



**Board of Education
Regular Meeting Minutes
March 28, 2022**

I. CALL TO ORDER

- A. The regular meeting of the Allamuchy Township Board of Education held on March 28, 2022 was called to order at 7:30.m. by Lisa Strutin.

- B. Statement of Compliance with Open Public Meetings Act - read by Mrs. Strutin
 - 1. The New Jersey Open Public Meetings Act was enacted to ensure the right of the public to have advance notice of and to attend the meetings of public bodies at which any business affecting their interests is discussed or acted upon. In accordance with the provisions of this Act, The Allamuchy Township Board of Education has caused adequate and electronic notice of this meeting and, to the extent known at the time of advance publication, the agenda items to be considered. Written advance notification of the time, date and location was sent on January 11, 2022 to the New Jersey Herald, Express Times, and Township Clerk. Notices were prominently posted on the bulletin board of the offices of each school, on the district website and on the district marquee. Please be advised that this meeting is being recorded; the recording will be made available on the District website as soon as possible, but no later than one week after the meeting has concluded.

II. ROLL CALL

Board Member	Present	Absent
Stephen Bienko		x
Abigail Christmann	x	
Giovanni Cusmano	8:12	
Harriett Gaddy	x	
Craig Green	x	
Lisa Moyer	x	
Venita Prudenti	8:33	
Mary Renaud	x	
Lisa Strutin, President	x	

Also Present: Dr. Melissa Sabol, Superintendent of Schools
Mr. Jim Minkewicz, School Business Administrator
Ms. Alyssa Weinstein, Board Attorney

III. PLEDGE OF ALLEGIANCE - led by Mrs. Strutin

IV. MISSION AND VISION - read by Mrs. Strutin

- A. To Promote the Allamuchy Learner
- B. The vision of the Allamuchy educational program is to develop young people who are curious, well rounded, knowledgeable, caring, respectful and responsible so that they can evolve into self-sufficient and confident citizens and members of a diverse society.

V. APPROVAL OF MINUTES

- A. BE IT RESOLVED, that the minutes of the regular board meeting held on February 28, 2022, be approved. (Appendix 1A)
- B. BE IT RESOLVED, that the minutes of the executive session held on February 28, 2022, be approved as amended. (Appendix 1B)

Motion Made By: Ms. Renaud
Seconded By: Ms. Christmann

Board Member	Yes	No	Abstain
Mr. Bienko			
Ms. Christmann	X		
Dr. Cusmano			
Dr. Gaddy	X		
Mr. Green	X		
Mrs. Moyer	X		
Mrs. Prudenti			
Ms. Renaud	X		
Mrs. Strutin, President	X		

MOTION CARRIED

VI. CORRESPONDENCE

Mrs. Strutin discussed a letter from Ms. Brelvi regarding the web site Rutherfordhall.org/calendar and the May-Gala running from May 12th to May 22nd.

Dr. Sabol reported that the email distribution list is being updated.

VII. STUDENT REPRESENTATIVE REPORT

Dr. Sabol introduced students to present their reports, including Read Across America, Dr. Seuss Days, Lit Night for Gr. K-3, Reading Buddies, Spirit Days for March and April and upcoming events.

VIII. ACKNOWLEDGEMENTS

Dr. Sabol announced the Allamuchy Pillars of Character Students and recognized the Staff Member of the Month.

March

Grade	Name	Pillar of Character
Pre-K	Joshua Mercurio-Masker	Caring
K	Gia Morella	Respect
1	Sonya Naranjo	Caring and Kindness
2	Seren Humphries	Perseverance
3	Aidan Ramos	Responsibility
4	Addison Green	Responsibility
5	Blake Nascimento	Responsibility
6	Skyleigh Sucameli	Caring
7	Sterling Blake	Trustworthiness
8	Gabby Cefaloni	Respect
Staff Member of the Month: Kim Bolling		

IX. PRESENTATIONS

A. Budget - Jim Minkewicz

Jim presented the preliminary budget and discussed fiscal goals, instruction, facilities, overall expenses and revenues, costs-per-pupil, and tax levy information.

B. PTO - Mr. Sharrett reported that the PTO held two meetings over the past two weeks and had a number of volunteers and are looking for more. Mr. Sharrett discussed graduation, the Yankee Game fundraiser and 1st-day school supplies, which will help teachers with their school supply lists.

X. PRESIDENT'S REPORT

Mrs. Strutin congratulated the students and staff who were acknowledged tonight and stated that she is hearing positive things about preschool. Mrs. Strutin reported that she will discuss NJSBA Delegate resolutions with the Board once the resolutions are available. Lastly, Mrs. Strutin reported that the NJSBA Convention will be in person this year and held during the week of October 24th. The monthly meeting of the Board is scheduled for the 24th, so we will look to move that meeting up one week.

XI. COMMITTEE REPORTS

- A. Operations - Ms. Renaud spoke about tonight’s agenda items.
- B. Human Resources - Dr. Gaddy spoke about tonight’s agenda and stated that it will be cost effective to have an in-house HVAC person.
- C. Education - Mr. Green discussed tonight’s agenda items and spoke about Kindergarten Camp, MS Boot Camp, math, the Spring Formal, the chicken barbeque, school trips and 8th grade promotion.
- D. Governance - Mr. discussed tonight’s agenda items.
- E. Town Council Liaison - Ms. Christmann reported that the Township is working on their budget and that 4/30 is town-cleanup-day.
- F. Rutherford Hall Liaison - Ms. Renaud discussed the MOA on tonight’s agenda.
- G. Hackettstown Board of Education Representative - Mrs. Moyer reported that May 27th is scheduled to be a HHS give back day and that the work on the school air conditioning is scheduled to start on April 2nd.
- H. PTO Liaison - Mr. Green thanked Mr. Sharrett for his report on the PTO tonight. Mr. Green added that there will be a clothing drive on 4/30.
- I. Rutherford Hall - Mrs. Strutin discussed the MOA on tonight’s agenda and reported that fireworks are scheduled for June 25th, summer camps are being staffed and that the bids for the structural work have been rejected due to the unanticipated high costs of the bids.

XII. SUPERINTENDENT’S REPORT

- A. HIB Report: Dr. Sabol discussed four investigations and that zero were confirmed.
- B. Suspensions: Dr. Sabol discussed one in-school suspension and two out-of-school suspensions.
- C. Enrollment By Grade

Student Enrolment for Allamuchy Township School District										
	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
PK	35	36	37	37	37	37	37			
K	36	37	37	37	38	38	38			
1	47	47	47	47	47	46	46			
2	29	29	28	28	29	29	29			
3	46	46	45	45	45	45	45			
4	54	54	55	55	55	55	55			
5	44	44	43	43	42	42	43			
6	54	53	53	53	53	54	54			

7	32	33	34	33	33	33	33			
8	43	43	44	44	44	44	44			
Total	420	422	423	422	423	423	424			
9th	39	40	40	42	42	42	42			
10th	38	39	39	40	40	40	41			
11th	42	42	40	41	41	41	40			
12th	41	42	42	42	42	42	42			
Total	160	163	161	165	165	165	165			
GT	580	585	584	587	588	588	589			

D. Other Items

1. Dr. Sabol spoke about the Kids-Heart-Challenge and jumping rope.

XIII. REVISIONS TO AGENDA ITEMS

Statement by the Board President: *This is now the time where a motion can be made for revisions, additions, and/or deletions to the agenda. This includes making a motion to table an item in a group of motions, making a motion to add or delete an item from a group of motions and making a motion to bring up a brand new agenda item. If there are no revisions to the agenda, we shall proceed as written.*

Mrs. Strutin discussed changes to the bills list. Two bills were adjusted and several payments were voided. The revised total for the bills list is \$1,245,757.16

XIV. PUBLIC COMMENT ON AGENDA ITEMS ONLY

This meeting is being broadcasted and recorded for public access but not intended for public participation. Please be advised that public comment sessions are for those who are attending the meeting in person only.

Public comment shall be governed by the Board of Education Bylaw 0167. There are two public comment opportunities. The first public comment is reserved for Action Items only, those items on the agenda the Board is voting on this evening. The second public comment is set aside for public comment on any school or school district issue that the public feels may be of concern to the residents of the school district. The first public comment is limited to three (3) minutes per person. The second public comment length is determined by the board as per policy.

Before making a public comment, participants are to state their name, place of residence, and group affiliation if appropriate.

The Board uses the public comment period as an opportunity to listen to citizen concerns. Please understand that public comment portions of our agenda are not structured as question and answer sessions, but rather they are offered as opportunities to share your thoughts with the Board. The Board may or may not respond to public comments. However, all comments are considered and will be investigated and addressed as appropriate. The Board may respond to comments tonight, or at subsequent meetings under "Old Business".

Please let the record reflect that the Board of Education does not endorse your comments nor will the Board of Education be held liable for comments you make about a staff member or other person which the staff member or other person may consider defamatory and/or libelous, as that individual retains all rights to pursue any legal remedies against you.

There were no public comments.

XV. BOARD COMMITTEE ACTION REPORTS

A. Operations

On Behalf of the Operations Committee, I hereby move resolutions 1-7 as amended.

Moved by: Ms. Renaud

Seconded by: Ms. Christmann

1. Budget Adjustments (Appendix 2)
approve budget adjustments for January 2022 from funds 10 and 20
2. Bills List (Appendix 3)
 - a) approve for payment the general account bills list check from 03/01/22 to 03/28/22 in the amount of \$1,245,757.16
 - b) accepts the payroll registers for the month of February 2022.
3. Monthly Certification of Budget (Appendix 4)
 - a) BE IT RESOLVED, that the Allamuchy Board of Education accepts the Board Secretary's monthly certification, as attached, pursuant to N.J.A.C. 6A:23-2.12(c) 3 that as of January 31, 2022 no line item account has encumbrances and Expenditures, which in total exceed the line item appropriation in violation of N.J.A.C. 6A:23-2.11 (a).
 - b) BE IT RESOLVED, that Pursuant to N.J.A.C. 6A:23-2.12 (c) 4, the Allamuchy Township School District Board of Education, after review of the Board Secretary's and Treasurer's monthly financial reports certify that as of January 31, 2022 and upon consultation with the appropriate district officials, to the best of our knowledge, no major account or fund has been over expended in violation of N.J.A.C. 6A:23-2.11 and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year.
 - c) BE IT RESOLVED, that the motion to accept the financial reports from the Board Secretary and the Treasurer of School Monies for the month ending January 31, 2022 with a total Governmental Funds Account cash balance of \$582,176.40
 - d) Student Activity Account (Appendix 5)
approve the Student Activity Account in the amount of \$52,814.87 as of 1/31/22
4. ESEA Grant Amendment
approve the adjustment in funds to reflect the increase of \$719

5. Preliminary 2022-2023 School Budget

BE IT RESOLVED, to introduce the preliminary 2022-2023 School Budget and authorize the School Business Administrator to submit the preliminary budget to the Warren County Office of Education for compliance and approval for advertisement in the NJ Herald as follows:

Budget Amounts:

General Fund (11) 11,013,788

Transfer to Charter School (10) 38,457

Capital Expenditures (12) 29,456

Special Revenue Fund (20) 171,753

Debt Service (40) 772,000

Total 12,025,454

Taxation Amounts (School Fiscal Year)
General Fund 9,713,873
Debt Service 708,841
Total Tax Levy 10,422,714

The public hearing on the budget for the 2022-23 school year will be held at ATS on April 25, 2022 at 7:30.

6. Travel and Related Expenses

WHEREAS, Pursuant to N.J.S.A. 18A:11-12, in each pre-budget year, the Allamuchy Board of Education is required to establish a maximum travel expenditure amount for the budget year which may not be exceeded; and WHEREAS, The Board of Education has determined that the maximum travel expenditure amount includes all travel that is supported by State and local funds; and

WHEREAS, The Board of Education had previously established a maximum amount for the pre-budget year 2021-2022 as \$25,000; and WHEREAS, The Board of Education has elected to exclude travel expenditures supported by federal funds from the maximum travel expenditure amount; and

RESOLVED, That the Allamuchy Board of Education hereby establishes the maximum travel expenditure amount for the 2022-2023 school year as \$25,000.

7. Bus Registration

authorize the payment to register bus number 18, not to exceed \$100.

Board Member	Yes	No	Abstain
Mr. Bienko			
Ms. Christmann	x		
Dr. Cusmano	4,5,6,7	1,2,3	
Dr. Gaddy	x		
Mr. Green	x		
Mrs. Moyer	1,3,4,5,6,7	2	
Mrs. Prudenti	1,3,4,5,6,7	2	
Ms. Renaud	x		
Mrs. Strutin, President	x		

MOTION CARRIED

Mrs. Moyer asked what check # 33216 was for.

Dr. Sabol said that check was for the amplifier for the gym.

B. Human Resources

Pursuant to the recommendation of the Superintendent of Schools, and on behalf of the of the Human Resources Committee, I hereby move the following resolutions 1a-1k

Moved by: Dr. Gaddy
 Seconded by: Mr. Green

1. Personnel
 approve/accept the following appointments as recommended by the superintendent: (Appendix 6)

a. Correction: Leave Replacement	Theresa Klein	Step 4 MA	58,103 prorated Start 2/22/22
b. HVAC/Cust/Maint	Joe Protopapas	\$44,062 prorated	Start 3/18/22
c. Substitute	Abigail Wolf	Sub Rate	
d. Student Field Experience - Centenary	Sarah Sayner	w/ Sarah DeMary	0
e. Resignation	Jim Minkewicz		Effective May 21, 2022
f. Resignation	Chrissie Aulenbach		Effective July 15, 2022

Board Member	Yes	No	Abstain
Mr. Bienko			
Ms. Christmann	X		
Dr. Cusmano	X		
Dr. Gaddy	X		
Mr. Green	X		
Mrs. Moyer	X		

Mrs. Prudenti	X		
Ms. Renaud	X		
Mrs. Strutin, President	X		

MOTION CARRIED

C. Education

On Behalf of The Education Committee I hereby move resolution 1-2

Moved by: Mr. Green

Seconded by: Dr. Gaddy

1. Workshops
approve the attendance at the following workshops

Name of Staff Member	Date of Workshop	Title of Workshop	Cost of Workshop	Milage
Julie Profito	4/1/2022	Spring School Counselor Conference Kean University	\$35	45.3
Joanne Ferguson	4/27/22	Implementing the Middle School Civics Mandate	\$0	33
Lauren Boden	4/5/22 Will replace the prior approved: Sensory Integration and Speech Delays	Understanding and Supporting the Social Emotional learning Needs of Challenged Communicators	\$98	Virtual
Andrea Aussems	6/20/22	Orton Gillingham	\$1000	3
Jenn Gallegly	3/31	Legal - LGBTQ+ Students	\$0	0

2. Field Trips
approve the following requests for field trips

Teacher Requesting	Grade/Class	Destination	Date of Trip	Cost to students
Nancy Baglio	4	Living	5/27/22	\$20

		Historical Farm that aligns with our fourth grade curriculum		
Sarah Price	MD	Orts Farms	4/27/22 8:30-12	\$9.95
Sarah Price	MD	Mane Stream	5/9/22 8:30-12	\$20
Sarah Price	MD	River Star Diner	4/1/22 11:15-12:30	\$10
Sarah Price	MD	Terranova	5/16 11:15-12:30	\$0
Sarah Price	MD	Turtle Back Zoo	4/13/22	\$17

Board Member	Yes	No	Abstain
Mr. Bienko			
Ms. Christmann	x		
Dr. Cusmano	x		
Dr. Gaddy	x		
Mr. Green	x		
Mrs. Moyer	x		
Mrs. Prudenti	x		
Ms. Renaud	x		
Mrs. Strutin, President	x		

MOTION CARRIED

D. Governance

On Behalf of The Governance Committee I hereby move resolutions 1-4

Moved by: Ms. Prudenti

Seconded by: Dr. Cusmano

1. Strauss Esmay Policy Alert 226 (Appendix 7)
approve the following new and mandated policies for first reading per Strauss Esmay Alert 226

Policy/Reg	Section	Title
Policy 5541	STUDENTS	Anti-Hazing (M)
Reg. 2460.30	PROGRAM	Additional/Compensatory Special Education and Related Services (M)

2. Strauss Esmay Policy Alert 225 and 226 (Appendix 7)
 approve the following policies for first reading per Strauss Esmay Alert 225 and 226

Policy/Reg	Section	Title
P. 2415.05	PROGRAM	Student Surveys, Analysis, Evaluations, Examinations, Testing, or Treatment (M)
P. 5751	STUDENTS	Sexual Harrassment of Students (M)
R. 5751	STUDENTS	Sexual Harrassment of Students (M)
P. 8465	OPERATIONS	Bias Crimes and Bias-Related Acts (M)
Reg. 8465	OPERATIONS	Bias Crimes and Bias-Related Acts (M)

3. Strauss Esmay Policy Alert 224 (Appendix 8)
 approve the following policies for second reading per Strauss Esmay Alert 224

P. 2422	Comprehensive Health and Physical Education
P. 2467	Surrogate Parents and Resource Family Parents
P. 5111	Eligibility of Resident/Nonresident Students
P. 5116	Education of Homeless Children
P. 6311	Contracts for Goods or Services Funded by Federal Grants
P. 7432	Eye Protection
R. 7432	Eye Protection
P. 8420	Emergency and Crisis Situations
R. 8420.1	Fire and Fire Drills
P. 8540	School Nutrition Programs

P. 8550	Meal Charges/Outstanding Food Service Bill
P. 8600	Student Transportation

4. Bylaw: Cell Phone Use During Board Meetings
approve the following policy for first reading

The Board of Education recognizes that communicating electronically (e.g. e-mail, social network site, text messaging, instant messaging) is an efficient and convenient way to exchange information on school matters. However, the Board of Education recognizes that the use of such electronic means to communicate during public meetings, by board members, may create the impression that board members are deliberating regarding issues that are the subject of the public meeting session, contrary to the spirit of the Open Public Meetings Act. Thus, during public board meetings, board members shall not communicate amongst themselves or with the public electronically. However, if communication is necessary, a Board member must limit communication or excuse him/herself from the dais during any such occasion.

This policy shall not be interpreted to preclude the integration of technology at board meetings to support board member participation; thus, the Board of Education encourages the use of electronic devices (including but not limited to laptop computers, iPads, tablets, and/or notebook computers) by board members at board meetings as a resource so long as board members do not utilize those devices to communicate electronically during the meeting.

Board Member	Yes	No	Abstain
Mr. Bienko			
Ms. Christmann	X		
Dr. Cusmano	X		
Dr. Gaddy	X		
Mr. Green	X		
Mrs. Moyer	1,2,3	Policy #2422 and 4	
Mrs. Prudenti	1,2,3	4	
Ms. Renaud	X		
Mrs. Strutin, President	X		

MOTION CARRIED

E. Rutherford Hall

On Behalf of The Rutherford Hall Committee I hereby move resolution 1-5 as amended.

Moved by: Mrs. Strutin
Seconded by: Dr. Gaddy

1. Rutherford Hall MOA (Appendix 9)
approve the Memorandum of Agreement between the Allamuchy Board of Education and the Rutherford Hall Foundation
2. Fireworks Deposit
approve the Fireworks event to be held on June 25, 2022 and the payment of the deposit in the amount of \$2100.
3. Rutherford Hall Staffing
approve and accept the following appointments for Rutherford Hall

The following positions will be filled based on enrolment for the Camp Allamuchy 2022 season:

Emily Delaney	Assistant Camp Director	\$25/hour
Brendan Poff	A. Group Leader	\$20/hour
	B. Head Counselor	\$18/hour
Megan Schmidt	A. Group Leader	\$20/hour
	B. Head Counselor	\$18/hour
Catherine Hayes	Counselor	\$15/hour
Riley Ferguson	Counselor	\$15/hour

Rutherford Hall Instructor:

Rich Sharrett Volunteer and/or \$50/hour

4. Structural Project
be it resolved to reject all bids for the Rutherford Hall kitchen structural repairs.
5. EZ Dock Down Payment
authorize the down payment of \$9,298 to EZ Dock Innovations which is 50% of the total project cost - to be paid with grant funds

Mr. Green asked about Mr. Sharrett, regarding volunteering or working at \$50/hr. Dr. Sabol explained that the volunteer time and the paid time are definitive and do not overlap.

Dr. Cusmano discussed item E.2. and suggested conferring with the auditor to ensure proper classification of the expenditure.

Board Member	Yes	No	Abstain
Mr. Bienko			

Ms. Christmann	x		
Dr. Cusmano	3,4,5	2	1
Dr. Gaddy	x		
Mr. Green	x		
Mrs. Moyer	x		
Mrs. Prudenti	1,3,4,5	2	
Ms. Renaud	x		
Mrs. Strutin, President	x		

MOTION CARRIED

XVI. OLD BUSINESS - none

XVII. PUBLIC COMMENTS GENERAL - none

XVIII. FOR THE GOOD OF THE ORDER

Mrs. Strutin made a motion seconded by Dr. Gaddy to remove Mrs. Moyer as the Hackettstown High School Liaison.

Mrs. Moyer left the meeting (8:50 p.m.).

Mrs. Prudenti asked what the reason was for the motion.

Mrs. Strutin explained her reasoning for the motion.

Board Member	Yes	No	Abstain
Mr. Bienko			
Ms. Christmann	x		
Dr. Cusmano			x
Dr. Gaddy	x		
Mr. Green	x		
Mrs. Moyer			
Mrs. Prudenti		x	
Ms. Renaud	x		

Mrs. Strutin, President	x		
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MOTION CARRIED

Mrs. Strutin made a motion seconded by Dr. Cusmano to appoint Dr. Gaddy as the Hackettstown High School Liaison.

Board Member	Yes	No	Abstain
Mr. Bienko			
Ms. Christmann	x		
Dr. Cusmano	x		
Dr. Gaddy	x		
Mr. Green	x		
Mrs. Moyer			
Mrs. Prudenti		x	
Ms. Renaud	x		
Mrs. Strutin, President	x		

MOTION CARRIED

XIX. EXECUTIVE SESSION

- A. BE IT RESOLVED, WHEREAS, the Board of Education must discuss subjects concerning legal, personnel, and negotiation issues
- Attorney-Client Privilege
 - Legal Matters
 - HIB
 - Evaluation Pre-Conference

and WHEREAS, the aforesaid subjects are not appropriate subjects to be discussed in public meeting; and WHEREAS, the aforesaid subjects to be discussed are within the exemptions pursuant to P.L.1975 Chapter 231, it is; therefore, RESOLVED, that the aforesaid subjects shall be discussed in private session by this board and administrative staff and information pertaining thereto will be made available to the public as soon thereafter as possible and once the reasons for nondisclosure no longer exists.

Moved by: Mrs. Prudenti

Seconded by: Ms. Christmann

MOTION CARRIED by unanimous voice vote

Executive Session

B. BE IT RESOLVED, that the Board of Education has been in executive session for the past 15 minutes. The matters discussed will only be disclosed to the public once the reasons for nondisclosure no longer exist.

1. Be it resolved to uphold the findings of the HIB investigation.

Moved by: Ms. Christmann

Seconded by: Mr. Green

Board Member	YES	NO	ABSTAIN
Mr. Bienko			
Mr. Christmann	x		
Dr. Cusmano			x
Dr. Gaddy	x		
Mr. Green	x		
Mrs. Moyer			
Mrs. Prudenti	x		
Ms. Renaud	x		
Mrs. Strutin, President	x		

MOTION CARRIED

XX. ADJOURNMENT

Motion made at 9:15 p.m. to adjourn the meeting by Dr. Gaddy and seconded by Mr. Green

MOTION CARRIED by unanimous voice vote

Respectfully submitted,

Jim Minkewicz
Board Secretary

Allamuchy Board of Education
Executive Session Meeting Minutes
March 28, 2022

The regular meeting of the Allamuchy Township Board of Education held on March 28, 2022 was called to order at 7:30 p.m. by Lisa Strutin. In accordance with the Open Public Meetings Act, adequate notice of the meeting was provided and, to the extent known at the time of advance publication, the agenda items to be considered. Written advance notification of the time, date and location was sent on January 11, 2022 to the New Jersey Herald and Township Clerk. Notice was posted in the school office.

ROLL CALL

Board Member	Present	Absent
Mr. Bienko		x
Ms. Christmann	x	
Dr. Cusmano	x	
Dr. Gaddy	x	
Mr. Green	x	
Mrs. Moyer		
Mrs. Prudenti	x	
Ms. Renaud	x	
Mrs. Strutin, President	x	

Also Present: Dr. Melissa Sabol, Superintendent of Schools
 James Minkewicz, Board Secretary
 Alyssa Weinstein, Board Attorney

XIX. EXECUTIVE SESSION

Enter Executive Session at 9:00 pm:

Moved by Mr. Green and seconded by Ms. Christmann,

BE IT RESOLVED, WHEREAS, the Board of Education must discuss subjects concerning legal, personnel, and negation issues

- Attorney-Client Privilege
- Legal Matters
- Evaluation Pre-Conference
- HIB

and WHEREAS, the aforesaid subjects are not appropriate subjects to be discussed in public meeting; and WHEREAS, the aforesaid subjects to be discussed are within the exemptions pursuant to P.L.1975 Chapter 231, it is; therefore, RESOLVED, that the aforesaid subjects shall be discussed in private session by this board and administrative staff and information

pertaining thereto will be made available to the public as soon thereafter as possible and once the reasons for nondisclosure no longer exists.

MOTION CARRIED by unanimous voice vote.

- Dr. Sabol discussed an HIB case from last month which was confirmed not to be an HIB. There were four investigations this month, none were found to be HIB.
- Dr. Sabol provided an update on an upcoming hearing, which was originally scheduled for 4/8/22 but will be rescheduled to a later date.
- Mrs. Strutin discussed the Superintendent Evaluation which is due 7/1/22. The Board is scheduled to do a pre-conference with the Superintendent in April and complete the evaluation in May. NJSBA will compile the data and the performance report will be discussed with Dr. Sabol.
- Dr. Sabol discussed district plans and objectives and updated the Board on this year's goals.

Exit Executive Session at 9:15 pm:

Moved by Ms. Christmann and seconded by Dr. Gaddy,

BE IT RESOLVED, that the Board of Education has been in executive session for the past 15 minutes. The matters that were discussed will be disclosed to the public as soon as possible once the reasons for nondisclosure no longer exist.

MOTION CARRIED by unanimous voice vote.

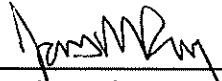
Respectfully submitted,

Jim Minkewicz
Board Secretary

Allamuchy Board of Education Minimum Expense Transfer Report

FY2022 Data is Posted to 4/19/2022 10:55:50 AM

Line(s)	Budget Category	Account	Orig Budget	Prior Encs.	Revs. Allowed	Basis of 10%	Max X-fers	YTD Xfers to(from)	% X-Fered	Remaining Xfers From	Remaining Xfers To
3200	Regular Programs - Instruction	11-1XX-100-XXX	2,496,962	49,606	0	2,546,568	254,656	(16,927)	-0.7	237,730	
10300, 11160, 12160, 40580, 41080	Sp Ed, BS/Rem, BiLing, Speech/OT/PT & Ext Svcs	11-2XX-100-XXX, 11-000-216,217	726,120	23,815	0	749,935	74,993	82,780	11.0	157,774	
17100, 17600, 19620, 20620, 21620, 22620, 23620, 25100	Co/Extra-Curr. Activities, Athletics, Other Pgms	11-4XX-X00-XXX	153,610	0	0	153,610	15,361	29,053	18.9	44,414	
29180	Tuition	11-000-100-XXX	2,835,019	14,984	0	2,850,003	285,001	(121,416)	-4.3	163,584	
29680, 30620, 41660, 42200, 43620	Attend, Soc Wrk, Health, Guidance, CST, Library	11-000-211,213,218, 219,222	526,682	15,706	0	542,388	54,238	(52,903)	-9.8	1,336	
43200, 44180	Improve Inst. & Staff Training	11-000-221,223	17,300	0	0	17,300	1,730	3,854	22.3	5,584	
45300	General Administration	11-000-230-XXX	330,550	31,621	0	362,171	36,217	(6,217)	-1.7	30,000	42,434
46160	School Administration	11-000-240-XXX	269,074	0	0	269,074	26,908	26,907	10.0	53,814	0
47200, 47620	Central Svcs & Admin Info Technology	11-000-25X-XXX	166,641	0	0	166,641	16,665	(16,664)	-10.0	0	33,328
51120	Operation & Maintenance of Plant Services	11-000-26X-XXX	811,931	11,376	0	823,307	82,331	210,982	25.6	293,313	
52480	Student Transportation Services	11-000-270-XXX	891,068	6,814	0	897,882	89,789	(61,592)	-6.9	28,196	
71260	Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,679,509	28,923	0	1,708,432	170,842	(93,258)	-5.5	77,586	
75880	Equipment	12-xxx-xxx-73x	0	0	0	0	0	0	----	0	
76260	Facilities Acquisition & Construction	12-000-4xx-xxx	101,366	61,286	0	162,652	16,266	9,800	6.0	26,065	
83080	Total Special Schools	13-xxx-xxx-xxx	0	0	0	0	0	0	----	0	



School Business Administrator Signature

4-19-22

Date

Note: Underlined Expenditure Accounts are Admin accounts limited to 10% transfers IN as well as OUT.

