conjunction with the SBA should maintain a list available to the CSA when hiring or transferring employees for the district.

### **D. Position**

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

### **E. Position Control Number – Creating and Maintaining**

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

### **F. Position Control Number (PCN)**

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

## SECTION V – POSITION CONTROL

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

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

### **G. Request for PCN for a New Position**

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

### **H. Other**

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

Franklin Township uses the CDK Personnel System for position control.

## POSITION V – POSITION CONTROL

### Recommended Format for Meaningful PCNs

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

The chart below displays a recommended format that is consistent with other districts maintaining PCNs. This format can be implemented as is, or it can be used to assist your district in developing your own PCN format.

#### *Recommended Format for PCN Segments*

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

## SECTION V – POSITION CONTROL

***Suggested General Category Codes***

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

## SECTION V – POSITION CONTROL

***Suggested Department/Position Codes***

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

SECTION V – POSITION CONTROL

***Suggested Grade Codes***

<b>Grade Level</b>	<b>Code</b>
Kindergarten	KD
Grade 1	01
Grade 2	02
Grade 3	03
Grade 4	04
Grade 5	05
Grade 6	06
Grade 7	07
Grade 8	08
Floating/Multiple Grades	FL
Grade Not Applicable	NA

# PURCHASING MANUAL

*2018 - 2019*



*Franklin Township Board of Education*

Mr. Cyrus Cama, President

Mrs. Virginia Evans

Mr. Karen Sutton

Mr. Frank Yasunas

Mrs. Alison Luciano, Vice-President

Mrs. Erin Tomasini

Mr. James Witkowski

## Administration

Dr. Broadus Davis, Acting Superintendent of Schools/Principal

Ms. Patricia Martucci, Business Administrator/Board Secretary

Mrs. Sophia Van Ess, Vice Principal/Supervisor



Franklin Township Public School District  
226 Quakertown Road, PO Box 368  
Quakertown, NJ 08868  
908-735-7929

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### FRANKLIN TOWNSHIP PUBLIC SCHOOLS

*Business Office*  
226 Quakertown Road  
PO Box 368  
Quakertown, New Jersey 08868

TO: All District Employees

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

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

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

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

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

Through proper planning, we can eliminate much of the frustration that is encountered in all public school purchasing procedures.

This manual should be reviewed by department heads, teachers, secretaries, and others who are involved in the purchasing process. It is imperative that everyone adhere to all purchasing laws and guidelines.

If you have any questions concerning the following guidelines, please do not hesitate to call the Business Administrator/Business Office, Extension 211.

Thank you,  
Patricia Martucci, RSBA  
Business Administrator/Board Secretary  
Purchasing Agent

# PURCHASE ORDER PROCEDURES

## Authority to Purchase

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

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

The Franklin Township Board of Education by board resolution has authorized Patricia Martucci to be the Purchasing Agent for the school district.

## Authorized Purchases

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

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

## Unauthorized Purchases

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

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

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

#### Penalties for Unauthorized Purchases

First Offense	Memo for Corrective Action	Pay for Purchase
Second Offense	Reprimand Letter in Personnel File	Pay for Purchase
Third Offense	Suspension/Loss of Increment	Pay for Purchase
Fourth Offense	Loss of Employment /Tenure Charges	Pay for Purchase

#### Corrective Action for Non-compliance

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

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

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

## Corrective Action for Non-compliance (continued)

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

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

Miscellaneous:

### Preview of Materials

All staff members must receive permission from administrators, supervisors, or principals to preview materials. After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be prepared for a new item.

### Reimbursements; Employee

The Board of Education only recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meals, and conferences. The Board will not reimburse an employee for items and goods personally purchased by the employee, if a request has not been received.

### Student Activity Accounts

Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to Student Activity Accounts for the aforementioned purpose will not be signed by the Purchasing Agent.

### **A. Responsibilities of Originator of Purchase Order - Preparing a Purchase Order Requisition**

The person who prepares the purchase order requisition has certain responsibilities before the order is sent to the administrator, supervisor, or principal for approval. He/She is to ensure the following:

1. **Purchase Order Requisitions are Typed or Printed Legibly**-- All purchase order requisitions are to be typed or printed legibly. Note to secretaries: Please type the date of requisition and your initials next to the date.
2. **Vendor's Name**--All Board checks are made payable to the vendor name (top line) listed on the purchase order. Please ensure the proper vendor name is printed.
3. **Vendor's Complete Address**--The purchase order requisition must include the vendor's complete address and phone number. Post Office Box addresses by themselves are not preferred unless they are of major well-known companies.
4. **Current Budget Year Included**--The current budget year must be included in the space provided.
5. **Description of Items, Services, Costs and Catalogue Numbers**--Items and/or services requested are to be described clearly with correct and up-to-date catalogue numbers and costs. Please use latest catalogues available.
6. **Shipping Costs**--Shipping and handling costs are to be added to all purchase order requisitions. Please read the catalogue or contact the vendor to determine the actual shipping and handling costs.

If you are unable to ascertain the actual charges, type

**"10% Estimated Shipping and Handling"**

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

**"Shipping and Handling Included."**

7. **Delivery Address--Attention Of**--The delivery address should include a name of a person or a specific department.

8. **Delivery, Types of**

The Franklin Township Board of Education recognizes two (2) types of delivery.

- a. **INSIDE DELIVERY**

Items are to be delivered to a Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building.

- b. **SPOTTED DELIVERY**

Items are to be delivered to a Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building. Transportation carrier personnel or specialized individuals are responsible to then uncrate, setup, assemble items to determine good working order and remove all debris to the satisfaction of the Franklin Township Board of Education within five (5) working days. Please ensure that all purchase orders have the correct delivery designation.

9. **Total Cost**--Please include the words "Total Cost" on the purchase order requisition with the actual amount of the order. **Minimum Order**-- The minimum order amount for all purchase orders is \$25.00. Please try to plan and combine orders to exceed the \$25.00 limit. Please verify your figures for accuracy. Please note: The Board of Education is exempt from paying New Jersey Sales Tax.
10. **Budget Account Number**--Please be sure the correct Budget Account Number is typed on the purchase order requisition.
11. **State Contract Orders**--When ordering through State Contract or Ed Data vendors please include:
  - a. State Contract Number;
  - b. Shipping and Handling Included; and
  - c. Appropriate documentation when required.
12. **Quotations**--If quotations are obtained, please attach to the purchase order requisition a copy of each written quotation received. Please place the quotation date and the quotation number in the upper left hand corner on the purchase order in the space provided.
13. **Bids**--If bids are obtained, please type the following in the upper left corner on the purchase order requisition in the space provided:
  - a. Bid Date; and
  - b. Bid Number.
14. **Multi-Page Purchase Order Requisitions** --Multi-page purchase order requisitions should include the page number(s). For example page 1 of 3, and should not exceed three (3) pages.

When approving purchase order requisitions, administrators should consider writing why the purchase is essential to the school district. Administrators who sign off on purchase orders must ensure adequate documentation exists to determine the following:

- How students will learn or benefit from the purchase?
- What educational achievement or program may be linked to the purchase?
- How is the purchase of operational value to your school/office?
- Are the goods/services purchased useful for the long term rather than immediate need?
- Have inventories been checked to determine whether there is a real need for the purchase?

Administrators will justify the need for the purchase and if so required, explain the need to the Superintendent

The Business Administrator will review each purchase order requisition to ensure what is requested is essential to the school district. It has been determined that a number of items are considered *non-essential*. The list is not all inclusive and may be amended throughout the school year. The Business Administrator may not approve purchase orders for the *non-essential items*.

