

**MONMOUTH REGIONAL SCHOOL DISTRICT  
TINTON FALLS-SHREWSBURY TOWNSHIP-EATONTOWN**

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

**MONMOUTH REGIONAL HIGH SCHOOL  
BOARD OF EDUCATION**

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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 Monmouth Regional High School 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

### MONMOUTH REGIONAL HIGH 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 Monmouth Regional High School 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 Monmouth Regional High School 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 Monmouth Regional High School 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 Monmouth Regional High School Administration needs to determine if the information systems utilized in the district are adequate and relevant for their intended purpose.

The School Business Administrator is responsible for communicating the controls of the district and the responsibilities of each employee in the control system.

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

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

### AFTER THE CONTROLS ARE ESTABLISHED:

Once the Monmouth Regional High School 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 Monmouth Regional High School 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 MONMOUTH REGIONAL HIGH SCHOOL 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 Monmouth Regional High School 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 as a permanent record and reviewed and/or updated every year.

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 Monmouth Regional High School Business Administrator will establish a procedure to ensure the all employees and Monmouth Regional High School 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. A review of the controls in place should be kept as a permanent record and reviewed and/or updated every year.

## 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 check that is received in the mail is given to Accounts Payable who prepares them for deposit. Cash received from payment of fines (id badges, passports, book/athletic) is deposited daily by Accounts Payable. Photocopies of each check are made for backup. Cash is not copied for FBI regulations- but the deposit is noted that it was cash received and not checks. All backup is required for proof of deposit.

The deposits are placed in a secure bank bag and given to the Transportation Supervisor/designee for deposit. A bus driver can be designated to take the deposit to the bank. At no time does the Transportation Supervisor or bus driver know what is being deposited and how much is being deposited. All deposits must be made within 48 hours.

The bank returns the bag with the deposit slip enclosed. If there are reconciling items, they are noted on the deposit slip.

Accounts Payable prepares a lead summary sheet of the daily deposit. The daily sheets are given to the Monmouth Regional High School Business Administrator. Each month the deposits are input into the Computerized Accounting System by the School Business Administrator. The deposit slip is attached to the deposit lead summary sheet.

SECTION I – INTERNAL CONTROLS

**PAYROLL CONTROLS**

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

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

**Procedure:**

1. The Monmouth Regional High School 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 the following:
2. The controls are the following:
  - a. The Monmouth Regional High School Business Administrator records on the Board agenda all payroll transactions.
  - b. The monthly payroll report is spot audited by the Business Administrator to ensure that payroll has been calculated corrected
  - c. The Monmouth Regional High School Business Administrator works with the Superintendent's office to ensure that all employees are accounted for correctly.
  - d. The Secretary to the School Business Administrator maintains the "card file" of all active employees and their salaries. The inactive employees are kept in a separate file.
  - e. The Monmouth Regional High School Business Administrator is responsible for budgeting all salaries and posting to the agenda all salaries for the upcoming year.
  - f. Calculations such as retirement payouts must be signed off by both the employee and the Monmouth Regional High School Business Administrator, so all involved are in agreement with the calculations.
  - g. Manual checks (not direct deposited) are signed for in the Monmouth Regional High School Business Administrator's Office.
  - h. As per NJSA 6A:23-5.7, payroll verification is performed every three years.

SECTION II – ACCOUNTING

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:       GENERAL LEDGER**

**Procedure:**

**Monthly**

- Compare Board Secretary's Report to Subsidiary Ledgers
  - This procedure is completed by comparing reports by hand
- 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 (signed by vendor if over applicable quote threshold)
- All vouchers signed off by Monmouth Regional High School Business Administrator

### PAYROLL

- Encumber all funds for contracted employees, who have board approval
- Verify funds availability for all applicable employee benefits including health benefits, pensions, 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 using grant funds, all equipment purchases must be tagged and identified by grant program
- Identify assets that are no longer used
- For disposal of assets, Monmouth Regional High School Board of Education prior approval is required. Notification is given via district website and internal e-mail posting.
- Remove item from fixed asset inventory records

### CASH MANAGEMENT

#### Cash receipts

- open mail
- prepare deposit slip
- ACH transfers
- Record receipt in accounting system.

#### Cash disbursements-

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

Treasury-

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

Investing-

- cash balances should be reviewed periodically to identify investment opportunities;
- investment vehicles must be in accordance with state statutes

Reconciling-

- All accounts must be reconciled in a timely manner.



SECTION II – ACCOUNTING

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:           Use of School Facilities**

**Purpose:   Buildings and facilities are constructed and purchased by the Monmouth Regional High School Board of Education for providing a school program. The Monmouth Regional High School Board encourages community use of these facilities providing that this use does not interfere with the program of the school. Monmouth Regional High School Administration reserves the right to re-schedule any prior booked activities to another space in the building.**

**Procedure:**

The Monmouth Regional High School Board of Education authorizes the Business Administrator to approve and schedule the use of school facilities by school related and non-school organizations. The Administration reserves to itself this authority to approve the use of school facilities by non-school organizations.

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 Monmouth Regional High School 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 proof of insurance coverage. The minimum coverage is attached. An insurance certificate naming Monmouth Regional High School as additional insured, along with the minimum requirements is required. The insurance certificate must be submitted with the application for use of school property.

In January of each year, the fee schedule is approved for use of building.  
The payment schedule is as follows: ½ down up front to secure the booking; remainder due one week before event. If special circumstances appear, they must be arranged with the Monmouth Regional High School Business Administrator.

A facility use form must be completed and receive all required approvals before the facility use is valid.

## SECTION II – ACCOUNTING SPECIAL REGULATIONS FOR USE OF PERFORMING ARTS CENTER

In an effort for better communication and to make your experience of renting the MRHS facility better, please find below some housekeeping items to keep in mind.

1. Before you book your event at Monmouth Regional, you will need to speak to myself in person or on the phone. I will need some information regarding your rental to judge how many custodians you will need. If you do not speak to me, your event will not be booked.
2. You will receive a phone call from Janet Heun a week before your event is to take place. She will ask you if there is anything else you need from us and to remind you if you have not paid in full. It is at this point in time you need to let her know if you need additional space. You cannot ask a custodian to let you into a room that has not been paid for.
3. There are 7 AED's (Automated External Defibrillator) located in the building:
  - a. Outside of Nurse's Office (300 Wing)- **also has an EPIPEN in the cabinet**
  - b. Outside of the upstairs elevator (500 hall, also known as 'fishbowl')-**also has an EPIPEN in the cabinet**
  - c. Outside of the gym hallway (800 Wing)
  - d. Outside of the Common (cafeteria)
  - e. Outside of the 200 wing across from the new Science Conference Room
  - f. Outside of the Music Room between the PAC and the Commons
  - g. Outside of the Schleig Conference room on the 2<sup>nd</sup> floor

Please let Janet Heun know if you needed to use such a device during your event.

4. Smoke/Fog machines are strictly prohibited. If you use such a machine and the fire alarm goes off causing the district to obtain a fine- **you will be responsible for it and will jeopardize any future rentals with Monmouth Regional High School.**

5. The maximum capacity of personnel for certain rooms are as follows:

- a. Performing Arts Center is 698
- b. Commons is 428
- c. Classroom is 26
- d. Gymnasium is 1215 (main gym) 858 (small gym)

Please make sure you adhere to the maximum capacity. If the Fire Marshall goes to the building and you are out of compliance causing the district to obtain a fine- **you will be responsible for it and will jeopardize any future rentals with Monmouth Regional High School.**

6. Please clean up after yourselves. While you are paying for a custodian, if they stay beyond their two hours, you will be billed for additional time taken to bring the areas back to where they were before the rental began.
7. Please refrain from the use of glitter in any area of the building.
8. There is no food or drink allowed in the Performing Arts Center. Please make sure you enforce that rule.
9. If the fire alarms go off during your time at MRHS – **everyone needs to leave the building ASAP.** The maintenance personnel will take over from that point. If you need to practice a fire drill, then do so before hand – or make an announcement before your show begins. If the fire company comes in and sees individuals in the building and the district obtains a fine – **you will be responsible for it and will jeopardize any future rentals with Monmouth Regional High School.**
10. Do not prop doors open with illegal door jams.
11. Do not hang anything on the walls- use the cork strips.
12. Smoking is not allowed anywhere on campus. It is your responsibility to enforce this code. Alcoholic beverages are also strictly prohibited anywhere on campus.
13. If someone becomes injured during the rental, please let the custodian know ASAP. I will need written documentation of the incident within 48 hours so I can inform the insurance company and the administration.
14. If there is inclement weather, or another emergency that prohibits the building from being opened, you will hear from my office as soon as possible. Therefore, please make sure your contact information is accurate.
15. If anyone gets hurt during the rental, they need to contact you immediately. You will then contact me either by a phone call or text message so I can let the Superintendent and Principal be aware of the situation.
16. If any incident that requires Police, Fire, or any other outside borough department to come to the school, you need to be contacted immediately. You will then contact me either by a phone call or text message so I can let the Superintendent and Principal be aware of the situation.
17. If anything breaks or is broken, you need to be contacted immediately, not the day after the event.
18. There are security cameras which are on all the time, every day for your safety and security. They are located in the PAC Hallway, Commons (Cafeteria), Commons Hallway. Future placements of cameras will be on the stage. These cameras will not be turned off. Please be aware of this if you are using space for changing areas.

19. Depending on the size of the event, you may need to pay for more than one custodian. As per #1 above, that will be determined ahead of time before you book your event.

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

1. No smoking is permitted anywhere in the school.
2. Groups using the kitchen must contract separately with the Cafeteria Manager (private company) and pay the manager a separate fee above the facility use fee.

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

1. All rules and regulations apply whether admission is charged or not.
2. Use of the gymnasium bears responsibility for supervision of the public lavatories, locker and shower room facilities and hallway traffic.
3. No smoking is permitted anywhere in the school.
4. No food/drink is to be sold or consumed in the gymnasium. Food/Drink can be sold and consumed in the area outside of the gymnasium.

See attached forms for fee schedule and Facility Use Application (inside and outside use)

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

SECTION II – ACCOUNTING

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:                      Inventory**

**Subtitle:                Disposal of Obsolete Equipment**

**Procedure:**

Requests to dispose of outdated books and obsolete equipment must be made to the Monmouth Regional High School Business Administrator. Lists of books must be approved by the Principal beforehand. All disposals required Monmouth Regional High School Board of Education approval.