Check#	Date	Vendor (Payee)/Check Line Comments	Amount	PO or Bal Sht	Exp. Acct. or Balance Sheet Title
33106	2/14/22	Serraino, Nicholas	Check voided on 4/1/2022		
		RH supplies and catering events etc	(2,185.69)	P202200565	60-990-320-611-200-000
		RH supplies and catering events etc	(906.18)	P202200565	60-990-320-611-200-000
		RH supplies and catering events etc	(525.00)	P202200565	60-990-320-611-200-000
		RH supplies and catering events etc	(95.00)	P202200565	60-990-320-611-200-000
		Total Check Amount:	(3,711.87)		
33225	3/15/22	DuHamel, Jean Marie	Check voided on 3/29/2022		
		Function Supplies - Non-Grant	(380.00)	P202200628	60-990-320-611-200-000
33300	3/25/22	DuHamel, Tom	Check voided on 3/30/2022		
		I Heart Blank LLC	(790.18)	P202200608	60-990-320-339-200-000
		Events Calendar Pro	(95.00)	P202200608	60-990-320-339-200-000
		Total Check Amount:	(885.18)		
33309	3/25/22	Northeast Communications	Check voided on 4/21/2022		
		Install radios in bus	(365.00)	P202200656	11-000-270-420-000-000
33334	3/29/22	DuHamel, Jean Marie			
		Function Supplies - Non-Grant	380.00	P202200628	60-990-320-611-200-000
33335	3/30/22	Campbell, Patricia			
		Aid in Lieu 21-22	500.00	P202200674	11-000-270-503-000-000
33336	3/30/22	Effective School Solutions			
		Professional Development & Coaching Svcs 2/22	5,640.00	P202200675	20-487-200-500-000-001
		Professional Development & Coaching Svcs 3/22	5,640.00	P202200675	20-487-200-500-000-001
		Total Check Amount:	11,280.00		
33337	3/30/22	Verizon			
		Verizon wireless	300.40	P202200559	11-000-230-530-000-000
33338	3/30/22	Adobe Inc.			
		Adobe - Creative Cloud MLP Enterprise Lic-Sub	1,435.00	P202200676	11-190-100-500-000-000
33339	3/30/22	Hunterdon Preparatory Center			
		Tuition 9-21 to 6-22	4,308.00	P202200245	11-000-100-562-000-000
33340	3/31/22	DeMary, Sarah			
		Trends in Early Childhood	875.00	P202200384	11-000-291-280-000-000
		reimb - master of early childhoos	825.00	P202200493	11-000-291-280-000-000
		Total Check Amount:	1,700.00		
33341	4/1/22	Abcode Security, Inc.			
		MVS-Reprogram Remote/Technician Per Hour	50.00	P202200677	11-000-261-420-001-000
		ATS-Replaced Expiring 3G Cellular Radio/Tech 1	450.00	P202200677	11-000-261-420-001-000
		Total Check Amount:	500.00		
33342	4/4/22	Dr. L. Hanes & Associates			
		Speech Therapy	2,925.70	P202200495	20-483-200-500-000-001

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33343	4/4/22	Celebration Fireworks, Inc. Fireworks Deposit 2022	2,087.50	P202200680	60-990-320-610-100-000
N1088	4/4/22	WEX Bank Fuel for buses	4,091.29	P202200679	11-000-270-600-000-000
33344	4/5/22	Washington Township Board of Education Vehicle Maintenance Costs & Rentals	1,698.25	P202200684	11-000-270-420-000-000
		Vehicle Maintenance Costs & Rentals	2,250.00	P202200684	11-000-270-420-000-000
		Total Check Amount:	3,948.25		
33345	4/5/22	Serraino, Nicholas WEB Design	790.18	P202200678	60-990-320-610-200-000
		WEB Design	95.00	P202200678	60-990-320-610-200-000
		WEB Design	525.00	P202200678	60-990-320-610-200-000
		Total Check Amount:	1,410.18		
33346	4/5/22	EZ Dock EZ DOCK Install; 50% Deposit	9,298.50	P202200685	20-212-100-600-000-000
33347	4/5/22	Busch Law Group, LLC Legal services	11,592.00	P202200261	11-000-230-331-000-000
33348	4/6/22	Dr. L. Hanes & Associates Speech Therapy	2,500.70	P202200495	20-483-200-500-000-001
33349	4/6/22	WARREN CO SPEC SVCS SC D Transportation	16,707.63	P202200118	11-000-270-518-000-000
33350	4/6/22	NJ Dept of Treasury Underground Storage Tanks Program-Assessment	50.00	P202200687	11-000-261-420-001-000
33351	4/6/22	Educational Services Commission fo Morris Cou	**VOIDED**		Check voided on 4/6/2022
33352	4/6/22	Educational Services Commission fo Morris Cou	**VOIDED**		Check voided on 4/6/2022
33353	4/6/22	Gangi Graphics CST supplies	183.00	P202200489	11-000-219-600-000-000
33354	4/7/22	Atlantic Health System CST Prof Servcs.	675.00	P202200639	20-487-200-500-000-001
33355	4/7/22	WageWorks, Inc. Cobra Invoice Period 3/1/22-3/31/22	57.00	P202200274	11-000-291-270-000-000
N1089	4/8/22	Horizon BCBSNJ Medical and Prescription	67,433.60	P202200046	11-000-291-270-000-000
		Medical and Prescription	56,992.14	P202200046	11-000-291-270-000-000
		Total Check Amount:	124,425.74		

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N1091	4/11/22	PUB EMP RET SYSTEM			
		PERS CONTR	137,393.00	P202200615	11-000-291-241-000-000
		TPAF CONTR	9,901.00	P202200615	11-000-291-241-000-000
		Total Check Amount:	147,294.00		
33356	4/12/22	Super Heat Inc.			
		Super Heat MVS	318.11	P202200697	20-487-200-500-000-002
		Super Heat ATS	369.24	P202200697	20-487-200-500-000-002
		Super Heat ATS	1,170.94	P202200697	20-487-200-500-000-002
		Super Heat ATS	1,281.33	P202200697	20-487-200-500-000-002
		Super Heat ATS	266.65	P202200697	20-487-200-500-000-002
		Super Heat ATS	2,309.07	P202200697	20-487-200-500-000-002
		Super Heat MVS	3,923.40	P202200697	20-487-200-500-000-002
		Super Heat ATS	317.72	P202200697	20-487-200-500-000-002
		Super Heat MVS	624.10	P202200697	20-487-200-500-000-002
		Super Heat MVS	164.53	P202200697	20-487-200-500-000-002
		Super Heat ATS	1,281.17	P202200697	20-487-200-500-000-002
		Super Heat ATS	1,972.88	P202200697	20-487-200-500-000-002
		Super Heat MVS	143.40	P202200697	20-487-200-500-000-002
		Super Heat MVS	2,135.66	P202200697	20-487-200-500-000-002
		Super Heat MVS	439.32	P202200697	20-487-200-500-000-002
		Super Heat MVS	2,286.05	P202200697	20-487-200-500-000-002
		Super Heat MVS	2,816.96	P202200697	20-487-200-500-000-002
		Total Check Amount:	21,820.53		
33357	4/12/22	Hackettstown Board of Education			
		High School Tuition March 2022	222,232.60	P202200280	11-000-100-561-000-000
		High School Resource & in Class serv	9,927.10	P202200280	11-000-100-562-000-000
		ARP IDEA	1,848.90	P202200280	20-223-100-500-000-000
		Total Check Amount:	234,008.60		
33358	4/12/22	Heinemann			
		F&P Classroom Guided reading collections	7,085.00	P202200388	11-190-100-640-000-000
33359	4/12/22	RMR Elevator Company, Inc.			
		Elevator Repairs	2,944.00	P202200699	11-000-261-420-001-000
		Elevator Repairs	2,944.00	P202200699	11-000-261-420-001-000
		Elevator Repairs	1,117.75	P202200699	11-000-261-420-001-000
		Elevator Repairs	1,564.00	P202200699	11-000-261-420-001-000
		Elevator Repairs	1,748.00	P202200699	11-000-261-420-001-000
		Total Check Amount:	10,317.75		
33360	4/12/22	IGS Solar			
		Solar supply charge	2,877.49	P202200095	11-000-262-622-100-001
33361	4/12/22	ABA Initiatives, LLC			
		Mar 22-Apr 8 BCBA Invoice	1,495.00	P202200700	11-000-217-320-000-000
33362	4/12/22	Busch Law Group, LLC			
		Legal Services	5,329.50	P202200701	11-000-230-331-000-000

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33363	4/13/22	Longyhore, Ann Trans Misc Expenses	50.00	P202200706	11-000-270-890-000-000
33364	4/13/22	Eurofins Environmental Testing	432.25	P202200702	11-000-262-300-000-000
33365	4/13/22	Minkewicz, James Business Admin - Travel Exp.	133.81	P202200705	11-000-251-580-000-000
33366	4/13/22	Calais School April Tuition	5,116.54	P202200650	20-487-200-500-000-001
33367	4/13/22	WIRE'S ELEC SHOP INC Electrical Repairs MVS	1,502.88	P202200646	11-000-261-420-001-000
33368	4/13/22	CHEF IT UP 2 GO SUSSEX COUNTY TRAVEL 6 Week Jr. Chef Session	1,080.00	P202200713	60-990-320-611-200-000
33369	4/13/22	Tahinos, Antonia Trans Misc Expenses	55.00	P202200707	11-000-270-890-000-000
33370	4/13/22	Atlantic, Tomorrows Office copiers and supplies	3,737.68	P202200507	11-190-100-500-000-000
33371	4/13/22	JDM Group Monthly serv fee	4,590.00	P202200111	11-190-100-340-000-000
33372	4/13/22	New Jersey Schools Insurance Group Workers comp ins	4,179.52	P202200204	11-000-291-260-000-000
33373	4/13/22	Township of Allamuchy Water/Sewer service	1,094.67	P202200501	11-000-262-490-000-000
		Water/Sewer service	1,598.19	P202200501	11-000-262-490-000-000
		Total Check Amount:	2,692.86		
33374	4/13/22	WARREN CO SPEC SVCS SC D Transportation April 2022	16,894.83	P202200714	11-000-270-518-000-000
33375	4/13/22	LICON LIGHTING CORP Lamps	2,635.50	P202200716	11-000-261-610-000-000
33376	4/13/22	Advance Auto Parts Bus Supplies	42.85	P202200717	11-000-270-600-000-000
		Bus Supplies	13.20	P202200717	11-000-270-600-000-000
		Total Check Amount:	56.05		
33377	4/13/22	Allied Oil Company Heating oil ATS	6,328.26	P202200065	11-000-262-624-000-001
33378	4/13/22	Snyder Bus Service, Inc. Repeater Two-Way radio Serv	210.00	P202200465	11-000-270-390-000-000

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33379	4/13/22	VIKING TERMITE & PEST			
		Pest controls	261.29	P202200085	11-000-262-420-000-000
		Pest controls	282.19	P202200085	11-000-262-420-000-000
		Pest controls	851.90	P202200085	11-000-262-420-000-000
		Pest controls	58.87	P202200085	11-000-262-420-000-000
		Pest controls	58.87	P202200085	11-000-262-420-000-000
		Pest controls	286.05	P202200085	11-000-262-420-000-000
		Pest controls	286.05	P202200085	11-000-262-420-000-000
		Total Check Amount:	2,085.22		
33380	4/13/22	SUBURBAN PROPANE			
		propane	313.35	P202200049	11-000-262-621-000-001
		propane	331.33	P202200049	11-000-262-621-000-001
		Total Check Amount:	644.68		
33381	4/13/22	Broadstep Academy New Jersey, Inc.			
		Tuition spec ed	8,806.05	P202200649	20-487-200-500-000-001
33382	4/13/22	ReadyRefresh by Nestle			
		Water & papercups	4.49	P202200582	60-990-320-890-200-000
N1102	4/13/22	Intuit Inc			
		Quickbooks Online Plus	645.00	P202200712	11-000-230-610-000-000
33383	4/14/22	QUILL CORPORATION	**VOIDED**	Check voided on 4/14/2022	
33384	4/14/22	QUILL CORPORATION			
		General Supplies	50.99	P202200718	11-190-100-610-000-000
		General Supplies	135.89	P202200718	11-190-100-610-000-000
		General Supplies	242.27	P202200718	11-190-100-610-000-000
		Total Check Amount:	429.15		
33385	4/14/22	Fuller Paper Company			
		Custodial Supplies	45.38	P202200643	11-000-262-610-000-000
33386	4/19/22	SYNCB/AMAZON			
		general supplies	21.98	P202200647	11-190-100-610-000-000
		general supplies	40.98	P202200647	11-190-100-610-000-000
		general supplies	31.73	P202200647	11-190-100-610-000-000
		Total Check Amount:	94.69		
33387	4/19/22	QUILL CORPORATION			
		Copy paper	398.90	P202200696	11-190-100-610-000-000
33388	4/19/22	Tickner's Inc.			
		Custodial Supplies	485.85	P202200722	11-000-262-610-000-000
33389	4/19/22	LEAF			
		Teq Soltuion Quote	13,333.92	P202200723	20-487-200-500-000-002

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33390	4/19/22	Abcode Security, Inc. security	135.00	P202200051	11-000-261-420-001-000
		security	66.00	P202200051	11-000-261-420-001-000
		Total Check Amount:	<u>201.00</u>		
33391	4/19/22	Direct Waste Services, Inc. ATS & MVS waste pickup	751.19	P202200086	11-000-261-420-001-000
33392	4/19/22	Prevention Specialists, Inc. DOT Random Drug Testing	310.00	P202200509	11-000-270-390-000-000
33393	4/19/22	Cablevision Lightpath Inc. Internet provider	2,388.68	P202200078	11-000-230-339-000-000
33394	4/19/22	Kurtz Bros. Spanish supplies	142.09	P202200638	11-190-100-610-000-000
33395	4/19/22	Municipal Capital Corp. Copiers at ATS & MVS	1,372.00	P202200025	11-190-100-340-000-000
33396	4/19/22	Marlin Business Bank Postage machine	16.83	P202200066	11-000-230-530-000-000
33397	4/19/22	WARREN CO SPEC SVCS SC D Safety Vest for Transportation YS	175.10	P202200138	11-000-219-320-000-000
33398	4/19/22	Eclectic Architecture LLC RH Air Conditioning Project	2,000.00	P202200724	60-990-320-890-100-000
33399	4/19/22	Social Thinking Part 1: Understanding and	276.00	P202200683	11-000-223-500-000-000
33400	4/19/22	WIRE'S ELEC SHOP INC Electrical Repairs	280.00	P202200725	11-000-261-420-001-000
		Electrical Repairs	1,114.13	P202200725	11-000-261-420-001-000
		Total Check Amount:	<u>1,394.13</u>		
33401	4/19/22	CDK SYSTEMS Bus Office Purch Tech Srves	350.00	P202200708	11-000-251-340-000-000
33402	4/19/22	Johnstone Supply - Kenilworth S88-483 G571 Motor GP	516.23	P202200726	11-000-261-610-000-000
N1103	4/19/22	Jersey Central Power & Light ATS Electric	1,366.86	P202200632	11-000-262-622-000-001
		ATS Electric	4.52	P202200632	11-000-262-622-000-001
		ATS Electric	4.09	P202200632	11-000-262-622-000-001
		ATS Electric	592.54	P202200632	11-000-262-622-000-001
		MVS Electric	17.28	P202200632	11-000-262-622-000-002
		RH Electric	252.13	P202200632	11-000-262-622-000-003
		Total Check Amount:	<u>2,237.42</u>		

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
N1104	4/19/22	Jersey Central Power & Light MVS Electric	5,748.01	P202200721	11-000-262-622-000-002
N1105	4/19/22	DELTA DENTAL Dental Ins	4,787.03	P202200106	11-000-291-270-000-000
		Dental Ins	88.08	P202200106	11-000-291-270-000-000
		Total Check Amount:	4,875.11		
33403	4/21/22	SYNCB/AMAZON General Supplies	47.95	P202200729	11-190-100-610-000-000
		General Supplies	54.97	P202200729	11-190-100-610-000-000
		General Supplies	344.00	P202200729	11-190-100-610-000-000
		General Supplies	34.13	P202200729	11-190-100-610-000-000
		General Supplies	21.98	P202200729	11-190-100-610-000-000
		General Supplies	63.01	P202200729	11-190-100-610-000-000
		General Supplies	540.82	P202200729	11-190-100-610-000-000
		Total Check Amount:	1,106.86		
33404	4/21/22	SYNCB/AMAZON Maint Supplies	50.56	P202200730	11-000-261-610-000-000
		Maint Supplies	138.61	P202200730	11-000-261-610-000-000
		Maint Supplies	132.77	P202200730	11-000-261-610-000-000
		Maint Supplies	864.86	P202200730	11-000-261-610-000-000
		Maint Supplies	109.59	P202200730	11-000-261-610-000-000
		Maint Supplies	399.99	P202200730	11-000-261-610-000-000
		Maint Supplies	488.98	P202200730	11-000-261-610-000-000
		Maint Supplies	79.08	P202200730	11-000-261-610-000-000
		Total Check Amount:	2,264.44		
33405	4/21/22	Zonar Systems Home Base Service	231.00	P202200731	11-000-270-600-000-000
		Home Base Service	46.00	P202200731	11-000-270-600-000-000
		Home Base Service	210.00	P202200731	11-000-270-600-000-000
		Total Check Amount:	487.00		
33406	4/21/22	Morris County Vocational School Dist May Tuition HS Nagle	1,336.40	P202200353	11-000-100-563-000-000
33407	4/21/22	Able Security Locksmiths, Inc. Electric Strike, Cylinder, Re-key Master, Service	837.50	P202200733	11-000-261-420-001-000
33408	4/21/22	Fuller Paper Company Custodial Supplies	345.68	P202200643	11-000-262-610-000-000
		Custodial Supplies	1,167.86	P202200643	11-000-262-610-000-000
		Total Check Amount:	1,513.54		
33409	4/21/22	LearnWell Hospital Tutoring	48.00	P202200734	11-150-100-320-000-000
33410	4/21/22	Zonar Systems Home Base Service 4/1/22-4/30/22	231.00	P202200735	11-000-270-600-000-000

<u>Check#</u>	<u>Date</u>	<u>Vendor (Payee)/Check Line Comments</u>	<u>Amount</u>	<u>PO or Bal Sht</u>	<u>Exp. Acct. or Balance Sheet Title</u>
33411	4/21/22	AERO Plumbing & Heating Co., Inc. Plumbing & Heating Services	900.00	P202200103	11-000-261-420-001-000
33412	4/21/22	Bahl, Divya Office Supplies	79.84	P202200737	11-190-100-610-000-000
33413	4/21/22	Dr. L. Hanes & Associates Speech Therapy	85.00	P202200495	20-483-200-500-000-001
33414	4/21/22	SYNCB/AMAZON General Supplies	519.98	P202200729	11-190-100-610-000-000
33415	4/21/22	NJ Division of Fire Safety BFCE Registration Renewal Fee	214.00	P202200738	11-000-261-800-000-000
33416	4/21/22	Pro-Vision Solutions, LLC S&H UPS 64GB SD Card	13.32	P202200739	11-000-270-600-000-000
33417	4/21/22	Educational Services Commission fo Morris Cou March	3,300.00	P202200515	11-000-100-562-000-000
		March	7,999.00	P202200515	11-000-100-562-000-000
		April	3,300.00	P202200515	11-000-100-562-000-000
		April	7,999.00	P202200515	11-000-100-562-000-000
		Total Check Amount:	<u>22,598.00</u>		
N1106	4/22/22	NJ HEALTH BEN FUND Local Retired Employer	363.98	P202200019	11-000-291-270-000-000
The Grand Total of all Checks from Fund 11 is:			677,586.91		
The Grand Total of all Checks from Fund 20 is:			77,690.84		
The Grand Total of all Checks from Fund 60 is:			1,985.12		
The Grand total of all checks for this period is:			757,262.87		

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS	
101 Cash in checking account	\$ 1,085,343.47
102-106 Other cash equivalents	\$ 174,622.00
Total cash	\$ 1,259,965.47
111 Investments	\$ 0.00
114 Investment interest receivable	\$ 0.00
116 Capital reserve account	\$ 208,532.08
117 Maintenance reserve account	\$ 121,813.05
121 Tax levy receivable	\$ 0.00
Accounts receivable	
132 Interfund	\$ 13,624.49
141 Intergovernmental - state	\$ 81,730.14
142 Intergovernmental - federal	\$ 0.00
143 Intergovernmental - other	\$ 213,851.96
153 Other Accounts Receivable	\$ 140,982.61
	\$ 450,189.20
Loans receivable	
131 Interfund	\$ 0.00
151 Other Loans Receivable	\$ 0.00
	\$ 0.00
181 Prepaid Expenses	\$ 0.00
199 Other current assets	\$ 1,141.00

RESOURCES

301 Estimated revenues (from adjusted budget)	\$ 10,796,737.00
302 Less: revenues collected or accrued	\$ (8,085,363.36)
	\$ 2,711,373.64
TOTAL ASSETS AND RESOURCES	\$ 4,753,014.44

LIABILITIES AND FUND EQUITY

LIABILITIES	
401 Interfund loans payable	\$ 0.00
402 Interfund accounts payable	\$ 0.00
411 Intergovernmental accounts payable - state	\$ 4,607.63
412 Intergovernmental accounts payable - federal	\$ 107,281.63
413 Intergovernmental accounts payable - other	\$ 0.00
421 Accounts payable	\$ (12,540.85)
422 Judgments payable	\$ 0.00
430 Compensated absences payable	\$ 0.00
431 Contracts payable	\$ 0.00
451 Loans payable	\$ 0.00
481 Deferred revenues	\$ 0.00
499 Other current liabilities	\$ 4,763.67
Total liabilities	\$ 104,112.08

FUND EQUITY

Appropriated:

753 Reserve for encumbrances - current year			\$	3,329,301.90		
754 Reserve for encumbrances - prior year			\$	41,822.22		
761 Reserved fund balance Capital Reserve - July 1, 2021		\$	208,532.08			
604 Add: Increase in capital reserve		\$	0.00			
307 Less: Budgeted withdrawal from capital reserve - eligible costs		\$	0.00			
309 Less: Budgeted withdrawal from capital reserve - excess costs		\$	(100,000.00)			
317 Less: Budgeted withdrawal from capital reserve - transfer to Debt Svc		\$	0.00			
Subtotal - capital reserve				\$	108,532.08	
764 Reserved fund balance Maintenance Reserve - July 1, 2021		\$	121,813.05			
606 Add: Increase in maintenance reserve		\$	0.00			
310 Less: Budgeted withdrawal from maintenance reserve		\$	0.00			
Subtotal - maintenance reserve				\$	121,813.05	
760 Other reserves				\$	0.00	
771 Designated Fund Balance				\$	99,931.00	
772 Designated Fund Balance - ARRA/SEMI				\$	0.00	
601 Appropriations		\$	11,283,475.38			
602 Less: expenditures	\$	7,185,519.46				
603 Less: encumbrances	\$	3,371,124.12	\$	(10,556,643.58)	\$	726,831.80
Appropriations less expenditures					\$	4,428,232.05

Unappropriated:

770 Fund Balance, July 1, 2021				\$	354,865.31	
303 Less: budgeted fund balance				\$	(134,195.00)	
Unappropriated fund balance					\$	220,670.31
Total fund equity					\$	4,648,902.36

TOTAL LIABILITIES AND FUND EQUITY

\$ 4,753,014.44

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	\$ 11,283,475.38	\$ 10,556,643.58	\$ 726,831.80
Less: Revenues	\$ (10,796,737.00)	\$ (8,085,363.36)	\$ (2,711,373.64)
Subtotal	\$ 486,738.38	\$ 2,471,280.22	\$ (1,984,541.84)
Change in capital reserve			
Plus - Increase in reserve	\$ 0.00	\$ 0.00	\$ 0.00
Less - Withdrawal from reserve	\$ (100,000.00)	\$ 0.00	\$ (100,000.00)
Change in maintenance reserve			
Plus - Increase in reserve	\$ 0.00	\$ 0.00	\$ 0.00
Less - Withdrawal from reserve	\$ 0.00	\$ 0.00	\$ 0.00
Less: adjustment to appropriations for Prior Year Encumbrances	\$ (252,543.38)	\$ (252,543.38)	\$ 0.00
Total current year budgeted fund balance	\$ 134,195.00	\$ 2,218,736.84	\$ (2,084,541.84)
Add: Unappropriated fund balance			\$ 220,670.31
Total of budgeted and unappropriated fund balance			\$ (1,863,871.53)

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	134,195.00	252,543.38	386,738.38	2,471,280.22	(2,084,541.84)
307/309/317	Bgtd wdrwl from cap rsv	100,000.00	0.00	100,000.00	0.00	100,000.00
310	Bgtd wdrwl from maint rsv	0.00	0.00	0.00	0.00	0.00
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	9,956,614.00	0.00	9,956,614.00	7,565,390.36	2,391,223.64
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	840,123.00	0.00	840,123.00	519,973.00	320,150.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		11,030,932.00	252,543.38	11,283,475.38	10,556,643.58	726,831.80

Fund 11 (Current Expense Fund)

Account Group	Group Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Regular Programs - Classroom Instruction		2,138,016.00	33,450.11	2,171,466.11	1,381,904.58	696,912.50	92,649.03	0.00
Regular Programs-Home Instruction		5,000.00	4,255.00	9,255.00	6,015.00	0.00	3,240.00	0.00
Regular Programs-Undistrib Instruction		353,946.00	(25,126.26)	328,819.74	264,358.40	45,631.25	18,830.09	2,131.58
Special Education-Multiply Hdcp		76,901.00	88,628.88	165,529.88	115,698.57	2,551.99	47,279.32	0.00
Special Education-Resource Room		405,605.00	(16,738.19)	388,866.81	248,173.47	132,323.04	8,370.30	0.00
Special Education-Prsc Hdcp/Part Time		51,311.00	(17,835.32)	33,475.68	21,079.96	5,532.37	6,863.35	0.00
Curricular Activities-Instruction		102,080.00	(16,599.00)	85,481.00	40,380.00	32,299.08	12,801.92	0.00
Athletic Programs-Instruction		11,530.00	(9,093.00)	2,437.00	0.00	0.00	2,437.00	0.00
Extended School Year		40,000.00	20,652.00	60,652.00	60,651.50	0.00	0.50	0.00
Undistributed Expense-Instruction		2,835,019.00	(106,432.04)	2,728,586.96	1,347,314.96	1,381,258.48	13.52	7,996.50
Health Services		135,363.00	11,482.00	146,845.00	90,694.38	44,130.93	12,019.69	0.00
Other Support Svc-Related Svcs		108,514.00	(8,255.47)	100,258.53	66,372.22	33,885.73	0.58	0.00
Other Support Svc-Extra. Svcs		83,789.00	40,795.84	124,584.84	77,110.69	5,220.01	42,254.14	0.00
Other Support Svc-Students-Reg		102,532.00	41,808.20	144,340.20	88,992.75	18,396.81	36,950.64	0.00
Other Support Svc-Students-Spec		206,166.00	(67,386.06)	138,779.94	82,523.72	27,180.20	29,076.02	0.00
Impr of Inst-Other Sup-Instruc		9,800.00	(9,800.00)	0.00	0.00	0.00	0.00	0.00
Library and Educ Media		82,621.00	(23,101.00)	59,520.00	28,942.58	25,210.02	5,367.40	26,200.94
Inst. staff training svcs		7,500.00	13,654.00	21,154.00	12,799.38	2,408.82	5,945.80	0.00
Support svc-general admin		335,864.00	20,090.20	355,954.20	188,130.83	66,483.78	101,339.59	4,400.00
Support Svc-School Admin		288,275.00	7,706.00	295,981.00	194,423.35	68,591.04	32,966.61	0.00
Business and Other Support Svcs		187,674.00	(37,697.12)	149,976.88	146,049.96	0.00	3,926.92	0.00
Maintenance of Plant Services		128,849.00	152,491.93	281,340.93	225,244.05	25,235.88	30,861.00	4,671.40
Operation of Plant		610,062.00	112,390.62	722,452.62	496,634.65	168,997.19	56,820.78	0.00
Care & Upkeep of Grounds		73,020.00	7,308.61	80,328.61	58,294.90	19,759.01	2,274.70	0.00
Student Transportation Svcs		891,068.00	(45,702.10)	845,365.90	614,063.80	184,609.91	46,692.19	28,402.87
Employee Benefits		1,633,961.00	(3,502.58)	1,630,458.42	964,545.68	373,063.18	292,849.56	94,843.32
606	Increase in Maint Rsv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals for fund 11:		10,904,466.00	167,445.25	11,071,911.25	6,820,399.38	3,359,681.22	891,830.65	168,646.61

Fund 12 (Capital Outlay Fund)

Account Group	Group Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
604	Increase in Cap Rsv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equip		0.00	5,600.00	5,600.00	5,600.00	0.00	0.00	0.00
Fund transfers		126,466.00	71,085.95	197,551.95	359,520.08	3,030.72	(164,998.85)	0.00
Grand Totals for fund 12:		126,466.00	76,685.95	203,151.95	365,120.08	3,030.72	(164,998.85)	0.00

Fund 13 (Special Schools Fund)

Account Group	Group Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 13:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 18 (Educational Jobs Fund)

Account Group	Group Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 18:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Grand Totals for all Subfunds of Fund 10: 11,030,932.00 244,131.20 11,275,063.20 7,185,519.46 3,362,711.94 726,831.80 168,646.61