## Non-Essential Items

A list of non-essential and permitted purchases is provided on the adjacent page. The list will highlight purchase pertaining to:

- Meals; Refreshments;
  - Celebration; Decorative Items;
  - Extracurricular Activities/Field Trips;
  - T-Shirts;
  - Library Books, Magazines, Videos/DVS's
- 
- **After School Supplementary Service Providers**  
The work /family connection provides their own supplies and makes their own purchases.
  - **Emergency Purchases (N.J.S.A. 18A:18-7)**  
Emergency purchases are regulated by state law. In order to approve an emergency purchase, rationale must be first provided .
  - **Field Trip Transportation**  
Purchase order requisitions for field trip transportation must be included with request for purchase order requisition for the admissions fee. If the Superintendent approves the field trip admissions fee purchase order, then by default the purchase order for the transportation will be approved.
  - **Pupil Transportation; Athletic Transportation**  
Transportation of students to and from school is regulated by state law, administrative code and the student's IEP. Transportation of athletes to and from events is included in the budget.
  - **Travel Reimbursement for Employees**  
Travel reimbursement costs are regulated by state law, state administrative code and board policy. All conditions and approvals for this reimbursement must have been met in order for the purchase order to be prepared. Board pre-approval is required.
  - **Tuition Contracts—Special Education Schools**  
As with pupil transportation purchase orders, tuition to special education schools are regulated by federal and state law. Contracts from all placements are required from the LEA or private school for the disabled.

**Franklin Township Board of Education  
Office of the Superintendent**

**Non-Essential Purchases  
Permitted Purchases**

<b><u>MEALS; REFRESHMENTS; CATERING</u></b>	
<b><u>Prohibitions</u></b>	<b><u>Permitted Purchases – Case by Case</u></b>
<p>Board of Education funds may not be used for meals; refreshments; catering; food for the following:</p> <ul style="list-style-type: none"> <li>• Honoring Employees; Retirement Functions</li> <li>• Board of Education Meetings—Light meals / Refreshments</li> <li>• Staff meetings- only of de minimis value, as determined by Superintendent</li> </ul>	<p>The Superintendent of Schools will consider, on a case by case basis, requests for the following:</p> <ul style="list-style-type: none"> <li>• Student Functions; Activities; Events –not to exceed \$25 Reasonable Costs – not to exceed \$25!!</li> <li>• Functions; Activities; Events for Dignitaries and other “Non-district employees e.g., Parents – light meals/refreshments – minimal and infrequent</li> <li>• Back to School Nights – Light refreshments</li> <li>• Athletic Events – Guests and Participants (other than students) only with pay to play excess funds</li> </ul>
<b><u>CELEBRATION; DECORATIVE ITEMS; ACKNOWLEDGEMENTS</u></b>	
<b><u>Prohibitions</u></b>	<b><u>Permitted Purchases – Case by Case</u></b>
<p>Board of Education funds may not be used for Celebration; decorative or acknowledgement items as follows:</p> <ul style="list-style-type: none"> <li>• Carnivals</li> <li>• Gifts for employees; teacher appreciation</li> <li>• Gift baskets; greeting cards</li> <li>• Bereavement flowers; fruit basket acknowledgements</li> <li>• Student Entertainment</li> </ul>	<p>The Superintendent of Schools will consider, on a case by case basis, requests for the following:</p> <ul style="list-style-type: none"> <li>• All reasonable costs for commencement; convocation activities</li> <li>• Yearbooks – Elementary Schools</li> <li>• Retirement plaques</li> </ul>

**Purchase of T-Shirts**

The Superintendent of Schools will consider, on a case by case basis, requests for the purchase of T-Shirts – T-shirts for field days or field trips.

**Library Books, Magazines, Videos/DVD’s**

Library books, magazines, videos/DVD’s shall be for educational purposes.

**Extracurricular Activities/Field Trips**

All expenses using public funds for extracurricular activities and field trips shall be part of the instructional program and have educational value and shall be reasonable in cost. A full detailed explanation of the activity must be provided to the Superintendent.



### **C. Responsibilities of Administrator/Supervisor or Principal**

Administrators/supervisors and principals must ensure the following before the purchase order requisition is submitted to the Business Office/ Superintendent:

1. **Funds Available**

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

2. **Purchase Order Requisition Completion**

They must check to determine that items 1-15 previously noted (Responsibilities of the Originator) have been *properly completed*.

3. **Signature on Purchase Order Requisition**

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

4. **Approval of Principal**

Central office administrators and supervisors have been notified that whenever they order materials, textbooks, and equipment for the instructional staff of the various schools, the purchase order requisition for these items must be approved by the school principal/Superintendent. The principal/superintendent must co-sign the requisition.

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

5. **Receiving Copy (white)**

Once the purchase order has been posted and mailed to the vendor, the Business Office will send the Receiving Copy (pink or white) of the purchase order back to the originator.

### **D. Responsibilities of the Business Administrator**

Upon receipt of the purchase order requisition, the Business Administrator reviews and determines the educational or operational value of each purchase order requisition. The Business Administrator reviews each Purchase Order Requisition and if satisfied signs and approves the purchase order requisition.

### **E. Responsibilities of Business Office**

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

1. **Available Funds**-- Purchase orders are divided by account and are checked to determine if funds are available in the account.
2. **What is being ordered and the cost**--The BA/Purchasing Agent reviews the technical aspects of the purchase order to ensure compliance with State Law and Board Policy.

The Business Office checks the cost of each item and determines if it can be purchased from another vendor at a savings. The Business Office also reviews whether the purchase order exceeds:

The Quotation Limit (15% of bid limit) is **\$6,000.00 (with board authorization and QPA)**.

The Bid Limit for FTS is **\$40,000.00.00 (with board authorization and QPA)**

3. **Document Check – State Law**

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 (cumulative).
- Business Registration Certificate (BRC) – Purchases \$6,000.00 and over.
- Chapter 271 – Political Contribution Disclosure Form (PCD) - Purchases over \$17,500.00 (cumulative).
- EEOC – Mandatory Language Statement - Purchases over \$17,500.00 (cumulative).

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

A copy of the PCD is in the Appendix.

5. **Review of Purchase Order Requisition**--The purchase order requisition is also reviewed for technical aspects such as:

- a. Account number missing or incorrect;
- b. Shipping charges added;
- c. Signatures missing;
- d. State contract numbers incorrect/missing;
- e. Vendor address incomplete; and
- f. Other items as listed in Section A.

*Incomplete or improper purchase order requisitions will be returned with a memo explaining deficiencies. See copy of memo in Appendix.*

If the BA/Purchasing Agent is satisfied, she signs the purchase order. The Business Office will then:

- Enter the purchase requisition into the computer;
- Issue a purchase order number;
- Issue a vendor number;
- Mail/Fax/Email the purchase order to the vendor.

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

#### **F. Responsibility of the Vendor**

The Business Office sends to the vendor the purchase order/voucher. The vendor is to sign the voucher (if over \$6,000.00) and return it to the Business Office with an invoice. If you receive a signed voucher, return it to the Business Office. A check is prepared for the vendor once the Business Office has a

- Signed Voucher
- All Packing Slips
- Invoice
- Signed Receiving Copy

#### **G. Employees Prohibited from Signing Contracts**

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

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

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

#### **H. Contracts; Purchase Order Required**

The award of contract to a vendor approved by the Board of Education at a public meeting does not automatically authorize any employee to use the services of, or purchase materials from, the vendor. All contract purchases require the issuance of a purchase order authorizing the purchase of services and/or goods and materials from the vendor.