When feasible, all items will be sold to the highest bidder. The items are to be posted via district website and email listing to all staff. Monmouth Regional High School Board approval will be given to the highest bidder.

All proceeds from the disposition of equipment or supplies will be deposited in the general fund of the Monmouth Regional High School Board of Education.

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

SECTION II – ACCOUNTING

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

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

**Procedure:**

Acceptance of gifts or scholarships from any individuals or groups in the community requires following Monmouth Regional High School Policy #1313 and #3280 (copies attached)

**Form #1- Policy 1313 and 3280**

SECTION II – ACCOUNTING

**MONMOUTH REGIONAL HIGH 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, the business office will notify the Technology Department who will assign a tag and document the description of the item. All information will be given to the Monmouth Regional High School Business Administrator for inputting into the fixed assets ledger.
2. When completing item # 4, describe this item completely. For example, “one tan, four drawer, legal size locking file cabinet” or “one gray secretarial chair, upholstered back and seat.”
3. The Business Office will be responsible for ensuring that all purchases over \$2,000 are recorded as a fixed asset through a search of purchase orders.
3. An Inventory will be maintained and continually updated by the Business Office.
4. If an item was purchased with grant monies, a different color ID tag will be assigned as follows:
  - a. Red- items purchased with general funds
  - b. Green- items purchased with ESEA funds

**TRANSFERS AND DISPOSAL OF EQUIPMENT**

1. When equipment is moved – documentation is sent to the Monmouth Regional High School Business Administrator and a notation is made in the Fixed Assets Ledger.
2. The Business Office will use this copy to update the Inventory.

SECTION II – ACCOUNTING

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:**                **Sales Tax Exemption Qualifications**

**Procedure:**

1. Only expenditures from the approved Monmouth Regional High School Board of Education operating budget are eligible for sales tax exemption.
2. Exemption letters are available through the Business Office- and must be approved by the School Business Administrator for release.

**Legal Reference: Sales Tax Exemption Letter**  
***Form # 2 - Sales Tax Exemption Letter***



## SECTION III – CASH MANAGEMENT

### MONMOUTH REGIONAL HIGH SCHOOL DISTRICT

**Title:**            **Petty Cash Fund**

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

**Procedure:**

1. The Monmouth Regional High School Board of Education recognizes the convenience of an imprest cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Monmouth Regional High School Board authorizes the establishment of an imprest (revolving) fund at the Monmouth Regional High School Business Administrator's Office in the amount of \$500.00. The petty cash box will have a balance of \$400.00
3. In accordance with District Practice, no single payment from petty cash will exceed \$100.00. The Monmouth Regional High School Business Administrator shall insure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.
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 (Form 3)** 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 Monmouth Regional High School Business Administrator's Office for processing of the reimbursement.
5. All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Monmouth Regional High School Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the Monmouth Regional High School Business Administrator for deposit back into the General Account of the Board. All Monmouth Regional High School Board approved funds will be reestablished on July 1.

***References:***

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

***Form # 3 - Petty Cash Request Form***

III-1.1

## SECTION III – CASH MANAGEMENT

## **MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

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

**Purpose:**

To establish financial controls for the Monmouth Regional High School 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 Monmouth Regional High School Board indirectly responsible

1. The general organization of the fund to include all student activity (club) accounts, athletic team fundraising accounts, and miscellaneous exchange accounts for the board office.
2. The Monmouth Regional High School Board authorizes the maintenance of student activity funds
3. All funds must be self- sustaining, the responsibility of the Advisor and administered by the Monmouth Regional High School Business Administrator.

**Procedure:**

**1. Receipt of Funds:**

- A. All funds will be collected by the Advisor. These funds will be deposited within 48 hours of receipt. The funds will be deposited by a bus driver as per cash receipts procedures in section I.
- 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 Payroll Clerk in the Business Office and reviewed monthly by the School Business Administrator. A reconciliation of the deposit shall be attached to the receipt/disbursement ticket.

**2. Disbursement of Funds:**

- A. All requests for disbursement must be done through a “receipt/disbursement” request form. The form must be completed correctly. An invoice must be attached to the request form and not contain a “ship to” – personal address. All shipments are to be sent to Monmouth Regional High School. Failure to complete the requests for disbursement may result in a denied payment request.
- B. All funds will be disbursed from the established student activity checking account on the authority of the School Business Administrator.

### SECTION III – CASH MANAGEMENT

- D. All checks written will be recorded in a simple Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- E. Checks will require two signatures: as per board approved list of signatures from the reorganization meeting.
- F. Each month a bank reconciliation must be prepared, and this balance is balanced with the individual activity or class balance in the Business Office.
- G. All items ordered for student activity accounts must be shipped to Monmouth Regional High School. No order will be approved for payment/reimbursement if the ship to address is anything other than Monmouth Regional High School.
- H. Prior approval must be given if personal funds are being used to purchase items for the activity and reimbursement will be sought.
- I. All non-incorporated individuals/businesses who receive a payment of \$600 (not reimbursement) or more will receive a 1099.

A financial report of each general organization fund shall be submitted to the Coordinator of Student Activities and Business Administrator 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 treasury balance of each graduating class will be maintained by the Student Activity Bookkeeper in the Business Office for a maximum of five years.
- B. After five years, the district will make every effort to contact the class representative for disposition of funds to a private bank account. The president of the class will receive a written notification of such action at least sixty (60) days before the account is closed.
- C. A class may liquidate its account prior to the five-year period if it so desires, but the account cannot be liquidated prior to September 30<sup>th</sup> following June graduation (to cover financial responsibilities of the class during the summer).

***Form 4 - Student Activity Deposit-Withdrawal slip***

## SECTION III – CASH MANAGEMENT

### MONMOUTH REGIONAL HIGH SCHOOL DISTRICT

**Title:**                    **ATHLETIC FUND**

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

**Procedure:**

- A. Each interscholastic event and their schedule requires annual approval from the Monmouth Regional High School Board of Education before any moneys can be collected or disbursed in the name of the said activity.
- B. the Monmouth Regional High School Board of Education authorizes the maintenance of the following athletic funds to be known as and to be located at: Athletic Account.
- C. The athletic fund shall be the responsibility of the Athletic Director and shall be administered by the Business Administrator.
- D. The account will be closed out to the General Fund at the end of each year and re-opened on July 1.
- E. In order to comply with the legal requirement of the annual audit and to further comply with all state statutes the Board requires that adequate financial and bookkeeping controls be established to include the following:
  - 1. All payments for supplies, equipment, and services shall be made through the regular purchasing procedures of the district (general fund), except for ticket takers fees, police fees, and athletic officials' fees, **but no such fees shall be paid in cash.**
  - 2. All gate receipts shall be turned in to the Athletic Secretary on the date of collection and deposited within 48 hours. **All gate receipts shall tie out.**
  - 3. If an employee works as an official, ticket taker etc. they will be paid through MRHS Payroll- not through the athletic activity account.
  - 4. Any individual who earns over \$600 will receive a 1099 for tax purposes.

**References**

***N.J.S.A. 18A:19-14***

***N.J.A.C. 6:29-6.4***

***18A:23-2***

## SECTION III – CASH MANAGEMENT

### **MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:** Pay Procedures

**Procedure:**

#### **1. Regular Pay:**

- A. Employees will be paid on the 15th and the 30th of each month as per contract. When this is a school holiday, or an employee is scheduled to be off or out of the district, then he/she may receive his/her pay on the working day prior to the pay day after 3:00 p.m.
- B. All ten-month employees will receive equal payments that total their contract salary, from September to June inclusive.
- C. All eleven- and twelve-month employees will receive their contract salary, in equal payments, from July through June inclusive.
- D. Beginning with the 2008-2009 school year, at least every three years, during the period between September and May, each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.
- E. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.
- F. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.
- G. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

#### **2. Extra Contracts:**

- A. Coaching contracts will be paid at the end of their respective coaching season after all uniforms and equipment is 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.

## SECTION III – CASH MANAGEMENT

C. For all Student Activities Advisor Stipends, personnel will be paid on December 15 and June 15 of each year.

### 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. an **Employee Extra Pay Payroll Input Form** is used to report hours and/or days worked for this classification of employees.

### 4. **Overtime:**

A. Overtime is also reported on the **Payroll Input Form** and is paid when reported. Payment of overtime will be based on negotiated contract provisions.

### 5. **403(b) and 457 Salary Reduction Plan**

In order to take advantage of the 403(b) and 457 Salary Reduction Plan, an employee must agree not to contribute, more than the **Maximum Exclusion Allowance (MEA)**, the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The plan administrator for the 403(b) and 457 plans, the Monmouth Regional High School Business Administrator or consultant or handled in district will do the MEA calculation for each employee. Any changes made during the year may only be done by a completed 403(b) and 457 Change Form.

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

### ***References***

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

***Form # 5 - Employee Payroll Input Form***

***Form # 6 – Staff Payroll signature form***

## SECTION III – CASH MANAGEMENT

### MONMOUTH REGIONAL HIGH 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:

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

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

**11** General Fund (instruction);

**12** Capital Outlay Fund (assets over \$2,000)/acquiring fixed assets

**13** Special Schools;

**20** Special Revenue

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

**105 – Pre-K, 110- K, 120- 1-5; 130- 6-8; 140-9-12; 150-Home Instruction; 190-Undistributed**

**200- *Special Programs***(Special Education);

**000- *Undistributed Expenditures***- charged indirectly to a program

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

**100- *Instruction***- activities dealing directly with instruction

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

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

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

**320 *Purchased Professional Services***- Consultants, Assembly speakers

**420 *Cleaning, repair and Maintenance Services***- Equipment and repair contracts

**500 *Repair and maintenance of Instructional Equipment***

**580 *Travel-Staff Conferences***-staff mileage

**590 *Miscellaneous Purchased Services***-Printing costs-student publications, booklets,

**610 *General Supplies***-A.V. supplies, furniture under \$2,000, workbooks, classroom/off. supplies

**640 *Textbooks***

**730 *Equipment*** - Capital Outlay Fund - each unit must exceed \$2,000 & last more than a year.

**800 *Miscellaneous Expenditures***- Awards, graduation expenses, registration-conferences

**Location** – See attached chart of accounts

***Form #7- Budget Chart of Accounts***

## SECTION IV – BUDGET PROCESS

### MONMOUTH REGIONAL HIGH SCHOOL DISTRICT

**Title:**                      **Budget Development Process**

**Procedure:**

**School Budgets – Site Based Management**

School Budgets are the responsibility of the School Business Administrator. It is the responsibility of the Administrative Team to justify proposed expenditures in each of the line item accounts. Below is a breakdown of the budget process.