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	134,195.00	252,543.38	386,738.38	2,471,280.22	(2,084,541.84)
307/309/317	Bgtd wdrwl from cap rsv	100,000.00	0.00	100,000.00	0.00	100,000.00
310	Bgtd wdrwl from maint rsv	0.00	0.00	0.00	0.00	0.00
10-1210-000-000	Tax Levy	9,523,405.00	0.00	9,523,405.00	7,128,889.46	2,394,515.54
10-1300-000-000	TUITION	0.00	0.00	0.00	0.00	0.00
10-1310-000-000	Tuition From Individuals	124,000.00	0.00	124,000.00	246,826.00	(122,826.00)
10-1320-000-000	Tuition From LEA's	0.00	0.00	0.00	25,357.50	(25,357.50)
10-1330-000-000	Summer School Tuition	0.00	0.00	0.00	0.00	0.00
10-1420-000-000	Transportation fee other lea	226,709.00	0.00	226,709.00	142,140.03	84,568.97
10-1440-000-000	Trans Fees from Other Sources	0.00	0.00	0.00	556.03	(556.03)
10-1500-000-000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
10-1510-000-000	Interest From Investments	0.00	0.00	0.00	8.04	(8.04)
10-1510-100-000	Unemployment Comp Interest Rev	0.00	0.00	0.00	0.00	0.00
10-1515-000-000	Int Earned on Cap & Maint Res	100.00	0.00	100.00	0.00	100.00
10-1730-000-000	Stud. Org. Memb. Dues and Fees	12,500.00	0.00	12,500.00	2,025.00	10,475.00
10-1791-000-000	Other Activities - School	0.00	0.00	0.00	0.00	0.00
10-1910-000-000	Rentals	25,000.00	0.00	25,000.00	1,950.00	23,050.00
10-1920-000-000	Donations	0.00	0.00	0.00	0.00	0.00
10-1930-000-000	Sale of Assets	0.00	0.00	0.00	0.00	0.00
10-1950-000-000	Srvcs Provided to Other LEA's	44,900.00	0.00	44,900.00	0.00	44,900.00
10-1980-000-000	Refunds From Prior Year	0.00	0.00	0.00	0.00	0.00
10-1981-000-000	State Health Benefits Refund	0.00	0.00	0.00	0.00	0.00
10-1990-000-000	Miscell Rev from Local Sources	0.00	0.00	0.00	17,638.30	(17,638.30)
10-3121-000-000	Cat Transp Aid	277,862.00	0.00	277,862.00	166,717.20	111,144.80
10-3131-000-000	Extraordinary Aid	40,000.00	0.00	40,000.00	40,717.00	(717.00)
10-3132-000-000	Cat Spec Ed Aid	484,811.00	0.00	484,811.00	290,886.60	193,924.40
10-3177-000-000	Cat Security Aid	37,450.00	0.00	37,450.00	21,652.20	15,797.80
10-3178-000-000	Adjustment Aid	0.00	0.00	0.00	0.00	0.00
10-3190-000-000	Other State Aid	0.00	0.00	0.00	0.00	0.00
10-3256-000-000	School Security Grant	0.00	0.00	0.00	0.00	0.00
10-4410-000-000	Education Jobs Grant	0.00	0.00	0.00	0.00	0.00
Grand Totals		11,030,932.00	252,543.38	11,283,475.38	10,556,643.58	726,831.80

Minimum Expense General Ledger Report

Fund 11 (Current Expense Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-110-100-101	PK/KDGN SAL	329,451.00	(79,542.00)	249,909.00	141,495.60	94,966.93	13,446.47	0.00
11-120-100-101	3-5 TCH SAL	1,210,176.00	99,046.29	1,309,222.29	858,084.44	376,010.19	75,127.66	0.00
11-130-100-101	6-8 TCH SALARY	598,389.00	13,945.82	612,334.82	382,324.54	225,935.38	4,074.90	0.00
Regular Programs - Classroom Instruction		2,138,016.00	33,450.11	2,171,466.11	1,381,904.58	696,912.50	92,649.03	0.00
11-150-100-101	HOME INSTR SAL	2,000.00	7,210.00	9,210.00	5,970.00	0.00	3,240.00	0.00
11-150-100-320	OOD Dist reg ed	3,000.00	(2,955.00)	45.00	45.00	0.00	0.00	0.00
Regular Programs-Home Instruction		5,000.00	4,255.00	9,255.00	6,015.00	0.00	3,240.00	0.00
11-190-100-104	Substitutes Salary	36,000.00	17,580.25	53,580.25	40,444.95	0.00	13,135.30	0.00
11-190-100-320	Pur Prof Educational Serv	42,000.00	(21,000.00)	21,000.00	15,750.00	0.00	5,250.00	0.00
11-190-100-340	PURCHASED TECH SERVICES	85,250.00	(1,376.00)	83,874.00	59,321.71	24,551.99	0.30	0.00
11-190-100-500	Other Purchased Services (400-500 Series)	43,996.00	(31,005.00)	12,991.00	6,702.70	6,288.21	0.09	0.00
11-190-100-610	GEN SUPPLIES	70,600.00	(22,858.51)	47,741.49	39,007.79	8,291.05	442.65	2,131.58
11-190-100-640	TEXTBOOKS	73,000.00	30,698.00	103,698.00	97,197.23	6,500.00	0.77	0.00
11-190-100-890	Other Objects	3,100.00	2,835.00	5,935.00	5,934.02	0.00	0.98	0.00
Regular Programs-Undistrib Instruction		353,946.00	(25,126.26)	328,819.74	264,358.40	45,631.25	18,830.09	2,131.58
11-212-100-101	MD TEACH SAL	52,219.00	109,879.88	162,098.88	114,620.10	200.00	47,278.78	0.00
11-212-100-106	MH Aide Salaries	19,282.00	(18,562.00)	720.00	0.00	720.00	0.00	0.00
11-212-100-300	Multiple Dis Prof Serv	4,400.00	(4,400.00)	0.00	0.00	0.00	0.00	0.00
11-212-100-610	MD GEN SUPPL	1,000.00	1,711.00	2,711.00	1,078.47	1,631.99	0.54	0.00
Special Education-Multiply Hdep		76,901.00	88,628.88	165,529.88	115,698.57	2,551.99	47,279.32	0.00
11-213-100-101	RES CTR SAL	179,770.00	(6,257.44)	173,512.56	110,545.78	60,381.51	2,585.27	0.00
11-213-100-106	RES CTR AIDE SA	223,835.00	(9,597.75)	214,237.25	136,559.42	71,941.53	5,736.30	0.00
11-213-100-610	RES CTR SUPPL	2,000.00	(883.00)	1,117.00	1,068.27	0.00	48.73	0.00
Special Education-Resource Room		405,605.00	(16,738.19)	388,866.81	248,173.47	132,323.04	8,370.30	0.00
11-215-100-101	PSD TEACH SAL	27,414.00	4,777.68	32,191.68	20,679.04	4,649.37	6,863.27	0.00
11-215-100-106	PSD AIDE SAL	23,647.00	(22,764.00)	883.00	0.00	883.00	0.00	0.00
11-215-100-610	PSD GEN SUPPL	250.00	151.00	401.00	400.92	0.00	0.08	0.00
Special Education-Prsc Hdep/Part Time		51,311.00	(17,835.32)	33,475.68	21,079.96	5,532.37	6,863.35	0.00
11-401-100-100	Salaries	99,980.00	(17,000.00)	82,980.00	40,380.00	32,299.08	10,300.92	0.00
11-401-100-600	CO-CURR SUPPLIE	2,000.00	401.00	2,401.00	0.00	0.00	2,401.00	0.00
11-401-100-800	CO-CURR OTHER	100.00	0.00	100.00	0.00	0.00	100.00	0.00
Curricular Activities-Instruction		102,080.00	(16,599.00)	85,481.00	40,380.00	32,299.08	12,801.92	0.00
11-402-100-100	Salaries	10,030.00	(8,093.00)	1,937.00	0.00	0.00	1,937.00	0.00
11-402-100-500	Purchased Services (300-500 Series)	1,000.00	(1,000.00)	0.00	0.00	0.00	0.00	0.00
11-402-100-610	General Supplie	500.00	0.00	500.00	0.00	0.00	500.00	0.00
Athletic Programs-Instruction		11,530.00	(9,093.00)	2,437.00	0.00	0.00	2,437.00	0.00
11-422-100-100	ESY Salaries	40,000.00	20,652.00	60,652.00	60,651.50	0.00	0.50	0.00
Extended School Year		40,000.00	20,652.00	60,652.00	60,651.50	0.00	0.50	0.00
11-000-100-561	Tuit LEA NJ Reg	2,222,326.00	54,288.00	2,276,614.00	1,111,776.55	1,164,837.00	0.45	0.00
11-000-100-562	Tuit LEA Sp Ed	117,760.00	115,412.00	233,172.00	105,125.32	128,046.68	0.00	5,814.00
11-000-100-563	Voc. School Dist	47,276.00	11,410.20	58,686.20	25,275.40	33,398.80	12.00	0.00
11-000-100-566	TUIT PRIV NJ	299,541.00	(295,830.24)	3,710.76	3,710.40	0.00	0.36	2,182.50
11-000-100-569	TUITION CHARTER SCHOOLS	148,116.00	8,288.00	156,404.00	101,427.29	54,976.00	0.71	0.00
Undistributed Expense-Instruction		2,835,019.00	(106,432.04)	2,728,586.96	1,347,314.96	1,381,258.48	13.52	7,996.50
11-000-213-100	Salaries	129,278.00	14,877.00	144,155.00	90,116.60	43,286.54	10,751.86	0.00
11-000-213-300	Purchased Prof. & Tech. Svcs	4,000.00	(3,500.00)	500.00	0.00	0.00	500.00	0.00
11-000-213-600	HLTH SUPPLIES	2,000.00	0.00	2,000.00	472.78	844.39	682.83	0.00
11-000-213-800	HLTH OTH OBJ	85.00	105.00	190.00	105.00	0.00	85.00	0.00
Health Services		135,363.00	11,482.00	146,845.00	90,694.38	44,130.93	12,019.69	0.00
11-000-216-100	Salaries	96,014.00	(10,078.47)	85,935.53	53,229.80	32,705.73	0.00	0.00
11-000-216-320	Purch Prof Speech Serv	12,000.00	1,510.00	13,510.00	12,330.00	1,180.00	0.00	0.00
11-000-216-600	SPEECH SUPPLIES	500.00	313.00	813.00	812.42	0.00	0.58	0.00
Other Support Svc-Related Svcs		108,514.00	(8,255.47)	100,258.53	66,372.22	33,885.73	0.58	0.00
11-000-217-106	PERSON AID	45,789.00	59,502.84	105,291.84	68,679.44	(1,619.99)	38,232.39	0.00
11-000-217-320	THERAPY SVS	38,000.00	(18,707.00)	19,293.00	8,431.25	6,840.00	4,021.75	0.00
Other Support Svc-Extra. Svcs		83,789.00	40,795.84	124,584.84	77,110.69	5,220.01	42,254.14	0.00
11-000-218-104	GUID SALARY	101,532.00	41,808.20	143,340.20	88,263.75	18,396.81	36,679.64	0.00
11-000-218-600	Supplies & Materials	1,000.00	0.00	1,000.00	729.00	0.00	271.00	0.00
Other Support Svc-Students-Reg		102,532.00	41,808.20	144,340.20	88,992.75	18,396.81	36,950.64	0.00

Fund 11 (Current Expense Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-000-219-104	CST PROF SALARY	77,266.00	22,795.93	100,061.93	62,156.92	18,322.70	19,582.31	0.00
11-000-219-105	CST SECT SALARY	41,200.00	(22,648.00)	18,552.00	11,052.04	0.00	7,499.96	0.00
11-000-219-320	CST PROF SVS	85,500.00	(68,207.99)	17,292.01	7,291.25	8,357.50	1,643.26	0.00
11-000-219-600	CST SUPPLIES	2,000.00	674.00	2,674.00	1,873.51	500.00	300.49	0.00
11-000-219-890	Membership Dues Fees	200.00	0.00	200.00	150.00	0.00	50.00	0.00
Other Support Svc-Students-Spec		206,166.00	(67,386.06)	138,779.94	82,523.72	27,180.20	29,076.02	0.00
11-000-221-104	INSTR SUPP SAL	8,500.00	(8,500.00)	0.00	0.00	0.00	0.00	0.00
11-000-221-320	Curriculum Services	1,300.00	(1,300.00)	0.00	0.00	0.00	0.00	0.00
Impr of Inst-Other Sup-Instruc		9,800.00	(9,800.00)	0.00	0.00	0.00	0.00	0.00
11-000-222-100	Salaries	72,821.00	5,944.00	78,765.00	48,895.80	25,210.02	4,659.18	0.00
11-000-222-320	Library Purch Prof & Tech Svcs	9,500.00	(29,045.00)	(19,545.00)	(19,545.46)	0.00	0.46	23,895.94
11-000-222-600	LIB SUP/MAT	300.00	0.00	300.00	(407.76)	0.00	707.76	2,305.00
Library and Educ Media		82,621.00	(23,101.00)	59,520.00	28,942.58	25,210.02	5,367.40	26,200.94
11-000-223-500	Other Purchased Services (400-500 Series)	7,500.00	13,654.00	21,154.00	12,799.38	2,408.82	5,945.80	0.00
Inst. staff training svcs		7,500.00	13,654.00	21,154.00	12,799.38	2,408.82	5,945.80	0.00
11-000-230-100	Salaries	138,000.00	21,139.00	159,139.00	62,166.64	0.00	96,972.36	0.00
11-000-230-270	District Admin Health Benefits	5,314.00	(5,314.00)	0.00	0.00	0.00	0.00	0.00
11-000-230-320	Shared services CSA	0.00	16,723.70	16,723.70	0.00	16,723.70	0.00	0.00
11-000-230-331	ADM LEGAL SV	50,000.00	(12,773.50)	37,226.50	27,701.59	9,280.00	244.91	0.00
11-000-230-332	Audit Fees	18,500.00	6,500.00	25,000.00	25,000.00	0.00	0.00	0.00
11-000-230-339	ADM PROF SVS	16,000.00	56,165.00	72,165.00	41,210.84	30,954.04	0.12	0.00
11-000-230-530	Communications/Telephone	57,500.00	(51,692.00)	5,808.00	3,114.56	2,692.60	0.84	0.00
11-000-230-590	Other Purchased Services (400-500 Series)	20,550.00	(93.00)	20,457.00	14,206.91	6,250.00	0.09	4,400.00
11-000-230-610	GENERAL OFFICE SUPPLIES	5,000.00	(880.00)	4,120.00	3,862.64	255.40	1.96	0.00
11-000-230-890	ADM DUES,WKSHOP	25,000.00	(9,685.00)	15,315.00	10,867.65	328.04	4,119.31	0.00
Support svc-general admin		335,864.00	20,090.20	355,954.20	188,130.83	66,483.78	101,339.59	4,400.00
11-000-240-103	SCHOOL PRIN SAL	164,428.00	21,872.00	186,300.00	124,331.66	36,830.23	25,138.11	0.00
11-000-240-105	SCHOOL SECT SAL	88,546.00	5,035.00	93,581.00	55,267.29	31,431.81	6,881.90	0.00
11-000-240-270	School Admin Health Benefits	19,201.00	(19,201.00)	0.00	0.00	0.00	0.00	0.00
11-000-240-300	Purchased Professional & Tech Services	15,000.00	0.00	15,000.00	14,320.79	0.00	679.21	0.00
11-000-240-600	SCHOOL OFF SUPP	1,000.00	0.00	1,000.00	503.61	329.00	167.39	0.00
11-000-240-800	Other Objects	100.00	0.00	100.00	0.00	0.00	100.00	0.00
Support Svc-School Admin		288,275.00	7,706.00	295,981.00	194,423.35	68,591.04	32,966.61	0.00
11-000-251-100	Salaries	147,486.00	(16,664.12)	130,821.88	128,490.57	0.00	2,331.31	0.00
11-000-251-270	Business Admin Health Benefits	21,033.00	(21,033.00)	0.00	0.00	0.00	0.00	0.00
11-000-251-340	PURCHASED TECH SERVICES	18,455.00	0.00	18,455.00	17,559.39	0.00	895.61	0.00
11-000-251-592	Other Purchased Services (400-500 Series)	500.00	0.00	500.00	0.00	0.00	500.00	0.00
11-000-251-610	SUPPLIES & MATERIALS	200.00	0.00	200.00	0.00	0.00	200.00	0.00
Business and Other Support Svcs		187,674.00	(37,697.12)	149,976.88	146,049.96	0.00	3,926.92	0.00
11-000-261-100	Salaries	43,619.00	43,833.45	87,452.45	62,044.59	0.00	25,407.86	0.00
11-000-261-420	MAINT SVS	70,000.00	101,788.48	171,788.48	143,490.65	23,848.08	4,449.75	4,671.40
11-000-261-610	MAINT SUPPL	14,230.00	5,479.00	19,709.00	17,320.82	1,387.80	1,000.38	0.00
11-000-261-800	Maintenance Prog	1,000.00	1,391.00	2,391.00	2,387.99	0.00	3.01	0.00
Maintenance of Plant Services		128,849.00	152,491.93	281,340.93	225,244.05	25,235.88	30,861.00	4,671.40
11-000-262-100	Salaries	239,862.00	(30,949.59)	208,912.41	140,699.90	46,646.29	21,566.22	0.00
11-000-262-300	Purch Prof SVS	20,000.00	(5,000.00)	15,000.00	8,242.75	3,069.15	3,688.10	0.00
11-000-262-420	PLNT CUST SVS	40,000.00	140,592.21	180,592.21	167,889.74	11,775.22	927.25	0.00
11-000-262-490	PLT WATER SVS	15,000.00	298.00	15,298.00	8,937.06	6,360.09	0.85	0.00
11-000-262-520	INSURANCES	40,000.00	(5,287.00)	34,713.00	34,712.41	0.00	0.59	0.00
11-000-262-610	PLNT SUPPLIES	60,000.00	(13,000.00)	47,000.00	33,841.56	4,020.67	9,137.77	0.00
11-000-262-621	Energy - Propane - Villa	5,000.00	0.00	5,000.00	2,469.15	2,530.85	0.00	0.00
11-000-262-622	Energy - Electric - Villa	98,000.00	17,944.00	115,944.00	42,924.46	69,075.54	3,944.00	0.00
11-000-262-624	Energy - Htg Fuel - Villa	91,200.00	7,793.00	98,993.00	56,480.62	25,519.38	16,993.00	0.00
11-000-262-800	PLNT OTHER	1,000.00	0.00	1,000.00	437.00	0.00	563.00	0.00
Operation of Plant		610,062.00	112,390.62	722,452.62	496,634.65	168,997.19	56,820.78	0.00
11-000-263-100	Grounds	58,020.00	3,300.61	61,320.61	41,713.56	17,441.50	2,165.55	0.00
11-000-263-300	Purchased Prof Svcs	13,000.00	3,533.00	16,533.00	14,502.56	1,930.44	100.00	0.00
11-000-263-600	Grounds supplies	2,000.00	475.00	2,475.00	2,078.78	387.07	9.15	0.00
Care & Upkeep of Grounds		73,020.00	7,308.61	80,328.61	58,294.90	19,759.01	2,274.70	0.00

Fund 11 (Current Expense Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
11-000-270-105	Transportation Secretary	52,825.00	(57,943.00)	(5,118.00)	(5,118.03)	0.03	0.00	5,118.03
11-000-270-160	Sal Pupil Trans home to school	251,799.00	6,781.65	258,580.65	162,720.32	95,859.82	0.51	0.00
11-000-270-161	Sal Pupil Tran Spec Ed	75,000.00	(8,135.00)	66,865.00	43,174.07	0.00	23,690.93	0.00
11-000-270-162	Salary - Pupil Transportation	16,000.00	1,775.00	17,775.00	7,858.00	964.98	8,952.02	0.00
11-000-270-390	Communication Services	10,000.00	(4,914.00)	5,086.00	2,181.00	1,905.00	1,000.00	0.00
11-000-270-420	TRNS REP/MAINT	100,000.00	48,847.00	148,847.00	132,585.64	11,304.57	4,956.79	0.00
11-000-270-443	Lease Purchase Pymt	85,744.00	0.25	85,744.25	85,744.24	0.00	0.01	0.00
11-000-270-503	AILO for Non-Public Transp	50,000.00	6,934.00	56,934.00	27,534.00	29,400.00	0.00	0.00
11-000-270-511	TRNS CONT REG	9,000.00	(9,000.00)	0.00	0.00	0.00	0.00	0.00
11-000-270-514	Contract (spec ed) Vendors	15,000.00	(15,000.00)	0.00	0.00	0.00	0.00	0.00
11-000-270-515	TRNS SP ED JNT	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
11-000-270-518	Contracted Services Sp Ed ESC/	140,000.00	(23,776.00)	116,224.00	101,523.82	14,700.00	0.18	0.00
11-000-270-593	Transp Insurance, Travel Exp.	25,000.00	849.00	25,849.00	23,981.60	1,866.57	0.83	0.00
11-000-270-600	TRNS SUP/MAT	56,500.00	7,879.00	64,379.00	30,727.15	28,521.44	5,130.41	23,284.84
11-000-270-890	Misc Expenses	3,200.00	0.00	3,200.00	1,151.99	87.50	1,960.51	0.00
Student Transportation Svcs		891,068.00	(45,702.10)	845,365.90	614,063.80	184,609.91	46,692.19	28,402.87
11-000-291-220	PERS FICA	130,000.00	23,637.71	153,637.71	153,636.96	0.00	0.75	0.00
11-000-291-232	TPAF ERIP CONT	10,000.00	(10,000.00)	0.00	0.00	0.00	0.00	0.00
11-000-291-241	PERS CONTR	135,000.00	10,000.00	145,000.00	0.00	0.00	145,000.00	0.00
11-000-291-249	DCRP Employer Contribution	5,000.00	0.00	5,000.00	1,889.29	0.00	3,110.71	0.00
11-000-291-250	Unemployment Comp	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
11-000-291-260	WORKMENS COMPSA	65,000.00	0.00	65,000.00	39,809.91	24,073.80	1,116.29	0.00
11-000-291-270	EMPL HLTH BENEF	1,257,961.00	22,918.69	1,280,879.69	808,921.43	346,991.61	124,966.65	16,477.59
11-000-291-280	TUITION REIMB	20,000.00	2,867.61	22,867.61	6,395.03	1,700.00	14,772.58	216.89
11-000-291-290	Employee Benefits	1,000.00	(71,579.59)	(70,579.59)	(71,759.47)	297.77	882.11	78,148.84
11-000-291-299	Unused Sick Pmnt to Ret Staff	10,000.00	15,653.00	25,653.00	25,652.53	0.00	0.47	0.00
Employee Benefits		1,633,961.00	(3,502.58)	1,630,458.42	964,545.68	373,063.18	292,849.56	94,843.32
606	Increase in Maint Rsv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals for fund 11:		10,904,466.00	167,445.25	11,071,911.25	6,820,399.38	3,359,681.22	891,830.65	168,646.61

Fund 12 (Capital Outlay Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
604	Increase in Cap Rsv	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
12-000-270-443	L/P School Buses	0.00	5,600.00	5,600.00	5,600.00	0.00	0.00	0.00
Equip		0.00	5,600.00	5,600.00	5,600.00	0.00	0.00	0.00
12-000-400-600	EQUIP TRANSPORTATION	0.00	9,800.00	9,800.00	9,800.00	0.00	0.00	0.00
12-001-604-000	Increase in Capital Reserve	25,100.00	0.00	25,100.00	9,405.53	594.47	15,100.00	0.00
12-000-400-710	FAC/PROP IMP	100,000.00	61,285.95	161,285.95	340,314.55	2,436.25	(181,464.85)	0.00
12-000-400-896	Assess Debt Srvc SDA Funding	1,366.00	0.00	1,366.00	0.00	0.00	1,366.00	0.00
Fund transfers		126,466.00	71,085.95	197,551.95	359,520.08	3,030.72	(164,998.85)	0.00
Grand Totals for fund 12:		126,466.00	76,685.95	203,151.95	365,120.08	3,030.72	(164,998.85)	0.00

Fund 13 (Special Schools Fund)

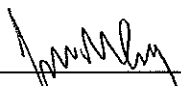
Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 13:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 18 (Educational Jobs Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Grand Totals for fund 18:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Grand Totals for all Subfunds of Fund 10: 11,030,932.00 244,131.20 11,275,063.20 7,185,519.46 3,362,711.94 726,831.80 168,646.61

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).


 Jim Minkewicz, Business Administrator

4-19-22
 Date

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS			
101 Cash in checking account		\$ (62,619.88)	
102-106 Other cash equivalents		\$ 0.00	
Total cash		<u> </u>	\$ (62,619.88)
111 Investments			\$ 0.00
114 Investment interest receivable			\$ 0.00
121 Tax levy receivable			\$ 0.00
Accounts receivable			
132 Interfund		\$ 0.00	
141 Intergovernmental - state		\$ (24,806.00)	
142 Intergovernmental - federal		\$ 70,348.03	
143 Intergovernmental - other		\$ 0.00	
153 Other Accounts Receivable		<u>\$ 10,855.57</u>	
			\$ 56,397.60
Loans receivable			
131 Interfund		\$ 0.00	
151 Other Loans Receivable		<u>\$ 0.00</u>	
			\$ 0.00
199 Other current assets			\$ 0.00
RESOURCES			
301 Estimated revenues (from adjusted budget)		\$ 844,721.55	
302 Less: revenues collected or accrued		<u>\$ (218,063.00)</u>	
			<u>\$ 626,658.55</u>
TOTAL ASSETS AND RESOURCES			<u>\$ 620,436.27</u>

LIABILITIES AND FUND EQUITY

LIABILITIES			
401 Interfund loans payable			\$ 0.00
402 Interfund accounts payable			\$ 306.12
411 Intergovernmental accounts payable - state			\$ 0.00
412 Intergovernmental accounts payable - federal			\$ 38.70
413 Intergovernmental accounts payable - other			\$ 0.00
421 Accounts payable			\$ 0.00
422 Judgments payable			\$ 0.00
430 Compensated absences payable			\$ 0.00
431 Contracts payable			\$ 0.00
451 Loans payable			\$ 0.00
481 Deferred revenues			\$ 0.00
499 Other current liabilities			\$ 28,871.97
Total liabilities			<u>\$ 29,216.79</u>

FUND EQUITY

Appropriated:

753 Reserve for encumbrances - current year			\$	122,959.12	
754 Reserve for encumbrances - prior year			\$	0.00	
760 Other reserves			\$	0.00	
771 Designated Fund Balance			\$	0.00	
601 Appropriations		\$	800,249.55		
602 Less: expenditures	\$	239,038.03			
603 Less: encumbrances	\$	122,959.12	\$	(361,997.15)	\$
Appropriations less expenditures				<u>438,252.40</u>	\$
					561,211.52

Unappropriated:

770 Fund Balance, July 1, 2021			\$	(17,372.47)	
303 Less: budgeted fund balance			\$	47,380.43	
Unappropriated fund balance					\$
Total fund equity					<u>30,007.96</u>
					<u>\$</u>
					591,219.48

TOTAL LIABILITIES AND FUND EQUITY

\$ 620,436.27

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	(47,380.43)	2,908.43	(44,472.00)	143,934.15	(188,406.15)
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	5,591.55	0.00	5,591.55	0.00	5,591.55
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	0.00	23,012.00	23,012.00	0.00	23,012.00
4xxx	From Federal Sources	233,731.00	582,387.00	816,118.00	218,063.00	598,055.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		191,942.12	608,307.43	800,249.55	361,997.15	438,252.40

Fund 20 (Special Revenue Fund)

Account Group	Group Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Ungrouped Accounts		46,591.55	565,510.00	612,101.55	78,830.00	94,662.67	438,608.88	0.00
Local Projects		0.00	0.00	0.00	(5,500.00)	0.00	5,500.00	5,500.00
Title I		30,000.28	(3,911.28)	26,089.00	19,390.96	6,697.76	0.28	0.00
IDEA Part B		99,067.00	(4,083.00)	94,984.00	80,813.19	21,598.69	(7,427.88)	0.00
IDEA (Prog. 251)		0.00	5,566.00	5,566.00	5,164.00	0.00	402.00	0.00
Title II Part A		7,500.00	(463.00)	7,037.00	6,997.00	0.00	40.00	0.00
Title IV		8,783.29	216.71	9,000.00	8,734.50	0.00	265.50	0.00
Title IV		0.00	1,000.00	1,000.00	200.00	0.00	800.00	0.00
R.E.A.P. GRANT		0.00	44,472.00	44,472.00	44,408.38	0.00	63.62	0.00
Grand Totals for fund 20:		191,942.12	608,307.43	800,249.55	239,038.03	122,959.12	438,252.40	5,500.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Info Only	Revenue Req'd to Balance	(47,380.43)	2,908.43	(44,472.00)	143,934.15	(188,406.15)
20-1920-212-000	Sustainability/Outdoor Ed/HU	0.00	0.00	0.00	0.00	0.00
20-1921-454-000	RH Steiveson Grant	5,591.55	0.00	5,591.55	0.00	5,591.55
20-3256-256-000	School Security Grant	0.00	23,012.00	23,012.00	0.00	23,012.00
20-4409-224-000	ARP IDEA PS	0.00	1,578.00	1,578.00	0.00	1,578.00
20-4411-231-000	Title I	30,719.00	(4,630.00)	26,089.00	25,370.00	719.00
20-4415-260-000	Title VI	0.00	0.00	0.00	0.00	0.00
20-4419-223-000	ARP IDEA BASIC	0.00	18,489.00	18,489.00	18,489.00	0.00
20-4421-250-000	IDEA Basic	100,000.00	(5,016.00)	94,984.00	92,320.00	2,664.00
20-4423-251-000	IDEA-Preschool	0.00	5,566.00	5,566.00	5,566.00	0.00
20-4451-270-000	Title II A	7,500.00	(503.00)	6,997.00	6,997.00	0.00
20-4451-270-001	Title IIA C/O	40.00	0.00	40.00	0.00	40.00
20-4471-280-000	Title IV Part A	10,000.00	0.00	10,000.00	8,935.00	1,065.00
20-4502-451-000	REAP	44,472.00	44,472.00	88,944.00	0.00	88,944.00
20-4530-477-000	ESSER I CARES	0.00	0.00	0.00	0.00	0.00
20-4531-478-000	CARES Digital Divide Grant	0.00	0.00	0.00	0.00	0.00
20-4533-480-000	Addr Studnt Learning Loss Grnt	0.00	0.00	0.00	0.00	0.00
20-4534-483-000	CRRSA Act - ESSER II	41,000.00	57,056.00	98,056.00	47,677.00	50,379.00
20-4535-484-000	ESSER II Learning Acceleration	0.00	25,000.00	25,000.00	12,250.00	12,750.00
20-4536-485-000	ESSER II Mental Health Grant	0.00	45,000.00	45,000.00	459.00	44,541.00
20-4540-487-000	ARP-ESSER	0.00	395,375.00	395,375.00	0.00	395,375.00
Grand Totals		191,942.12	608,307.43	800,249.55	361,997.15	438,252.40

Minimum Expense General Ledger Report

Fund 20 (Special Revenue Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
20-223-100-500	ARP IDEA BASIC	0.00	18,489.00	18,489.00	9,243.60	9,245.40	0.00	0.00
20-224-200-300	ARP IDEA PS	0.00	1,578.00	1,578.00	0.00	0.00	1,578.00	0.00
20-256-400-720	School Security Grant	0.00	23,012.00	23,012.00	11,232.82	2,024.80	9,754.38	0.00
20-454-100-610	RH Steiveson Grant	5,591.55	0.00	5,591.55	12,213.78	(6,622.23)	0.00	0.00
20-483-200-500	CRRSA ESSER II Grant Program	41,000.00	57,056.00	98,056.00	31,160.80	66,895.20	0.00	0.00
20-484-200-500	CRRSA - Learning Accl. Grant	0.00	25,000.00	25,000.00	13,230.00	5,850.00	5,920.00	0.00
20-485-200-500	CRRSA - Mental Health Grant	0.00	45,000.00	45,000.00	459.00	0.00	44,541.00	0.00
20-487-200-500	ARP-ESSER Grant Program	0.00	395,375.00	395,375.00	1,290.00	17,269.50	376,815.50	0.00
Ungrouped Accounts		46,591.55	565,510.00	612,101.55	78,830.00	94,662.67	438,608.88	0.00
20-212-100-600	Local projects	0.00	0.00	0.00	(5,500.00)	0.00	5,500.00	5,500.00
Local Projects		0.00	0.00	0.00	(5,500.00)	0.00	5,500.00	5,500.00
20-231-100-100	Personal Services - Salaries	30,000.28	(4,150.28)	25,850.00	19,151.96	6,697.76	0.28	0.00
20-231-100-600	General Supplies	0.00	239.00	239.00	239.00	0.00	0.00	0.00
Title I		30,000.28	(3,911.28)	26,089.00	19,390.96	6,697.76	0.28	0.00
20-250-100-300	IDEA ED SVS	0.00	47,492.00	47,492.00	55,277.80	0.00	(7,785.80)	0.00
20-250-100-600	IDEA SUPPL	1,754.10	1,030.90	2,785.00	119.99	0.00	2,665.01	0.00
20-250-200-300	IDEA NON PUBLIC	97,312.90	(52,605.90)	44,707.00	25,415.40	21,598.69	(2,307.09)	0.00
IDEA Part B		99,067.00	(4,083.00)	94,984.00	80,813.19	21,598.69	(7,427.88)	0.00
20-251-200-300	IDEA PS PROF & TECH SVC	0.00	5,566.00	5,566.00	5,164.00	0.00	402.00	0.00
IDEA (Prog. 251)		0.00	5,566.00	5,566.00	5,164.00	0.00	402.00	0.00
20-270-100-600	General Supplies	0.00	40.00	40.00	0.00	0.00	40.00	0.00
20-270-200-300	Pur Prof Tec Serv	7,500.00	(503.00)	6,997.00	6,997.00	0.00	0.00	0.00
Title II Part A		7,500.00	(463.00)	7,037.00	6,997.00	0.00	40.00	0.00
20-280-100-600	Instructional Supplies	8,783.29	216.71	9,000.00	8,734.50	0.00	265.50	0.00
Title IV		8,783.29	216.71	9,000.00	8,734.50	0.00	265.50	0.00
20-280-200-300	Prof Tech Services-Support	0.00	1,000.00	1,000.00	200.00	0.00	800.00	0.00
Title IV		0.00	1,000.00	1,000.00	200.00	0.00	800.00	0.00
20-451-100-600	SUPP/MAT	0.00	22,082.40	22,082.40	22,082.40	0.00	0.00	0.00
20-451-200-600	OTHER SUP/MAT	0.00	22,389.60	22,389.60	22,325.98	0.00	63.62	0.00
R.E.A.P. GRANT		0.00	44,472.00	44,472.00	44,408.38	0.00	63.62	0.00
Grand Totals for fund 20:		191,942.12	608,307.43	800,249.55	239,038.03	122,959.12	438,252.40	5,500.00

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).