#### **I. Cancellation of Purchase Orders**

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

#### **J. Private Purchases -- Prohibited**

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

Employees of the Franklin Township Board of Education are prohibited from purchasing privately goods and/or services off the bid prices and quotation prices offered by the vendors to the Franklin Township Board of Education.

## **BIDS AND PURCHASING**

### **A. Bid Limit -- \$40,000**

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

This restriction is called the **bid threshold** or **bid limit**. The bid limit in Franklin Township is \$40,000. This means that any specific item, class of items, and/or services of a similar nature, purchased by the school district totaling more than \$40,000 for the entire year must be competitively bid. This restriction is for the entire district and not by location or schools.

You cannot circumvent the law by splitting purchases to be under the \$40,000 bid limit.

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

**The formal bidding process takes a minimum of 6-8 weeks to complete.**

### **B. Annual Bids**

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

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

**Please note: The delivery of furniture usually takes place about 8-12 weeks after receipt of purchase order requisition.**

### **C. Bidding: Time Frame**

As stated before, the formal bidding process usually takes about 6-8 weeks from start to finish. Please plan appropriately. An outline of the bidding process is located in the Appendix.

### **D. Exceptions to the Bid Limit**

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

**D. Exceptions to the Bid Limit (continued)**

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

\* These purchases may be subject to the quotation process pursuant to N.J.S.A. 18A:18A-37(a) if practicable.

Please contact the BA/Purchasing Agent for further explanation.

**E. State Contract Purchasing**

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

**① Office Supplies and School Supplies**

The Purchasing Agent will distribute separate memos highlighting Ed Data & State Contract vendors who sell Office Supplies and School Supplies. Please review these memos.

If you plan to purchase Office Supplies and School Supplies from a State Contract vendor, please follow the instructions on the memo.

**② Computers**

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

- Contact the Technology Coordinator, Leslie McCusker

Please contact the **Technology Coordinator, ex. 217**. You will be assisted with the technical aspects and the State Contract requirements of purchasing computers.

The Technology purchase must comply with the Technology plan of the Franklin Township Board of Education.

New technology may require additional electrical modifications to insure adequate electricity is available.

E. State Contract Purchasing (continued)

⑥ Copiers-- Pre-Approval Needed

If you plan to lease or purchase a copier, please contact the BA. All purchases/leases of copiers must be pre-approved by the BA/Purchasing Agent and the Superintendent of Schools.

Purchase Orders--State Contract

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

1. State Contract Number;
2. Notification of Award;
3. Approved Price List; and
4. Shipping and Handling Included.

F. Professional Services/Professional Consultants -- RFP Required

Although Professional Services, as defined in Title 18A:18A-5, do not require competitive bids or quotations, DOE regulations require the Board of Education to obtain competitive proposals for any professional service.

In accordance with N.J.A.C. 6A:23A-5.2(a-4) professional services contracts are to be secured through the request for proposal process (RFP). The process may take six (6) to eight (8) weeks depending on the Board of Education meeting date.

All administrators who need professional services contracts are to contact the BA/Board Secretary for assistance.

G. Emergency Contracts

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

The Emergency Contract process is reviewed in the Appendix. Please note that the Superintendent of Schools must be notified **first** of all emergency purchase requests.

Only the BA/Purchasing Agent may award an Emergency Contract.

H. Cooperative Purchasing

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

- |                          |                                                 |
|--------------------------|-------------------------------------------------|
| 1. Office Supplies       | 4. School Supplies                              |
| 2. Copy Duplicator Paper | 5. Art Supplies                                 |
| 3. Science Supplies      | 6. Industrial Arts Supplies                     |
|                          | 7. Time and Materials facilities<br>maintenance |

The above categories are represented in the online procurement drop-down menus or on the Ed Services websites.

**I. Purchases, Contracts Exceeding the Bid Threshold**

Pursuant to State Law N.J.S.A. 18A:18A-5 all purchases and contracts exceeding the bid threshold of \$40,000, shall be awarded by board resolution at a public meeting of the Board of Education. This includes all items exempted from bidding and all State Contract purchases that exceed 406,000. Only the purchase of textbooks and emergency contracts are exempt from this law.

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

**J. Student Activity Account Purchases**

Pursuant to State Law N.J.S.A. 18A:18A-5a(21), purchases made through Student Activity Accounts that exceed the bid threshold shall be awarded by the Board of Education at a public meeting.

Examples of items purchased through the Student Activity Accounts that may exceed the bid threshold are

- Class Gift
- Class Rings
- Field Trips
- Proms
- Yearbooks

At Franklin Township School, it would be very rare to invoke the need for a public award, as the funds are typically small in valuations.

## **QUOTATIONS AND QUOTATION PROCEDURES**

### **A. Quotations**

The quotation limit (threshold) is now \$6,000.00. This means that any specific item or group of items of a similar nature purchased by the school district, totaling more than \$6,000.00 and less than \$40,000.00 for the entire year, must be *competitively quoted or advertised for bid at the discretion of the BA/Purchasing Agent.*

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

### **B. Quotation Process**

*All quotations will go through the Office of the Purchasing Agent except for the Building Services Department. Quotation proposals prepared by Building Services shall first be received and approved by the Purchasing Agent. When a quotation is deemed necessary, the Principal is asked to contact the Business Office. The BA will review these quotation specifications to determine whether they are set up to provide open and competitive quotations.*

*Please note: The formal quotation process could take about 2-4 weeks from start to finish. Written quotations or internet quotations are preferred.*

### **C. Receipt of Two Quotations**

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



## PURCHASE ORDER PROCESS

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

The purchase order is made of two sheets, each for a certain purpose. Listed below are the names and the purpose of each sheet.

<u>Copy</u>	<u>Color</u>	<u>Disposition</u>
Vendor/Voucher Copy	White (top)	Sent to vendor to order items/provide services & return with signature.
Receiving Copy	Pink / White	Sent to school/office; returned to Business Office upon receipt of goods/services

### B. Receipt of Goods and Services

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

#### 1. Receipt of Items Ordered

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

- a. Obtain receiving copy (pink/white) of purchase order and packing slip of items ordered.
- b. Open boxes and check off items received on the receiving copy and the packing slip.
- c. If all items are enclosed, then sign and attach packing slip to the receiving copy of the purchase order.
- d. The school principal/vice principal or Assistant to the SBA should sign the receiving copy (pink/white) and return it with the packing slip to: **Kim Schuler, c/o Business Office**

***All receiving copies (white/pink) of purchase orders and packing slips should be signed and returned to the Business Office within seven (3) days of receipt of items.***

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

## B. Receipt of Goods and Services (continued)

### 2. Problems Encountered with Receipt of Goods

#### ✦ **Problem: Back Orders**

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

Process to Follow: Back Orders

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

- Mark on your receiving copy of the purchase order those items you did not receive.
- Make and keep a copy of your receiving copy and the packing slip.
- Send the original receiving copy and packing slip to the Business Office.
- Upon receipt of the back order in the next shipment, check off your copies of the receiving copy and the packing slip and return both copies to the Business Office.

#### ✦ **Problem: Items Missing from Order**

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

Process to Follow: Items Missing

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

#### ✦ **Problem: Items Damaged; Wrong Item**

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

Process to Follow: Items Damaged; Wrong Item

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

**B. Receipt of Goods and Services (continued)**

**2. Problems Encountered with Receipt of Goods**

**✦ Problem: Discontinued Item**

Sometimes the items you requested have been discontinued.