1. The budget is created and developed in December by the School Business Administrator for presentation to the Principal and Superintendent in early January. When the tentative budget is accepted by the Superintendent and the Principal, it is presented to the Monmouth Regional Board of Education for approval and submission to the County Executive School Business Administrator.
2. All changes to the Budget are done with the approval of the Superintendent.



## SECTION IV – BUDGET PROCESS

### **MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:                      Budget Transfers**

**Procedure:**

Individual budget line item transfer requests are to be submitted to the School Business Administrator by the Building Principals and/or Supervisor. Requests must be submitted either in memo format or via e-mail. Correct account numbers are required. Once approved, a “transfer form” is completed and signed off by the Monmouth Regional High School Business Administrator. Transfers are given to the Monmouth Regional High School Board of Education for monthly approval, as well as S1701 transfers for approval with detail descriptions outlining why the transfer is needed. All transfers that qualify as S1701 transfers must be sent to the County Executive School Business Administrator for approval.

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:           Grant Application Procedure**

**Procedure:**

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

## 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 prebudget year. Grouping should be established by budgetary function and object at a minimum. According to 6A:23A-6.8, districts shall maintain an accurate, complete, and up-to-date automated position control roster in order to track the actual number of employees, as well as, the category of employees in detail. The position control roster shall:

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

## SECTION V – POSITION CONTROL

(K) Department Chairperson by Subject Area

(L) Certificated Administrator – Other

(M) Guidance

(N) Media Specialist/Librarian

(O) School Nurse

(P) Social Worker

(Q) Psychologist

(R) Therapist – OT

(S) Therapist – PT

(T) Therapist - Speech

(U) Certificated Support Staff – Other

(V) Teacher by Subject Area

(W) Instructional Assistants

(X) Certificated Instructional-Other

(Y) Aides supported by IEP

(Z) Other Aides

(AA) Maintenance Worker

(BB) Custodian

(CC) Bus Driver

(DD) Vehicle Mechanic

(EE) Food Service

(FF) Other Non-certificated

iv. A budgetary control number for substitute teachers

v. A budgetary control number for overtime

vi. A budgetary control number for extra pay

vii The status of the position (filled, vacant, abolished, etc.)

viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc; ix. Each of the following:

1. base salary

2. step

3. longevity

4. guide

5. stipends by type

6. overtime and other extra compensation 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 Monmouth Regional High School Board of Education. 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 Monmouth Regional HS Board of Education.

### **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 Superintendent. The School Business Administrator should maintain a list available to the Superintendent when hiring or transferring employees. It is recommended that the PCN number be referenced in the resolution approved by the Monmouth Regional High School Board of Education.

### **D. Position**

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

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

Position Control data is maintained in the Business Office. 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. 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.

### **H. Sample Reports**

The attached sample reports are to give the SBA information on the actual full function of the use of an integrated and non-integrated PCN system.

## SECTION V – POSITION CONTROL

- Internal Control Questionnaire- An example of the segregation of duties with regard to the assignment of Position Control Numbers.

***Form #8- Position Control Roster- Monmouth Regional High School***

## Sample-Position Control Sample – Small District, Non-Integrated

SMID #													
Emp#	Dept	Soc Sec #	Name	General	Location	Position	Grade	Pos #	Certification	FTE	Statis	Position	Address
10084	2301	111-11-1111	Doe	TCH	EL	MATH	FL	1		1		Teacher	100 Main Street
10191	0002	111-11-1112	Doe	NRS	EL	NURS	NA	1		1		School Nurse	101 Main Street
2198	1302	111-11-1113	Doe	TCH	EL	SCNC	FL	1		1		Teacher	102 Main Street
10380	2195	111-11-1114	Doe	SPT	EL	SCHS	NA	1		1		Secretary	103 Main Street
10344	2091	111-11-1115	Doe	ADM	EL	BADM	NA	1		1		School Business Administrator	104 Main Street
10055	0232	111-11-1116	Doe	SPT	EL	CLRK	NA	1				Sub Caller	105 Main Street
10437	0153	111-11-1117	Doe	SPT	EL	CAFT	NA	1		0.4		Cafeteria Aide	106 Main Street
7752	0219	111-11-1118	Doe	CST	EL	PSYC	NA	1		0.8		Psychologist	107 Main Street
		111-11-1119	Doe	TCH	EL	PHYS	FL	1		1		Teacher	108 Main Street
10351	2601	111-11-1120	Doe	CUS	EL	SUPV	NA	1		1		Supervisor Bldg/Grounds	109 Main Street
10429	2105	111-11-1121	Doe	SEC	EL	SCHS	NA	1		0.4		Secretary	110 Main Street
		111-11-1122	Doe	TCH	EL	LIBR	FL	1		1		Teacher	111 Main Street
		111-11-1123	Doe	TCH	EL	SPMD	FL	1		1		Teacher	112 Main Street
10396	1303	111-11-1124	Doe	TCH	EL	LNGA	FL	2		1		Teacher	113 Main Street
10406	2603	111-11-1125	Doe	SPT	EL	CAFT	NA	2		0.4		Cafeteria Aide	114 Main Street
10370	2912	111-11-1126	Doe	SPT	EL	APAR	NA	1		1		Assistant to Business Administrator	115 Main Street
10189	0217	111-11-1127	Doe	TCH	EL	SPED	FL	1		1		Teacher	116 Main Street
10197	1229	111-11-1128	Doe	TCH	EL	TCHR	03	1		1		Teacher	117 Main Street
		111-11-1129	Doe	TCH	EL	TCHR	01	1		1		Teacher	118 Main Street
		111-11-1130	Doe	ADM	EL	PRIN	NA	1		1		Principal	119 Main Street
10392	2601	111-11-1131	Doe	CUS	EL	CUST	NA	1		1		Custodian	120 Main Street
10390	0219	111-11-1132	Doe	CST	EL	LDC	NA	1		1		LDTC	121 Main Street
8540	1249	111-11-1133	Doe	TCH	EL	TCHR	04	1		1		Teacher	122 Main Street
10207	1303	111-11-1134	Doe	TCH	EL	TCHR	05	1		1		Teacher	123 Main Street
10229	1307	111-11-1135	Doe	TCH	EL	FLNG	FL	1		1		Teacher	124 Main Street
9413	1239	111-11-1136	Doe	TCH	EL	TCHR	03	2		1		Teacher	125 Main Street
10416	2912	111-11-1137	Doe	SPT	EL	BPTN	NA	1		0.6		Bookkeeper	126 Main Street
2157	1301	111-11-1138	Doe	TCH	EL	MATH	FL	1		1		Teacher	127 Main Street
10162	2131	111-11-1139	Doe	TCH	EL	SPED	FL	2		1		Teacher	128 Main Street
10445	0000	111-11-1140	Doe	SPT	EL	TECH	NA	1		1		Technology	129 Main Street



## Sample Position Control Sample – Small District , Non-Integrated

Name	General	Location	Position	Grade	Pos #	Statis	Position	Budget Acct	Secondary Budget	Tertiary Budget	StartDate
Doe	TCH	EL	MATH	FL	1		Teacher	11-230-100-101-000			9/1/1998
Doe	NRS	EL	NURS	NA	1		School Nurse	11-000-213-104-000			9/1/2002
Doe	TCH	EL	SCNC	FL	1		Teacher	11-130-100-101-002			9/1/1992
Doe	SPT	EL	SCHS	NA	1		Secretary	11-000-219-105-000			3/14/2005
Doe	ADM	EL	BADM	NA	1		School Business Administrator	11-000-230-110-000			2/1/2004
Doe	SPT	EL	CLRK	NA	1		Sub Caller	11-000-230-110-000			9/1/1997
Doe	SPT	EL	CAFT	NA	1		Cafeteria Aide	11-000-262-110-200			2/27/2007
Doe	CST	EL	PSYC	NA	1		Psychologist	11-000-219-104-000			9/30/1985
Doe	TCH	EL	PHYS	FL	1		Teacher	11-130-100-101-006			1/2/2008
Doe	CUS	EL	SUPV	NA	1		Supervisor Bldg/Grounds	11-000-262-110-000			6/1/2004
Doe	SEC	EL	SCHS	NA	1		Secretary	11-000-240-105-000			1/2/2007
Doe	TCH	EL	LIBR	FL	1		Teacher	11-000-222-104-000			9/1/2008
Doe	TCH	EL	SPMD	FL	1		Teacher	11-212-100-101-000			9/1/2008
Doe	TCH	EL	LNGA	FL	2		Teacher	11-130-100-101-003			9/1/2005
Doe	SPT	EL	CAFT	NA	2		Cafeteria Aide	11-000-262-110-200			12/12/2005
Doe	SPT	EL	APAR	NA	1		Assistant to Business Administrator	11-000-251-105-000			11/19/2004
Doe	TCH	EL	SPED	FL	1		Teacher	11-213-100-101-000			7/1/2002
Doe	TCH	EL	TCHR	03	1		Teacher	11-120-100-101-039			10/1/2002
Doe	TCH	EL	TCHR	01	1		Teacher	11-120-100-101-019			9/1/2008
Doe	ADM	EL	PRIN	NA	1		Principal	11-000-240-103-000			8/15/2007
Doe	CUS	EL	CUST	NA	1		Custodian	11-000-262-110-000			8/8/2005
Doe	CST	EL	LDC	NA	1		LDTC	11-000-219-104-000			9/1/2005
Doe	TCH	EL	TCHR	04	1		Teacher	11-120-100-101-049			9/1/1976
Doe	TCH	EL	TCHR	05	1		Teacher	11-120-100-101-059			2/1/2003
Doe	TCH	EL	FLNG	FL	1		Teacher	11-130-100-101-007			9/1/2003
Doe	TCH	EL	TCHR	03	2		Teacher	11-120-100-101-039			1/5/1981
Doe	SPT	EL	BPTN	NA	1		Bookkeeper	11-000-270-107-000			7/17/2006
Doe	TCH	EL	MATH	FL	1		Teacher	11-130-100-101-001			4/14/1992
Doe	TCH	EL	SPED	FL	2		Teacher	11-213-100-101-000			9/1/2001
Doe	SPT	EL	TECH	NA	1		Technology	11-000-222-105-000			7/1/2007
Doe	ADM	EL	SUPT	NA	1		Superintendent	11-000-230-104-000			11/1/2001

### SAMPLE INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

This form is used to tabulate the separation of employee duties. It may be used by itself or in conjunction with a narrative, flowchart or other means of documentation. The name of the employee or the identification of the group performing an identical function is to be written in the space provided at the top of each column. On the applicable horizontal line, if the duty listed is a primary one for the employee, that is, one which he performs with considerable regularity, the numeral 1 should be used. If the duty listed is a secondary one, that is, one which he performs more or less infrequently as a back up for the usual performer, the numeral 2 should be used. Upon the completion of the questionnaire, a careful analysis should be made to ascertain whether or not a proper separation of duties exists. Any conflicts existing in the current division of duties should be indicated on the evaluation of employees' duties sheet.