 Jim Minkewicz, Business Administrator



 Date

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS			
101 Cash in checking account		\$ 11,911.51	
102-106 Other cash equivalents		\$ 0.00	
Total cash			\$ 11,911.51
111 Investments			\$ 0.00
114 Investment interest receivable			\$ 0.00
121 Tax levy receivable			\$ 0.00
Accounts receivable			
132 Interfund	\$ 0.00		
141 Intergovernmental - state	\$ 0.00		
142 Intergovernmental - federal	\$ 0.00		
143 Intergovernmental - other	\$ 0.00		
153 Other Accounts Receivable	\$ 0.00		
			\$ 0.00
Loans receivable			
131 Interfund	\$ 0.00		
151 Other Loans Receivable	\$ 0.00		
			\$ 0.00
199 Other current assets			\$ 0.00
RESOURCES			
301 Estimated revenues (from adjusted budget)		\$ 771,200.00	
302 Less: revenues collected or accrued		\$ (157,512.00)	
			\$ 613,688.00
TOTAL ASSETS AND RESOURCES			<u>\$ 625,599.51</u>

LIABILITIES AND FUND EQUITY

LIABILITIES			
401 Interfund loans payable			\$ 0.00
402 Interfund accounts payable			\$ 0.00
411 Intergovernmental accounts payable - state			\$ 0.00
412 Intergovernmental accounts payable - federal			\$ 0.00
413 Intergovernmental accounts payable - other			\$ 0.00
421 Accounts payable			\$ 0.00
422 Judgments payable			\$ 0.00
430 Compensated absences payable			\$ 0.00
431 Contracts payable			\$ 0.00
451 Loans payable			\$ 0.00
481 Deferred revenues			\$ 0.00
499 Other current liabilities			\$ 0.00
Total liabilities			<u>\$ 0.00</u>

FUND EQUITY

Appropriated:

753 Reserve for encumbrances - current year			\$	625,600.00	
754 Reserve for encumbrances - prior year			\$	0.00	
760 Other reserves			\$	0.00	
771 Designated Fund Balance			\$	0.00	
601 Appropriations		\$	771,200.00		
602 Less: expenditures	\$	145,600.00			
603 Less: encumbrances	\$	625,600.00	\$	(771,200.00)	\$
Appropriations less expenditures					\$
					625,600.00

Unappropriated:

770 Fund Balance, July 1, 2021			\$	(0.49)	
303 Less: budgeted fund balance			\$	0.00	
Unappropriated fund balance					\$
					(0.49)
Total fund equity					\$
					625,599.51

TOTAL LIABILITIES AND FUND EQUITY

\$ 625,599.51

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	\$ 771,200.00	\$ 771,200.00	\$ 0.00
Less: Revenues	\$ (771,200.00)	\$ (157,512.00)	\$ (613,688.00)
Subtotal	<u>\$ 0.00</u>	<u>\$ 613,688.00</u>	<u>\$ (613,688.00)</u>
Less: adjustment to appropriations for Prior Year Encumbrances	\$ 0.00	\$ 0.00	\$ 0.00
Total current year budgeted fund balance	<u>\$ 0.00</u>	<u>\$ 613,688.00</u>	<u>\$ (613,688.00)</u>
Add: Unappropriated fund balance			\$ (0.49)
Total of budgeted and unappropriated fund balance			<u>\$ (613,688.49)</u>

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	613,688.00	(613,688.00)
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	708,106.00	0.00	708,106.00	145,600.00	562,506.00
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	63,094.00	0.00	63,094.00	11,912.00	51,182.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		771,200.00	0.00	771,200.00	771,200.00	0.00

Fund 40 (Debt Service Fund)

Account Group	Group Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Debt service-regular		771,200.00	0.00	771,200.00	145,600.00	625,600.00	0.00	0.00
Grand Totals for fund 40:		771,200.00	0.00	771,200.00	145,600.00	625,600.00	0.00	0.00

Revenues Summary


Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	0.00	0.00	613,688.00	(613,688.00)
40-5200-000-000	TRANSFERS	0.00	0.00	0.00	0.00	0.00
40-1210-000-000	TAX LEVY D.S.	708,106.00	0.00	708,106.00	145,600.00	562,506.00
40-3160-000-000	Debt Service Aid II	63,094.00	0.00	63,094.00	11,912.00	51,182.00
Grand Totals		771,200.00	0.00	771,200.00	771,200.00	0.00

Minimum Expense General Ledger Report

Fund 40 (Debt Service Fund)

Expend. Account #	Account Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
40-701-510-834	BOND INTEREST	291,200.00	0.00	291,200.00	145,600.00	145,600.00	0.00	0.00
40-701-510-910	BOND PRINC	480,000.00	0.00	480,000.00	0.00	480,000.00	0.00	0.00
Debt service-regular		771,200.00	0.00	771,200.00	145,600.00	625,600.00	0.00	0.00
Grand Totals for fund 40:		771,200.00	0.00	771,200.00	145,600.00	625,600.00	0.00	0.00

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).



 Jim Minkewicz, Business Administrator

4-19-22

 Date

Interim Balance Sheet

ASSETS AND RESOURCES

ASSETS			
101 Cash in checking account		\$ (230,581.49)	
102-106 Other cash equivalents		\$ 337.50	
Total cash		<u> </u>	\$ (230,243.99)
111 Investments			\$ 0.00
114 Investment interest receivable			\$ 0.00
121 Tax levy receivable			\$ 0.00
Accounts receivable			
132 Interfund		\$ 0.00	
141 Intergovernmental - state		\$ 0.00	
142 Intergovernmental - federal		\$ 0.00	
143 Intergovernmental - other		\$ 25,398.25	
153 Other Accounts Receivable		<u>\$ 2,600.00</u>	
			\$ 27,998.25
Loans receivable			
131 Interfund		\$ 0.00	
151 Other Loans Receivable		<u>\$ 0.00</u>	
			\$ 0.00
199 Other current assets			\$ 0.00
RESOURCES			
301 Estimated revenues (from adjusted budget)		\$ 0.00	
302 Less: revenues collected or accrued		<u>\$ (94,653.46)</u>	
			<u>\$ (94,653.46)</u>
TOTAL ASSETS AND RESOURCES			<u>\$ (296,899.20)</u>

LIABILITIES AND FUND EQUITY

LIABILITIES			
401 Interfund loans payable			\$ 0.00
402 Interfund accounts payable			\$ 0.00
411 Intergovernmental accounts payable - state			\$ 0.00
412 Intergovernmental accounts payable - federal			\$ 0.00
413 Intergovernmental accounts payable - other			\$ 0.00
421 Accounts payable			\$ 2,225.00
422 Judgments payable			\$ 0.00
430 Compensated absences payable			\$ 0.00
431 Contracts payable			\$ 0.00
451 Loans payable			\$ 0.00
481 Deferred revenues			\$ 8,540.00
499 Other current liabilities			\$ 0.00
Total liabilities			<u>\$ 10,765.00</u>

FUND EQUITY

Appropriated:

753 Reserve for encumbrances - current year			\$	7,457.03	
754 Reserve for encumbrances - prior year			\$	0.00	
760 Other reserves			\$	0.00	
771 Designated Fund Balance			\$	0.00	
601 Appropriations		\$	186.65		
602 Less: expenditures	\$	83,592.16			
603 Less: encumbrances	\$	7,457.03	\$	(91,049.19)	\$
Appropriations less expenditures				<u>(90,862.54)</u>	\$ (83,405.51)

Unappropriated:

770 Fund Balance, July 1, 2021			\$	(225,758.69)	
303 Less: budgeted fund balance			\$	0.00	
Unappropriated fund balance					\$ (225,758.69)
Total fund equity					<u>\$ (309,164.20)</u>

TOTAL LIABILITIES AND FUND EQUITY

\$ (298,399.20)

RECAPITULATION OF FUND BALANCE - CURRENT YEAR ACTIVITY

	Budgeted	Actual	Variance
Appropriations	\$ 186.65	\$ 91,049.19	\$ (90,862.54)
Less: Revenues	\$ 0.00	\$ (94,653.46)	\$ 94,653.46
Subtotal	<u>\$ 186.65</u>	<u>\$ (3,604.27)</u>	<u>\$ 3,790.92</u>
Less: adjustment to appropriations for Prior Year Encumbrances	\$ (186.65)	\$ (186.65)	\$ 0.00
Total current year budgeted fund balance	\$ 0.00	\$ (3,790.92)	\$ 3,790.92
Add: Unappropriated fund balance			<u>\$ (225,758.69)</u>
Total of budgeted and unappropriated fund balance			<u>\$ (221,967.77)</u>

Revenues/Sources of Funds

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	186.65	186.65	(3,604.27)	3,790.92
52xx	From Transfers	0.00	0.00	0.00	0.00	0.00
1xxx	From Local Sources	0.00	0.00	0.00	94,653.46	(94,653.46)
2xxx	From Intermediate Sources	0.00	0.00	0.00	0.00	0.00
3xxx	From State Sources	0.00	0.00	0.00	0.00	0.00
4xxx	From Federal Sources	0.00	0.00	0.00	0.00	0.00
5xxx	From Other Sources	0.00	0.00	0.00	0.00	0.00
Grand Totals		0.00	186.65	186.65	91,049.19	(90,862.54)

Fund 60 (Rutherford Hall Budget)

Account Group	Group Title	Original Bgt	New App/Tmsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
Salaries		0.00	0.00	0.00	53,749.67	189.50	(53,939.17)	0.00
Administrative Costs		0.00	0.00	0.00	6,997.43	0.00	(6,997.43)	0.00
Purchased Services		0.00	0.00	0.00	575.00	3,234.00	(3,809.00)	0.00
Supplies		0.00	0.00	0.00	14,067.26	2,698.31	(16,765.57)	0.00
Other Expenses		0.00	186.65	186.65	8,202.80	1,335.22	(9,351.37)	0.00
Grand Totals for fund 60:		0.00	186.65	186.65	83,592.16	7,457.03	(90,862.54)	0.00

Revenues Summary

Acct Group	Group Title	Budgeted Est.	Transfers	Adj. Budget	Act to Date	Unrealized Under/(Over)
Recap	From Recap of Fund Balance	0.00	186.65	186.65	(3,604.27)	3,790.92
60-1500-000-000	Miscellaneous Revenue	0.00	0.00	0.00	1,330.00	(1,330.00)
60-1510-000-000	Rutherford Hall Interest Rev.	0.00	0.00	0.00	0.00	0.00
60-1630-000-000	Grant Food & Beverage Sales	0.00	0.00	0.00	0.00	0.00
60-1631-000-000	School Food & Beverage Sales	0.00	0.00	0.00	0.00	0.00
60-1632-000-000	Gift Shop Sales	0.00	0.00	0.00	0.00	0.00
60-1633-000-000	Sturm Art Sales	0.00	0.00	0.00	0.00	0.00
60-1710-101-000	Admis - Grant Funct. Lectures	0.00	0.00	0.00	0.00	0.00
60-1710-102-000	Admis Grant Funct.-Museum	0.00	0.00	0.00	1,031.00	(1,031.00)
60-1710-103-000	Admis-Grant Funct.-Concerts	0.00	0.00	0.00	0.00	0.00
60-1710-103-101	Jazz Concert Admissions	0.00	0.00	0.00	0.00	0.00
60-1710-103-102	Comedy Shows	0.00	0.00	0.00	0.00	0.00
60-1710-104-000	Admis-Grant Funct.-Tours	0.00	0.00	0.00	0.00	0.00
60-1710-106-000	Admis-Grant Funds-Theater Grou	0.00	0.00	0.00	0.00	0.00
60-1710-107-000	High Tea	0.00	0.00	0.00	0.00	0.00
60-1710-108-000	Downton Abbey Luncheons	0.00	0.00	0.00	0.00	0.00
60-1710-109-000	YOGA	0.00	0.00	0.00	0.00	0.00
60-1710-110-000	Tap Dancing	0.00	0.00	0.00	0.00	0.00
60-1710-201-000	Summer Art Camp	0.00	0.00	0.00	2,302.00	(2,302.00)
60-1710-202-000	Hunger Games Summer Camp	0.00	0.00	0.00	0.00	0.00
60-1710-202-101	Jedi/Star Wars Summer Camp	0.00	0.00	0.00	0.00	0.00
60-1710-203-000	Harry Potter Summer Camp #1	0.00	0.00	0.00	0.00	0.00
60-1710-203-100	Harry Potter Summer Camp #1	0.00	0.00	0.00	0.00	0.00
60-1710-203-101	Harry Potter Summer Camp #2	0.00	0.00	0.00	0.00	0.00
60-1710-203-102	Camp Half-Blood Themed Camp	0.00	0.00	0.00	0.00	0.00
60-1710-204-000	Rent a Plot at RH	0.00	0.00	0.00	0.00	0.00
60-1710-205-000	French Immersion Camp	0.00	0.00	0.00	0.00	0.00
60-1710-206-000	Spanish Immersion Camp	0.00	0.00	0.00	0.00	0.00
60-1710-207-000	Learning in the Landscape	0.00	0.00	0.00	0.00	0.00
60-1710-208-000	Art Camp: Landscape & Art	0.00	0.00	0.00	0.00	0.00
60-1710-208-100	Art Camp - School Year	0.00	0.00	0.00	0.00	0.00
60-1710-209-000	Sailing Camp	0.00	0.00	0.00	0.00	0.00
60-1710-210-000	Living In the Great Depression	0.00	0.00	0.00	0.00	0.00
60-1710-211-000	Classic Sports & Games	0.00	0.00	0.00	0.00	0.00
60-1710-212-000	Pint Sized & Published	0.00	0.00	0.00	0.00	0.00
60-1710-213-000	Geo Caching Camp	0.00	0.00	0.00	0.00	0.00
60-1710-213-001	Outdoor Camp - Survival	0.00	0.00	0.00	0.00	0.00
60-1710-213-002	Outdoor Camp - Boating	0.00	0.00	0.00	0.00	0.00
60-1710-214-000	Mommy & Me	0.00	0.00	0.00	0.00	0.00
60-1710-215-100	STEAM Camp	0.00	0.00	0.00	0.00	0.00
60-1710-216-000	Preschool Mini Camp	0.00	0.00	0.00	256.00	(256.00)
60-1710-217-000	Giggster	0.00	0.00	0.00	0.00	0.00
60-1710-218-000	Davids	0.00	0.00	0.00	0.00	0.00
60-1711-000-000	Admissions - School Functions	0.00	0.00	0.00	0.00	0.00
60-1715-000-000	Luau Fund Raiser	0.00	0.00	0.00	0.00	0.00
60-1750-100-000	Bridal Show Revenues	0.00	0.00	0.00	0.00	0.00
60-1750-100-100	Bridal Show Revenues	0.00	0.00	0.00	0.00	0.00
60-1780-000-000	Public Programming	0.00	0.00	0.00	0.00	0.00
60-1780-100-000	Girl Scout Programs	0.00	0.00	0.00	0.00	0.00
60-1790-000-000	CHPP 2021 Round 1	0.00	0.00	0.00	1,875.00	(1,875.00)
60-1791-000-000	Other Activities - School	0.00	0.00	0.00	0.00	0.00
60-1910-000-000	Rutherford Hall Rentals	0.00	0.00	0.00	77,772.35	(77,772.35)
60-1910-000-105	Allamuchy Country Fair	0.00	0.00	0.00	0.00	0.00
60-1910-100-000	Warren Cty First Night	0.00	0.00	0.00	0.00	0.00
60-1910-100-100	Warren Cty First Night Parking	0.00	0.00	0.00	0.00	0.00
60-1910-101-000	Ruth Hall Fireworks Rm Rentals	0.00	0.00	0.00	0.00	0.00

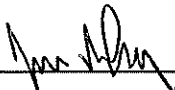
60-1911-000-000 School - Mt. Villa Rentals	0.00	0.00	0.00	0.00	0.00
60-1920-000-000 Private Contribs & Donations	0.00	0.00	0.00	0.00	0.00
60-1920-000-100 Adopt a Chair Donations	0.00	0.00	0.00	0.00	0.00
60-1920-100-000 Donations for Fireworks	0.00	0.00	0.00	0.00	0.00
60-1920-102-000 Fireworks Parking Fees	0.00	0.00	0.00	0.00	0.00
60-1920-103-000 Fireworks Vendor Fees	0.00	0.00	0.00	0.00	0.00
60-1920-104-000 Fireworks Bus/Entry Fee	0.00	0.00	0.00	0.00	0.00
60-1921-000-000 Public Contribs & Donations	0.00	0.00	0.00	9,037.11	(9,037.11)
60-1921-100-000 Earmarked Donations	0.00	0.00	0.00	0.00	0.00
60-1921-100-101 Donations E.M Under Priv Camp	0.00	0.00	0.00	0.00	0.00
60-1922-000-000 NJ Historical TRUST Grant	0.00	0.00	0.00	0.00	0.00
60-1922-100-000 NJ Historical COMM Grant	0.00	0.00	0.00	0.00	0.00
60-1922-100-100 NJ Historical COMM Grant	0.00	0.00	0.00	0.00	0.00
60-1980-000-000 Refund of Prior Yr Expenditure	0.00	0.00	0.00	0.00	0.00
60-1990-000-000 Miscellaneous Revenues	0.00	0.00	0.00	1,050.00	(1,050.00)
60-1990-100-000 TIX Service Fees	0.00	0.00	0.00	0.00	0.00
Grand Totals	0.00	186.65	186.65	91,049.19	(90,862.54)

Minimum Expense General Ledger Report

Fund 60 (Rutherford Hall Budget)

Expend. Account #	Account Title	Original Bgt	New App/Trnsf	Revised Bgt	Expenditures	Encumbrances	Avail Balance	Refunds
60-990-320-181	Salaries - Operations Manager	0.00	0.00	0.00	20,378.47	189.50	(20,567.97)	0.00
60-990-320-182	Salaries - Office & Clerical	0.00	0.00	0.00	17,852.28	0.00	(17,852.28)	0.00
60-990-320-184	Salaries - Summer Camp	0.00	0.00	0.00	15,518.92	0.00	(15,518.92)	0.00
Salaries		0.00	0.00	0.00	53,749.67	189.50	(53,939.17)	0.00
60-990-320-335	Haunted Hall Costs	0.00	0.00	0.00	2,089.00	0.00	(2,089.00)	0.00
60-990-320-339	Other Prof Services	0.00	0.00	0.00	4,678.43	0.00	(4,678.43)	0.00
60-990-320-340	Purchased Technical Services	0.00	0.00	0.00	230.00	0.00	(230.00)	0.00
Administrative Costs		0.00	0.00	0.00	6,997.43	0.00	(6,997.43)	0.00
60-990-320-420	Cleaning & Repair Services	0.00	0.00	0.00	575.00	3,234.00	(3,809.00)	0.00
Purchased Services		0.00	0.00	0.00	575.00	3,234.00	(3,809.00)	0.00
60-990-320-610	General Supplies	0.00	0.00	0.00	408.50	1,410.18	(1,818.68)	0.00
60-990-320-611	Function Supplies	0.00	0.00	0.00	13,216.06	1,288.13	(14,504.19)	0.00
60-990-320-622	RH Electricity	0.00	0.00	0.00	442.70	0.00	(442.70)	0.00
Supplies		0.00	0.00	0.00	14,067.26	2,698.31	(16,765.57)	0.00
60-990-320-890	Miscellaneous Expense	0.00	186.65	186.65	2,278.34	538.27	(2,629.96)	0.00
60-990-320-891	Transfirst Cr Cd Chgs-Grant	0.00	0.00	0.00	1,711.84	796.95	(2,508.79)	0.00
60-990-320-892	Tix,Inc. Ticket Cgs - Grant	0.00	0.00	0.00	4,212.62	0.00	(4,212.62)	0.00
Other Expenses		0.00	186.65	186.65	8,202.80	1,335.22	(9,351.37)	0.00
Grand Totals for fund 60:		0.00	186.65	186.65	83,592.16	7,457.03	(90,862.54)	0.00

Pursuant to N.J.A.C. 6A:23A-16.10(c)3, I certify that as of the date of this report no budgetary line item account has encumbrances and expenditures which in total exceed the line item appropriation in violation of 6A:23A-16.10(a).



Jim Minkewicz, Business Administrator

A-19-22

Date

REPORT OF THE TREASURER TO THE BOARD OF EDUCATION

**District of Allamuchy
All Governmental Funds
28-Feb-22**

	(1) Beginning Cash Balance	(2) Cash Receipts	(3) Cash Disbursements	(5) Ending Cash Balance
Fund 10 - General Fund	405,732.03	1,726,406.77	1,046,795.33	1,085,343.47
Prior Period Void Cks		-	-	
Fund 10 - TOTAL	405,732.03	1,726,406.77	1,046,795.33	1,085,343.47
Capital Reserve	208,532.08	-	-	208,532.08
Maintenance Reserve	121,813.05	-	-	121,813.05
Fund 20 - Special Revenue	(165,812.27)	127,200.00	24,007.61	(62,619.88)
Fund 30 - Capital Projects Fund	-	-	-	-
Fund 40 - Debt Service Fund	11,911.51	-	-	11,911.51
Total Government Funds	582,176.40	1,853,606.77	1,070,802.94	1,364,980.23
Fund 60 - Rutherford Hall	(237,960.03)	16,825.00	9,446.46	(230,581.49)
TOTAL ALL FUNDS	\$ 344,216.37	\$ 1,870,431.77	\$ 1,080,249.40	\$ 1,134,398.74



Business Administrator/Treasurer

2/28/2022

Date

STUDENT ACTIVITY ACCOUNT

2021-22 SCHOOL YEAR	OPENING BALANCE	2021 7	2021 8	2021 9	2021 10	2021 11	2021 12	2022 1	2022 2	2022 3	2022 4	2022 5	2022 6
<u>Active Accounts:</u>													
ATS Class of 2023	-	-	-	-	-	985.50	985.50	1,448.95	1,331.95	3,272.95			
ATS Class of 2022	2,152.06	2,152.06	2,152.06	2,152.06	2,152.06	2,934.06	2,934.06	2,669.28	2,850.06	2,850.06			
ATS Class of 2021	2,414.42	2,414.42	2,414.42	2,414.42	2,414.42	2,414.42	2,414.42	2,414.42	2,414.42	2,414.42			
Yearbook	4,402.25	4,402.25	4,402.25	4,402.25	4,402.25	4,402.25	4,402.25	4,402.25	4,402.25	4,402.25			
Music	3,216.17	3,216.17	3,216.17	3,216.17	3,216.17	3,180.22	3,180.22	3,180.22	3,180.22	3,180.22			
Drama	354.40	354.40	354.40	354.40	354.40	354.40	354.40	341.40	341.40	341.40			
Wolf Pack K-2	1,923.71	1,923.71	1,923.71	1,923.71	1,923.71	1,923.71	2,100.46	2,100.46	2,100.46	2,100.46			
Student Council	787.71	787.71	787.71	787.71	787.71	1,316.46	1,316.46	1,599.96	1,599.96	1,599.96			
Lego	884.50	884.50	884.50	884.50	884.50	884.50	884.50	884.50	884.50	884.50			
Scholarship	3,577.52	3,577.52	3,577.52	3,577.52	3,577.52	3,577.52	3,577.52	3,577.52	3,577.52	3,577.52			
Field Trips	-	-	-	-	172.00	122.00	122.00	122.00	122.00	122.00			
Miscellaneous	17,125.84	17,570.63	17,516.67	17,516.71	17,426.93	17,426.97	17,261.34	17,093.88	16,807.88	16,807.93			
	35,931.33	37,283.37	37,229.41	37,229.45	37,311.67	39,522.01	39,533.13	39,834.84	39,612.62	41,553.67			
<u>Other Accounts:</u>													
Surfers way	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00			
Steam	842.05	842.05	842.05	842.05	842.05	1,448.05	1,448.05	1,448.05	1,448.05	1,448.05			
Stop Hungry Now	524.00	524.00	524.00	524.00	524.00	524.00	524.00	524.00	524.00	524.00			
Grade 3	279.00	279.00	279.00	279.00	279.00	279.00	279.00	279.00	279.00	279.00			
Wolfpack 3-5	566.01	566.01	566.01	566.01	566.01	566.01	566.01	566.01	566.01	566.01			
Wolfpack 6-8	51.09	51.09	51.09	51.09	51.09	51.09	51.09	51.09	51.09	51.09			
Special Ed / Alex's Lemonade	184.87	184.87	184.87	184.87	184.87	184.87	184.87	184.87	184.87	184.87			
	2,452.02	2,452.02	2,452.02	2,452.02	2,452.02	3,058.02	3,058.02	3,058.02	3,058.02	3,058.02			
<u>Sustainability & Wellness:</u>													
Outdoor Ed	6,189.57	6,322.17	6,322.17	6,322.17	6,322.17	5,791.80	5,791.80	5,791.80	5,791.80	5,791.80			
Healthy U	4,310.21	4,310.21	4,310.21	4,310.21	4,310.21	4,310.21	4,415.21	4,130.21	4,130.21	4,130.21			
	10,499.78	10,632.38	10,632.38	10,632.38	10,632.38	10,102.01	10,207.01	9,922.01	9,922.01	9,922.01			
TOTAL	48,883.13	50,367.77	50,313.81	50,313.85	50,396.07	52,682.04	52,798.16	52,814.87	52,592.65	54,533.70			
Balance per bank	55,291.40	53,011.19	52,568.08	52,568.12	52,509.38	54,550.35	54,616.47	55,350.47	55,044.25	56,985.30			
Less: Outstanding chks	(6,408.27)	(4,085.42)	(2,254.27)	(2,254.27)	(2,113.31)	(1,868.31)	(1,818.31)	(2,535.60)	(2,451.60)	(2,451.60)			
Plus: DIT													
Balance per books	48,883.13	50,367.77	50,313.81	50,313.85	50,396.07	52,682.04	52,798.16	52,814.87	52,592.65	54,533.70			
									(0.00)	(0.00)			

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

**ALLAMUCHY TOWNSHIP
BOARD OF EDUCATION**

UPDATED April 2022

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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 Allamuchy 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” (GAAP), 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.

This document shall be reviewed and approved by the Board of Education annually prior to the start of each school year.

This document may be updated for specific procedures at any time by the Business Office so long as those updates are only for the purposes of clarifying existing processes/procedures or enhancing those processes/procedures within the bounds of current statute and/or collective bargaining agreements. Any such interim updates will be communicated to all staff via email notification.

SECTION I – INTERNAL CONTROLS

CHAPTER 1: Internal Control Document

OVERVIEW:

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

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

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

OBJECTIVES OF INTERNAL CONTROL:

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

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

COMPONENTS OF INTERNAL CONTROLS:

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

CONTROL ENVIRONMENT:

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

ORGANIZATIONAL STRUCTURE:

The organizational structure determines the administration's responsibilities and then 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.