Process to Follow: Discontinued Item

- Mark on the receiving copy of the purchase order “discontinued.”
- Do not call the company for a replacement item. You must complete a new purchase order.

**C. Purchase Order Cut Off Date**

Administrators and Supervisors are to be alerted to the fact that purchase order requisitions for the present school year may not be accepted after the end of March, in order to close out the year effectively.

**D. Training Sessions**

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

## ETHICS IN PURCHASING

### Financial Interest in any Contract; Direct or Indirect

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

Reference—N.J.S.A. 18A:6-8.

### Solicitation/Receipt of Gifts from Vendors -- Prohibited

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

### School District Responsibility – Recommendation of Purchases

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

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

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

### Vendor Responsibility – Doing Business with the Board of Education

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

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

## **Ethics in Purchasing (Continued)**

### Vendor Certification

Vendors will be asked to certify that no official or employee of the Franklin Township Board of Education or immediate family members are directly or indirectly interested in this request or have any interest in any portions of profits thereof. The vendor participating in this request must be an independent vendor and not an official or employee of the Franklin Township Board of Education.

### Violations of the Policy

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

## **CRIMINAL CODE CITATIONS**

### Title 2C -- Criminal Code

#### 2C:27-9 Unlawful Official Business Transaction

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

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

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

## APPENDIX

- A. Formal Bid Process
- B. Emergency Purchases/Contracts
- C. Memorandum--Return of Purchase Order
- D. Purchase Order Rationale Form
- E. Political Contribution Disclosure Form (PCD)
- F. List of Agencies With Elected Officials Required for PCD
- G. EEOC – Mandatory Language Statement

## FORMAL BID PROCESS

<u>Process</u>	<u>Time Line</u>
Initial request to bid made by Administrator/Supervisor. Certification that funds exist.	One Day
Review of specifications, fully outlining items, materials or services to be bid by BA/Purchasing Agent.	One Week
Return of reviewed specifications to Administrator/Supervisor for final approval. Administrator/Supervisor signs off final approval.	One Week
Bid package prepared by BA/Purchasing Agent.	One Week
Copies of bids run off.	One Day
Legal advertisement sent to newspaper.	Three Day Advance Notice
Bid Date/Time-- must be at least 10 days after Legal Ad appears in newspaper. Bids are opened and read publicly.	10-20 Days
Bid results are reviewed by:  a. Administrator/Supervisor b. BA/Purchasing Agent	One Week
Administrator/Supervisor prepares spreadsheet showing lowest bidders and recommends award of bid. Purchasing Agent reviews bids. Resolution is prepared.	One-Two Weeks
Bids are reviewed/approved/awarded at Board Agenda, Committee of the Whole, and Regular Public Meetings.	One Week
Purchase orders are prepared by Administrator/Supervisor.	One Week

**The formal bidding process takes about 6-8 weeks from start to finish.**

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

## EMERGENCY CONTRACTS (18A:18A-7)

### A. Background

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

### B. Definition of Emergency

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

### C. Process in Declaring an Emergency

#### **1. Superintendent of Schools Notified**

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

#### **2. Business Administrator/Purchasing Agent Notified**

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

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

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

#### **3. Awarding of Contract by Business Administrator/Purchasing Agent**

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

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

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

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

#### **5. Approval by Board of Education**

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



**FRANKLIN TOWNSHIP BOARD OF EDUCATION**  
BUSINESS OFFICE  
*Franklin Township School District, Quakertown, New Jersey 08868*

**MEMORANDUM**

To: \_\_\_\_\_  
From: **Mrs. Patricia Martucci**, Business Administrator/Board Secretary/Purchasing Agent  
Date: \_\_\_\_\_  
Re: **Return of Purchase Order(s)**

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

- Account Number Incorrect; Missing--Please use Account Code # \_\_\_\_\_
- Bid Number, Quotation Number--Not Included on Purchase Order
- Board Resolution Needed--Attach to Purchase Order
- Chapter 271--Political Contribution Disclosure Form Required
- Conference Request Form--Not Attached; Not Approved
- Description of Item(s), Service Needed
- Date of Requisition Missing--Secretary's Initials Missing
- Minimum Order \$25.00     Minimum State Contract Order /Ed Data \$50.00
- Proposal/Contract Missing -- Attach to Purchase Order
- Quotation Needed--Please contact BA to discuss process
- Rationale Form Missing; Unsigned
- Shipping Charges Not Added
- Shipping Charges Not Needed. Type on P.O. "Shipping and Handling Included"
- Signature Missing--Administrator, Originator
- State Contract Number Incorrect, Missing--State Contract Documentation Missing
- Textbook Documentation Missing-quotation attached, is the textbook board approved?  
     Website Documentation / Board Resolution
- Unauthorized Order--Please contact BA to discuss procedures
- Vendor Address Incomplete--Post Office Box Number Only
- Vendor Check Needed?
- As Per Attached Memo
- Other \_\_\_\_\_

***Please make the adjustments needed and return the purchase order with this form to my office.***

FRANKLIN TOWNSHIP BOARD OF EDUCATION  
OFFICE OF THE BUSINESS ADMINISTRATOR  
Quakertown, New Jersey 08868

**Purchase Order Rationale Form**

**A. Educational Rationale**

As a result of this purchase, please explain what will students learn or how students will benefit. Note any educational achievement or program that may be linked to this purchase.

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**B. Operational Rationale**

Provide a brief explanation how this purchase is of operational value to your school/office. Note any particular benefits to the district. Explain whether any goods/services are being utilized on a regular basis and whether they are useful on a long term basis.

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**C. Light Meals; Refreshments—Student or Parent Activities -- N.J.A.C. 6A:23A-5.8(e)**

Provide a description and purpose of student or parent activity. Document the makeup of the group participating. Attach a list of employees or board members included in the group. (*Use back if necessary*).

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Name of Originator  
Administrator/Supervisor \_\_\_\_\_

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

Name of Vendor \_\_\_\_\_

Amount \$ \_\_\_\_\_ Account # \_\_\_\_\_

\_\_\_\_\_ **Approved**                      \_\_\_\_\_ **Not Approved**

Other: \_\_\_\_\_

---

\_\_\_\_\_ Date \_\_\_\_\_  
*Patricia Martucci*  
Business Administrator/ Purchasing Agent

\_\_\_\_\_ Date \_\_\_\_\_  
*Dr. Broadus Davis*  
Superintendent of Schools

***Please attach the Rationale Form to the front of the Purchase ORDER.***

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

The undersigned, being authorized and knowledgeable of the circumstances, does hereby certify that \_\_\_\_\_ (Business Entity) has made the following **reportable** political contributions to any elected official, political candidate or any political committee as defined in N.J.S.A. 19:44-20.26 during the twelve (12) months preceding this award of contract:

**Reportable Contributions**

<u>Date of Contribution</u>	<u>Amount of Contribution</u>	<u>Name of Recipient Elected Official/ Committee/Candidate</u>	<u>Name of Contributor</u>

The Business Entity may attach additional pages if needed.

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

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

**Certification**

I certify, that the information provided above is in full compliance with Public Law 2005—Chapter 271.