LIST OF DUTIES BY EMPLOYEES			Bus Adm	- Treasurer	- A/P	- A/P	- Payroll	Chief School Administrator			Individual School	Prin. and/or Dept Heads	Board of Education	Human Resources		
ACCOUNTING																
Open new cycle																
Set System Date																
Synchronize Remote Data Locations																
System Settings/Status																
Billing																
Budget-account number edit																
Budget-appropriation transfer																
Budget-disbursement adjustment																
Expense account entry																
Budget Projection Entry Edit																
Budget Projection Build or Refresh Account																
Budget Projection Import Data																
Budget Projection Analysis																
EOY Rollover																
General Ledger																
Database Utilities																
P.O.Process (entering, copying)																
P.O. Process (deleting, changing, override)																
LIST OF DUTIES BY EMPLOYEES			BA	- Treasurer	- A/P	- A/P	- Payroll	-Chief school Administrator			Individual School	Principals and/or Dept Heads	Board President	Board Members	Human Resources	

[illegible][illegible]GENERAL LEDGER prepared by

## PAYROLL CYCLE

[illegible]

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

### SAMPLE- INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

This form is used to tabulate the separation of employee duties. It may be used by itself or in conjunction with a narrative, flowchart or other means of documentation. The name of the employee or the identification of the group performing an identical function is to be written in the space provided at the top of each column. On the applicable horizontal line, if the duty listed is a primary one for the employee, that is, one which he performs with considerable regularity, the numeral 1 should be used. If the duty listed is a secondary one, that is, one which he performs more or less infrequently as a back up for the usual performer, the numeral 2 should be used. Upon the completion of the questionnaire, a careful analysis should be made to ascertain whether or not a proper separation of duties exists. Any conflicts existing in the current division of duties should be indicated on the evaluation of employees' duties sheet.

[illegible]

## POSITION CONTROL

### Determination of PCN at Budget Prep Cycle

### Creation of Position Numbers (initialization of use)

### Assignment of Position Control Numbers

PCN assigned at Board of Education approval

PCN are linked to appropriate budget account

PCN are linked via personnel to payroll

Vacant PCN are monitored for budget prep

New PCN is authorized

History of unused PCN is analyzed

Budget account shows appropriate PCN charged

Payroll to Budget via PCN reviewed each period

### PCN reflects correct tracking identification

## PERSONNEL

PCN number is attached to individual employee

History reflects salary, stipend, longevity etc.

Position fill date is completed

History indicates certifications attained

Certifications are appropriate to position held

Benefit information by individual is in history

Hire date listed, if position date unavailable

[illegible]

## PAYROLL CYCLE

Additions to payroll authorized by

Pay rates authorized by

Terminations authorized by

Time approved by

Payrolls computed by

Payroll checks prepared by

Payroll records prepared by

Payroll checks signed by

Cash payroll envelopes prepared by – N/A

Payroll distributed by

Payroll bank account reconciled by

GENERAL LEDGER prepared by

GENERAL JOURNAL ENTRIES approved by

ADDITIONAL DUTIES APPLICABLE IN THIS CASE:

[illegible]

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

## MONMOUTH REGIONAL HIGH SCHOOL DISTRICT

**Title:** Purchasing Procedures  
**Sub-Title:** Authority to Purchase, Bidding and Quotations  
**Authority to Purchase:**

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

### Authorized Purchases

All requests for the purchase of goods and /or services must be made through an approved purchase order signed by the Monmouth Regional High School Business Administrator. No goods or materials may be ordered, or work/service be authorized to begin by any other individual in the school district other than the Monmouth Regional High School Business Administrator.

### Unauthorized Purchases

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

### Procedure:

1. **QUOTATIONS:** When a single item or service, or group of like items cost between **\$6000 to \$39,999, two quotations are required.** Notification of this range will be sent throughout the district by July 1, of each year. A **Quotation Record Form (Form 9)** or copy of quote received from vendor is used for this procedure and is to be attached to the Purchase Order for submission to the Business Office.
2. **BIDDING PROCESS:** When a single item or service of a group of like items are at **\$40,000** or greater, the formal bidding process through the Monmouth Regional High School Business Office is required. All Administrators are required to give detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date of the Monmouth Regional High School Business Office receives the request and specifications. After award of the bid the Monmouth Regional High School Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.
3. If the vendor has a State Contract Number, no quotes or bids are necessary, however the State Contract Number must appear on the purchase order.

## SECTION VI – PURCHASING

4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means **there will be no purchase orders authorized by a telephone call by a Principal, Supervisor, Teacher or other staff member.** Monmouth Regional High School Board members/staff members attending conventions or workshops are not to make purchases in the name of the Monmouth Regional High School district without following the purchasing process. All purchases of goods and services require a purchase order to be generated with approval from the Business Administrator.
5. **Preview of Materials:** All staff members must receive permission from the Principal or Supervisors **to preview materials.** After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for a new item. All purchases must go through the Business Office.
6. **Reimbursements of employees:** The Monmouth Regional High School Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. The Monmouth Regional High School Board **will not reimburse** employees for items and goods personally purchased by the employee (and did not receive prior approval for extenuating circumstances) as these items are required to be purchased through a vendor through the purchase order system.
7. **Student Activity Accounts:** Purchases made through Student Activity Accounts must follow all procedures outlined under “Student Activities”- at no time may items be ordered and shipped to the advisor’s home.

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

***Form #9- Quotation Request Form***

## MONMOUTH REGIONAL HIGH SCHOOL DISTRICT

**Title:** Purchasing Procedures

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

**Purchase Order:**

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

**Emergency Orders or Extraordinary Conditions:**

**Procedure:**

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

***References:***

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



SECTION VI – PURCHASING

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:** Purchasing Procedure  
**Subtitle:** Purchase Order Form  
**Procedure:**

1. The Purchase Order Form is a six part carbonized form. (Double check parry)
  - A. (original) - Vendor's Copy
  - B. Voucher
  - C. (third copy) - Business Office copy
  - D. Receipt verification
  - E. School Copy-returned to Business Office upon completion of order.
  - F. Originating department or school file copy
2. In order for a Purchase Order to be printed, a requisition **MUST** be completed in the accounting software program.
3. The initiator completes the following information.
  - A. Requisition is typed in accounting software and submitted for approval. The requisition must be complete and correct in order for approval in a timely fashion.
  - B. Orders are then approved by the Monmouth Regional High School Business Administrator in the accounting software program.
  - C. A purchase order is printed and prepared for signature by the School Business Administrator and Superintendent.
  - D. Attached to each Purchase Order is a **Purchase Order Rationale Form (Form12)** that justifies the need for the purchase.
4. All orders from **\$6,000 to \$39,999, unless purchased under a state contract,** require a **Quotation Record Form or copy of quote from vendor (Form 9 )** attached.

## SECTION VI – PURCHASING

5. The purchase order is sent out to the vendor for processing.
6. Upon receipt of the goods/ services the school copy, (E), of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, information must be sent along with the packing slip to the Business Office. When the Order is complete, the school copy, (E), must be sent to the Business Office. The Business Office will not authorize the payment to the vendor until the school copy, (E), copy is received.
7. **Partial Payments-** In order to pay a vendor for the material received the Principal/ Supervisor must send a **copy** of the school copy, (E), denoting the items received. As stated above final payment will not be made until the school copy, (E), is received.
8. **Approval of amounts paid in excess of approved purchase:** As per 6A:23A-6.10 the Board will permit the Business Administrator to approve adjustments to purchase orders up to 10% over the original amount without issuing a new purchase order provided that the changes do not change the purpose or vendor or bid award price of the original purchase order.
- 9 **Computers /Hardware-** All purchases of computers/hardware are done by the Technology Supervisor with approval of the School Business Administrator.
10. **Copiers-** All purchases of copiers are done by the Monmouth Regional High School Technology Supervisor must be contacted.

## SECTION VI – PURCHASING

**15. Cooperative Purchasing-**The Board of Education has contracted with Educational Data and the ESCNJ (formerly Middlesex Educational Services Commission) and other cooperative bidding groups to obtain prices on items in the following categories on an as needed basis.

- |                    |                     |                       |
|--------------------|---------------------|-----------------------|
| 1. Office Supplies | 2. School Supplies  | 3. Custodial Supplies |
| 4. Art Supplies    | 5. Science Supplies | 6. Industrial Arts    |
| 7. Athletics       | 8. Technology       |                       |

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

*References: 6A:23A-6.10*

*Form #9A - Purchase Order Form*

*Form #9 - Quotation Record Form*

*Form #10 -Purchase Order Vendor Letter*

*Form #11 - Employee Letter*

SECTION VI – PURCHASING

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:** Purchasing Procedure

**Subtitle:** Ordering of Materials

**Purpose:** To establish a uniform method of purchasing goods, materials and services.

**Procedure:**

1. All persons responsible for the ordering of goods, materials and services will use the requisition system as described in this Business Procedure Handbook.
2. All employees responsible for submitting purchase orders, will have to complete the pink **Purchase Order Rational Form (Form 12)**, that will determine why the purchase is essential to the school district. Non –essential items will not be ordered.