APPENDICES

APPENDIX 5: Retention of Records

DISTRICT'S POLICIES AND PROCEDURES:

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

ADMINISTRATION'S RISK ASSESSMENT:

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

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

INFORMATION AND COMMUNICATION:

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

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

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

CONTROL ACTIVITIES:

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

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

CONTROL ASSERTIONS:

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

1. **Existence (E) /Occurrence (O):** Existence is whether the assets or liabilities of the district exist at any given point in time (cash, state aid receivable). Occurrence is the whether the transaction took place (goods were received before the PO was moved to accounts payable from encumbrances)

APPENDICES

2. **Valuation (V) or Allocation (A):** Valuation is whether the asset or liability is included on the board secretary's report at the proper value (the amount of cash or state aid receivable). Allocation is whether the revenue and expenditures were recorded in the proper amounts.
3. **Accuracy/ Classification (A/CL):** transactions are recorded accurately and the classification of the transactions are proper.
4. **Completeness (CO):** is whether all transactions are included (unrecorded purchase orders).
5. **Cutoff (C):** Transactions are recorded at the proper time (purchase orders written in the proper year).

MONITORING:

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

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

AFTER THE CONTROLS ARE ESTABLISHED:

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

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

CONTROL DEFICIENCIES:

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

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

REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:

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

REVIEW OF DISTRICT PROCESSES:

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

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

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

APPENDICES

APPENDICES

APPENDIX 5: Retention of Records

CHAPTER 2: Evaluating Internal Controls

Purpose

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

Procedure:

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

CHAPTER 3: Communicating Roles of Staff Members

Purpose:

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

Procedure:

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

CHAPTER 4: Mail Handling

Purpose:

To identify the controls over incoming Business Office mail and the personnel responsible

Procedure:

1. All mail is to be opened by the front office secretary at ATS
2. Mail is separated using folders by:
 - a. Receipts
 - b. Vendor bills or statements
 - c. Legal, state and other notifications
 - d. All other items
3. The folders are then brought to the Business Office for further processing.

CHAPTER 5: Cash Controls

Purpose:

To identify the controls over cash and the personnel responsible

Procedure:

1. Cash Receipt activities:
 - a. Business Office receives cash or checks from front office secretary
 - b. Separate receipts by appropriate bank account (general, student activity, cafeteria, etc.)
 - c. Prepare deposit slip
 - d. Cash/currency procedures
 - i. Place in bank envelope and physically transport to bank within 48 hours of receipt for deposit
 - e. Check procedures
 - i. Deposit to bank using remote deposit device the same day as receipt
 - f. ACH Transfers
 - g. Record receipts in accounting system
 - i. When appropriate, Assistant to the BA will 'receive payment' in CDK (crediting the receivable and debiting cash on hand) in conjunction with making the deposit to the bank.
 - ii. BA will record all cash, check or ACH deposits in CDK (debiting cash in bank and crediting either cash on hand or the appropriate revenue/expense account)

CHAPTER 6: Payroll Controls

Purpose:

To identify the controls which exist over payroll related items.

Procedure:

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

SECTION II – ACCOUNTING

CHAPTER 1: General Ledger

Procedure:

Monthly

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

Year-End Procedures

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

ACCOUNTS RECEIVABLE

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

ACCOUNTS PAYABLE

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

PAYROLL

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

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FIXED ASSETS

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

CASH MANAGEMENT

- **Cash receipts:** open mail, prepare deposit slip, ACH transfers, record receipt in accounting system
- **Cash disbursements:** identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments
- **Treasury:** confirm verification of signators on all accounts; verification of person(s) authorized to do wires and ACH; confirmation process for all wires; utilization of on-line banking – verify authorized users; identify person(s) for authorizing stop payments
- **Investing:** cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes
- **Reconciling:** all accounts must be reconciled in a timely manner.

CHAPTER 3: Inventory – Disposal of Obsolete Equipment

Procedure:

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

Equipment may not be sold directly to individuals. This does not apply to the selling of Chromebooks through the Maintenance to Purchase Plan. If the estimated fair value of the property to be sold exceeds the amount determined by the Governor in any one sale and it is neither livestock nor perishable goods, it will be sold at public sale to the highest bidder. If the value is less than the amount, public sale is not required, but may be desirable.

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

Reference

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

CHAPTER 4: Inventory – Acceptance of Gifts

Procedure:

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

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

CHAPTER 5: Inventory – Equipment Identification and Accountability

Procedure:

NEWLY PURCHASED ITEMS

1. When equipment items costing \$2,000.00 or more are received, each department must complete the transaction through Fund 12 in order for proper documentation to be maintained. All information can be obtained from the Receiving Slip and/or the Purchase Order.
2. When completing the section for description, 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. Forward this form together with a copy of the purchase order to the Business Office. An asset number will be assigned. A scannable tag and a copy of the asset form will be returned to the principal/ department for filing. It is the responsibility of the principal/supervisor to ensure the tag is attached to the equipment.
4. An Inventory will be maintained and continually updated by the Business Office.

TRANSFERS AND DISPOSAL OF EQUIPMENT

1. When equipment is moved on a permanent basis the school/department initiating the movement fills out the bottom only of the Fixed Asset Form and passes it on to the business office for completion. It is the responsibility of the principal/ supervisor to ensure the equipment is at the proper location.
2. When requesting disposal of equipment, send over the Fixed Asset Form with all appropriate information and check the top for Disposal.
3. The Business Office will use this copy to update the Inventory.

Form:

- ***Fixed Asset Form***

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CHAPTER 6: Sales Tax Exemption Qualifications

Procedure:

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

Reference:

- *Sales Tax Exemption Letter*

Form

- *Sales Tax Exemption Letter*

SECTION III – CASH MANAGEMENT

CHAPTER 1: Petty Cash Fund

Purpose:

N/A

Procedure:

1. The District does not currently maintain a Petty Cash Fund.

References:

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

CHAPTER 2: Student Activity Funds

Purpose:

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

1. The general organization of the fund to include student government, student clubs, student publications, school classes and class trips.
2. The Board authorizes the maintenance of student activity funds to be located at and known as the “Class of...” Accounts.
3. All funds must be self- sustaining, the responsibility of a designated person, and administered by the Business Administrator.

Procedure:

RECEIPT OF FUNDS:

1. All funds will be collected and logged through PaySchools by the school principal or office staff or his/her designee. These funds will be deposited in a reasonable amount of time into the established bank checking account.
2. 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.
3. All deposited funds will be recorded through PaySchools including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Student Activity Bookkeeper in the Business Office.

DISBURSEMENT OF FUNDS:

1. Contracts for materials or supplies, may be made by the building principal only for a one year period; following applicable Board bidding policies and state statutes with the exception of the yearbook which requires Board approval.
2. No educational materials may be purchased from these funds.
3. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a receipt, claim or company invoice and will be attached to a “School Accounts-Check Requisition Form” and a Student Activity Fund voucher.
4. 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.
5. Checks will require two signatures: that of the **Board Secretary and the Assistant Business Administrator.**
6. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the Student Activity Bookkeeper in the Business Office.

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

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

1. 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.

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2. After five years, the balance remaining will be deposited in the miscellaneous account of the Student Activities Account. The president of the class will receive a written notification of such action at least sixty (60) days before the account is closed.
3. 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 30th following June graduation (to cover financial responsibilities of the class during the summer).

Form

- ***School Accounts-Check Requisition***
- ***Student Activity Fund Voucher***

CHAPTER 3: Pay Procedures

Procedure:

REGULAR PAY

1. Employees will be paid on the 15th and the 30th of each month as per contract. When this is a school holiday or Monday, then he/she may receive his/her pay on the working day prior.
2. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.
3. All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.
4. Beginning with the 2019-2020 school year, at least every three years, during the first pay in October each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.
5. 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.
6. 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.
7. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

EXTRA CONTRACTS / STIPENDS (Collective Bargaining Agreement Schedule A):

1. Coaching contracts will be paid as follows:
 - a. Fall sports: December, in full
 - b. Winter sports: December and June (one-half of contract amount in each pay)
 - c. Spring sports: June, in full

Final payment will only be made after all uniforms and equipment are accounted for by the Administrator in charge of Athletics. Failure by the coach to comply will result in the contract pay being held until the next scheduled Stipend Pay Date (December or June, as applicable). A coach will not be penalized for a student who has not yet returned properly-issued equipment, provided the coach has a record of such issuance and has communicated the student's delinquency to the Administrator in charge of Athletics.

2. A Stipend Position that is fully contained to the period September through December will be paid in full in the December Stipend payroll; similarly, a Stipend Position that begins in/after January shall be paid in full in the June Stipend payroll.
3. All other extra contracts will be paid one-half on the first pay of December and one-half on the last pay in June.

SUBSTITUTES AND HOURLY PAID EMPLOYEES:

1. All daily and hourly paid individuals will receive pay for the time worked as of the prior pay period.
 - **Example 1:** Time worked from the 1st through the 15th of the month, inclusive, shall be paid on the 30th.
 - **Example 2:** Time worked from the 16th through the last of the month, inclusive, shall be paid on the 15th of the successive month.

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2. The **Daily Time Sheet Form** is used to report hours and/or days worked (for those employees paid on an hourly basis)
3. The **Class Coverage Form** is used to report time worked in that capacity.
4. The Business Office reserves the right to supersede either or both of these methods of time reporting at its sole discretion as it deems necessary to maintain or improve operational efficiency.

OVERTIME:

1. Overtime is also reported on the **Daily Time Sheet Form** and is paid in the subsequent payroll cycle (as per substitutes and hourly employees). Payment of overtime will be based on negotiated contract provisions.

TIMING OF REQUESTS FOR PAY AND PAYMENT:

1. Employees requesting hourly, class coverage, substitute, or overtime pay shall submit such requests via the appropriate form no later than the end of the school day on the first school day following the completion of the pay period.
2. Any request for pay submitted after that time/date shall not be compensated until the next available payroll cycle.
3. Examples:
 - Time worked from the 1st through the 15th of a month, inclusive
 - a. Request for pay must be submitted by the end of the school day on the 16th of that month (or the next available school day, should the 16th fall on a weekend or holiday)
 - b. Payment to the employee shall be made in the payroll cycle executed on the 30th of that month
 - Time worked from the 16th through the last day of a month, inclusive
 - a. Request for pay must be submitted by the end of the school day on the 1st of the successive month (or the next available school day, should the 1st fall on a weekend or holiday)
 - b. Payment to the employee shall be made in the payroll cycle executed on the 15th of the successive month
4. Should the 1st or 16th fall on a weekend or holiday, and the next available school day be insufficient or inappropriate for executing a timely payroll (i.e. winter recess), then the “next available school day” shall be replaced by “the next business day”. The Business Office will inform the staff via email when this modification becomes necessary.
5. When a regular payroll cycle is accelerated due to the terms of a CBA in force with one or more unions (i.e. payrolls moved to the last school day before winter or summer recess), it is the sole discretion of the Business Office as to whether hourly, class coverage, substitute, or overtime pay will be included in the accelerated schedule, or if a separate payroll cycle will be run on a normal calendar.

403(b) SALARY REDUCTION PLAN

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute more than the **Maximum Exclusion Allowance (MEA)**, the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The plan administrator for the 403(b) plans will do the MEA calculation for each employee. The Allamuchy Board of Education has agreements with two separate administrators:

- VALIC
- Equitable
- Primerica

The decision to contribute to either or any of these administrators’ offerings is voluntary. Representatives from each administrator will be available periodically throughout the school year, and may also be available upon request. New enrollments or changes to enrollment must be communicated to the Business Office by using the 403(b)

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Enrollment/Change Form provided by the administrator(s).

OTHER TAX/VOLUNTARY PAYROLL DEDUCTIONS:

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

References

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

Forms

- ***Daily Time Sheet Form***
- ***Class Coverage Form***
- ***403(b) Salary Reduction Agreement (3rd-party, from plan administrator)***
- ***403(b) Salary Reduction Change Form (3rd-party, from plan administrator)***

CHAPTER 4: 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 17 digits in the format **AA-BBB-CCC-DDD-EEE-FFF**, where

- **AA: 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
 - 40 Debt Service
 - 60 Enterprise Activities
- **BBB: Program** (activities and procedures to accomplish an objective)
 - 105 Pre-K
 - 110 K
 - 120 1-5
 - 130 6-8
 - 150 Home Instruction
 - 190 Undistributed
 - 200 Special Programs (Special Education)
 - 000 Undistributed Expenditures (charged indirectly to a program)
- **CCC: 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)
- **DDD: 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 (staff mileage)
 - 590 Miscellaneous Purchased Services (printing costs, student publications, booklets)
 - 610 General Supplies (A/V, furniture under \$2,000, workbooks, classroom/office 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)
- **EEE: Subject** (use at Business Office discretion where additional identification is needed)
- **FFF: Location** (school buildings / departments)
 - 001 Allamuchy Township School
 - 002 Mountain Villa School
 - 004 Rutherford Hall

SECTION IV – BUDGET PROCESS

CHAPTER 1: Budget Development Process

Procedure:

SCHOOL BUDGETS – SITE BASED MANAGEMENT

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

- October 15** Distribution of:
1. Individual school/ department line item budget
 2. Personnel request form; for additions and /or reductions of staff.
- December**
1. Beginning of December, meeting with the Superintendent of Schools, School Business Administrator, and individual School Principal or Supervisor to review additional needs for the following year.
 2. December 15th- return of the individual school/ department line item Budget, along with the Personnel Request Form.
 3. December 20th-Teachers may begin inputting orders through applicable systems for next year.
- January 15**
1. Verification from principals/ supervisors of approval of all school purchase orders. All changes to the submitted budgets will be at the direction of the Superintendent of Schools.

CHAPTER 2: Budget Transfers

Procedure:

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

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

Forms

- ***Budget Transfer Request Form***

CHAPTER 3: Grant Application Procedure

Procedure:

1. All grant applications must be submitted for approval prior to submission to the Granting Authority to the Building Principal then to the Supervisor of Curriculum and Instruction. 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

CHAPTER 1: Position Control - General

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 Database.

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

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

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:
 - a) The employee name
 - b) The date of hire
 - c) A permanent position tracking number for each employee including:
 - i) An accurate expenditure account code(s)
 - ii) The building the position is assigned
 - iii) The certification title and endorsement held, as applicable
 - iv) The assignment position title as follows:
 - (1) Superintendent or Chief School Administrator
 - (2) Assistant Superintendent
 - (3) School Business Administrator
 - (4) Board Secretary (when other than I, II or III above)
 - (5) Principal
 - (6) Vice Principal
 - (7) Director
 - (8) Supervisor
 - (9) Facilitator
 - (10) Instructional Coach by Subject Area
 - (11) Department Chairperson by Subject Area
 - (12) Certificated Administrator – Other
 - (13) Guidance
 - (14) Media Specialist/Librarian
 - (15) School Nurse
 - (16) Social Worker

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- (17) Psychologist
 - (18) Therapist – OT
 - (19) Therapist – PT
 - (20) Therapist - Speech
 - (21) Certificated Support Staff – Other
 - (22) Teacher by Subject Area
 - (23) Instructional Assistants
 - (24) Certificated Instructional-Other
 - (25) Aides supported by IEP
 - (26) Other Aides
 - (27) Maintenance Worker
 - (28) Custodian
 - (29) Bus Driver
 - (30) Vehicle Mechanic
 - (31) Food Service
 - (32) Other Non-certificated
- d) A budgetary control number for substitute teachers
 - e) A budgetary control number for overtime
 - f) A budgetary control number for extra pay
 - g) The status of the position (filled, vacant, abolished, etc.)
 - h) 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;
 - i) Each of the following:
 - i) base salary
 - ii) step
 - iii) longevity
 - iv) guide
 - v) stipends by type
 - vi) overtime
 - vii) other extra compensation
 - j) The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
 - k) The position’s full-time equivalent value by location;
 - l) The date the position was filled; and
 - m) The date the position was originally created by the board. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the board.

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.

Scope

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

Authority

The assignment of PCN's should be initiated by the CSA. Human Resources in conjunction with the SBA should maintain a list available to the CSA when hiring or transferring employees for the district. It is recommended that the PCN number be referenced in the resolution approved by the Board of Education.

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.

Position Control Number – Creating and Maintaining

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

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.

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.

Request for PCN for a New Position

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

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.

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 and suggestions for creating actual position control numbers for staff within their particular district.

- *Personnel to Payroll Spread*: This report compares personnel information to payroll.
- *History Report*: This report reflects who has been assigned to a specific PCN.
- *PCN by alpha*: A simple alphabetical list indicating FTE, PCN, budgetary account charged, percent charged and salary charged.
- *PCN by budgetary account*: A list of all staff by budgetary account code with PCN, FTE, budgetary account charged, percent charged and salary charged.
- *Recommendation for Formation of Position Control Numbers*: Examples for PCN segments.
- *Position Control Sample Spreadsheets*: These are examples of small districts that are not using integrated systems of how PCN can be controlled using simple spreadsheet formats.
- *Internal Control Questionnaire*: An example of the segregation of duties with regard to the assignment of Position Control Numbers.

CHAPTER 2: Position Control - Other

Recommended Format for Meaningful PCNs

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

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

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

Suggested General Category Codes

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

Suggested Department/Position Codes

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

Suggested Grade Codes

Grade Level	Code
Kindergarten	KD
Grade 1	01
Grade 2	02
Grade 3	03
Grade 4	04
Grade 5	05
Grade 6	06
Grade 7	07
Grade 8	08
Grade 9	09
Grade 10	10
Grade 11	11
Grade 12	12
Floating/Multiple Grades	FL
Grade Not Applicable	NA

SECTION VI – PURCHASING

CHAPTER 1: 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 Board of Education.

Authorized Purchases

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

Unauthorized Purchases

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

Procedure:

1. **QUOTATIONS:** When a single item or service, or group of like items cost in the range of \$4,350 - \$29,000, 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) 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, or a group of like items are at \$44,000 or greater, the formal bidding process through the Business Office is required (July 1, the threshold amount will be sent to the offices). Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date the Business Office receives the request and specifications. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.
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.
4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means **there will be no purchase orders authorized by a telephone call by a Principal, Supervisor, Teacher or other staff member**. Board members/staff members attending conventions or workshops are not to make purchases in the name of the school district without following the purchasing process. All purchases of goods and services require a purchase order to be generated with approval from the Superintendent and Business Administrator.
5. **Preview of Materials:** All staff members must receive permission from Principals or Supervisors to preview materials. After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for a new item. All purchases must go through the Business Office.
6. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meals and conferences. The Board **will not reimburse** employees for items and goods personally purchased by the employee as these items are required to be purchased through a vendor through the purchase order system.

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

References:

- *N.J.S.A. 18A:18A 3 (bidding)*
- *N.J.S.A. 18A:18A 4 (bidding)*
- *N.J.S.A. 18A:18A-37 (quotes)*

CHAPTER 2: Definition of Purchase Order, Emergency Orders and Extraordinary Conditions

Purchase Order:

According to 18A:18A-2(v), a purchase order is a legal document issued by the Purchasing Agent (School Business Administrator) authorizing a purchasing transaction with a vendor to perform or provide goods or services to the Board of Education.

ONLY THE PURCHASING AGENT IS AUTHORIZED BY LAW TO PURCHASE GOODS AND SERVICES FOR THE SCHOOL DISTRICT.

Emergency Orders or Extraordinary Conditions:

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

References:

- *N.J.S.A. 18A:18A-3(A)40a:11-9(b)*

CHAPTER 3: Purchase Order Form

Procedure:

1. Purchase orders are printed after the requisition is processed and approved through CDK software
2. The requisition is developed through CDK Requisition software and includes the following information
 - i. Type the School Year, but do not date the Purchase Order.
 - ii. Account Number to be charged - this information can be found in your copy of the budget allocation notices.
 - iii. Vendor's Name, address and zip code
 - iv. Ship to: School Address, and zip code with person's name who placed the order.
 - v. Quantity, description, unit price and total should be clearly stated. It is essential that current prices are used and shipping costs are included in the total.
 - vi. Attached to each Purchase Order is a **Purchase Order Rationale Form (Form ____)** that justifies the need for the purchase.
3. All orders from **\$4,350 to \$44,000, unless purchased under a state contract, require a Quotation Record Form (Form ____)** attached.
4. Purchase orders are forwarded to the Principal's Office for approval.
5. After approval by the Principal, the purchase order will be forwarded to the Superintendent's Office for approval. The PO is then sent to the Business Administrator for final approval.
6. All purchase orders will be approved and dated by the following:
 - i. **Principal or Supervisor:** must check to determine if funds are available and determines educational value of each order.
 - ii. **Curriculum/ Technology Supervisors:** determines if PO is appropriate for the curriculum.
 - iii. **School Business Administrator:** reviews the technical aspects to ensure compliance with State Law and Board Policy.
7. The Operations Committee of the Board, then approves all purchase orders at the next Board meeting.
8. After the Board meeting, the Business Office receives the PO with all approvals, the copy (original) of the purchase order is then forwarded to the vendor.
9. Upon receipt of the goods/ services the school copy, (v), 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, the **Order Information Form (Form ____)** must be sent along with the packing slip to the Business Office. When the Order is complete, the school copy, (v), must be sent to the Business Office. The Business Office will not authorize the payment to the vendor until the school copy, (v), copy is received.
10. **Partial Payments:** In order to pay a vendor for the material received the Principal/ Supervisor must send a copy of the school copy, (v), denoting the items received. As stated above final payment will not be made until the school copy, (v), is received.
11. **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.
12. **Computers /Hardware:** All purchases of computers/hardware require the Principal/Supervisor to contact JDM to assist employees with the technical aspects and the State Contract requirements of purchasing computers. After the PO is approved by the Principal/Supervisor, it must be approved by the Superintendent before it is sent to the Business Office.
13. **Copiers:** If a copier needs to be replaced or a new one purchased the Business Administrator must be contacted. All purchases or replacements must be pre-approved by the Business Administrator.
14. **Cooperative Purchasing:** The Board of Education has contracted with _____ to bid on items in

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the following categories on an as needed basis.

- i. Office Supplies
- ii. School Supplies
- iii. Custodial Supplies
- iv. Art Supplies
- v. Science Supplies
- vi. Industrial Arts
- vii. Athletics
- viii. Technology

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

References:

- ***N.J.S.A. 6A:23A-6.10***

Forms:

- ***Purchase Order Form***
- ***Quotation Record Form***
- ***Order Information Form***
- ***Memorandum -Return of Purchase Order***

CHAPTER 4: 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 purchase order form as described in this Business Procedure Handbook.
2. All employees responsible for submitting purchase orders, will have to attach to the purchase order the **Purchase Order Rationale Form (Form ____)**, that will determine why the purchase is essential to the school district. Non –essential items will not be ordered.
 - i. Exceptions for the Purchase Order Rationale Form:
 1. After School Supplementary Service Providers (regulated state law)
 2. Emergency purchases (rationale already provided),
 3. Field trips, student transportation, & athletic trips (not required),
 4. Travel reimbursement for employees (state code and board policy),
 5. Tuition contracts (state regulated) and tuition reimbursement for employees (contractual).
3. It will be the responsibility of the Building Principals and Supervisors, to notify all staff members under their supervision that orders for goods, services or materials will be made by strictly following the procedure for issuing a purchase order.
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 Building Principal/Supervisor and all others responsible for approving orders will call the Business Office for approval and will immediately submit all necessary information needed for the Business Office to process. The following procedure must be followed:
 - i. A purchase order must be immediately sent to the Business Office with "EMERGENCY PURCHASE ORDER" on the top right hand corner of the purchase order.
 - ii. The purchase order will be immediately processed.
 - iii. Upon receipt of the goods, the school copy, (v), 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, the **Order Information Form (Form ____)** must be sent along with the packing slip to the Business Office. When the order is complete, the school copy, (v), must be sent to the Business Office. The Business Office will not authorize payment to the vendor until the school copy, (v), is received.
5. By following the above procedure for all purchase orders, the obligations of the Board of Education will be more accurately maintained.

References:

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

Form:

- *Order Information Form*

CHAPTER 5: 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 Board without public advertising for bids even if the price exceeds the bid threshold when an emergency affecting the health or safety of occupants of school buildings, provided that the contracts are awarded in the following manner:
 - 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.
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***

CHAPTER 6: Receipt of Goods

Purpose:

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

Procedure:

1. Check the packing slips very carefully without delay, as soon as the shipment is received. If the items are on back-order, mark "backorder" 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 provided 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 Business Office immediately with an Order Information Form (Form ___) with the packing slip attached. 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.

Forms:

- ***Order Information Form***

CHAPTER 7: 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*

CHAPTER 8: Expenditure Control – End of Year Procedure

Purpose:

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

Procedure:

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

- A. Miscellaneous Principals/ Supervisors Account
- B. Emergency end of the year supplies as approved by Administration
- 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

CHAPTER 9: Expenditure Control – Professional Affiliations/Expense Reimbursement

Procedure:

PROFESSIONAL AFFILIATIONS:

Payment 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**, 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 of Schools shall review and may approve or deny each request for travel expenses. 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, or designee, to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement).
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Township Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and related expenses not be reimbursed unless adequately substantiated.
5. Lodging and meals must comply with the federal per diem rate. 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 Superintendent will include the Professional Development Request Form information and the purchase order on the Board of Education agenda for approval.
 - b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.
 - c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
6. **Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.**

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APPENDIX 5: Retention of Records

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 Conference Travel Expense Report (Form) 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 canceled 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 Board meeting.
11. At the time of submission of all expense reimbursements, the staff member must submit a Post Professional Development (PD) Report (Form) 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.
12. Board members, officers and designated employees of the Township School District who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses.

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:
 - a. Subsistence reimbursement for one day –trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:XX-8.20
 - b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedure set forth in N.J.A.C. 6A:XX-8.19(b).
 - c. Attendance by the appropriate people at NJSA, NJADA or NJASBO shall only be permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 6A:XX-8.19(b) and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.
 - d. Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the district.
 - e. Car rentals, limousine services, reverse telephone charges or entertainment costs.
 - f. Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or on –line services.

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.

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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.

REIMBURSEMENT FOR MILEAGE ONLY:

1. All staff members must use the *Reimbursement Request - Tuition & Other* Form to be reimbursed for all appropriate travel, available on the district website.
2. For trips involving tolls and parking, all receipts must be attached to the Mileage Reimbursement Voucher form.
3. Staff members who are assigned duties in more than one building may be compensated for such intra-district travel in accordance with Schedule A of the Collective Bargaining Agreement.
4. Requests for travel reimbursement must be made within 30 days of the conclusion of the event. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

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*

Forms:

- *Professional Development Request Form*
- *Conference Travel Expense Report*
- *Post Professional Development(PD) Report*
- *Mileage Reimbursement Form*
- *Standard District-Wide Mileage Schedule*

CHAPTER 10: Professional Services – Legal Services

Procedure:

1. In order to help minimize the cost of legal services, the Board will authorize the designated persons to contact legal counsel (in the absence of any such resolution or resolution to the contrary, the Superintendent and Business Administrator shall be designated persons). 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 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 contact
 - c. Invoices for payment shall itemize the services provided for the billing period
 - d. Payment shall only be for services actually provided
5. The Board of Education will annually establish, prior to the budget preparation, a maximum dollar limit for each type of professional service, including legal services.

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

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*

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CHAPTER 11: Professional Services – 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*

CHAPTER 12: Expenditure Control - Maintenance Service Contract and Other Repairs

Procedure:

1. Service contracts for continued maintenance and repair of office machines are available for district wide equipment.
2. The Business Office will provide each school office/ department with the names(s) and phone numbers(s) of the successful bidders.
3. Whenever a repair is required, the school/department will call the Business Office for availability of funds. The Business Office will authorize the school/department to notify the vendor of the need for repair.
4. When the repair is made, the service call form from the company who serviced the machine must be signed by the staff member and the copy forwarded to the Business Office. Give a voucher to the serviceman to take back to his office, to be signed and returned to the Business Office.
5. The Business Office will match the service call from the company invoice with the bill as it comes in. The Business Office will then send the bill to the Building Principal to have the PO typed and the appropriate account charged.

CHAPTER 13: Expenditure Control: - Maintenance and Computer Work Order System

Procedures:

MAINTENANCE WORK ORDER SYSTEM

In order to ensure that building maintenance projects are done in a timely fashion, the *Maintenance Request Form* available on the website must be utilized. Work orders initiated through this Form will be immediately forwarded to the Business Office and appropriate Custodial lead and Building Administrator upon submission. No maintenance projects will be started without a work order request. The work orders will be processed based on the order they are received and priority of the request. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

COMPUTER WORK ORDER SYSTEM chromebooks and ipads – Technology Liaisons, all else jdm

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

1. A work order (“J-Ticket) is generated on the web site indicating a description of the problem and the location.
2. J-Tickets are received and delegated to the Computer Technicians and given a reference number. J-Tickets 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 J-Tickets, the person initiating the J-Tickets and the supervisor receive a report stating that the work is completed.

Forms

- ***Maintenance Request Form***
- ***Computer Service Request Form***

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

CHAPTER 1: Facilities (includes administration of work and health and safety)

Purpose:

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

Procedures:

BUILDING COORDINATOR

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

PLANNING FOR ALTERATIONS AND REMODELING

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

MAINTENANCE AND REPAIR OF EQUIPMENT

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

NOISE CONTROL

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

PEST CONTROL

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

RECYCLING

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

REFUSE COLLECTION SERVICES

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

CHEMICAL HYGIENE AND DISPOSAL OF HAZARDOUS WASTES

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

RIGHT TO KNOW

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

SAFETY/ACCIDENT REPORTING

- If an employee is injured on the job, the employee must report the injury to his/her supervisor as soon as possible, but no later than 24 hours following the occurrence of the injury. A delay in reporting may result in loss of benefits.
- Injured persons shall be referred immediately to the school nurse for such medical attention that may be appropriate. He/she should complete the Worker's Compensation Questionnaire and sign the notice that is attached to it. The supervisor should complete the Supervisor Accident Investigation Report. Employees that need medical attention must report to an approved doctor for medical treatment unless the employee is seriously injured. If the employee is seriously injured, the employee should go/be brought to the nearest hospital for medical treatment and report the injury as a work-related injury.