Name of Authorized Agent \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_

Business Entity \_\_\_\_\_

## C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM

### **Contractor Instructions**

Business entities (contractors) receiving contracts from a public agency that are NOT awarded pursuant to a "fair and open" process (defined at N.J.S.A. 19:44A-20.7) are subject to the provisions of P.L. 2005, c. 271, s.2 (N.J.S.A. 19:44A-20.26). This law provides that 10 days prior to the award of such a contract, the contractor shall disclose contributions to:

- any State, county, or municipal committee of a political party
- any legislative leadership committee\*
- any continuing political committee (a.k.a., political action committee)
- any candidate committee of a candidate for, or holder of, an elective office:
  - of the public entity awarding the contract
  - of that county in which that public entity is located
  - of another public entity within that county
  - or of a legislative district in which that public entity is located or, when the public entity is a county, of any legislative district which includes all or part of the county

The disclosure must list reportable contributions to any of the committees that exceed \$300 per election cycle that were made during the 12 months prior to award of the contract. See N.J.S.A. 19:44A-8 and 19:44A-16 for more details on reportable contributions.

N.J.S.A. 19:44A-20.26 itemizes the parties from whom contributions must be disclosed when a business entity is not a natural person. This includes the following:

- individuals with an "interest" ownership or control of more than 10% of the profits or assets of a business entity or 10% of the stock in the case of a business entity that is a corporation for profit
- all principals, partners, officers, or directors of the business entity or their spouses
- any subsidiaries directly or indirectly controlled by the business entity
- IRS Code Section 527 New Jersey based organizations, directly or indirectly controlled by the business entity and filing as continuing political committees, (PACs).

When the business entity is a natural person, "a contribution by that person's spouse or child, residing therewith, shall be deemed to be a contribution by the business entity." [N.J.S.A. 19:44A-20.26(b)] The contributor must be listed on the disclosure.

Any business entity that fails to comply with the disclosure provisions shall be subject to a fine imposed by ELEC in an amount to be determined by the Commission which may be based upon the amount that the business entity failed to report.

The enclosed list of agencies is provided to assist the contractor in identifying those public agencies whose elected official and/or candidate campaign committees are affected by the disclosure requirement. It is the contractor's responsibility to identify the specific committees to which contributions may have been made and need to be disclosed. The disclosed information may exceed the minimum requirement.

The enclosed form, a content-consistent facsimile, or an electronic data file containing the required details (along with a signed cover sheet) may be used as the contractor's submission and is disclosable to the public under the Open Public Records Act.

The contractor must also complete the attached Stockholder Disclosure Certification. This will assist the agency in meeting its obligations under the law. **NOTE: This section does not apply to Board of Education contracts.**

<sup>1</sup> N.J.S.A. 19:44A-3(s): "The term "legislative leadership committee" means a committee established, authorized to be established, or designated by the President of the Senate, the Minority Leader of the Senate, the Speaker of the General Assembly or the Minority Leader of the General Assembly pursuant to section 16 of P.L.1993, c.65 (C.19:44A-10.1) for the purpose of receiving contributions and making expenditures."

**P.L. 2005, c.271**

(Unofficial version, Assembly Committee Substitute to A-3013, First Reprint\*)

**AN ACT** authorizing units of local government to impose limits on political contributions by contractors and supplementing Title 40A of the New Jersey Statutes and Title 19 of the Revised Statutes.

**BE IT ENACTED** by the Senate and General Assembly of the State of New Jersey:

**40A:11-51** 1. a. A county, municipality, independent authority, board of education, or fire district is hereby authorized to establish by ordinance, resolution or regulation, as may be appropriate, measures limiting the awarding of public contracts therefrom to business entities that have made a contribution pursuant to P.L.1973, c.83 (C.19:44A-l et seq.) and limiting the contributions that the holders of a contract can make during the term of a contract, notwithstanding the provisions and parameters of sections 1 through 12 of P.L.2004, c.19 (C. 19:44A-20.2 et al.) and section 22 of P.L.1973, c.83 (C.19:44A-22).

b. The provisions of P.L.2004, c.19 shall not be construed to supersede or preempt any ordinance, resolution or regulation of a unit of local government that limits political contributions by business entities performing or seeking to perform government contracts. Any ordinance, resolution or regulation in effect on the effective date of P.L.2004, c.19 shall remain in effect and those adopted after that effective date shall be valid and enforceable.

c. An ordinance, resolution or regulation adopted or promulgated as provided in this section shall be filed with the Secretary of State.

**52:34-25** 2. a. Not later than 10 days prior to entering into any contract having an anticipated value in excess of \$17,500, except for a contract that is required by law to be publicly advertised for bids, a State agency, county, municipality, independent authority, board of education, or fire district shall require any business entity bidding thereon or negotiating therefor, to submit along with its bid or price quote, a list of political contributions as set forth in this subsection that are reportable by the recipient pursuant to the provisions of P.L.1973, c.83 (C.19:44A-l et seq.) and that were made by the business entity during the preceding 12 month period, along with the date and amount of each contribution and the name of the recipient of each contribution. A business entity contracting with a State agency shall disclose contributions to any State, county, or municipal committee of a political party, legislative leadership committee, candidate committee of a candidate for, or holder of, a State elective office, or any continuing political committee. A business entity contracting with a county, municipality, independent authority, other than an independent authority that is a State agency, board of education, or fire district shall disclose contributions to: any State, county, or municipal committee of a political party; any legislative leadership committee; or any candidate committee of a candidate for, or holder of, an elective office of that public entity, of that county in which that public entity is located, of another public entity within that county, or of a legislative district in which that public entity is located or, when the public entity is a county, of any legislative district which includes all or part of the county, or any continuing political committee.

The provisions of this section shall not apply to a contract when a public emergency requires the immediate delivery of goods or services.

b. When a business entity is a natural person, a contribution by that person's spouse or child, residing therewith, shall be deemed to be a contribution by the business entity. When 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. When a business entity is other than a natural person, a contribution by: all principals, partners, officers, or directors of the business entity or their spouses; any subsidiaries directly or indirectly controlled by the business entity; or any political organization organized

under section 527 of the Internal Revenue Code that is directly or indirectly controlled by the business entity, other than a candidate committee, election fund, or political party committee, shall be deemed to be a contribution by the business entity.

c. As used in this section:

"business entity" means a natural or legal person, business corporation, professional services corporation, limited liability company, partnership, limited partnership, business trust, association or any other legal commercial entity organized under the laws of this State or of any other state or foreign jurisdiction;

"interest" means the ownership or control of more than 10% of the profits or assets of a business entity or 10% of the stock in the case of a business entity that is a corporation for profit, as appropriate; and

"State agency" means any of the principal departments in the Executive Branch of the State Government, and any division, board, bureau, office, commission or other instrumentality within or created by such department, the Legislature of the State and any office, board, bureau or commission within or created by the Legislative Branch, and any independent State authority, commission, instrumentality or agency.

d. Any business entity that fails to comply with the provisions of this section shall be subject to a fine imposed by the New Jersey Election Law Enforcement Commission in an amount to be determined by the commission which may be based upon the amount that the business entity failed to report.