**Exceptions for the Purchase Order Rational Form:**

After School Supplementary Service Providers (regulated state law)

Emergency purchases (rationale already provided),

Field trips, student transportation, & athletic trips (not required),

Travel reimbursement for employees (state code and board policy),

Tuition contracts (state regulated) and tuition reimbursement for employees (contractual).

3. It is the responsibility of the Principal to ensure that all Supervisors are aware that they must follow all requisition procedures for purchasing goods and services for the district.
4. Emergency Orders: Should it be necessary that goods, services or materials are needed quickly, an order must be placed in the prescribed way. The Principal and the Supervisors will call the Business Office for approval and will submit immediately all necessary information needed for the Business Office to process. The following procedure must be followed:
  5.
    - A. A requisition must be immediately sent to the Business Office with **"EMERGENCY PURCHASE ORDER"** on the top right-hand corner of the purchase order.
    - B. The purchase order will be immediately processed...
    - C. Upon receipt of the goods, the **school copy, (E)**, of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, information must be sent along with the packing slip to the Business Office. When the order is complete, the **school copy, (E)**, must be sent to the Business Office. The Business Office will not authorize payment to the vendor until the **school copy, (E)**, is received.
  6. By following the above procedure for all purchase orders, the obligations of the Board of Education will be more accurately maintained.

**References:** 18A:18A-7 Form 12 - Purchase Order Rationale Form

SECTION VI – PURCHASING  
**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:** Purchasing Procedure

**Subtitle:** Emergency Contracts

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

**Procedure:**

1. Any contract may be negotiated or awarded for the Monmouth Regional High School Board of Education without public advertising for bids even if the price exceeds the bid threshold when an emergency affecting the health or safety of occupants of school buildings, provided that the contracts are awarded in the following manner:
  - A. The principal or other designee in charge of the building, facility or equipment where the emergency occurs notifies the Business Administrator of the need for the performance of the contract, the nature of the emergency, the time of the occurrence and the need to utilize the emergency provision.
2. This notification must be put in writing to the Business Administrator. Upon approval by the Superintendent, the Business Administrator is to then notify the County Executive School Business Administrator for approval.
3. If the Business Administrator is satisfied that an emergency exists, he/she shall be authorized to award a contract or contracts for such purposes as may be necessary to respond to the emergent needs.
4. If conditions permit, the Business Administrator will seek at least two quotes if the bid is below the bid threshold. If the expenditures are expected to be in excess of the bid threshold, the Business Administrator shall attempt to obtain at least three quotes.
5. Upon furnishing the goods or services under the terms of this emergency contract provision, the contractor shall be entitled to be paid and the Board shall be obligated to take action needed to authorize the payment of the bill.
6. This procedure will only be enacted in an emergency situation. All other contracts for goods and services will proceed using the regular purchasing process.
7. At the conclusion of the contract the Business Administrator shall submit a final report to the Board for any contract under the provisions of an emergency contract in accordance with N.J.S.A. 18A:18A-7. The report shall describe:
  - A. The nature of the emergency
  - B. The time of the occurrence
  - C. The need for invoking this regulation
  - D. The action taken
  - E. The costs of the action
  - F. The accounts to be charged
  - G. The plan for preventing a similar situation in the future

***Reference N.J.S.A. 18A:18A-7***

SECTION VI – PURCHASING  
**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title: Purchasing Procedure**

**Subtitle: Receipt of Goods**

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

**Procedure:**

This procedure is done by maintenance/custodial personnel.

1. Check the packing slips very carefully without delay, as soon as the shipment is received. If the items are on back- order, mark” back order” on the school copy, (E), of the Purchase Order and wait a reasonable time for work orders to be received (four weeks should be enough time unless the vendor gave you a receiving date). If by that time the back order has not been received, please forward the packing slips with a notation, to this bill and hold the school copy, (E), for the additional back orders. Sometimes the packing slip is marked “out of stock” or “cancel” then send the whole thing to the Business Office for payment.
2. If there is a problem with an order, notify the Accounts Payable. Most companies will allow a shortage claim within thirty (30) days.
3. Check with the Business Office for any back-order cancellation notices.
4. Should it be necessary to cancel the back-order items, send back the school copy, (E), of the Purchase Order to the Business Office, so marked.
5. The Receiving Record of the Purchase Order must be given to the Business Office within 30 days after returning to school for all items delivered during the summer months.

SECTION VI – PURCHASING

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title: Purchasing Procedure**

**Subtitle: Contributions to Board Members and Contract Awards**

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

**Procedure:**

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

***References***

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

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

***P.L. 1973, c.83***

***Form #13- Pay to play forms and letters***

SECTION VI – PURCHASING

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:**                    **Expenditure Control**

**Subtitle:**             **End of Year Procedure**

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

**Procedure:**

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

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



SECTION VI – PURCHASING

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:**                    **Expenditure Control**

**Subtitle:**              **Professional Affiliations/Expense Reimbursement**

**Procedure:**

**Professional Affiliations:**

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

**Workshop/ Trip Reimbursement:**

1. A request for travel must be submitted to the Superintendent of Schools which includes a Professional Development Request Form (Form 14 and 14A), prior to the travel date(s), and at least seven (7) days before a Board meeting. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging, meals, and other expenses. A purchase order with the registration and/ or lodging request must be submitted at the same time. Lodging will only be paid at the Federal GSA (General Service Administration) rate. Any amount that exceeds that rate the individual must reimburse the Board the difference.
2. The Superintendent shall review and may approve or deny each request for travel expense. The Superintendent's signature designating approval is required on the request for travel reimbursement.
3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement).
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting MRHS, and they be ordinary and necessary. Secondly, there is the requirement that travel, and related expenses not be reimbursed unless adequately substantiated.

5. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
  - a. If expenses are in compliance with the guidelines, the School Business Administrator will include the Professional Development Request Form information on the Monmouth Regional High School Board of Education agenda for approval.
  - b. If any expenses are not in compliance with the guidelines, the Business Administrator, will return the request to the Superintendent of Schools.
  - c. The Business Administrator, or designee will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Monmouth Regional High School Board member must agree to assume financial responsibility for the non-compliant expenses.
6. Approval of the travel request requires a majority of the full voting membership of the Monmouth Regional High School Board of Education at a Board meeting.
7. If approval is given by the Superintendent and the Board of Education, a copy of the Professional Development Request Form will be returned to the staff member. This copy along with the Travel Authorization Form (Form 14) and the Voucher, (second page of the PO that must be signed) and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.
8. All fees or expenses not covered by the purchase order, the payment shall be made personally by the school district employee and reimbursed at the conclusion of the travel event.
9. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.
10. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Monmouth Regional High School Board of Education finance meeting.
11. At the time of submission of all expense reimbursements, the staff member must submit a Travel Report Form (Form 15 ) that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district.

## SECTION VI – PURCHASING

12. Board members, officers and designated employees of the Monmouth Regional High School District who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for all incurred expenses.

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

13. School district travel expenditures **shall not include** costs for the following:
- Subsistence reimbursement for one day –trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:23A-8.20
  - Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedure set forth in N.J.A.C. 6A:23A-8.19(b).
  - Attendance by the appropriate people at NJSA, NJADA or NJASBO shall only be permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 6A:23A-8.19(b) and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.
  - Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the district.
  - Car rentals, limousine services, reverse telephone charges or entertainment costs.
  - Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or on –line services.

### Out of State Travel

1. Pursuant to N.J.S.A.18A:11-12, out of state travel shall be limited to the fewest number of board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles.

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

#### *References*

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

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

*N.J.A.C. 6A: XX-8.19(b).*

*N.J.A.C. 6A: XX-8.20*

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

## SECTION VI – PURCHASING

### **Reimbursement for Mileage only:**

1. All staff members must use the Mileage Reimbursement Voucher (Form 14A ) to be reimbursed for all appropriate travel.
2. This form is available in the School Business Administrator's office or on the district website.
3. The Mileage Reimbursement Voucher form must be maintained on a monthly basis for reimbursable mileage.
4. For one day trips involving tolls and parking, all receipts must be attached to the Mileage Reimbursement Voucher form.
5. For travel within the normal course of business (CST members), mileage will be reimbursed based on the Standard District-Wide Mileage Schedules. Use the Mileage Voucher form to keep the daily mileage (submit monthly).
6. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.
7. The Business Office retains the right to not reimburse staff for mileage and other expenditures if submitted after July 15<sup>th</sup> of the new year.

***Form #14A – Mileage Reimbursement Form***

***Form #14 -Travel Authorization Form***

***Form #15- Travel Report***

SECTION VI – PURCHASING  
**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:** Professional Services

**Subtitle:** Legal Services

**Procedure:**

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

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

## SECTION VI – PURCHASING

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

### *References*

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

SECTION VI – PURCHASING  
**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:**                               **Professional Services**

**Subtitle:**                       **Authorized Services**

**Procedure:**

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

***References***

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

SECTION VI – PURCHASING

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:**                    **Expenditure Control**

**Subtitle:**            **Transportation Service Contracts**

**Procedure:**

1. Service contracts for continued maintenance and repair of school buses and vans are prepared yearly for bid if necessary.
2. The Transportation and Business Office will provide paperwork for yearly bids.
3. When the company is awarded or renewed for the services, only designated transportation employees will be allowed to take the buses and vans to the facility for repair. The Transportation Supervisor will review bills monthly to ensure that the correct fees are being charged and the assigned work is being done to the buses and vans.
4. At no time will any personal vehicle be allowed to be repaired by the board approved maintenance repair shop.





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

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

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

**Purpose:**       The Monmouth Regional High School 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:**

Business Administrator or designee

- While any staff member could contact the Buildings and Grounds Office, the Business Administrator and/or his/her 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 Supervisor of Maintenance and Facilities of Facilities and Maintenance will assume the responsibility to forward the work requests to the Building and Grounds Department.