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 indoor air quality standards as per Policy 7421 and its successors.

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.

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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 - at this time, our boilers do not necessitate a boiler license to operate.

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

CHAPTER 2: Facilities Maintenance & Repair Scheduling and Accounting – General

Purpose:

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

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

Prioritization

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

1. **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.
 - i. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.
 - ii. Within three days, the superintendent shall inform the County Superintendent of the nature of the emergency and the estimated needs to respond to it.
 - iii. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
 - iv. The contract shall only cover the necessary tasks to alleviate the emergency.
2. **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.
3. **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.
4. **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.
5. **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 Buildings & Grounds Supervisor may group work orders in order to complete them in an efficient manner. The superintendent may authorize the completion of a work order in a priority order other than above.

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.

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Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

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

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

Close Out Procedures

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

Contracted Services:

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

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

Planning

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

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

SECTION VIII – SECURITY

CHAPTER 1: Security

Purpose:

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

Procedures:

BUILDINGS AND GROUNDS SECURITY

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

ID BADGES

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

VISITORS/DELIVERIES

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

BUILDING KEYS

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

PARKING AREAS

- Staff members shall park in the school parking lots.

SECTION IX – EMERGENCY PREPAREDNESS

CHAPTER 1: Emergency Preparedness

Purpose:

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

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. 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

SECTION X– RISK MANAGEMENT

CHAPTER 1: Safety

Purpose:

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

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

Procedure:

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

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

The Safety Committee will meet periodically during the year.

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

1. 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.

CHAPTER 2: Loss Control - 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. In the case of injury an accident report must be filled out within twenty-four (24) hours. If there is an employee accident, the employee is to report it to the nurse/ supervisor and fill out the **NOTICE OF EMPLOYEE INJURY Form**. Employees that need medical attention must report to an approved doctor for medical treatment unless the employee is seriously injured. If the employee is seriously injured, the employee should go/be brought to the nearest hospital for medical treatment and report the injury as a work-related injury.

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

If the accident or injury is an emergency, the employee may be treated at the nearest hospital. Employee should instruct the hospital, doctor or pharmacy to forward all bills to Business Office (Workers' Compensation Claims). It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills.

After examination or treatment by the workers' compensation doctor, emergency doctor or referred doctor, the employee must report back to work with the Return to Work Form.

LITIGATION/LIABILITY

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

INJURIES TO VISITORS ON THE PREMISES

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

Forms:

- **Accident Report Form – Employee**
- **Accident Investigation Report**
- **Accident Report Form - Student**

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CHAPTER 3: Loss Control - 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.

References

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

CHAPTER 4: Personal Items

Procedure:

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

SECTION XI– TRANSPORTATION

CHAPTER 1: Transportation

Purpose:

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

Procedure:

New Students

- School principal's office (Dept. of Pupil Services or registrar) 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

- School principal's office (Dept. of Pupil Services or registrar) shall notify the transportation department when a student withdraws from the district.

Field Trip/Athletic Buses

- Requests for buses for field trips and athletic events shall be submitted to the Transportation Coordinator at the earliest possible date and after approval by the Board of Education. The Transportation Coordinator will schedule all special activity buses.

Contracted Bus Services (if applicable)

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

Non Public/ Aid-in-Lieu

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The 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 1st.
- 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 Coordinator or Director of Operations. Buses shall be replaced on a rotating basis. No vehicle will be utilized to transport students beyond the statutory number of years from the year of manufacture for that type of vehicle.

DRTRS

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

Safety

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

Bus Accidents

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

CHAPTER 2: Vehicle Tracking, Maintenance and Accounting

Purpose:

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

Procedure:

1. The district vehicle 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.

CHAPTER 3: District Vehicle Assignment

Purpose:

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

Procedure:

1. The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.
2. The Board upon the recommendation of the Superintendent may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to units within the school district for pool use according to the following classifications:
 - a. Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator, head of facilities services, head of security services, or other supervisory employees who based on their job duties may be called on a 24 hour, seven-day a week basis. No individual assignment shall be made for the primary purpose of commuting.
 - b. A unit may be permanently assigned one or more district pool vehicles only if the employees of the unit will collectively use the vehicle or each vehicle for more than an average of 750 miles per month on official district business. Pool vehicles shall not be used for the purpose of commuting and shall remain at a district facility when not in official use.
3. Board members or employees may be temporarily assigned a district vehicle for travel events.
4. The school district board shall ensure that an employee, such as the School Business Administrator, insurance or risk management staff member, head of facilities or other appropriate employee is assigned the functions of district vehicle coordinator.
5. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.
6. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.
7. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.
8. No luxury vehicle, one which exceeds the greater of \$30,000 or any current dollar limit established in Internal Revenue Service (IRS) law or regulation, shall be purchased, lease-purchased or leased by the District. If a vehicle is assigned to the Superintendent, it may be a full-size or intermediate, four-door sedan of the non-luxury class. All other vehicles shall be compact sedans, unless special passenger, cargo, equipment, or use requirements make the standard vehicle unsuitable for documented district needs.
9. The district vehicle shall be used primarily for business purposes; however, incidental and reasonable personal use is permitted.
10. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to file insurance claims.
11. No physical alterations shall be made to a vehicle without prior board approval.

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APPENDIX 5: Retention of Records

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

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SECTION XII– FOOD SERVICE

CHAPTER 1: Food Service

Purpose:

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

Procedures:

Application for Participation in Child Nutrition Program

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

Direct Certification

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

New Students

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

Free and Reduced Meal Applications

- Business Office Secretary 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 Business Office Secretary.

Determining Eligibility for participation in the Child Nutrition Program

- Business Office Secretary determines eligibility in accordance with applicable regulations established by the Department of Agriculture. 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 Business Office Secretary. 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 15th student data, lists are maintained by school, broken down by ethnic group and further broken down by status of free, reduced and denied.

Verification

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

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Bidding

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

Daily 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 and picked up by district courier and brought to the bank. Deposit totals are reconciled to the bank statement by business office personnel

Setting Prices

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

Voucher Certification/submission

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

Commodities

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

Food Services Procedures

1. Daily Lunch Claim Amounts

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

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2. Daily Snack Claim Amounts

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

3. Breakfast Claim Amounts

- (a) The Breakfast Program is enlisted in a government program named Provision II.
- (b) It allows the department to establish, during a "base year", a schools eligibility to claim breakfast meals served on a percentage basis instead of a daily actual count of individual student meal eligibility.
- (c) Each site supervisor records the daily amounts on their DRC's that are sent to the office.
- (d) Secretary #2 also records these numbers on a work sheet for future reference. These amounts are submitted to the government on their web based system for reimbursement.

4. State Report

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

5. Maintenance/Technical Repairs & Work Orders

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

6. Inventory Management

- (a) Every time a delivery of frozen foods is scheduled from the government, a processor, or a distributor, these items are perpetually added into inventory by the Food Service Director.
- (b) After ordering is completed, food items must be deducted from inventory.
- (c) The food items that are not being delivered to the schools directly from the distributors are being distributed by department truck driver from inventory at _____.

- (d) Once the frozen foods order is placed, and the items that are to come out of _____ freezer are determined, they are consolidated by the Food Service Director, input on a breakdown sheet for delivery by department truck driver and deducted from the inventory in a perpetual manner.
- (e) Every month, an actual inventory of the _____ freezer is done by the department truck driver or the Food Service Director.
- (f) This inventory is compared to the totals on the perpetual. (Any discrepancies are addressed and resolved and/or documented, if necessary.)
- (g) When all ordering is done by the individual schools, they are required to document what foods they have in inventory that are similar to the ones that are currently being ordered.
- (h) If the Food Service Director feels as though the schools have similar items in individual inventory that they are not going to need in the near future, the supervisors will be called and told to use the items that they have and their order of the similar items will be cancelled.
- (i) The schools are also required to complete a monthly actual inventory.

7. Department Timesheets/Payroll

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

SECTION XIII– TECHNOLOGY SYSTEMS

CHAPTER 1: Physical security over technology equipment, peripherals and media

Purpose:

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

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

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CHAPTER 2: Security over data – passwords and user accounts

Purpose:

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

Procedures:

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.

CHAPTER 3: 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.

Procedures:

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
 - 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

CHAPTER 4: 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.

Procedures:

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

CHAPTER 5: Protect the district's network from internal dangers

Purpose:

Create procedures that prevent unauthorized use from within the district

Procedures:

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.

CHAPTER 6: Electronic Communication Archival

Purpose:

Store electronic communications made within district

Procedures:

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.

CHAPTER 7: Video Surveillance Security

Purpose:

To ensure a safe and secure environment for student learning

Procedures:

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

CHAPTER 8: Web content filtering and supervision

Purpose:

To ensure a safe and secure electronic environment for students.

Procedures:

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

CHAPTER 9: Network Storage Availability

Purpose:

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

Procedures:

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.

CHAPTER 10: Computer Work Order System

Procedures:

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 (J-Ticket) is generated on the web site indicating a description of the problem and the location.
2. J-Ticket are received and delegated to the Computer Technicians and given a reference number. J-Tickets 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 J-Ticket, the person initiating the J-Ticket and the supervisor receive a report stating that the work is completed.

Forms:

- ***Computer Service Request Form***

CHAPTER 11: Physical security over technology equipment, peripherals and Media

Purpose:

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

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

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APPENDIX 5: Retention of Records

SECTION XIV– INFORMATION MANAGEMENT

CHAPTER 1: Acceptable Use of Districts Technology and Information

Purpose:

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

Procedure:

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

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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

CHAPTER 2: Securing of sensitive manual (written or paper) information

Purpose:

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

Procedure:

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

SECTION XV- FINANCIAL AND HUMAN RESOURCE MANAGEMENT SYSTEMS CHAPTER 1: Fiscal/Management Systems

N.J.A.C. 6A:23A-6.7 – GUIDANCE DRAFT

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.

While Allamuchy falls below the threshold to require an ERP system, the general principles and process framework is still relevant to efficient and effective operations.

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.

In Accounting

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

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

In Payroll

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

In Personnel

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

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

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for the employee's budget spread in the third-party application is consistent with the expense account structure established within Accounting.

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

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

Additional Benefit:

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

Bidding to Budget Transfer

(Third-Party Bidding Software to Accounting)

Many districts utilize outside bidding companies (such as Educational Data) to assist with the process of procuring needed supplies for the upcoming year. These bidding companies deal with the individual vendors and award the bids based on district criteria. The data received from the third-party bidding application then needs to be entered into the district's accounting software application to generate the purchase order encumbrances. Entering these purchase orders can be time consuming and labor intensive. To expedite this process, the Accounting system should be able to provide a "Bidding to Budget Transfer" function.

Automatically Update New Fiscal Year Payroll Salaries for all Employees (Personnel to Payroll)

At the beginning of each new fiscal year, salary information can be updated for all employees automatically. Districts who utilize third-party payroll applications (such as ADP) may have to manually enter in each new salary amount for every single employee. If system integration is used this should be an automated process for those districts that utilize both Payroll and Personnel applications. Personnel provides the ability to maintain historic, current and future year salary information, allowing Payroll to access this data when it is time to update individual employee salaries.

Synchronize Contracted Salaries

This function would update the "Salary" field with employees' total calculated salary amounts from Personnel.

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

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

Synchronize Contract Days Remaining

(AESOP/Frontline System to Personnel)

Many districts take advantage of utilizing outside automated substitute placement systems (AESOP/Frontline). These systems provide on-line solutions for absence tracking and substitute placement.

Entering the district's daily attendance and substitute information can be time consuming and labor intensive. System integration should be able to import attendance records, which automatically generates employee attendance records within Personnel from your AESOP/Frontline file, reducing the need to manually enter this information in.

Key benefits include increasing the district's efficiency in: 1.) filling teacher absences with substitute teachers, and 2.) automating the attendance data entry process. For those districts whose attendance is not entered on a daily basis (due to work overloads or staff absences), integration between the two applications aids districts with keeping their

attendance current and up-to-date, providing school administrators access to accurate and reliable absence information on a timely basis.

Implement Position Control Codes or Numbers (PCN), and Automatically Update Position Control Budget Spread Information (Payroll to Personnel)

Utilizing a synchronized Personnel and Payroll applications give the ability to implement position control codes, as well as automatically update position control budget spread information as necessary. Position Control Codes or Numbers (PCNs) represent distinct, board-approved, contracted job positions. The budget spread for each position is defined, providing a powerful in-house management and budgeting tool. Key benefits of utilizing PCNs include features that allow your district to:

- Validate current year budget appropriations against Personnel contracted salaries, by account.
- Present salary projection analysis to the board to assist with budget projection for the next fiscal year.
- Track and project the district's vacant positions, allowing for more accurate budget projections.
- Import future year salary data directly into Accounting's Budget Projection Module.
- Utilize employee budget spread information from Payroll to generate PCN in Personnel.

In short, a unique code is created to represent each board-approved contracted position within your district. These codes are referred to PCNs. The budget spread is attached to these codes, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding PCN is linked to the employee who is currently filling the position. PCNs that are not linked to any employees represent vacant positions. For 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.

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 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. When a PCN is linked to an employee record, the calculated salary for that employee overrides the vacant salary amount entered for the PCN. As PCNs represent positions within the district, they are only added or deleted when a job position itself is either created or phased out.

Meaningful vs. Non-Meaningful PCNs

Each PCN must be unique and can be up to 20 characters or digits. A PCN can either be a random string of numbers with no meaning attached to it – like a PO number – or it can be a string containing meaningful segments – like an expense account number.

Meaningful PCNs are critical for position control, as they allow the positions they represent to be more easily identified. They are also easier to relate to when using the PCN associated reports.

Non-meaningful PCNs are a random string of numbers with no meaning attached to it. Position control is more difficult, as is using the related reports.

Generate Annual Contract Letters/Create Mailing Labels, etc.

- Export Employee Data from Personnel
- Generate Letters or Labels using Microsoft Word
- Export Employee Data from Personnel
- Generate Letters/Labels from Microsoft Word
- Export Employee Salary Data from Personnel

WHAT A SBA SHOULD DO....TO IMPLEMENT 6A:23A-6.7?

1. Do we need to comply given district budget or populace?

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2. Look at current systems utilized (i.e. fund accounting, payroll and personnel) for integration or expansion.
3. Define needs-are systems in place fully utilized? Is training necessary to implement system capabilities? Is there no integration in place?
4. If utilizing multi modules (systems) i.e. ADP payroll, Microsoft Excel position control, outside fund accounting module....can they be integrated? If so, have approval for utilization been obtained from the ESC?
5. Does the system..... (Fund accounting, personnel, and payroll) currently being utilized sufficiently meets the requirements of 6A:23A-6.7? If so, has approval been obtained from the ESC?
6. If not able to expand current systems for appropriate utilization, is there another district or county organization that can accommodate needs? (Remember to check with the ESC for potential providers)
7. What expenditures are available to extend to the full integration of systems (ERP)? Does the additional cost add directly to the district's administrative limits or can the additional cost be shifted to an outside agency (i.e. bank payment for services)?
8. What are the "quiet" costs of system integration?
 - New equipment (servers, wiring, computers)
 - Supplies (paper, checks, ink and associated copy costs)
 - Staffing (training and number to respond to necessary reporting, daily updates, etc.)
 - Facilities (is there room for all necessary equipment, supplies and staff?)
9. If it is necessary to research outside ERP systems, are they able to give you a BETA for 2009/2010? Are they state approved for compliance?
 - In looking at ERP systems, does the potential system allow for control over access and audit trail for access to all system components?
 - Does the anticipated ERP system allow for appropriate updates for all systems within or outside pursuant to DOE requirements?
 - Has the proposed ERP system been used in full by NJASBO members within the last three (3) years?
 - Is the proposed ERP system harmonious to NJSA and NJAC requirements
 - Does the proposed ERP system allow for staff training, support updates, appropriate back up of information and back up for startup?

Determination

Once the aforementioned is reviewed and the priorities or direction of the district is established the SBA in conjunction with the CSA should approach the Board of Education with their findings. The Board of Education should prior to determination, analyze the recommendation for ERP compliance, but make sure that all changes in procedure and process also adhere to Board of Education policy, maintain appropriate user authority and user access and district wide protocols for accessibility.

Internal Controls

The Board of Education should establish internal control procedures for all systems (fund accounting, personnel and payroll) regardless of true system integration or multi systems (many modules) integration. No one individual should have control within all systems. Annual review should be done via an internal control check. (See attached sample document- which should be completed in-house and by the district auditor independently).

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APPENDIX 1: ASSA Reporting

Procedure:

The information for the Application for State School Aid (ASSA) is generated through and completed by the Assistant Superintendent' of Schools. In September a memo is sent out to all Principals/Supervisors from the Assistant Superintendent detailing the directions for submitting the school ASSA information along with the importance of its accuracy. Below is a breakdown of how the information is generated:

Information	Person Responsible	Documentation
Students on roll-full and shared	Principal	Attendance registers maintained by principal. Documentation to be submitted with the report.
Sent full time Received full time Received shared time	Supervisor of Special Education	Genesis data
Private schools for the handicapped	Business Office	Maintain tuition contracts for private schools for the handicapped
Sent shared time	GCIT	Documentation to be provided to Supervisor of Special Education
Resident students	Supervisor of Special Education	Genesis data
At Risk	Principal	Genesis data
Transportation Report	Supervisor of Transportation	Documentation to be submitted with report
English Language Learners	Curriculum Supervisor	Genesis data
Tier I Students	Supervisor of Special Education	Student tracker documentation

APPENDIX 2: Free and Reduced Lunch Applications

Procedure:

The Free and Reduced Meal applications are sent to us electronically by the state. It is mandated that we use this form without change. The Food Service Department is responsible for getting the forms copied and distributed to all the schools. The youngest member of the household is to receive the application on the first day of school. The food service department sends this list to each school for meal application distribution. Once completed by the parent all applications returned are sent to the Food Service Department for processing. The Bookkeeper sends home a meal status notification letter to all applicants. Applications are kept at the Food Service department throughout the school year. Using Genesis for processing the application, the eligibility determination is forwarded to each students file and to the Point of Sale system. Each school secretary can view this information via Genesis. Verification of qualification for free and reduced meals is the responsibility of the Food Service Supervisor. Verification of applications must be completed in November.

Elementary Schools Procedures

The cafeterias have computerized point of sale cash registers. After the student identifies himself with a Pin number, the picture of the student comes up on the screen along with the meal status code and any balance the student may have. All money for meals is collected in the classrooms. The money is put into an envelope which is already labeled with the students name, teacher name, room number and grade, which is supplied by the school secretary. The envelopes are forwarded by the teacher to the main office where the cafeteria worker gets them and applies the money to the appropriate student account via the Point of Sale. At lunch time the student puts their PIN number into the cash register via PIN pad for items purchased. No money is exchanged at lunch time. At the end of each day the cafeteria worker counts out all money received and posts it to the point of sale. The physical cash received should match the money posted to student's accounts. At the end of each day the cafeteria worker prints out a daily sales report and sends it to the Food Service office. Any problems or questions during the course of the day are to go to the Bookkeeper in the Food Service department. Any discrepancies are to be called into the Bookkeeper prior to closing out for the day.

Middle School and High School

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

At the end of the day the manager at the Jr. High school and the Bookkeeper at the High School print out the daily sales reports. The cashiers can view these numbers prior to printing to verify cash received against sales. Any problems are referred to the manager at the Jr. High school and the Bookkeeper at the High School. The cashiers need to advise their managers of any money discrepancies.

APPENDIX 3: Fall Report

Procedure:

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

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

APPENDIX 4: 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.

APPENDICES

APPENDIX 5: Retention of Records

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

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

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the Board of Education intends to hold or continue to use over a long period of time and costs over **\$500.00** when purchased. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

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

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

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

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.

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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.

Sources:

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

APPENDIX 5: Retention of Records

NOTE: For the most current copy of the State’s Records Retention policy, please refer to the NJ DOE website

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 for approval.
4. Questions concerning the disposition of records should be directed to the Business Administrator.

References:

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

**STATE DEPARTMENT OF EDUCATION
RECORDS RETENTION SCHEDULE
Retention Period-Destroy Records After**

Item #	Form #	Description	District	County
1.	A-1	School Register, Classroom	6 Years	-----
2.	A-1a	School Register, Central	6 Years	-----
3.	A-2b	Record of Individual Instruction	6 Years	-----
4.	A-3	Annual Report of Education Statistics	10 Years	10 Years
5.	A-4	Annual Financial Statistical Report	10 Years	10 Years
6.	A-4a	Report of Res. Enrollment Statistics	10 Years	10 Years
7.	A-4b	Report of Pupils Receiving Bedside/Home Instruction	10 Years	10 Years
8.	A-4c	Report of Tuition Pupils Sent to App. Special Classes for Atypical Pupils	10 Years	10 Years
9.	A-4d	Application for State Aid-Transportation	10 Years	10 Years
10.	A-4e	Atypical Pupils	10 Years	10 Years
11.	A-4f	Report of School Budget and District Taxes	10 Years	10 Years

Item #	Form #	Description	District	County
12.	A-4g	Report of Pupils Living on Non-Taxable State-Owned Property	10 Years	10 Years
13.	A-5	Custodian's Financial Report	10 Years	10 Years
14.	A-13	Certificate of Tax Ordered	10 Years	10 Years
15.	A-17	Financial Record Book, Custodian of School Monies	Permanent	-----
16.	A-22	Employment Contract Teacher	10 Years After Term.	10 Years After Term.
17.	A-28	Tally Sheet	---	1 Year
18.	A-32	Proceedings with Respect to Authorization of Bonds	Bond Maturity	_____
19.	A-33	Report of Election Proceedings	10 Years	10 Years
20.	A-36	Board Members Affidavit and Oath of Office	10 Years	10 Years
21.	A-41a	Pupils Transfer Card	3 Years	-----
22.	A-44	Record of Exclusion	3 Years	-----
23.	A-45	Medical Inspection Record Card	1 Yr after Graduation	-----
24.	A-50	Age Certificate	When Minor	Reaches age 21
25.	A-56a	School Record	When Minor	Reaches age 21
26.	A-56b	Promise of Employment	When Minor	Reaches age 21
27.	A-56c	Physician's Certificate	When Minor	Reaches age 21
28.	A-66a	Vacation Employment Certificate	When Minor	Reaches age 21
29.	A-66a1	Vacation Employment Certificate (Employment outside of district)	When Minor	Reaches age 21
30.	A-66b	Regular Employment Certificate	When Minor	Reaches age 21
31.	A-66c	Application for Special Newsboy or Special Street Trades Permit	When Minor	Reaches age 21
32.	A-66d	Application for Special Agricultural Permit	When Minor	Reaches age 21
33.	A-66e	Special Agricultural Permit	When Minor	Reaches age 21

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Item #	Form #	Description	District	County
34.	A-66f	Special Newsboy Permit	When Minor	Reaches age 21
35.	A-66g	Special Street Trades Permit	When Minor	Reaches age 21
36.	A-66h	Age Certificate - Agricultural	When Minor	Reaches age 21
37.	A-66i	Application for Special Theatrical Permit	When Minor	Reaches age 21
38.	A-66j	Special Theatrical Permit	When Minor	Reaches age 21
39.	A-66k	Application for Special Newspaperboy Permit	When Minor	Reaches age 21
40.	A-66m	Special Newspaperboy Permit	When Minor	Reaches age 21
41.	A-59	Notice to Parents	6 Years	-----
42.	A-60	State Warrant	6 Years	-----
43.	A-61	Rule to Show Cause	6 Years	-----
44.	A-62	Complaint	6 Years	-----
45.	A-63	Attendance Report	3 Years	-----
46.	A-74	Employment Contract -- Attendance Officer	10 Years After Term.	-----
47.	A-77	Medical Inspection Notice	1 Year After Graduation	-----
48.	A-100	Budget	Permanent	-----
49.	A-101	Budget	Permanent	-----
50.	A-102	Budget	Permanent	-----
51.	A-103	Budget	Permanent	-----
52.	A-104	Budget	Permanent	-----
53.	A-109	Appropriations Receivable	Permanent	-----
54.	A-110	Appropriations and Cash Receipts	Permanent	-----
55.	A-111	Cash Expenditures	Permanent	-----

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Item #	Form #	Description	District	County
56.	A-112	General Control	Permanent	-----
57.	A-115	Distribution of Costs, Administration	10 Years	-----
58.	A-116	Distribution of Costs, Instruction	10 Years	-----
59.	A-117	Distribution of Costs, Attendance and Health	10 Years	-----
60.	A-118	Distribution of Costs, Maintenance	10 Years	-----
61.	A-119	Distribution of Costs, Fixed Charges	10 Years	-----
62.	A-120	Distribution of Costs, Capital Outlay	10 Years	-----
63.	A-121	Distribution of Costs, Vocational	10 Years	-----
64.	A-122	Distribution of Costs, Evening School	10 Years	-----
65.	A-125	Distribution of Costs	10 Years	-----
66.	A-130	Property Record	10 Years	-----
67.	A-131	Tuition Ledger - Pupils Sent	10 Years	-----
68.	A-132	Tuition Ledger - Pupils Received	10 Years	-----
69.	A-148	Report of the Secretary	Permanent	-----
70.	A-149	Report of the Custodian	Permanent	-----
71.	A-151	Purchase Order	6 Years	6 Years
72.	A-162	Bond Register	Permanent	-----
73.	A-231	Permanent Record Card	Permanent	-----
74.	B-1A	Bonding Election Report	---	3 Years
75.	C-212	Transportation Contract	6 Years After Term.	6 Years After Term.
76.	C-213	Transportation Contract Renewal	6 Years After Term.	6 Years After Term.
77.	TB-1	Tuberculosis Testing Survey Card	1 Year after Graduation	-----

APPENDICES

Item #	Form #	Description	District	County
78.	101	Application to Local Finance Board & Comm. Of Education (for extension of credit)	Bond Maturity	-----
		<u>FEDERAL PROGRAMS NDEA</u>		-----
79.		Reimbursement Claim	6 Years	-----
80.		Request for Verification of Expenditures Title V	6 Years	-----
		PUBLIC LAWS 815 AND 874		-----
81.	RSF-1	Application for Assistance	3 Years	3 Years
82.	RSF-2	Application for Financial Assistance, Public School Construction, Parts I and II	3 Years	3 Years
83.	RSF-3	Report for Determining Payment	3 Years	3 Years

FORMS:

- **1A Budget Transfer Form**
- **2A Budget Request Worksheet**
- **3A Personnel Request Form**
- **4A Purchase Order**
- **5A Purchase Order Rationale Form**
- **6A Quotation Record Form**
- **7A Order Information Form**
- **8A Memorandum - Return of Purchase Order**
- **9A Professional Development Request**
- **10A Conference Travel Expense Report**
- **11A Mileage Reimbursement Voucher**
- **12A Standard District - Wide Mileage Schedule**
- **13A Maintenance Work Order Form-School Dude.Com**
- **14A Computer Service Request Form- Trouble Trekker**
- **15A Petty Cash Request Form**
- **16A School Accounts- Check Requisition**
- **17A School Activity Fund**
- **18A Employee Payroll Input Form**
- **19A 403(b) Salary Reduction Agreement**
- **20A 403(b) Salary Reduction Agreement- Change Form**
- **21A Employee Authorization For Medical Attention Form**
- **22A Incident Reporting Forms**
- **23A Application for Use of School Property**
- **24A Fixed Asset Form**
- **25A Tax Exempt Letter**
- **26A Teacher Borrowing Classroom Computer for Summer**