**19:44A-20.13** 3. a. Any business entity making a contribution of money or any other thing of value, including an in-kind contribution, or pledge to make a contribution of any kind to a candidate for or the holder of any public office having ultimate responsibility for the awarding of public contracts, or to a political party committee, legislative leadership committee, political committee or continuing political committee, which has received in any calendar year \$50,000 or more in the aggregate through agreements or contracts with a public entity, shall file an annual disclosure statement with the New Jersey Election Law Enforcement Commission, established pursuant to section 5 of P.L.1973, c.83 (C.19:44A-5), setting forth all such contributions made by the business entity during the 12 months prior to the reporting deadline.

b. The commission shall prescribe forms and procedures for the reporting required in subsection a. of this section which shall include, but not be limited to:

(1) the name and mailing address of the business entity making the contribution, and the amount contributed during the 12 months prior to the reporting deadline;

(2) the name of the candidate for or the holder of any public office having ultimate responsibility for the awarding of public contracts, candidate committee, joint candidates committee, political party committee, legislative leadership committee, political committee or continuing political committee receiving the contribution; and

(3) the amount of money the business entity received from the public entity through contract or agreement, the dates, and information identifying each contract or agreement and describing the goods, services or equipment provided or property sold.

c. The commission shall maintain a list of such reports for public inspection both at its office and through its internet site.

d. When a business entity is a natural person, a contribution by that person's spouse or child, residing therewith, shall be deemed to be a contribution by the business entity. When 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. When a business entity is other than a natural person, a contribution by: all principals, partners, officers, or directors of the business entity, or their spouses; any subsidiaries directly or indirectly controlled by the business entity; or any political organization organized under section 527 of the Internal Revenue Code that is directly or indirectly controlled by the business entity, other than a candidate committee, election fund, or political party committee, shall be deemed to be a contribution by the business entity.

As used in this section:

"business entity" means a natural or legal person, business corporation, professional services corporation, limited liability company, partnership, limited partnership, business trust, association or any other legal commercial entity organized under the laws of this State or of any other state or foreign jurisdiction; and

"interest" means the ownership or control of more than 10% of the profits or assets of a business entity or 10% of the stock in the case of a business entity that is a corporation for profit, as appropriate.

e. Any business entity that fails to comply with the provisions of this section shall be subject to a fine imposed by the New Jersey Election Law Enforcement Commission in an amount to be determined by the commission which may be based upon the amount that the business entity failed to report.

4. This act shall take effect immediately.

\* Note: Bold italicized statutory references of new sections are anticipated and not final as of the time this document was prepared. Statutory compilations of N.J.S.A. 18A:18A-51 is anticipated to show a reference to N.J.S.A. 40A:11-51 and to N.J.S.A. 52:34-25.

**List of Agencies with Elected Officials Required for Political Contribution Disclosure  
N.J.S.A. 52:34-25**

County Name: **Hunterdon**

State: Governor and Legislative Leadership Committees

Legislative District: #23 and #24 (State Senator and two members of the General Assembly per district.)

County: Freeholders, County Clerk, Sheriff, and Surrogate

Municipalities: Mayor and members of governing body, regardless of title in:

Alexandria Township	Franklin Township	Lebanon Township
Bethlehem Township	Frenchtown Borough	Milford Borough
Bloomsbury Borough	Glen Gardner Borough	Raritan Township
Califon Borough	Hampton Borough	Readington Township
Clinton Town	High Bridge Borough	Stockton Borough
Clinton Township	Holland Township	Tewksbury Township
Delaware Township	Kingwood Township	Union Township
East Amwell Township	Lambertville City	West Amwell Township
Flemington Borough	Lebanon Borough	

Board of Education: Members of the Board:

Alexandria Township	Franklin Township	Lebanon Township
Bethlehem Township	Frenchtown Borough	Milford Borough
Bloomsbury Borough	Hunterdon Central	N Hunt/Voorhees Regional
Califon Borough	Hampton Borough	Readington Township
Clinton/Glen Gardner	High Bridge Borough	South Hunterdon Regional
Clinton Township	Holland Township	Tewksbury Township
Delaware Township	Kingwood Township	Union Township East Amwell Township
Lambertville City	Lebanon Borough	West Amwell Township
Flemington-Raritan Regional		

Fire Districts: Board of Fire Commissioners:

East Amwell Township Fire District No. 1  
Franklin Township Fire District No. 1  
Lambertville City Fire District No. 1

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE  
N.J.S.A. 10:5-31 et seq., N.J.A.C. 17:27

GOODS, PROFESSIONAL SERVICES AND GENERAL SERVICE CONTRACT

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq. as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to afford equal employment opportunities to minority and women workers consistent with Good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2, or Good faith efforts to meet targeted county employment goals determined by the Division, pursuant to N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personal testing conforms to the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.



The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval

Certificate of Employee Information Report

Employee Information Report Form AA302 (electronically provided and distributed to the public agency through the Division's website at [www.state.nj.us/treasure/contract\\_compliance](http://www.state.nj.us/treasure/contract_compliance)).

The contractor and its subcontractor shall furnish such reports or other documents to the Division of Public Contracts Equal Employment Opportunity Compliance as may be requested by the Division from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Public Contracts Equal Employment Opportunity Compliance for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code at N.J.A.C.17:27.

Executed this the \_\_\_ day of \_\_\_\_\_, 20\_\_.

By:

\_\_\_\_\_  
Name of Firm

\_\_\_\_\_  
Signature

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

Print Title: \_\_\_\_\_

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

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

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

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

**Procedure:**

Building Coordinator

- While any staff member could contact the Buildings and Grounds Office, the Business Administrator or his designee has the responsibility to be the contact person for the facility to handle communication and administrative details.
  
- During the periods of school vacations, the head building employee will assume the responsibility to forward the work requests to the Building and Grounds Coordinator.

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 Coordinator to obtain a project cost estimate for the proposed work. A source of funding must be identified before the project will move to the design and construction phases. Once the project is funded, the Business Administrator will 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 Coordinator 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.

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

### Noise Control

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

### Pest Control

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

### Recycling

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

### 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 Building & Grounds Coordinator or Business Administrator.

### 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 Nurse or Central Office.
- The Nurse or Administrator will complete the Accident Investigation Report and call in the report to Highland Claims.
- Following review by the Business Administrator, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

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

### Asbestos Management

- The district shall maintain its AHERA management plan and ensure that it is updated as required by law or regulation.

### Indoor Air Quality

- The district shall maintain an IAQ Plan as required by law or regulation.

### Fire Alarm Systems

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

### Drinking Water (for well systems)

- The district shall conduct all required tests and inspections to ensure that all water coming from the well is potable.

### Boilers

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

### Safety Inspections

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

### Long Range Facility Plan

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

### Comprehensive Maintenance Plan

- The district shall annually approve its three year comprehensive maintenance plan 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

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

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**TITLE:** Facilities Maintenance & Repair Scheduling and Accounting

**SUBTITLE:** General

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

Whenever a school district employee wants to request a repair or an enhancement from the Maintenance Department, they should complete a maintenance request or send an email to the B&G Coordinator with a copy to the Business Administrator. The maintenance request should be generated by the person making the request.

Prioritization

The work order must first be approved by the business administrator before any work is performed. The work orders will be performed in the following priority order:

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

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

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

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 Business Administrator or Superintendent may authorize the completion of a work order in a priority order other than above.

Cost Benefit Analysis

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

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

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

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

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

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.

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:

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

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

Title:           **Security**

**Purpose:**

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

**Procedure:**

**Buildings and Grounds Security**

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

**ID Badges**

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

**Visitors/Deliveries**

- All visitors during the school day will be permitted access to the building only through the main school office.
- Outside deliveries shall be accepted at the East entrance after the vendor has checked in with the Main Office and a custodial staff member has been assigned to oversee the delivery.

**Building Keys**

- The Business Administrator and B&G Coordinator oversee the issuance of building keys to all employees.
- All requests for FOB's are to be submitted on the FOB Request Form and submitted to the Assistant to the Business Administrator.
- All 10-month employee must turn in their building keys and FOB's to the Assistant to the Superintendent on the last day of school.

**Parking Areas**

- Staff members shall park in areas designated for staff (or in assigned parking spots).