Planning for Alterations and Remodeling

- The Supervisor of Maintenance and Facilities will work with the School Business Administrator to determine a priority list of projects for alterations and/or remodeling.
- These projects will be discussed with the Principal and Superintendent. Upon approval, the facilities committee of the Board of Education will meet and discuss the projects.
- All proper procedures for the type of project (bid, quote, in-house work) will be followed.
- All proper individuals will be notified of updates regarding the projects.

Maintenance and Repair of Equipment

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

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

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

### Noise Control

- The Maintenance Department attempts to schedule work with high noise potential at times least likely to be disruptive. However, it is not always possible to delay emergency repairs.
- When you are bothered by noise caused by repair projects, the Principal is to be contacted first.

### Pest Control

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

### Recycling

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

### Chemical Hygiene and Disposal of Hazardous Wastes

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

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

### Right to Know

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

### Safety/Accident Reporting

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

### Asbestos Management

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

### Indoor Air Quality

- The district shall maintain the Indoor Air Quality management plan and ensure that it is updated.

### 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.

### Wastewater Treatment

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

### Boilers

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

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

### Safety Inspections

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

### Long Range Facility Plan

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

### Comprehensive Maintenance Plan

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

### OSHA/PEOSHA requirements

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

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

**MONMOUTH REGIONAL HIGH 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 email their supervisor. The Supervisor will then submit their request to the Supervisor of Maintenance and Facilities and/or the School Business Administrator. To stay green, the district has eliminated paper forms.

Prioritization

The work order must first be approved by the building principal and 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 Business Administrator and/or 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, such as a new shelf.

Within each priority category, work orders should be completed in chronological order. The Supervisor of Maintenance and Facilities may group work orders in order to complete them in an efficient manner. The Business Administrator 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.

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

### Close Out Procedures

The Supervisor of Maintenance and Facilities shall close out all work orders.

### Contracted Services:

When a work order requires the hiring of an outside contractor, this should be undertaken by the Supervisor of Maintenance and Facilities. The Supervisor will have the quote obtained by at least two contracted services, or existing contractors on record, and approved by the School Business Administrator.

When the work is completed, the Accounts Payable Clerk will input the order for payment

### Planning

The School Business Administrator and Supervisor of Maintenance and Facilities will review the prior year's work orders and review if any additions, deletions, or changes need to be made to the current system to maintain safety and security of the district.



## **MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

Title: Security

Purpose:

The Monmouth Regional High School 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 Supervisor of Maintenance and Facilities and staff are responsible for buildings and grounds security.
- All exterior building doors shall be locked at all times. Doors will be unlocked for student admittance during bus arrival times only. Certain doors will remain open during the school day. Doors are marked red, yellow or green as guides. Red- doors are locked at all times; Yellow- doors are open only between periods; Green- doors are unlocked during normal business hours.
- 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 at all times.
- All visitors in the building shall wear identification badges issued by the main office.

### **Visitors/Deliveries**

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

### **Building Keys**

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

**Parking Areas**

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

## SECTION IX – EMERGENCY PREPAREDNESS

### **MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**TITLE:** Emergency Preparedness

**SUBTITLE:** General

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

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Crisis Management Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.
2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
  - a. Bomb Threats
  - b. Fire
  - c. Intruder with gun
  - d. Weather
  - e. Earthquakes
  - f. Intruder/Fights
  - g. Shooting
  - h. Sexual BatteryThe quick reference guide shall be distributed to each staff member.
3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
  - a. Planning and Coordination
  - b. Continuity of Learning and Core Operations
  - c. Infection Control Policies and Procedures
  - d. Communications Planning
4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.
5. Training on the Emergency Management Plan shall be conducted annually

## **MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:**        **Safety**

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

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

**Procedure:** The School Business Administrator shall be the District Safety Coordinator with the responsibility of establishing and implementing a continuing effective safety program. The district goal is to eliminate lost time accidents.

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

The Safety Committee will meet periodically during the year.

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

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

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

## SECTION X– RISK MANAGEMENT

### MONMOUTH REGIONAL HIGH 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 must be reported by the employee to their Supervisor within twenty-four (24) hours after the incident occurs. The employee will call to Managed Care and report the accident while in the Nurse's office. If the accident occurs after hours, and is not an emergency, the employee must report to the Nurse's office in the AM of the next day and report the emergency and call it in to Managed Care.

The employee will follow all procedures outlined to them by the school nurse. The report of injury will be given to the School Business Administrator for filing. The School Business Administrator must inform the proper administrator/supervisor to notify them of the employee's injury and how long they may be out of work. The substitute coordinator is to also be informed so proper coverage, if needed is planned.

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 the school nurse or School Business Administrator.

All employees being treated for Worker's Compensation must have a return to work notice from the respective doctor.

**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.

*Form #18* - Accident **Report Form**

**MONMOUTH REGIONAL HIGH 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**

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:           Personal Items**

**Procedure:**

1. It is recommended that personal items not be brought to Monmouth Regional High School by students or employees. 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. Monmouth Regional High School 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.



## **MONMOUTH REGIONAL HIGH SCHOOL**

Title: Transportation

Purpose:

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

Procedure:

### **New Students**

- District Registrar, Guidance Counselor or CST Office shall notify the transportation department of registration of new students
- Transportation department will assign bus and stop number to new student
- Transportation department will communicate the bus stop information back to the school office and to the bus driver

### **Students Leaving District**

- District Registrar, Guidance Counselor or CST Office shall notify the transportation department when a student withdraws from the district.

### **Field Trip/Athletic Buses**

- Requests for buses for field trips and athletic events shall be submitted to the Transportation Supervisor or Secretary at the earliest possible date and after approval by the Monmouth Regional High School Board of Education (for field trips only). The Transportation Supervisor and/or Secretary will schedule all special activity buses.

**Contracted Bus Services**

- Bus services provided by outside contractors will be coordinated by the Business Administrator in consultation with the Transportation Supervisor and/or Secretary 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 Transportation Supervisor shall supply Application for Non Public Transportation forms to non public schools located within the district.
- The Transportation Supervisor 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 Transportation Supervisor shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.
- The Nonpublic Transportation Summary form shall also be forwarded to the Business Administrator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

**Purchase of School Buses**

- School bus purchases will be coordinated by the Business Administrator in consultation with the Transportation Supervisor. Buses shall be replaced on a rotating basis. No vehicle will be utilized to transport students beyond the 15<sup>th</sup> year (2004 and earlier) from the year of manufacture.

**DRTRS**

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

**Safety**

- The Transportation Supervisor shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.
- The Transportation Supervisor shall ensure that all school bus driver's and school bus aides are properly trained for the functions of their position.

## SECTION XI– TRANSPORTATION

- The Transportation Supervisor shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
- The Transportation Supervisor shall ensure that anyone driving a school vehicle hold a valid Commercial Driver’s License with appropriate endorsement(s) for the class and type of vehicle operated.
- The Transportation Supervisor 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**

#### **Going to School:**

1. Police must be called whenever there is an incident. You must take attendance and have the home phone numbers with the names of the students.
2. Call the transportation office:

Supervisor 732-542-1170 x1174

If they are not available- please call the Business Administrator or Superintendent

The above named individuals will arrange transportation if there are no injuries and the bus is inoperable.

3. When the students get to school, they will need to see the nurse ASAP.
4. The transportation office will begin processing an “accident report”; you will need to come to the transportation office to complete the report. Please do so ASAP. The transportation office will notify the county office and the insurance company.
5. The parents will be called by an Administrator.

#### **Going Home:**

1. Police must be called whenever there is an incident. You must take attendance and have the home phone numbers with the names of the students.
2. Call the transportation office:

Supervisor 732-542-1170 x1174

If they are not available- please call The Business Administrator or Superintendent

The above named individuals will arrange transportation if there are no injuries and the bus is inoperable.

3. Please inform the nurse if they are available. If they are not available, please provide a list of names of the students involved to the nurse the next day (first thing).
4. The transportation office will begin processing an “accident report”; you will need to come to the transportation office to complete the report. Please do so ASAP.
5. The parents will be called by an Administrator.

#### **If there are no injuries and the bus is operable:**

1. Call police for reporting purposes.
2. Take students home on another bus if available.
3. Call parents with student roster and phone numbers.

SECTION XI– TRANSPORTATION  
**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

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

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

**Procedure:**

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

## SECTION XI– TRANSPORTATION

### MONMOUTH REGIONAL HIGH SCHOOL DISTRICT

**Title:** Vehicle Assignment  
**Purpose:** Accountability  
**Procedure:**

1. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
2. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.
3. 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.
4. 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.
5. 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;
6. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

Title: **Food Service**

Purpose:

The Monmouth Regional High School Board of Education recognizes that Food Service is required for the promotion of education. The Monmouth Regional High School Board of Education 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, Confidential Secretary to the School Business Administrator 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 Confidential Secretary to the School Business Administrator provides Applications for free and reduced meals to each school before the opening of school. The applications are disseminated by the school to students and then returned to school upon completion. Completed applications are then forwarded to Confidential Secretary to the School Business Administrator.

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

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

### **Master Eligibility List**

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

### **Civil Rights Compliance**

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

### **Verification**

- By November 15<sup>th</sup>, the required percentage of applications deemed eligible for free and reduced are verified. These applications are chosen at random and applicants are asked to provide name and social security number for each adult listed on the application as well as proof of income.

### **Bidding**

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

### **Daily Deposits**

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

### **Amounts owed to Food Service Account**

- Amounts owed to the cafeteria account will not be written off unless directed by the School Business Administrator and/or Principal.
- Seniors who have amounts owed to their cafeteria balance will not receive their graduation cap/gown and/or their diploma until all such amounts are paid before graduation practice or after graduation.

## SECTION XII– FOOD SERVICE

### **Setting Prices**

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

### **Voucher Certification/submission**

- Each month, Food Service 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 Administrator and then Certified so that State reimbursement can be made.

### **Commodities**

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

### **Pre-Payment of Meals for Students and Staff**

- All students and staff have the option to pre-load monies onto their ID card for use in the cafeteria against meals/snacks. The pre-loaded monies do not act as a debit card for purposes of “cash back” options upon payment, and refunds will not be issued unless the student/employee leaves the district or graduates.
- Payments can be made through a check given to the cafeteria manager or electronically through the following website: [www.payschoolscentral.com](http://www.payschoolscentral.com)



**MONMOUTH REGIONAL HIGH 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 **May 1**, unless an earlier date is set by the School Business Administrator. **Exceptions** to this will be as follows:

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

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**TITLE:** Information Technology Systems

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

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

1. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
2. 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.