APPENDICES

Appendix 7

Highlight= Up for Tenure

Julie Marie Profit	Administrator		\$81,090.00	\$5,000.00	\$86,090.00		TBD	\$5,000.00	TBD		17	1	09/01/05
Peter DeMary	Admin Custodian		\$57,120.00	\$4,000.00	\$61,120.00		TBD	\$0.00	TBD		12	1	07/01/10
Ann Longyhore	Admin Transportation		\$40,000	0	40000		TBD		TBD			1	
Amy Crawford	Aide	Aide, Step 18	\$27,089.00	\$3,000.00	\$30,089.00	Aide, Step 18	\$27,805.00	\$4,000.00	\$31,805.00		20	1	11/25/02
Karen Deianni-riz	Aide	BA, Step 3	\$56,603.00	\$0.00	\$56,603.00	Aide, Step 11	\$23,305.00	\$0.00	\$23,305.00		6	1	10/24/16
Lorene Gallahue	Aide	Aide, Step 15	\$24,689.00	\$0.00	\$24,689.00	Aide, Step 16	\$26,105.00	\$0.00	\$26,105.00		14	1	09/01/08
Corinne Jacobsor	Aide	Aide, Step 15	\$24,689.00	\$0.00	\$24,689.00	Aide, Step 16	\$26,105.00	\$0.00	\$26,105.00		6	1	09/01/16
Teresa Klein	Aide	Aide, Step 10	\$22,389.00	\$0.00	\$22,389.00	Aide, Step 11	\$23,305.00	\$0.00	\$23,305.00		6	1	09/01/16
Sarah Lamonaco	Aide	Aide, Step 10	\$22,389.00	\$0.00	\$22,389.00	Aide, Step 11	\$23,305.00	\$0.00	\$23,305.00		7	1	09/01/15
Alison Motzer	Aide	Aide, Step 13	\$23,439.00	\$0.00	\$23,439.00	Aide, Step 14	\$24,755.00	\$0.00	\$24,755.00		10	1	09/01/12
Nohemy Oliver	Aide	Aide, Step 18	\$27,089.00	\$3,000.00	\$30,089.00	Aide, Step 18	\$27,805.00	\$4,000.00	\$31,805.00		23	1	10/01/99
Lynn Quinto	Aide	Aide, Step 15	\$24,689.00	\$0.00	\$24,689.00	Aide, Step 16	\$26,105.00	\$0.00	\$26,105.00		10	1	10/15/12
Lauren Mela	Aide	Aide, Step 1	\$19,364.00	\$0.00	\$19,364.00	Aide, Step 2	\$20,480.00	\$0.00	\$20,480.00		1	1	09/02/21
Donna M Stassi	Aide	Aide, Step 18	\$27,089.00	\$7,000.00	\$34,089.00	Aide, Step 18	\$27,805.00	\$8,000.00	\$35,805.00		25	1	03/17/97
Melissa Stavros	Aide	Aide, Step 2	\$19,764.00	\$0.00	\$19,764.00	Aide, Step 3	\$20,880.00	\$0.00	\$20,880.00		3	1	12/02/19
Tara Warnock	Aide	Aide, Step 14	\$24,039.00	\$0.00	\$24,039.00	Aide, Step 15	\$25,405.00	\$0.00	\$25,405.00		12	1	05/15/10
Steve Bigham	Bus Driver		\$21,060.00	\$0.00	\$21,060.00		\$21,960.00	\$0.00	\$21,960.00		8	1	05/01/14
William Camel	Bus Driver		\$19,260.00	\$0.00	\$19,260.00		\$20,160.00	\$0.00	\$20,160.00		1	1	08/30/21
Roxanne Carlson	Bus Driver		\$22,860.00	\$0.00	\$22,860.00		\$23,760.00	\$0.00	\$23,760.00		14	1	02/11/08
Cassandra Claypc	Bus Driver		\$21,060.00	\$0.00	\$21,060.00		\$21,960.00	\$0.00	\$21,960.00		2	1	01/31/20
Frances Depaola	Bus Driver		\$23,166.00	\$0.00	\$23,166.00		\$21,960.00	\$0.00	\$21,960.00		4	1	09/01/18
Jovanah Digilio	Bus Driver		\$25,272.00	\$0.00	\$25,272.00		\$26,352.00	\$0.00	\$26,352.00		3	1	10/11/19
Donna Ervey	Bus Driver		\$25,146.00	\$0.00	\$25,146.00		\$26,136.00	\$0.00	\$26,136.00		16	1	09/01/06
Lisa Greene	Bus Driver		\$21,060.00	\$0.00	\$21,060.00		\$21,960.00	\$0.00	\$21,960.00		2	1	01/24/20
Linda Kucharski	Bus Driver		\$27,432.00	\$0.00	\$27,432.00		\$28,512.00	\$0.00	\$28,512.00		16	1	09/01/06
Ann Longyhore	Bus Driver		\$40,000.00	\$0.00	\$40,000.00		\$41,120.00	\$0.00	\$41,120.00		18	1	02/17/04
Antonia Tahinos	Bus Driver		\$21,060.00	\$0.00	\$21,060.00		\$21,960.00	\$0.00	\$21,960.00		3	1	10/07/19
Deborah Waldele	Bus Driver		\$22,860.00	\$0.00	\$22,860.00		\$23,760.00	\$0.00	\$23,760.00		16	1	09/01/06
Michael Brown	Custodian	Custodian, Step 5	\$42,162.00	\$8,250.00	\$50,412.00	Custodian, Step 5	\$43,880.00	\$8,250.00	\$52,130.00		3	1	10/01/19
Arnold Capriglior	Custodian	Custodian, Step 6	\$39,312.00	\$0.00	\$39,312.00	Custodian, Step 7	\$41,030.00	\$0.00	\$41,030.00		20	1	07/01/02
Scott Demary	Custodian		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		1	0	12/27/21
Jose Irby	Custodian		\$38,362.00	\$0.00	\$38,362.00		\$40,080.00	\$0.00	\$40,080.00		1	1	07/01/21
Timothy Mota	Custodian	Custodian, Step 2	\$35,812.00	\$4,700.00	\$40,512.00	Custodian, Step 3	\$37,380.00	\$1,200.00	\$38,580.00		8	1	11/24/14
Suzanne Peterso	Custodian	Custodian, Step 6	\$39,312.00	\$3,200.00	\$42,512.00	Custodian, Step 7	\$41,030.00	\$3,200.00	\$44,230.00		18	1	09/07/04
Jerry Kucharski	Custodian Part Time		\$12,228.81	\$0.00	\$12,228.81		\$10,986.00	\$0.00	\$10,986.00		6	0.4	07/01/16
Trevor Marcher	Custodian Part Time		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		1	0	08/03/21
Jodie De Costanz	Nurse	BA+30, Step 6	\$62,743.00	\$0.00	\$62,743.00	BA+30, Step 7	\$64,668.00	\$0.00	\$64,668.00		3	1	06/01/19
Divya Bahl	Secretary		\$44,500.00	\$0.00	\$44,500.00		TBD	\$0.00	TBD		1	1	08/30/21
Patsy Gardiner	Secretary		\$41,000.00	\$0.00	\$41,000.00		TBD	\$0.00	TBD		6	1	07/01/16
Tina Kay	Secretary		\$52,745.00	\$0.00	\$52,745.00		\$0.00	\$0.00	\$0.00		13	1	11/30/09
Donna L Trainelle	Secretary		\$84,476.00	\$1,000.00	\$85,476.00		TBD	\$0.00	TBD		31	1	03/18/91
Kimberly Bolling	Teacher	BA, Step 2	\$55,103.00	\$0.00	\$55,103.00	BA, Step 3	\$57,028.00	\$0.00	\$57,028.00		2	1	09/01/20
Shaye Clark	Teacher	BA, Step 3	\$56,603.00	\$0.00	\$56,603.00	BA, Step 4	\$58,528.00	\$0.00	\$58,528.00		1	1	08/30/21

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Appendix 8

PROGRAM

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Student Assessment

Jan 22

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[See POLICY ALERT Nos. 197, 205, 209, 211, 220, and 226]

2622 STUDENT ASSESSMENT

State assessments provide parents with important information about their child's progress; detailed diagnostic information about each individual student's performance that educators, parents, and students can utilize to enhance foundational knowledge and student achievement; and include item analysis which will clarify a student's level of knowledge and understanding of a particular subject or area of a subject. The data derived from State assessments are utilized by teachers and administrators to pinpoint areas of difficulty and customize instruction accordingly. Such data can be accessed and utilized as a student progresses to successive school levels.

The Commissioner of Education, in accordance with N.J.S.A. 18A:7C-1 et seq. and 18A:7E-2 and 3, may implement assessments of student achievement in any grade(s) and by such assessments as the Commissioner deems appropriate. The system and related schedule of Statewide assessments shall be approved by the New Jersey State Board of Education. The school district shall, according to a schedule prescribed by the Commissioner, administer the applicable Statewide assessments pursuant to N.J.A.C. 6A:8-4.1(c) and (d).

Pursuant to N.J.A.C. 6A:8-4.1(c), all students at grade levels three through twelve, and at any other grade(s) designated by the Commissioner pursuant to N.J.A.C. 6A:8-4.1(a), shall take all appropriate Statewide assessments as scheduled. The school district will provide accommodations or modifications to the Statewide assessment system in accordance with the provisions of N.J.A.C. 6A:8-4.1(d).

Students with disabilities as defined in N.J.A.C. 6A:14-1.3 shall participate in Statewide assessments in accordance with N.J.A.C. 6A:14-4.10. The school district shall administer the alternative State assessment for students with disabilities in accordance with the provisions of N.J.A.C. 6A:8-4.1(d)3.

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The school district shall implement alternative ways for students to demonstrate graduation proficiency in accordance with N.J.A.C. 6A:8-5.1(a)6, (f), (g), (h), or (i), as applicable.

The school district shall maintain an accurate record of each student's performance on Statewide assessments and maintain for every student a ninth grade through graduation transcript in accordance with the provisions of N.J.A.C. 6A:8-4.2(d). The Superintendent shall report assessment results to the public and provide educators, parents, and students with assessment results in accordance with the provisions of N.J.A.C. 6A:8-4.3.

N.J.S.A. 18A:7C-1 et seq.; 18A:7E-2; 18A:7E-3

N.J.A.C. 6A:8-4.1 et seq.; 6A:8-5.1; 6A:14-1.1 et seq.; 6A:14-3.7; 6A:14-4.10

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POLICY GUIDE

PROGRAM

R 2622/page 1 of 6

Student Assessment

Jan 22

M

REGULATION

[See POLICY ALERT No. 226]

R 2622 STUDENT ASSESSMENT

- A. Statewide Assessment System – N.J.A.C. 6A:8-4.1
1. The school district shall, according to a schedule prescribed by the Commissioner of Education, administer the applicable Statewide assessments, including the following major components: the elementary assessment component for grades three through five; the middle school assessment component for grades six through eight; the high school assessment component; and the alternative State assessment for students with disabilities; and provide notification to each student entering grades three through twelve of the Statewide assessment schedule.
 2. Pursuant to N.J.A.C. 6A:8-4.1(c), all students at grade levels three through twelve, and at any other grade(s) designated by the Commissioner of Education pursuant to N.J.A.C. 6A:8-4.1(a), shall take all appropriate Statewide assessments as scheduled.
 - a. The school district shall provide all appropriate accommodations or modifications to the Statewide assessment system as specified by the New Jersey Department of Education (NJDOE) for English language learners (ELLs) and students with disabilities as defined in N.J.A.C. 6A:14-1.3 or eligible under Section 504 of the Rehabilitation Act as specified in a student's Individualized Education Program (IEP) or 504 plan in accordance with N.J.A.C. 6A:8-4.1(d)1.
 - (1) The school district may administer the Statewide assessments in mathematics to ELLs in their native language, when available, and/or English.

POLICY GUIDE

REGULATION

(2) The school district shall have the option for a first-year ELL of substituting a NJDOE-approved language proficiency test only for the English language arts component of the Statewide assessment, when the student has entered the United States after June 1 of the calendar year prior to the test administration.

b. The school district shall ensure students with disabilities as defined in N.J.A.C. 6A:14-1.3 participate in Statewide assessments in accordance with N.J.A.C. 6A:14-4.10.

c. At specific times prescribed by the Commissioner of Education, the school district shall administer the alternative State assessment for students with disabilities to students with severe disabilities who cannot participate in other assessments due to the severity of their disabilities in accordance with N.J.A.C. 6A:8-4.1(d)3.

d. The school district shall implement alternative ways for students to demonstrate graduation proficiency in accordance with N.J.A.C. 6A:8-5.1(a)6, (f), (g), (h), or (i), as applicable.

3. Test Administration Procedures and Security Measures

a. The school district shall be responsible for ensuring the security of all components of the Statewide assessment system that are administered within the school district.

b. All Statewide assessments shall be administered in accordance with the NJDOE's required test administration procedures and security measures.

c. Any breach of such procedures or measures shall be immediately reported to the Superintendent or designee.

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R 2622/Student Assessment

- B. Documentation of Student Achievement – N.J.A.C. 6A:8-4.2
1. After each test administration, the NJDOE shall provide the Superintendent the following:
 - a. Rosters of student performance in each content area;
 - b. Individual student reports; and
 - c. School and school district summary data, including school and school district means, numbers tested, and percent achieving at each performance level.
 - (1) The school district summary data shall be aggregated and disaggregated, and school summary data shall be disaggregated, for students with disabilities as defined in N.J.A.C. 6A:14-1.3 and for ELLs.
 2. The school district shall transmit within ten business days any official records, including transcripts, of students who transfer to other school districts or institutions.
 3. The school district shall maintain an accurate record of each student's performance on Statewide assessments.

POLICY GUIDE

REGULATION

4. The school district shall maintain for every student a ninth grade through graduation transcript that contains the following, as available:

a. Results of all applicable State assessments, including assessments that satisfy graduation requirements set forth at N.J.A.C. 6A:8-5.1(a)6;

b. Results of any English language proficiency assessments according to N.J.A.C. 6A:8-5.1(h);

c. Evidence of instructional experience and performance in the New Jersey Student Learning Standards (NJSLs);

d. Evidence of technological literacy;

e. Evidence of career education instructional experiences and career development activities;

f. Evidence of State-issued occupational licenses and credentials, industry-recognized occupational credentials, and/or technical skill assessments for students enrolled in NJDOE-approved career and technical education programs pursuant to N.J.A.C. 6A:19-3.2; and

g. Any other information deemed appropriate by the school district.

C. Accountability – N.J.A.C. 6A:8-4.3

1. The Superintendent shall report final results of annual assessments to the Board and members of the public at a public meeting within sixty days of receipt of the information from the NJDOE.

2. The Superintendent shall provide educators, parents, and students with results of annual assessments as required under N.J.A.C. 6A:8-4.2(a) and B.1. above, within thirty days of receipt of information from the NJDOE.

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REGULATION

3. The school district shall provide appropriate instruction to improve skills and knowledge for students performing below the established levels of student proficiency in any content area either on the Statewide or local assessments.

4. All students shall be expected to demonstrate the knowledge and skills of the NJSLs as measured by the Statewide assessment system.

D. Annual Review and Evaluation of School Districts – N.J.A.C. 6A:8-4.4

1. The NJDOE shall review the performance of schools and school districts by using a percent of students performing at the proficient level as one measure of annual measurable objective (AMO) and incorporating a progress criterion indicative of systemic reform.

a. The review shall include the performance of all students, including students with disabilities as defined by N.J.A.C. 6A:14-1.3, students from major racial and ethnic groups, economically disadvantaged students, and ELLs.

b. The review shall take place at each grade level in which Statewide assessments are administered, using the AMO targets.

E. Public Reporting – N.J.A.C. 6A:8-4.5

1. In accordance with the requirements of N.J.A.C. 6A:8-4.5, the NJDOE shall report annually to the New Jersey State Board of Education and the public on the progress of all students and student subgroups in meeting the NJSLs as measured by the Statewide assessment system by publishing and distributing the NJDOE's annual New Jersey School Report Card in accordance with N.J.S.A. 18A:7E-2 through 5.

2. After each test administration, the NJDOE shall report to the Board on the performance of all students and of student subgroups.

POLICY GUIDE

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F. Parental Notification

Parents shall be informed of the school district assessment system and of any special tests that are to be administered to their children.

Adopted:

POLICY GUIDE

TEACHING STAFF MEMBERS

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Political Activities

Jan 22

[See **POLICY ALERT No. 226**]

3233 POLITICAL ACTIVITIES

The Board of Education recognizes and encourages the right of all citizens, including teaching staff members, to engage in political activity. **However,** ~~t~~The Board prohibits the use of school **grounds premises** and school time, ~~however,~~ for partisan political purposes.

The Board establishes the following guidelines to govern teaching staff members in their political activities:

1. A teaching staff member shall not engage in political activity on school **grounds premises** unless permitted in accordance with Board Policy No. 7510 - Use of School Facilities and/or applicable Federal and State laws;
2. A teaching staff member shall not post political circulars or petitions on school **grounds premises** nor distribute such circulars or petitions to students nor solicit campaign funds or campaign workers on school **grounds premises**;
3. A teaching staff member shall not display any material that would tend to promote any candidate for office on an election day **on in a school grounds facility** that **are is** used as a polling place;
4. A teaching staff member shall not engage in any activity in the presence of students while on school **grounds property**, which **activity** is intended and/or designed to promote, further or assert a position(s) on labor relations issues.

In accordance with N.J.S.A. 18A:6-8.1., a ~~A teaching certificated~~ staff member employed by this district who is a member of the Senate or General Assembly of the State of New Jersey shall be entitled to time off from school district duties, without loss of pay, during the periods of **the teaching staff member's his/her attendance at regular or special sessions of the legislature and hearings or meetings of any legislative committee or commission.**

POLICY GUIDE

TEACHING STAFF MEMBERS

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Political Activities

In accordance with N.J.S.A. 18A:6-8.2., a ~~A teaching certified~~ staff member employed by this district who is a member of the Board of ~~County Commissioners Chosen Freeholders~~ of any county of New Jersey shall be entitled to time off from ~~the teaching staff member's his/her~~ duties, without pay, during the periods of ~~the teaching staff member's his/her~~ attendance at regular or special meetings of the Board of **County Commissioners and of any committee thereof and at such other times as ~~the teaching staff member he/she~~ shall be engaged in performing the necessary functions and duties of ~~the teaching staff member's his/her~~ office as a member of the Board of **County Commissioners**.**

No other teaching staff member who holds elective or appointive office is ~~so~~ entitled to time off, except as such time off may be provided for by Board policy or negotiated agreement.

The provisions of this ~~P~~**policy** do not apply to the discussion and study of politics and political issues appropriate to the curriculum, the conduct of student elections, or the conduct of employee representative elections.

Nothing in this Policy shall be interpreted to impose a burden on the constitutionally protected speech or conduct of a **teaching** staff member or a student.

~~N.J.S.A. 11:17-2~~

N.J.S.A. 18A:6-8.1.; 18A:6-8.2.; 18A:6-8.4.; 18A:42-4

N.J.S.A. 19:34-42

Green Township v. Rowe, Superior Court of New Jersey - Appellate Division

A-2528-98T5

Adopted:

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COMMUNITY

9560/page 1 of 4

Administration of School Surveys

Jan 22

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[See **POLICY ALERT No. 226**]

9560 ADMINISTRATION OF SCHOOL SURVEYS

The Board of Education believes the administration of school surveys may be necessary and valuable to the educational program in the school district. The Board recognizes certain student information is personal and some students or parents may not want this information shared with the school district. Therefore, the Board shall ensure school surveys are administered in accordance with N.J.S.A. 18A:36-34 and 18A:36-34.1 and this Policy.

A. School Surveys, Certain, Parental Consent Required Before Administration –
N.J.S.A. 18A:36-34

1. Unless the school district receives prior written informed consent from a student's parent and provides for a copy of the document to be available for viewing at convenient locations and time periods, the school district shall not administer to a student any academic or nonacademic survey, assessment, analysis, or evaluation which reveals information concerning:

a. Political affiliations;

b. Mental and psychological problems potentially embarrassing to the student or the student's family;

POLICY GUIDE

- c. Sexual behavior and attitudes;
- d. Illegal, anti-social, self-incriminating, and demeaning behavior;
- e. Critical appraisals of other individuals with whom a respondent has a close family relationship;
- f. Legally recognized privileged or analogous relationships, such as lawyers, physicians, and ministers;
- g. Income, other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under a program; or
- h. Social security number.

2. The school district shall request prior written informed consent at least two weeks prior to the administration of the survey, assessment, analysis, or evaluation.

3. A student shall not participate in any survey, assessment, analysis, or evaluation that concerns the issues listed in A.1. above and N.J.S.A. 18A:36-34.a. unless the school district has obtained prior written informed consent from the student's parent.

B. Voluntary Survey for Students with Prior Parental Written Notification – N.J.S.A. 18A:36-34.1

POLICY GUIDE

1. In accordance with N.J.S.A. 18A:36-34.1 and notwithstanding, N.J.S.A. 18A:36-34 and A. above, or any other law, rule, or regulation to the contrary, if the school district sends prior written notification to the parent of the student, the school district may administer an anonymous, voluntary survey, assessment, analysis, or evaluation to the student which reveals information concerning any of the following issues:

- a. Use of alcohol, tobacco, drugs, and vaping;
- b. Sexual behavior and attitudes;
- c. Behaviors that may contribute to intentional or unintentional injuries or violence; or
- d. Physical activity and nutrition-related behaviors.

2. Written notification provided by the school district to the parent of the student shall be delivered to the parent by regular mail, electronic mail, or a written acknowledgement form to be delivered by the student at least two weeks prior to administration of the survey, assessment, analysis, or evaluation. Written notification shall contain, at minimum, the following information:

- a. A description of the survey, assessment, analysis, or evaluation;
- b. The purpose for which the survey, assessment, analysis, or evaluation is needed;
- c. The entities and persons that will have access to the information generated by the survey, assessment, analysis, or evaluation;

POLICY GUIDE

d. Specific instruction as to when and where the survey, assessment, analysis, or evaluation will be available for parental review prior to its administration;

e. The method by which the parent can deny permission to administer the survey, assessment, analysis, or evaluation to the student; a form specifically providing for such denial shall be included with this notice;

f. The names and contact information of persons to whom questions can be directed; and

g. A statement advising that failure to respond indicates approval of participation in the survey, assessment, analysis, or evaluation.

3. Information obtained through a survey, assessment, analysis, or evaluation administered to a student in accordance with N.J.S.A. 18A:36-34.1 and B. above, shall be submitted to the New Jersey Department of Education and the New Jersey Department of Health. Information may be used to develop public health initiatives and prevention programs. Information shall not be used for marketing or other commercial purposes that are not related to student health.

C. Violations – N.J.S.A. 18A:36-34.d.

A violation by the school district of N.J.S.A. 18A:36-34; 18A:36-34.1, and this Policy shall be subject to such monetary penalties as determined by the New Jersey Commissioner of Education.

D. Compliance with Federal Law

POLICY GUIDE

In addition to compliance with the provisions of N.J.S.A. 18A:36-34, 18A:36-34.1, and this Policy, the Superintendent or designee shall ensure compliance with the provisions of Policy 2415.05 – Student Surveys, Analysis, Evaluations, Examinations, Testing, or Treatment before students are required to participate in a survey, analysis, evaluation, examination, testing, or treatment funded in whole or part by a program of the United States Department of Education that concerns one or more of the areas outlined in Policy 2415.05.

N.J.S.A. 18A:36-34; 18A:36-34.1

Adopted:

5541 ANTI-HAZING (M)

[See **POLICY ALERT No. 226**]

[MANDATED FOR SCHOOL DISTRICTS WITH A MIDDLE SCHOOL AND/OR HIGH SCHOOL AND OPTIONAL FOR SCHOOL DISTRICTS WITH ONLY AN ELEMENTARY SCHOOL(S)]

M

A safe and civil environment in school is necessary for students to learn and achieve high academic standards. Hazing is conduct that disrupts both a student's ability to learn and a school's ability to educate its students in a safe and disciplined environment. The Board of Education prohibits acts of hazing and adopts this Policy against hazing in accordance with N.J.S.A. 18A:37-32.2. The provisions of this Policy apply to [_high school(s); _1_middle school(s); and/or _1_ elementary school(s)] in the school district.

“Hazing” in a school setting includes, but is not limited to, conduct by an individual(s) who is a member and/or representative of a school-sponsored student organization, club, or athletic team where such individual(s) conditions a student's acceptance as a member into such group on whether the student engages in activities that are humiliating, demeaning, intimidating, and exhausting to the student.

N.J.S.A. 2C:40-3.a. indicates hazing may also include, but is not limited to, the conduct outlined below:

1. An individual(s) causes, coerces, or otherwise induces a student to commit an act that violates Federal or State criminal law;
2. An individual(s) causes, coerces, or otherwise induces a student to consume any food, liquid, alcoholic liquid, drug or other substance which subjects the student to a risk of emotional or physical harm or is otherwise deleterious to the student's health;

3. An individual(s) subjects a student to abuse, mistreatment, harassment, or degradation of a physical nature, including, but not limited to, whipping, beating, branding, excessive calisthenics, or exposure to the elements;
4. An individual(s) subjects a student to abuse, mistreatment, harassment, or degradation of a mental or emotional nature, including, but not limited to, activity adversely affecting the mental or emotional health or dignity of the individual, sleep deprivation, exclusion from social contact, or conduct that could result in extreme embarrassment;
5. An individual(s) subjects a student to abuse, mistreatment, harassment, or degradation of a sexual nature; or
6. An individual(s) subjects a student to any other activity that creates a reasonable likelihood of bodily injury to the student.

Board of Education members, school employees, and contracted service providers are required to report an alleged incident of hazing that may take place or has taken place on or off school grounds to the Principal or designee on the same day when the individual witnessed or received reliable information regarding such an incident. Students, parents, volunteers, or visitors are encouraged to report an alleged incident of hazing that may take place or has taken place on or off school grounds to the Principal or designee on the same day when the individual witnessed or received reliable information regarding any such incident.

Any report of an alleged incident of hazing shall be immediately investigated by the Principal or designee in accordance with procedures used to investigate alleged violations of the Student Discipline/Code of Conduct and Policy and Regulation 5600. A Principal or designee who receives a report of an alleged incident of hazing and fails to initiate or conduct an investigation and fails to minimize or eliminate the hazing may be subject to disciplinary action.

The Principal or designee may identify behavior when investigating an alleged incident of hazing indicating harassment, intimidation, or bullying (HIB) pursuant to N.J.S.A. 18A:37-14 et seq. – the New Jersey Anti-Bullying Bill of Rights Act (ABR). If the Principal or designee identifies behavior indicating HIB, the Principal or designee shall ensure a separate investigation is conducted in accordance with the ABR and Policy 5512.

The Superintendent or designee shall report to local law enforcement any hazing incident that rises to the level of mandatory reporting under the “Uniform Memorandum of Agreement Between Education Officials and Law Enforcement Officials” or any other agreement between local law enforcement and the school district pursuant to N.J.A.C. 6A:16-5.1(b).

Hazing that involves the participation of a coach, teacher, or other adult may constitute child abuse and shall be addressed in accordance with N.J.S.A. 18A:36-25 and Policy and Regulation 8462.

The Board shall enforce any penalty for violation of this Policy in accordance with the student code of conduct and Policy and Regulation 5600, or any other applicable Board Policy or Regulation. In accordance with N.J.S.A. 18A:37-32.3 appropriate penalties for a violation of this Policy may include, but are not limited to:

1. Withholding of diplomas or transcripts pending compliance with the rules;
2. Rescission of permission for the organization or group whose student member(s) are being penalized under this Policy, to operate on school property or to otherwise operate under the sanction or recognition of the school district; and
3. The imposition of probation, suspension, dismissal, or expulsion of a student member(s).

Any discipline instituted in response to a violation of this Policy may be in addition to discipline for a violation of Policy 5512, Policy and Regulation 5600, and any other applicable Board Policy and Regulation.

The school district shall ensure that students are informed of this Policy, including the rules, penalties, and program of enforcement under this Policy. This Policy shall be posted on the school district's publicly accessible Internet website.

N.J.S.A. 18A:36-25; 18A:37-13.2; 18A:37-14 et seq.;
18A:37-32.2; 18A:37-32.3

N.J.A.C. 6A:16-5.1

Adopted:

PROGRAM

[See **POLICY ALERT No. 226**]

R 2460.30 ADDITIONAL/COMPENSATORY SPECIAL EDUCATION
AND RELATED SERVICES

The Board of Education shall provide additional or compensatory special education and related services to students with disabilities beyond the age of twenty-one pursuant to N.J.S.A. 18A:46-6.3.

As used in N.J.A.C. 18A:46-6.3(h) and this Regulation, “parent” means the natural or adoptive parent, the legal guardian, resource family parent when willing to so serve, a surrogate parent, or a person acting in the place of a parent, such as a grandparent or stepparent with whom the student lives, or a person legally responsible for the student’s welfare. “Parent” shall also include an adult student who has attained the age of eighteen, who is not under legal guardianship, and who is entitled to receive special education and related services.

A. Additional Special Education and Related Services

1. Notwithstanding the provisions of N.J.S.A. 18A:46-6, N.J.S.A. 18A:46-8, or of any other law, rule, or regulation concerning the age of eligibility for special education and related services to the contrary, the Board shall:
 - a. In the 2021-2022 school year, provide special education and related services contained in an Individualized Education Program (IEP) to a student with disabilities who attains the age of twenty-one during the 2020-2021 school year, provided the parent of the student and the IEP team determine that the student requires additional or compensatory special education and related services, including transition services, during the 2021-2022 school year.

- (1) A student receiving special education and related services pursuant to N.J.S.A. 18A:46-6.3.a. and A.1. shall not be eligible to receive such education and services beyond June 30, 2022, unless otherwise provided in a student’s IEP or as ordered by a hearing officer, complaint investigation, or court of competent jurisdiction.
2. Notwithstanding the provisions of N.J.S.A. 18A:46-6, N.J.S.A. 18A:46-8, or of any other law, rule, or regulation concerning the age of eligibility for special education and related services to the contrary, the Board shall:
 - a. In the 2022-2023 school year, provide special education and related services contained in an IEP to a student with disabilities who attains the age of twenty-one during the 2021-2022 school year, provided the parent of the student and the IEP team determine that the student requires additional or compensatory special education and related services, including transition services, during the 2022-2023 school year.
 - (1) A student receiving special education and related services pursuant to N.J.S.A. 18A:46-6.3.b. and A.2. shall not be eligible to receive such education and services beyond June 30, 2023, unless otherwise provided in a student’s IEP or as ordered by a hearing officer, complaint investigation, or court of competent jurisdiction.
3. Notwithstanding the provisions of N.J.S.A. 18A:46-6, N.J.S.A. 18A:46-8, or of any other law, rule, or regulation concerning the age of eligibility for special education and related services to the contrary, the Board shall:

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Additional/Compensatory Special Education
and Related Services

- a. In the 2023-2024 school year, provide special education and related services contained in an IEP to a student with disabilities who attains the age of twenty-one during the 2022-2023 school year, provided that the

parent of the student and the IEP team determine that the student requires additional or compensatory special education and related services, including transition services, during the 2023-2024 school year.

- (1) A student receiving special education and related services pursuant to N.J.S.A. 18A:46-6.3.c. and A.3. shall not be eligible to receive such education and services beyond June 30, 2024, unless otherwise provided in a student’s IEP or as ordered by a hearing officer, complaint investigation, or court of competent jurisdiction.

B. Rights, Privileges, and Remedies

1. A student receiving special education and related services, including transition services, pursuant to N.J.S.A. 18A:46-6.3 and this Regulation shall be afforded the same rights, privileges, and remedies provided to students with disabilities pursuant to State law, New Jersey State Board of Education regulations concerning special education, and the Federal “Individuals with Disabilities Education Act,” (IDEA) 20 USC §1400 et seq.
2. Any disputes that arise with respect to the provision or nature of services provided to a student with disabilities in the additional year as provided in accordance with N.J.S.A. 18A:46-6.3.a., b. and c., and A. above may be addressed as determined by the parent of the student with disabilities, by either:
 - a. Mediation;
 - b. A written request for a complaint investigation submitted to the Director of the Office of Special Education Policy and Dispute Resolution in the New Jersey Department of Education; or

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Additional/Compensatory Special Education
and Related Services
 - c. A special education due process hearing pursuant to IDEA, N.J.S.A. 18A:46, or administrative code.