## SECTION IX – EMERGENCY PREPAREDNESS

### FRANKLIN TOWNSHIP SCHOOL DISTRICT

**TITLE: Emergency Preparedness**

**SUBTITLE: General**

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

1. The administration shall create a detailed Emergency Management Plan/Crisis Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. It will also be distributed by electronic file (staff electronic folder) that each member should keep at their home.
2. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
  - a. Planning and Coordination
  - b. Continuity of Learning and Core Operations
  - c. Infection Control Policies and Procedures
  - d. Communications Planning
3. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.
4. Training on the Emergency Management Plan/Crisis Plan shall be conducted on an on-going basis.

## FRANKLIN TOWNSHIP SCHOOL DISTRICT

**Title:**         **Safety**

**Purpose:**

It is our goal to provide a safe and healthy environment for everyone using the district's facilities. Providing a safe environment goes beyond the obvious of properly maintaining buildings and grounds. A safe environment entails the attitude of the people occupying that environment. Therefore, we believe that safety is an attitude which must be cultivated and reinforced.

**Procedure:**

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

The Safety Coordinator shall organize a safety committee with at least the following employees involved to ensure all areas of the operation of the district are represented:

- Building and Grounds Coordinator,
- Cafeteria Supervisor,
- School Business Administrator
- School Nurse
- Vice-Principal or Principal

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 review 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.

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.

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:                   Loss Control**

**Subtitle:               Injuries**

**Procedure:  
STAFF INJURIES**

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

All incidents/accidents/injuries must be reported by the employee to their Supervisor or the School Nurse immediately, but no later than twenty-four (24) hours after the incident occurs. The Supervisor or Nurse will complete an Employee Accident Investigation Report Form. In the case of injury the accident report must be filled out immediately. If the employee needs medical treatment call **Qual-Lynx at 1-800-425-3222**.

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

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon as possible to **Qual-Lynx at 1-800-425-3222**. Employee should instruct the hospital, doctor or pharmacy to forward all bills to Business Office (Workers' Compensation Claims). The employee should NOT use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills. After examination or treatment by the workers' compensation doctor, emergency doctor or referred doctor, the employee must report back to work with the Return to Work Form.

**LITIGATION/LIABILITY**

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

**INJURIES TO VISITORS ON THE PREMISES**

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

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:                   Loss Control**

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

**Procedure:**

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

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

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:           Personal Items**

**Procedure:**

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

## SECTION XI- TRANSPORTATION

### FRANKLIN TOWNSHIP SCHOOL DISTRICT

**Title:** Transportation

**Purpose:**

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

**Procedure:**

**New Students**

- The Main Office Secretary will assign bus and stop number to new student.
- Transportation department will communicate the bus stop information to the contractor.

**Students Leaving District**

- The Main Office Secretary shall notify the transportation department when a student withdraws from the district.
- Transportation department will communicate the information to the contractor.

**Field Trip/Athletic Buses**

- Requests for buses for field trips and athletic events shall be submitted to the Administrative Assistant to the Superintendent the earliest possible date and after approval by the Board of Education.

**Contracted Bus Services (if applicable)**

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

**Non Public/ Aid-in-Lieu**

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The Business Administrator shall supply Application for Non Public Transportation forms to non-public schools located within the district.
- The Business Administrator shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and nonpublic school administrators of the determination for each application by August 1<sup>st</sup>.
- The Business Administrator shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.

## SECTION XI- TRANSPORTATION

### **Purchase of School Buses**

- School bus purchases will be coordinated by the Business Administrator in consultation with the Superintendent. Buses shall be replaced on a rotating basis. No vehicle will be utilized to transport students beyond the 12<sup>th</sup> year from the year of manufacture.

### **DRTRS**

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

### **Safety**

- The Vice-Principal in cooperation with the Business Administrator shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.
- The Business Administrator shall ensure that all school bus driver's and school bus aides are properly trained for the functions of their position.
- The Business Administrator shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
- The Business Administrator 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 Business Administrator will file the Annual Certification of School Bus Drivers Report with the County Department of Education
- Random drug and alcohol testing of bus drivers shall be conducted in accordance applicable regulations.

### **Bus Accidents**

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

SECTION XI- TRANSPORTATION

FRANKLIN TOWNSHIP SCHOOL DISTRICT

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

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

**Procedure:**

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



**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:** District Vehicle Assignment

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

**Procedure:**

1. The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.
2. The Board upon the recommendation of the Superintendent may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to units within the school district for pool use according to the following classifications:
  - a. Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator, head of facilities services, head of security services, or other supervisory employees who based on their job duties may be called on a 24 hour, seven-day a week basis. No individual assignment shall be made for the primary purpose of commuting.
  - b. A unit may be permanently assigned one or more district pool vehicles only if the employees of the unit will collectively use the vehicle or each vehicle for more then an average of 750 miles per month on official district business. Pool vehicles shall not be used for the purpose of commuting and shall remain at a district facility when not in official use.
3. Board members or employees may be temporarily assigned a district vehicle for travel events.
4. 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.

## SECTION XI- TRANSPORTATION

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

## SECTION XI- TRANSPORTATION

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

SECTION XII- FOOD SERVICE

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

Title: **Food Service**

**Purpose:**

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

**Procedure:**

**Application for Participation in Child Nutrition Program**

Before the beginning of each school year, 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 IT Specialist will post the Applications for free and reduced meals on the District website before the opening of school. Completed applications are forwarded to Business Office Secretary.

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

Business Office Secretary determines eligibility in accordance with applicable regulations established by the Department of Agriculture. The Business Administrator checks the application and then sends letters to all applicants advising them of their status (i.e. free, reduced or denied). All applications are entered into Genesis and maintained in the central office as required by the State.

**Master Eligibility List**

A master eligibility list is maintained in the Business Office. This is a comprehensive list of all students who filed an application and indicates their status as free, reduced or denied.

## SECTION XII- FOOD SERVICE

### **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 proof of income.

### **Daily Deposits**

Deposits are prepared daily, by the Food Service Manager. They are then put into the provided sealed bank deposit bags and picked up three times a week by Eastern Armor. Deposit totals are reconciled to the bank statement by business office personnel

### **Setting Prices**

Each year, the Board of Education sets prices for food services.

### **Voucher Certification/submission**

Each month, Food Service Management Company personnel enter meal counts into the Department of Agriculture meal reimbursement system in SNEARS (School Nutrition Electronic Application System). These meal counts are then verified by the Business office and then Certified for reimbursement.

### **Commodities**

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

SECTION XII- FOOD SERVICE

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:** Food Service

**Subtitle:** End of Year Procedure

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

**Procedure:**

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

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

SECTION XIII- TECHNOLOGY SYSTEMS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**TITLE:** Technology Systems

**SUBTITLE:** Physical security over technology equipment, peripherals and media.

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

1. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
  - a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.
  - b. Review of the personnel who has access to these areas should be reviewed several times a year.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided.
3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
  - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
  - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
  - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
  - d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
  - e. District should track cost of replacement on all technology equipment valued above \$500.