## SECTION XIII– TECHNOLOGY SYSTEMS

- d. District should track cost of replacement on all technology equipment valued above \$2000.
3. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
4. 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

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**TITLE:** Information 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  
**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**TITLE:** Information 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

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

TITLE: Information 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 WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.
6. District will monitor wireless transmission to verify authentication of users.
7. Network administrators will periodically check systems ability to bind IP addresses to users on the network

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

TITLE: Information Technology Systems

SUBTITLE: Protect the district's network from internal dangers

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

1. The district utilizes “Lock Out”, where the workstations and screensavers should automatically lock the unit when not in use for several minutes.
2. Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access. There should be a form that requires signatures and sign-off by the technology staff that has completed the tasks.
3. 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.



**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

TITLE: Information 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.

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

TITLE: Information Technology Systems

SUBTITLE: Video Surveillance Security

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

1. District will install optical cameras in key locations to record activities at all hours.
2. Surveillance cameras will interface with digital video recording system.
3. Digital recording system may provide enough storage to monitor key locations for a period of thirty 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

### **MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

TITLE: Information 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.
2. District will develop a system to log attempts at blocked web sites
3. Technology staff will conduct regular maintenance of the web filter.

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

TITLE: Information 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.

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title: Information Technology Systems**

**Subtitle: Computer Work Order System**

**Procedure: Computer Work Order System**

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

1. A work order [Support@monmouthregional.net](mailto:Support@monmouthregional.net) is generated after an e-mail is sent to the address.
2. The e-mail is received and delegated to the Computer Technicians and given a reference number. The support e-mail will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the support e-mail, the person initiating the email, and their supervisor will receive a report stating that the work is completed.

***Form #18 – Computer Service Request Form***

## SECTION XIV– INFORMATION MANAGEMENT

### **MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**TITLE:** Information Technology 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 Monmouth Regional High School 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, i.e. 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

**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**TITLE:** Information Technology 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 Information Technology Supervisor and Superintendent's Office 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.



**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

N.J.A.C. 6A:23A-6.7

**Directive**

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

**ERP System Integration Features**

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

**In Accounting**

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

Update/adjust payroll PO encumbrances throughout the year to reflect any staff/budget changes (updated salary/expense account information from Payroll is used update payroll PO encumbrances in Accounting). Automatically reduce payroll PO encumbrances to expenditures each pay period (transfer of payroll expenditure data from Payroll. Import next year's budget preparation data directly into a Budget Projection Module. 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).

**In Personnel**

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

## SECTION XV- FINANCIAL AND HUMAN RESOURCE MANAGEMENT SYSTEMS

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).

### **Bidding to Budget Transfer**

(Third-Party Bidding Software to Accounting)

The district will utilize an outside bidding company to assist with the process of procuring needed supplies for the upcoming year. The approved requests will be transferred to the district's accounts payable system for processing.

### **Substitute Tracking**

Monmouth Regional High School utilized two forms of substitute calling in systems- district appointed individuals and a private outside vendor.

All employees that are going to be out due to illness, personal, emergencies etc. must call the substitute coordinator by 6 AM.

The substitute coordinator tracks and accounts for all employee absences for the day. If an employee is planning on being out for the day in advance, they must complete a leave of absence form and receive all proper signatures and approvals. The substitute coordinator will receive a copy of the day off request form for proper coverage.

### **Absence/Attendance Tracking**

The confidential secretary to the superintendent maintains all files for employee attendance. During the year, employees are given copies of their attendance register and are asked to confirm that the balances are correct.

### **Personnel Folders**

The confidential secretary to the superintendent maintains all personnel folders and HIPAA folders. The payroll clerk maintains all payroll folders. All are kept in accordance with record retention timelines.

REPORT #1  
**MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:**           **ASSA REPORTING**

**Procedure:**   **The information for the Application for State School Aid (ASSA) is generated through and completed by the School Business Administrator's office. Below is a breakdown of how the information is generated:**

<b>Information</b>	<b>Person Responsible</b>	<b>Documentation</b>
Students on roll full and share	Principal and Assistant Principal	Attendance registers maintained by attendance office. Documentation to be submitted with report
Sent full time Received full time Received share time	Supervisor of Special Education	Genesis Data
Private Schools for the Handicapped	Supervisor of Special Education	Board minutes/tuition contracts Genesis Data
Sent Shared Time	Supervisor of Special Education	Documentation to be provided to Supervisor of Special Education
Resident Students	Supervisor of Special Education	Genesis Data
At Risk	Principal/ Supervisor of Special Education	Genesis Data
Transportation report	Supervisor / DRTRS	Documentation submitted with report
ESL	Supervisor of ESL/ Supervisor of Special Education	Genesis Data

# **MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title: FREE AND REDUCED LUNCH APPLICATIONS**

**Procedure:**

The Free and Reduced Meal applications are sent to us electronically by the state. It is mandated that we use this form without change. The Business Office sends home the forms in August with each student. Once completed, all applications are given to the Business Office for processing. Letters go home to the parent/guardian and the student is told immediately what their status is. The information is put into the QSP system. Applications are kept in the Business Office. The information on the student can be seen in Genesis. Verification of qualification for free and reduced meals is the responsibility of the Business Office. Verification of applications must be completed in November.

**High School**

The students can either give money to the cashier or go to the Business Office for prepayment of meals. The meal eligibility status is on the point of sale screen, reducing overt identification. All meal statuses are shown by a symbol. Students have the option of depositing as much money as they wish in their account.

At the end of the day the manager prints out the daily sales reports. The cashiers can view these numbers prior to printing to verify cash received against sales. The cashiers need to advise their managers of any money discrepancies.

# MONMOUTH REGIONAL HIGH SCHOOL DISTRICT

**Title: FALL REPORT**

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

Application	Description	Open Date	Close Date	Access
<a href="#">AchieveNJ Data</a>	Converted NJ SMART data cards for districts	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">ADDL</a>	Ch 192-193 Funding Statement and Additional Funding Request	8/15/2018	5/24/2019	<a href="#">Homeroom</a>
APSSD	Approved Private Schools for Students with Disabilities Budget and Audit System	6/11/2018	11/1/2018	Homeroom
<a href="#">ASPS</a>	Annual School Planning System	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">ASSA</a>	Application for State School Aid	11/1/2018	12/3/2018	<a href="#">Homeroom</a>
<a href="#">AudSum</a>	Audit Summary Online	9/11/2018	12/4/2018	<a href="#">Homeroom</a>
<a href="#">Bilingual</a>	Bilingual Waiver Request Submission	5/1/2019	6/28/2019	<a href="#">Homeroom</a>
<a href="#">Budget</a>	2018 – 2019 Budget Statement Software	1/23/2019	<a href="#">See Budget Calendar</a>	<a href="#">Homeroom</a>
<a href="#">CAFR Repository</a>	Application for the Electronic Upload of Comprehensive Annual Financial Report Submission Package	10/15/2018	7/15/2019	<a href="#">Homeroom</a>
<a href="#">CDS</a>	County District School Information System	3/18/2019	4/19/2019	<a href="#">Homeroom</a>
<a href="#">Ch 192-193</a>	Report of Nonpublic Auxiliary and Handicapped Services	9/11/2018	11/2/2018	<a href="#">Homeroom</a>
<a href="#">CHE</a>	Charter School Enrollment System	9/4/2018	6/7/2019	<a href="#">Homeroom</a>
<a href="#">Choice Supplemental Enrollment Part 1</a>	SY 19-20 Supplemental Choice Enrollment Collection (district data entry to calculate FY20 choice enrollment maximum)	12/4/2018	12/10/2018	<a href="#">Homeroom</a>
<a href="#">Choice Supplemental Enrollment Part 2</a>	SY 19-20 Supplemental Choice Enrollment Collection (district data entry finalizes choce student enrollment for the FY2019-20 school year)	1/2/2019	1/22/2019	<a href="#">Homeroom</a>
Course Roster Submission	Official Submission	7/2/2019	8/2/2019	<a href="#">NJ SMART</a>
Course Roster Submission	Practice	4/15/2019	6/28/2019	<a href="#">NJ SMART</a>

Application	Description	Open Date	Close Date	Access
<a href="#">CSSD</a>	County Special Services Districts Tuition System	7/2/2018	6/7/2019	<a href="#">Homeroom</a>
CTE Submission	Official Submission	7/2/2019	8/2/2019	<a href="#">NJ SMART</a>
CTE Submission	Practice	4/15/2019	6/28/2019	<a href="#">NJ SMART</a>
<a href="#">CTE (Secondary and Adult)</a>	Secondary Districts with State Approved Secondary Career and Technical Education Programs and Adult Perkins Eligible CTE Programs	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">CTEDMS</a>	Career and Technical Education Data Management System	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">DSDC</a>	Debt Service Data Collection	9/10/2018	10/9/2018	<a href="#">Homeroom</a>
<a href="#">edConnectNJ</a>	Instructional Improvement System Additional Data Loading	Year-round	No Close	<a href="#">Homeroom</a>
EEDS	Emergency Disaster Preparedness and Reporting System	Year-round	No Close	<a href="#">Homeroom</a>
EIS	Evaluation Information System	Jul-18		<a href="#">Homeroom</a>
<a href="#">ESEA Allocation Notices</a>	ESEA Consolidated Subgrant Application	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">EWEG</a>	Grants: IDEA, NCLB, Perkins, and Discretionary	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">EXAID</a>	Application for Special Education Extraordinary Aid	mid- April	mid-May	<a href="#">Homeroom</a>
<a href="#">Exemplary Educator</a>	Exemplary Secondary Educatory Recognition Program	2/1/2019	5/31/2019	<a href="#">Homeroom</a>
<a href="#">FICA</a>	Social Security Contributions	Year-round	No Close	<a href="#">Homeroom</a>
GEOY	Governor's Educator of the Year Program	10/22/2018	5/31/2019	<a href="#">Homeroom</a>
Graduation Appeals Submission	Graduation Appeals	9/17/2018	10/5/2018	<a href="#">NJ SMART</a>
<a href="#">HIB-Grades</a>	School Self-Assessment for Determining Harassment, Intimidation and Bullying	June-18	10/31/2018	<a href="#">Homeroom</a>
Inactive Summer Graduates	Deadline	Deadline	8/31/2018	<a href="#">NJ SMART</a>
<a href="#">Indirect Cost Rate Notification</a>	Indirect Cost Rate Notification Reports 2017-2018	Year-round	No Close	<a href="#">Homeroom</a>
Nonpublic Enrollment	Nonpublic Enrollment and Approved Private Schools for Students with Disabilities Program Enrollment	11/26/2018	1/11/2019	<a href="#">Homeroom</a>
<a href="#">NPAC for ESEA</a>	Nonpublic Affirmation of	Due with	No Close	<a href="#">Homeroom</a>