## SECTION XIII- TECHNOLOGY SYSTEMS

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



## SECTION XIII– TECHNOLOGY SYSTEMS

### FRANKLIN TOWNSHIP SCHOOL DISTRICT

**TITLE:** Technology Systems

**SUBTITLE:** Security over data – passwords and user accounts

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

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

SECTION XIII- TECHNOLOGY SYSTEMS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**TITLE:** Technology Systems

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

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

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).
  - a. Before new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
  - b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.
  - c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.
  - d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.
2. 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:
  - a. Hardware utilized, including name of server or location of software or application
  - b. Summarized description of user

## SECTION XIII- TECHNOLOGY SYSTEMS

- c. Number of users
- d. Licensing information, including expiry dates
- e. Application owner responsible for user authorities
- f. Date of original purchase and dates of updated purchases
- g. Version information
- h. Vendor contact information

SECTION XIII- TECHNOLOGY SYSTEMS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**TITLE:** Technology Systems

**SUBTITLE:** Protect the district's network from internet dangers

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

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

SECTION XIII- TECHNOLOGY SYSTEMS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**TITLE:** Technology Systems

**SUBTITLE:** Protect the district's network from internal dangers

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

1. The district utilizes "Lock Out", where the workstations and screensavers should automatically lock the unit when not in use for several minutes.
2. Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access.
3. 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.
4. 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.
5. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

SECTION XIII- TECHNOLOGY SYSTEMS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**TITLE:** Technology Systems

**SUBTITLE:** Electronic Communication Archival

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

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

SECTION XIII- TECHNOLOGY SYSTEMS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**TITLE:** Technology Systems

**SUBTITLE:** Video Surveillance Security

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

1. District will install motion sensors and 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

SECTION XIII– TECHNOLOGY SYSTEMS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**TITLE:** Technology Systems

**SUBTITLE:** Web content filtering and supervision

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

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



SECTION XIII- TECHNOLOGY SYSTEMS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**TITLE:** Technology Systems

**SUBTITLE:** Network Storage Availability

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

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

SECTION XIII- TECHNOLOGY SYSTEMS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:** Technology Systems

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

**Procedure:**

**Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely fashion, work orders may generated by the teachers or other school personnel through an email to the B&G Coordinator with a copy to the Business Administrator.

No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The B&G Coordinator will prioritize the work orders according to the date needed and the severity of the work that needs to be done.

**Computer Work Order System**

In order to ensure that computer repairs/maintenance projects are done in a timely fashion, work orders may generated by the teachers or other school personnel through an email to the IT Specialist with a copy to the Business Administrator.

No computer repair/maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The IT Specialist will prioritize the work orders according to the date needed and the severity of the work that needs to be done.

SECTION XIV– INFORMATION MANAGEMENT

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**TITLE:** Information Management

**Subtitle:** Acceptable Use of Districts Technology and Information

**Purpose:**

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

**Procedure:**

1. The board will establish a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.
  - a. The students and staff should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.
  - b. Parents who utilize information of the district via the internet (student's grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.
  - c. 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.
  - d. All persons with sign-on to the district's network or to district data, ie parent portals, should be required to agree to the acceptable use policy, which should be listed.
2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.

## SECTION XIV– INFORMATION MANAGEMENT

- a. Conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying.
  - b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.
  - c. Threats, harassment, libel or slander.
3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used.
4. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.
  - a. Individuals who have access to district records should not use the information for personal reasons
  - b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.
  - c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.
5. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
  - a. Forms should be signed at least annually and for any major change in position that allows access to additional information.
6. Violations of AUP should be spelled out in student and staff code of conduct.

SECTION XIV– INFORMATION MANAGEMENT

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**TITLE:** Information Management

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

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

**Procedure:**

1. All employees who have access to any of the following information, will be required to sign an acceptable use form at least annually on the proper methods of use, compilation, dissemination and destruction, when appropriate, and safe-guarding of that information.
2. The superintendent and business administrator or designees will determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, student, volunteer and board member personal information such as address, unlisted phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.
3. Sensitive information should be housed in a locked cabinet or behind locked doors.
  - a. Access to keys are restricted to personnel authorized to view the information
    - i. Keys should have “do not duplicate” on them and copies should be prohibited, except as needed.
  - b. Areas housing sensitive information should be locked whenever the areas are not staffed.
  - c. Wherever possible, sensitive information should be stored away from high traffic areas.
4. Original sensitive information files should be housed in a fire rated cabinet, where possible.
5. Backups of paper documents should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

SECTION XV- FINANCIAL and HUMAN RESOURCE  
MANAGEMENT SYSTEMS

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**In Accounting**

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

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

**In Payroll**

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

**In Personnel**

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

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

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

SECTION XV- FINANCIAL and HUMAN RESOURCE  
MANAGEMENT SYSTEMS

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

Additional Benefit:

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

**Bidding to Budget Transfer**

Franklin Townships utilizes Educational Data as an outside bidding company to assist with the process of procuring needed supplies for the upcoming year. Ed-Data deals with the individual vendors and award the bids based on district criteria. The data received from Ed-Data is transferred electronically over to the CDK accounting system to generate the purchase order encumbrances. Purchase orders are then printed and forwarded via email, fax, or USPS to the appropriate vendors.

**Internal Controls**

The Board of Education has established internal control procedures for all systems (fund accounting, personnel and payroll). No one individual has control within all systems. An annual review is done via an internal control check.

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:** ASSA REPORTING

**Procedure:**

The information for the Application for State School Aid (ASSA) is generated through and completed by the Business Administrator or his/her designee as of the October 15<sup>th</sup> student count using the following data:

<b>Information</b>	<b>Person Responsible</b>	<b>Documentation</b>
Students on roll- full and shared	Main Office Secretary	Attendance registers maintained by Main Office Secretary.
Sent full time Received full time Received shared time	Supervisor of Spec Ed	Genesis
Private schools for the Disabled	Business Administrator Supervisor of Spec Ed	Tuition Contracts Genesis
Sent shared time	Business Administrator Supervisor of Spec Ed	Tuition Contracts Genesis
Resident students	Business Administrator Supervisor of Spec Ed	Tuition Contracts Genesis
At Risk	Vice-Principal	Genesis
Transportation	Business Administrator	Transportation Contracts DRTRS Report
English Language Learners	Vice-Principal	Genesis data
Tier I students	Supervisor of Spec. Ed.	Student Tracker documentation



## FRANKLIN TOWNSHIP SCHOOL DISTRICT

**Title:** FREE AND REDUCED LUNCH APPLICATIONS

**Procedure:**

The Free and Reduced Meal applications are downloaded from the State of NJ Division of Child Nutrition website. The State form is used without change. The IT Specialist is responsible for posting the forms on the District website where parents may download and complete the form. Forms are submitted to the Business Office for determination. The Assistant to the SBA/BS completes and mails the application determination notification letter to all applicants. Applications are kept at in the Business Office for the school year. Using Genesis for processing the application, the eligibility determination is forwarded to each students file and to the Point of Sale system. Verification of qualification for free and reduced meals is the responsibility of the Business Administrator and must be completed in November.

**Elementary School Procedures**

The cafeteria has a computerized point of sale cash registers. After the student identifies himself with a Pin number, the picture of the student comes up on the screen along with the meal status code and any balance the student may have. Students may pay by cash or check at the register or by using funds on account through the PayForIt system. Money is recorded into the POS system as it is received.

At the end of each day, the cafeteria manager reconciles the daily sales report, prepares the daily cash deposit and brings it to the Business Office. Any problems or questions during the course of the day are to go to the Assistant to the SBA/BS in the Business Office.

## FRANKLIN TOWNSHIP SCHOOL DISTRICT

### Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

**DISBURSEMENTS** - Payment in cash.

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

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

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

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

**FIXED ASSETS** - Land, buildings, machinery, furniture, and other equipment which the Board of Education intends to hold or continue to use over a long period of time and costs over \$500.00 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.

## Section XVI - APPENDIX

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**FRANKLIN TOWNSHIP SCHOOL DISTRICT**

**Title:**            **Retention of Records**

**Procedure:**

The Franklin Township School District uses the State of New Jersey Records Retention and Disposition Schedules. A copy of such may be found in the office of the Business Administrator.

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