Application	Description	Open Date	Close Date	Access
	Consultation for ESEA Applicants	ESEA Application		
<a href="#">NPCR</a>	Nonpublic Project Completion Reports (Nursing, Textbook and Technology Included)	8/21/2018	10/15/2018	<a href="#">Homeroom</a>
<a href="#">PARS21</a>	21st CCLC and EvenStart Program Activity Review System	Year-round	No Close	<a href="#">Homeroom</a>
Performance Reports	Performance Reports Data and Narrative Collection (replaced Report Card and RCN)	1/3/2019	1/25/2019	<a href="#">NJ SMART</a>
<a href="#">PERKINS</a>	Preliminary FY 18 Perkins Secondary and postsecondary Grant Allocations	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">PERKINS Performance</a>	FY 18 Perkins Secondary and postsecondary Performance Reports	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">PLRMS</a>	Provisional Licensure Registration Management System	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">QSAC SOA &amp; DPR</a>	Statement of Assurance and District Performance Review	10/1/2018	11/15/2018	<a href="#">Homeroom</a>
RCN	Report Card Narrative	n/a	n/a	<a href="#">Homeroom</a>
Report Card	New Jersey School Report Card (replaced by Performance Reports submission)	n/a	n/a	<a href="#">Homeroom</a>
<a href="#">School Aid</a>	School Aid Payments and Notices	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">School Application Folders</a>	Title I, Part A Schoolwide Application Process – Electronic Uploads	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">School Register Summary</a>	2017 – 2018 School Register Summary (SRS)	6/5/2018	8/3/2018	<a href="#">Homeroom</a>
<a href="#">Seal of Biliteracy</a>	Seal of Biliteracy – Electronic Upload	1/1/2018	8/31/2018	<a href="#">Homeroom</a>
<a href="#">SEC</a>	School Ethics Commission List of School Officials	2/1/2018 5/1/2018	4/30/2018 12/31/2018	<a href="#">Homeroom</a>
<a href="#">SFEA Application</a>	State Facilities Education Act - State Agencies Only	Oct-18	12/15/2018	<a href="#">Homeroom</a>
SID Management	Student Identification	8/6/2018	10/15/2018	<a href="#">NJ SMART</a>
SID Management	Student Identification	10/19/2018	6/28/2019	<a href="#">NJ SMART</a>
SID Management	Student Identification	7/3/2018	8/3/2018	<a href="#">NJ SMART</a>
SMID Management	Staff Member Identification	8/6/2018	10/15/2018	<a href="#">NJ SMART</a>
SMID Management	Staff Member Identification	10/19/2018	6/28/2019	<a href="#">NJ SMART</a>

Application	Description	Open Date	Close Date	Access
SMID Management	Staff Member Identification	7/3/2018	8/3/2018	<a href="#">NJ SMART</a>
Special Education Submission	Local Data Mart	8/6/2018	10/15/2018	<a href="#">NJ SMART</a>
Special Education Submission	Local Data Mart	11/19/2018	8/2/2019	<a href="#">NJ SMART</a>
Special Education Submission	Official Submission	10/19/2018	11/13/2018	<a href="#">NJ SMART</a>
<a href="#">SSDS</a>	Student Safety Data System	10/1/2018	7/15/2019	<a href="#">Homeroom</a>
Staff Submission	Official Submission	10/19/2018	11/19/2018	<a href="#">NJ SMART</a>
Staff Submission	Practice	8/6/2018	10/15/2018	<a href="#">NJ SMART</a>
State Assessment Registration Submission	Official Submission	10/19/2018	12/3/2018	<a href="#">NJ SMART</a>
State Assessment Registration Submission	Practice	10/5/2018	10/15/2018	<a href="#">NJ SMART</a>
<a href="#">State Responsible Homeless Tuition</a>	Tuition Reimbursement for State-Responsible Homeless Children and Youth	5/15/2019	6/14/2019	<a href="#">Homeroom</a>
State Submission	Local Data Mart	8/6/2018	10/15/2018	<a href="#">NJ SMART</a>
State Submission	Local Data Mart	11/19/2018	8/28/2019	<a href="#">NJ SMART</a>
State Submission	Official Submission	10/19/2018	11/13/2018	<a href="#">NJ SMART</a>
State Submission	Official Submission	7/2/2019	8/2/2019	<a href="#">NJ SMART</a>
<a href="#">State Facilities</a>	State Facilities Enrollment Count	10/11/2018	1/15/2019	<a href="#">Homeroom</a>
<a href="#">SWPMS</a>	NJDOE Title I Schoolwide Plan Management System	17-18 SW plans only. For 18-19 plans use ASPS.		<a href="#">Homeroom</a>
<a href="#">Transportation - Accident Reports</a>	Preliminary School Bus Accident Report	Year-round	No Close	<a href="#">Homeroom</a>
<a href="#">Transportation Nonpublic Routes</a>	Nonpublic Route Verification Reports	5/15/2019	6/7/2019	<a href="#">Homeroom</a>
<a href="#">Transportation (DRTRS)</a>	District Report of Transported Resident Students	9/11/2018	11/16/2018	<a href="#">Homeroom</a>
<a href="#">VEDS (College Data Collection)</a>	This is for Colleges that have State approved CTE Programs	3/1/2019	6/15/2019	<a href="#">Homeroom</a>



APPENDIX A  
**MONMOUTH REGIONAL HIGH 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 **\$2,000.00** when purchased. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# **MONMOUTH REGIONAL HIGH SCHOOL DISTRICT**

**Title:                   Retention of Records**

**Procedure:**

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

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

## STATE DEPARTMENT OF EDUCATION RECORDS RETENTION SCHEDULE

Description	Link
Retention Schedule- Administration	<a href="http://www.state.nj.us/state/darm/links/pdf/m700101_001.pdf">http://www.state.nj.us/state/darm/links/pdf/m700101_001.pdf</a>
Retention Schedule- School Nutrition	<a href="http://www.state.nj.us/state/darm/links/pdf/m700102_001.pdf">http://www.state.nj.us/state/darm/links/pdf/m700102_001.pdf</a>
Retention Schedule- Curriculum & Instruction	<a href="http://www.state.nj.us/state/darm/links/pdf/m700103_001.pdf">http://www.state.nj.us/state/darm/links/pdf/m700103_001.pdf</a>
Retention Schedule- School Facilities	<a href="http://www.state.nj.us/state/darm/links/pdf/m700104_001.pdf">http://www.state.nj.us/state/darm/links/pdf/m700104_001.pdf</a>
Retention Schedule- Finance	<a href="http://www.state.nj.us/state/darm/links/pdf/m700105_001.pdf">http://www.state.nj.us/state/darm/links/pdf/m700105_001.pdf</a>
Retention Schedule- Student Records	<a href="http://www.state.nj.us/state/darm/links/pdf/m700106_001.pdf">http://www.state.nj.us/state/darm/links/pdf/m700106_001.pdf</a>
Retention Schedule- Obsolete records 1968 earlier	<a href="http://www.state.nj.us/state/darm/links/pdf/m700201.pdf">http://www.state.nj.us/state/darm/links/pdf/m700201.pdf</a>
Retention Schedule- Obsolete records 1976 to 1984	<a href="http://www.state.nj.us/state/darm/links/pdf/m700202.pdf">http://www.state.nj.us/state/darm/links/pdf/m700202.pdf</a>
Retention Schedule- Obsolete records 1984 to 1992	<a href="http://www.state.nj.us/state/darm/links/pdf/m700203.pdf">http://www.state.nj.us/state/darm/links/pdf/m700203.pdf</a>

## **MONMOUTH REGIONAL HIGH SCHOOL FORMS ATTACHED TO SOP MANUAL:**

<b>1</b>	<b>Policy 1313 and 3280</b>	<b>II-4.1</b>
<b>2</b>	<b>Sales Tax Exemption Letter</b>	<b>II-6.1</b>
<b>3</b>	<b>Petty Cash Request Form</b>	<b>III-1.1</b>
<b>4</b>	<b>Student Activity Deposit/Withdrawal Slip</b>	<b>III-2.2</b>
<b>5</b>	<b>Employee Payroll Input Form</b>	<b>III-4.2</b>
<b>6</b>	<b>Deleted</b>	<b>III-4.2</b>
<b>7</b>	<b>Budget Chart of Accounts</b>	<b>III-5.1</b>
<b>8</b>	<b>Position Control Roster</b>	<b>V-1.5</b>
<b>9</b>	<b>Deleted</b>	<b>VI-1.2</b>
<b>9A</b>	<b>Purchase Order Form</b>	<b>VI-3.3</b>
<b>10</b>	<b>Purchase Order Vendor Letter</b>	<b>VI-3.3</b>
<b>11</b>	<b>Employee Letter</b>	<b>VI-3.3</b>
<b>12</b>	<b>Purchase Order Rationale Form</b>	<b>VI-4.1</b>
<b>13</b>	<b>Pay to Play forms and letters</b>	<b>VI-7.1</b>
<b>14</b>	<b>Travel Authorization Form</b>	<b>VI-9.4</b>
<b>14A</b>	<b>Mileage Reimbursement Form</b>	<b>VI-9.4</b>
<b>15</b>	<b>Travel Report</b>	<b>VI-9.4</b>
<b>16</b>	<b>Deleted</b>	<b>VI-13.1</b>
<b>17</b>	<b>Computer Service Request Form</b>	<b>VI-13.1</b>
<b>18</b>	<b>Accident Report Form</b>	<b>X-2.2</b>