C. Funding

1. The special education and related services, including transition services, provided to students with disabilities pursuant to the provisions of N.J.S.A. 18A:46-6.3 and this Regulation, to the extent permitted by Federal law, be paid for from the

monies received by the State or a school district under the Federal “Coronavirus Aid, Relief, and Economic Security (CARES) Act,” Pub.L.116-136, the Federal “Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021,” Pub.L.116-260, the Federal “American Rescue Plan (ARP) Act,” Pub.L.117-2, or any other Federal funding provided to address the impact of the coronavirus pandemic on elementary and secondary schools as it becomes available.

2. To the extent the Federal funds described in N.J.S.A. 18A:46-6.3.e.(1) and C.1. above do not cover the costs borne by the school district to provide the special education and related services, including transition services, to students with disabilities pursuant to the provisions of N.J.S.A. 18A:46-6.3 and this Regulation, the State of New Jersey shall appropriate funds as necessary from the Property Tax Relief Fund to reimburse the school district for these costs.
3. The special education and related services funded pursuant to the provisions of N.J.S.A. 18A:46-6.3.e. may include, but are not limited to, the additional staff, programs, and facilities deemed necessary by the school district to provide the special education and related services, including transition services, required under N.J.S.A. 18A:46-6.

Adopted:

[See POLICY ALERT Nos. 222 and 226]

2415.05 STUDENT SURVEYS, ANALYSIS, ~~AND/OR~~ EVALUATIONS, EXAMINATIONS,
TESTING, OR TREATMENT

The Protection of Pupil Rights Amendment (PPRA) (20 USC §1232h; 34 CFR Part 98) applies to school districts that receive funding from the United States Department of Education (USDOE). The PPRA requires written consent from parents or the emancipated student the opportunity to opt out of participation in a survey, analysis, evaluation, examination, testing, or treatment funded in whole or in part by a program of the United States Department of Education that concerns one or more of the areas outlined in this Policy.

A. Definitions

“Instructional material” means instructional content that is provided to a student, regardless of its format, including printed or representational materials, audiovisual materials, and materials in electronic or digital formats (such as materials accessible through the Internet). The term does not include academic tests or academic assessments. 20 USC §1232h(c)(6)(A).

“Invasive physical examination” means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening. 20 USC §1232h(c)(6)(B).

“Prior consent” means prior consent of the student, if the student is an adult or emancipated minor or prior written consent of the parent, if the student is an unemancipated minor. 34 CFR §98.4(b).

“Psychiatric or psychological examination or test” means a method of obtaining information, including a group activity, that is not directly related to academic instruction and that is designed to elicit information about attitudes, habits, traits, opinions, beliefs, or feelings. 34 CFR §98.4(c)(1).

Student Surveys, Analysis, ~~and/or~~ Evaluations,
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“Psychiatric or psychological treatment” means an activity involving the planned, systematic use of methods or techniques that are not directly related to academic instruction and that is designed to affect behavioral, emotional, or attitudinal characteristics of an individual or group. 34 CFR §98.4(c)(2).

“Research or experimentation program or project” means any program or project in any program that is funded in whole or in part by the Federal Government and is designed to explore or develop new or unproven teaching methods or techniques. 34 CFR §98.3(b).

B. Parents’ or Emancipated Students’ Right to Inspection of Materials - 34 CFR §98.3 and 20 USC §1232(c)

1. All instructional material, including teachers’ manuals, films, tapes, or other supplementary instructional material which will be used in connection with any survey, analysis, or evaluation as part of any applicable program or any research or experimentation program or project shall be available for inspection by the parents of the children engaged in such program or project in accordance with 20 USC §1232h(a) and 34 CFR §98.3(a).

a. The district shall provide reasonable access to instructional material within a reasonable period of time after the request is received in accordance with 20 USC §1232h(c)(1)(C)(ii).

2. The parent shall have the right, upon request, to inspect a survey created by a third party before the survey is administered or distributed to their student pursuant to 20 USC §1232h(c)(1)(A)(i).

a. The district shall provide reasonable access to such survey within a reasonable period of time after the request is received in accordance with 20 USC §1232h(c)(1)(A)(ii).

3. The parent shall have the right, upon request, to inspect any instrument used in the collection of personal information from students for the purpose of marketing or for selling that information (or otherwise providing that information to others for that purpose), before the instrument is administered or distributed to their student pursuant to 20 USC §1232h(c)(1)(F)(i).

a. The district shall provide reasonable access to such instrument within a reasonable period of time after the request is received in accordance with 20 USC §1232h(c)(1)(F)(ii).

C. Protection of Students' Privacy in Examination, Testing, or Treatment with Prior Consent
- 34 CFR §98.4

1. In accordance with 34 CFR §98.4(a) no student shall be required, as part of any program funded in whole or in part by a program of the USDOE, to submit without prior consent to psychiatric examination, testing, or treatment, or psychological examination, testing, or treatment, in which the primary purpose is to reveal information concerning one or more of the following:

a. Political affiliations;

b. Mental and psychological problems potentially embarrassing to the student or the student's family;

c. Sex behavior and attitudes;

d. Illegal, anti-social, self-incriminating, and demeaning behavior;

e. Critical appraisals of other individuals with whom the student has close family relationships;

f. Legally recognized privileged and analogous relationships, such as those of lawyers, physicians, and ministers; or

- g. Income, other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under a program.

D. Protections of Students' Rights for Surveys, Analysis, or Evaluation - 20 USC §1232h

- 1. In accordance with 20 USC §1232h(b) no student shall be required, as part of any applicable program, to submit to a survey, analysis, or evaluation, without prior consent, that reveals information concerning:
 - a. Political affiliations or beliefs of the student or the student's parent;
 - b. Mental and psychological problems of the student or the student's family;
 - c. Sex behavior or attitudes;
 - d. Illegal, anti-social, self-incriminating, or demeaning behavior;
 - e. Critical appraisals of other individuals with whom the student has close family relationships;
 - f. Legally recognized privileged and analogous relationships, such as those of lawyers, physicians, and ministers;
 - g. Religious practices, affiliations, or beliefs of the student or student's parent; or
 - h. Income, (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under a program).

2. Parents' or Emancipated Students' Right to Opt Out - 20 USC §1232h(c)(2)

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Student Surveys, Analysis, ~~and/or~~ Evaluations,
Examinations, Testing, or Treatment

- a. The district shall provide notice and offer an opportunity for parents to opt their student out or for emancipated students to opt out of participation in the following activities:

- (1) Activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing that information to others for that purpose).
- (2) The administration of any survey containing one or more of the items listed in D.1. above.
- (3) Any nonemergency, invasive physical examination or screening that is:
 - (a) Required as a condition of attendance;
 - (b) Administered by the school and scheduled by the school in advance; and
 - (c) Not necessary to protect the immediate health and safety of the student, or of other students.

b. The district shall directly notify parents at least annually at the beginning of the school year of the specific or approximate dates during the school year when activities described in D.2.a. above are scheduled or expected to be scheduled in accordance with 20 USC §1232h(c)(2)(B).

3. Exceptions – 20 USC §1232h(c)(4)

a. The provisions of 20 USC §1232h do not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as the following:

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- (1) College or other postsecondary education recruitment, or military recruitment in accordance with Policy 9713;
- (2) Book clubs, magazines, and programs providing access to low-cost literary products;

- (3) Curriculum and instructional materials used by schools in the district;
- (4) Tests and assessments used by schools in the district to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments;
- (5) The sale by students of products or services to raise funds for school-related or education-related activities; and
- (6) Student recognition programs.

b. The provisions of this Policy:

- (1) Shall not be construed to preempt applicable provisions of New Jersey law that require parental notification; and
- (2) Do not apply to any physical examination or screening that is permitted or required by an applicable New Jersey law, including physical examinations or screenings permitted without parental notification.

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4. Policy Adoption or Revision – 20 USC §1232h(c)(2)(A)(i)

The district shall provide this Policy to parents and students at least annually at the beginning of the school year, and provide notice within a reasonable period of time after any substantive change is made to this Policy.

E. Student Privacy – 20 USC §1232h and 34 CFR §98

The district shall ensure a student's privacy is protected regarding any information collected in accordance with this Policy.

F. Violations of the PPRA – 20 USC §1232h and 34 CFR §98

Parents or students who believe their rights under PPRA may have been violated may file a complaint with the USDOE.

In addition to the provisions of 20 USC §1232h, 34 CFR §98, and this Policy, the Superintendent or designee shall ensure compliance with the provisions of N.J.S.A. 18A:36-34 and Policy 9560 – Administration of School Surveys before students are required to participate in any academic or nonacademic survey, assessment, analysis, or evaluation.

The Protection of Pupil Rights Amendment (PPRA)

20 USC §1232h

34 CFR Part 98

Elementary and Secondary Education Act of 1965 (20 USC 2701 et seq.) as amended by the Every Student Succeeds Act

N.J.S.A 18A:36-34

Adopted:

5751 SEXUAL HARASSMENT OF STUDENTS (M)

[See **POLICY ALERT No. 225**]

M

The Board of Education will not tolerate sexual harassment of students by school employees, other students, or third parties. Sexual Harassment of students is a form of prohibited sex discrimination. In accordance with Title IX of the Education Amendments of 1972 and the Code of Federal Regulations (CFR), 34 CFR §106, the school district adopts this Policy and implements practices to investigate and resolve allegations of sexual harassment of students engaged in by school employees, other students, or third parties pursuant to 24 CFR §106.3 (c). In addition, reports of sexual harassment shall also be investigated in accordance with the requirements of New Jersey's Anti-Bullying Bill of Rights Act and Policy 5512.

For the purposes of Policy 5751 and in accordance with 34 CFR §106:

1. "Sexual harassment" (34 CFR §106.30(a)) means conduct on the basis of sex that satisfies one or more of the following:
 - a. An employee of the school district conditioning the provision of an aid, benefit, or service of the school district on a student's participation in unwelcome sexual conduct;
 - b. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a student equal access to the school district's education program or activity; or
 - c. "Sexual assault" as defined in 20 U.S.C. §1092(f)(6)(A)(v), "dating violence" as defined in 34 U.S.C. §12291(a)(10), "domestic violence" as defined in 34 U.S.C. §12291(a)(8), or "stalking" as defined in 34 U.S.C. §12291(a)(30).

Sexual harassment may take place electronically or on an online platform used by the school, including, but not limited to, computer and internet networks; digital platforms; and computer hardware or software owned or operated by, or used in the operations of the school.

In accordance with 34 CFR §106.8(a), any person may report sex discrimination, including sexual harassment using the contact information listed for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person's verbal or written report.

A school district with "actual knowledge" of sexual harassment in the educational program or activity of the school district against a student, must respond promptly in a manner that is not "deliberately indifferent".

Any school employee who receives a complaint of sexual harassment or is aware of behavior that could constitute sexual harassment is required to report that information to the Title IX Coordinator in accordance with the provisions of 34 CFR §106.8(a) and B.1. of Regulation 5751. The district must report any potential child abuse in accordance with N.J.S.A. 18A:36-24; N.J.S.A. 18A:36-25; N.J.A.C. 6A:16-11.1; and Policy and Regulation 8462.

The Title IX Coordinator shall notify persons entitled to a notification pursuant to 34 CFR §106.8(a)(1) that the school district does not discriminate on the basis of sex in the education program or activity that it operates, and that it is required by Title IX and Policy and Regulation 5751 not to discriminate in such a manner in accordance with 34 CFR §106.8(b)(1).

The Title IX Coordinator shall prominently display the contact information required to be listed for the Title IX Coordinator pursuant to 34 CFR §106.8(b)(2)(i) on the school district's website and in each handbook or catalog the school district makes available to persons entitled to a notification in accordance with 34 CFR §106.8(a). Policy and Regulation 5751 shall be prominently displayed on the district's website and accessible to anyone.

Supportive measures shall be available to the Complainant, Respondent, and as appropriate, witnesses or other impacted individuals.

The school district shall use the grievance process outlined in 34 CFR §106.45 and Regulation 5751 to address formal complaints of sexual harassment. The school district shall offer both parties an appeal process as outlined in 34 CFR §106.45 and Regulation 5751 from a determination regarding responsibility for sexual harassment and from the Title IX Coordinator's dismissal of a formal complaint or any allegations of sexual harassment.

The Title IX Coordinator shall be responsible for effective implementation of any remedies in accordance with 34 CFR §106.45(b)(7)(iv). The appropriate school official designated by the Superintendent, after consultation with the Title IX Coordinator, will determine sanctions imposed and remedies provided, if any.

Consistent with the laws of New Jersey a student's parent must be permitted to exercise the rights granted to their child under this Policy, whether such rights involve requesting supportive measures, filing a formal complaint, or participating in a grievance process.

The Superintendent or designee shall ensure that Title IX Coordinators, investigators, decision-makers, appeal officer, and any person who facilitates an informal resolution process, receive training in accordance with 34 CFR §106.45(b)(1)(iii).

The school district or any employee of the school district shall not intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX or Policy 5751, or because the individual has made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under this Policy, in accordance with 34 CFR §106.71(a).

For each school district response to sexual harassment required under 34 CFR §106.44, the school district shall create and maintain for a period of seven years, records in accordance with 34 CFR §106.45(b)(10).

The Superintendent or designee shall consult with the Board Attorney to ensure the school district's response to allegations of sexual harassment and the school district's grievance process are in accordance with 34 CFR §106.44 and 34 CFR §106.45.

Any time a report is made to the Title IX Coordinator or formal complaint is filed pursuant to this Policy and in accordance with 34 CFR §106, the Title IX Coordinator shall forward the report or complaint to the Principal of the school building attended by the alleged victim for the Principal to follow the requirements of New Jersey's Anti-Bullying Bill of Rights Act and Policy 5512.

34 CFR §106

United States Department of Education, Office for Civil Rights – Questions and Answers on the Title IX Regulations on Sexual Harassment (July 20, 2021)

Adopted:

R 5751 SEXUAL HARASSMENT OF STUDENTS (M)

[See **POLICY ALERT No. 225**]

M

The Board of Education will not tolerate sexual harassment of students by school employees, other students, or third parties. The school district shall investigate and resolve allegations of sexual harassment of students engaged in by school employees, other students, or third parties pursuant to 34 CFR §106.3(c) and Policy and Regulation 5751. In addition, reports of sexual harassment shall also be investigated in accordance with the requirements of New Jersey's Anti-Bullying Bill of Rights Act and Policy 5512.

A. Definitions

1. For the purpose of Policy and Regulation 5751 and in accordance with 34 CFR §106:
 - a. "Sexual harassment" (34 CFR §106.30(a)) means conduct on the basis of sex that satisfies one or more of the following:
 - (1) An employee of the school district conditioning the provision of an aid, benefit, or service of the school district on a student's participation in unwelcome sexual conduct;
 - (2) Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a student equal access to the school district's education program or activity; or
 - (3) "Sexual assault" as defined in 20 U.S.C. §1092(f)(6)(A)(v), "dating violence" as defined in 34 U.S.C. §12291(a)(10), "domestic violence" as defined in 34 U.S.C. §12291(a)(8), or "stalking" as defined in 34 U.S.C. §12291(a)(30).
 - b. "Complainant" (34 CFR §106.30(a)) means a student currently enrolled who is alleged to be the Complainant of conduct that could constitute sexual harassment.
 - (1) A parent may act on behalf of the Complainant in accordance with State law, court orders, child custody arrangements, or other sources granting legal rights to parents.

- (2) A parent has a legal right to act on a Complainant's behalf, this right applies throughout all aspects of the Title IX matter, including throughout the grievance process.
- c. "Decision-maker" (34 CFR §106.45(b)(7)) means a staff member(s) who is not the Title IX Coordinator or the school staff member who conducted the investigation, designated by the Superintendent of Schools, to objectively evaluate the relative evidence and reach conclusions about whether the Respondent is responsible for the alleged sexual harassment in accordance with the provisions of 34 CFR. §106.
 - d. "Education program or activity" (34 CFR §106.44(a)) includes locations, events, or circumstances over which the school district exercises substantial control over both the Respondent and the context in which the sexual harassment occurs.
 - e. "Formal complaint" (34 CFR §106.30(a)) means a document filed by a Complainant or signed by the Title IX Coordinator alleging sexual harassment against a Respondent and requesting that the school district investigate the allegation of sexual harassment. As used in this definition paragraph, the phrase "document filed by a Complainant" means a document or electronic submission (such as by electronic mail or through an online portal provided for this purpose by the school district) that contains the Complainant's physical or digital signature, or otherwise indicates that the Complainant is the person filing the formal complaint.
 - f. "Investigator" (34 CFR §106.45(b)(5)) means a staff member or staff members who may be the Title IX Coordinator and who is not a decision-maker, designated by the Superintendent of Schools, to investigate alleged sexual harassment in accordance with 34 CFR §106. The investigator may be the school district's Affirmative Action Officer only if the Affirmative Action Officer is not the decision-maker.
 - g. "Program or activity" and "program" (34 CFR §106.2(h)(2)(ii)) means all of the operations of a local educational agency (as defined in 20 U.S.C. §8801), system of vocational education, or other school system.
 - h. "Respondent" (34 CFR §106.30(a)) means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.
- (1) A parent may act on behalf of the Respondent in accordance with State law, court orders, child custody arrangements, or other sources granting legal rights to parents.

(2) If a parent has a legal right to act on a Respondent's behalf, this right applies throughout all aspects of the Title IX matter, including throughout the grievance process.

i. "Title IX Coordinator" (34 CFR §106.8(a)) means an individual designated and approved by the Board to coordinate its efforts to comply with its responsibilities under 34 CFR §106 and this Policy. The individual must be referred to as the "Title IX Coordinator" and may also be the investigator but cannot be the decision-maker. **Important to know this!!**

B. Reporting and Notification Requirements

1. Sexual harassment may take place electronically or on an online platform used by the school, including, but not limited to, computer and internet networks; digital platforms; and computer hardware or software owned or operated by, or used in the operations of the school.
2. In accordance with 34 CFR §106.8(a), any person may report sex discrimination, including sexual harassment (whether or not the person reporting is the person alleged to be the victim of conduct that could constitute sex discrimination or sexual harassment), in person, by mail, by telephone, or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person's verbal or written report.
 - a. Such a report may be made at any time (including during non-business hours) by using the telephone number or electronic mail address, or by mail to the office address listed for the Title IX Coordinator.
3. A school district with "actual knowledge" of sexual harassment in the educational program or activity of the school district against a student, must respond promptly in a manner that is not "deliberately indifferent".
 - a. The school district has "actual knowledge" when an employee receives a complaint of sexual harassment or an employee is aware of behavior that could constitute sexual harassment.
 - (1) Any school employee who receives a complaint of sexual harassment or is aware of behavior that could constitute sexual harassment is required to report that information to the Title IX Coordinator in accordance with the provisions of B.1. above.
 - (2) In addition to the district's response in accordance with this Regulation, the district must report any potential child abuse to appropriate law enforcement and child welfare authorities in

accordance with N.J.S.A. 18A:36-24; N.J.S.A. 18A:36-25; N.J.A.C. 6A:16-11.1; and Policy and Regulation 8462.

- b. A school district is “deliberately indifferent” only if the response to sexual harassment is clearly unreasonable in light of the known circumstances, pursuant to 34 CFR §106.44(a).
4. The district is required to offer supportive measures to the Complainant even if the Respondent ceased being enrolled or employed by the district prior to the filing of a formal complaint.
 - a. If the Respondent ceases to be enrolled in or employed by the district after a formal complaint is filed, the district may dismiss the complaint, but must still offer supportive measures to the Complainant pursuant to 34 CFR §106.45(b)(3)(ii).
5. The Title IX Coordinator shall notify persons entitled to a notification pursuant to 34 CFR §106.8(a) that the school district does not discriminate on the basis of sex in the education program or activity it operates and it is required by Title IX and Policy and Regulation 5751 not to discriminate in such a manner in accordance with 34 CFR §106.8(b)(1).
6. The Title IX Coordinator shall prominently display the contact information required to be listed for the Title IX Coordinator pursuant to 34 CFR §106.8(b)(2)(i) on the school district’s website and in each handbook or catalog the school district makes available to persons entitled to a notification in accordance with 4 CFR §106.8(a).
 - a. Policy 5751 and this Regulation shall be prominently displayed on the district’s website and accessible to anyone.

C. Supportive Measures

1. “Supportive measures” mean non-disciplinary, non-punitive, individualized services offered as appropriate, as reasonably available, and without fee or charge to the Complainant or the Respondent before or after the filing of a formal complaint or where no formal complaint has been filed pursuant to 34 CFR §106.30(a).
2. Supportive measures shall be available to the Complainant, Respondent, and as appropriate, witnesses or other impacted individuals.
3. The Title IX Coordinator shall maintain consistent contact with the parties to ensure that safety, emotional and physical well-being are being addressed.

4. Generally, supportive measures are meant to be short-term in nature and will be re-evaluated on a periodic basis.
 - a. To the extent there is a continuing need for supportive measures after the conclusion of the resolution process, the Title IX Coordinator will work with appropriate school district resources to provide continued assistance to the parties.

D. Grievance Process

1. The school district will use the grievance process outlined in 34 CFR §106.45 and this Regulation to address formal complaints of sexual harassment.
2. Parents, students, unions and associations, and staff members shall receive notice of the grievance procedures and the Title IX Coordinator's name or title, office, address, email address, and telephone number in accordance with 34 CFR §106.8(a).
3. The school district's grievance process may, but need not, provide for a hearing pursuant to 34 CFR §106.45(b)(6)(ii).
4. The school district may not require as a condition of enrollment or continuing enrollment, or employment or continuing employment, or enjoyment of any other right, waiver of the right to an investigation and adjudication of formal complaints of sexual harassment consistent with 34 CFR §106.45(b)(9).
5. The school district may not require the parties to participate in an informal resolution process regarding a Title IX claim and may not offer an informal resolution process unless a formal complaint is filed pursuant to 34 CFR §106.45(b)(9).
6. The Title IX Coordinator must promptly contact the Complainant in accordance with 34 CFR §106.44(a).
7. In response to a formal complaint, the school district will follow a grievance process that complies with 34 CFR §106.45.
 - a. Upon receipt of a formal complaint, the Title IX Coordinator shall provide written notice to the parties who are known in accordance with 34 CFR §106.45(b)(2)(i).
 - b. The Title IX Coordinator shall provide the investigator with a copy of the formal complaint if the Title IX Coordinator is not the investigator.
 - c. The investigator shall investigate the allegations contained in a formal complaint pursuant to 34 CFR §106.45(b).

8. The investigator shall create an investigative report in accordance with the provisions of 34 CFR §106.45(b)(5)(vii).
 - a. The investigator will attempt to collect all relevant information and evidence.
 - b. While the investigator will have the burden of gathering evidence, it is crucial that the parties present evidence and identify witnesses to the investigator so that they may be considered during the investigation.
 - c. While all evidence gathered during the investigative process and obtained through the exchange of written questions will be considered, the decision-maker may in their discretion grant lesser weight to last minute information or evidence introduced through the exchange of written questions that was not previously presented for investigation by the investigator.
 - d. To the greatest extent possible, and subject to Title IX, the school will make reasonable accommodations in an investigation to avoid potential re-traumatization of a student.
 - e. The investigative report shall be provided to the decision-maker in accordance with the provisions of 34 CFR §106.45(b)(6)(ii).
9. The decision-maker, who cannot be the same person as the Title IX Coordinator or the investigator, shall issue a written determination regarding responsibility pursuant to 34 CFR §106.45(b)(7).

a. To reach this determination, the decision-maker will apply

[Select One Option Below

the preponderance of the evidence standard,

clear and convincing evidence standard,]

which shall be the same standard of evidence for formal complaints against students as for formal complaints against employees, including faculty, and apply the same standard of evidence to all formal complaints of sexual harassment pursuant to 34 CFR §106.45(b)(1)(vii).

b. The decision-maker will facilitate a written question and answer period between the parties.

- (1) Each party may submit their written questions for the other party and witnesses to the decision-maker for review.
- (2) The questions must be relevant to the case and the decision-maker will determine if the questions submitted are relevant and will then forward the relevant questions to the other party or witnesses for a response.
- (3) The decision-maker shall then review all the responses, determine what is relevant or not relevant, and issue a decision as to whether the Respondent is responsible for the alleged sexual harassment.
- (4) The decision-maker will issue a written determination following the review of evidence. The written determination will include:
 - (a) Identification of allegations potentially constituting sexual harassment as defined in Policy and Regulation 5751 and 34 CFR §106.30;
 - (b) A description of the procedural steps taken from the receipt of the complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather evidence;
 - (c) Findings of fact supporting the determination, conclusions regarding the application of this formal grievance process to the facts; and
 - (d) A statement of and rationale for the result as to each allegation, including any determination regarding responsibility, any disciplinary sanctions the decision-maker imposed on the Respondent that directly relate to the Complainant, and whether remedies designed to restore or preserve equal access to the school's education program or activity will be provided to the Complainant; and procedures and permissible bases for the parties to appeal the determination.
- (5) The written determination will be provided to the parties simultaneously.
- (6) Notwithstanding a temporary delay of the grievance procedure or the limited extension of the grievance procedure time frames with good cause, the written determination shall be provided within sixty calendar days from receipt of the Complaint.

(a) The sixty calendar day time frame does not include the appeal process.

(7) Remedies and supportive measures that do not impact the Respondent should not be disclosed in the written determination; rather the determination should simply state that remedies will be provided to the Complainant.

E. Appeals

1. The school district will offer both parties an appeal from a determination regarding responsibility, and from the Title IX Coordinator's dismissal of a formal complaint or any allegations therein in accordance with 34 CFR §106.45(b)(8)(i).
2. As to all appeals, the school district will comply with the requirements of 34 CFR §106.45(b)(8).
3. The Superintendent shall designate an appeal officer for each appeal filed.
 - a. The appeal officer shall not be the same person as the decision-maker that reached the determination regarding responsibility or dismissal, the investigator, or the Title IX Coordinator in accordance with 34 CFR §106.45(b)(8)(iii)(B).
4. The Complainant and Respondent shall have an equal opportunity to appeal the policy violation determination and any sanctions.
5. The school district shall administer the appeal process, but is not a party and will not advocate for or against any appeal.
6. A party may appeal only on the following grounds and the appeal shall identify the reason(s) why the party is appealing:
 - a. There was a procedural error in the hearing process that materially affected the outcome;
 - (1) Procedural error refers to alleged deviations from school district policy, and not challenges to policies or procedures themselves;
 - b. There is new evidence that was not reasonably available at the time of the hearing and that could have affected the outcome;
 - c. The decision-maker had a conflict of interest or bias that affected the outcome;

- d. The determination regarding the policy violation was unreasonable based on the evidence before the decision-maker;
 - (1) Appealing on this basis is available only to a party who participated in the hearing; and
 - e. The sanctions were disproportionate to the hearing officer's findings.
7. The appeal must be submitted in writing to the Title IX Coordinator within ten calendar days following the issuance of the notice of determination.
 8. The appeal must identify the ground(s) for appeal and contain specific arguments supporting each ground for appeal.
 9. The Title IX Coordinator shall notify the other party of the appeal, and that other party shall have an opportunity to submit a written statement in response to the appeal, within ten calendar days.
 10. The Title IX Coordinator shall inform the parties that they have an opportunity to meet with the appeal officer separately to discuss the proportionality of the sanction.
 11. The appeal officer shall decide the appeal considering the evidence presented at the hearing, the investigation file, and the appeal statements of both parties.
 12. In disproportionate sanction appeals, input the parties provided during the meeting may also be considered.
 13. The appeal officer shall summarize their decision in a written report that will be sent to the Complainant and Respondent within twenty calendar days of receiving the appeal.

F. Remedies

1. The Title IX Coordinator shall be responsible for effective implementation of any remedies in accordance with 34 CFR §106.45(b)(7)(iv).
2. Following receipt of the written determination from the decision-maker, the Title IX Coordinator will facilitate the imposition of sanctions, if any, the provision of remedies, if any, and to otherwise complete the formal resolution process.
3. The appropriate school official designated by the Superintendent, after consultation with the Title IX Coordinator, will determine the sanctions imposed and remedies provided, if any.

- a. The imposition of sanctions or provisions of remedies will be revisited by the Title IX Coordinator following the appeal officer's decision, as appropriate.
4. The Title IX Coordinator must provide written notice to the parties simultaneously.
5. The school district must disclose to the Complainant the sanctions imposed on the Respondent that directly relate to the Complainant when such disclosure is necessary to ensure equal access to the school district's education program or activity.
6. It is important to note that conduct that does not meet the criteria under Title IX may violate other Federal or State laws or school district policies regarding student misconduct or may be inappropriate and require an immediate response in the form of supportive measures and remedies to prevent its recurrence and address its effects.

G. Parent Rights

1. Consistent with the laws of New Jersey, a student's parent must be permitted to exercise the rights granted to their child under Policy and Regulation 5751, whether such rights involve requesting supportive measures, filing a formal complaint, or participating in a grievance process.
2. A student's parent must also be permitted to accompany the student to meetings, interviews, and hearings, if applicable, during a grievance process in order to exercise rights on behalf of the student.
3. The student may have an advisor in addition to the parent.

H. Training

The Superintendent or designee shall ensure that Title IX Coordinators, investigators, decision-makers, appeal officers, and any person who facilitates an informal resolution process, receive training in accordance with 34 CFR §106.45(b)(1)(iii).

I. Compliance

The Superintendent or designee shall consult with the Board Attorney to ensure the school district's response to any allegations of sexual harassment and the school district's grievance process are in accordance with 34 CFR §106.44 and 34 CFR §106.45.

J. Requirements of New Jersey's Anti-Bullying Bill of Rights Act

Any time a report is made to the Title IX Coordinator or formal complaint is filed pursuant to Policy and Regulation 5751 and in accordance with 34 CFR §106, the Title IX Coordinator shall forward the report or complaint to the Principal of the school building attended by the alleged victim for the Principal to follow the requirements of New Jersey's Anti-Bullying Bill of Rights Act and Policy 5512.

Adopted:

[See POLICY ALERT No. 226]

8465 **BIAS HATE CRIMES AND BIAS-RELATED ACTS**

The Board of Education is committed to providing a safe and healthy environment for all children in the school district. **Bias Hate** crimes and bias-related acts involving students can lead to further violence and retaliation. **Bias Hate** crimes and bias-related acts, by their nature are confrontational, inflame tensions, and promote social hostility and will not be tolerated by the school district. ~~The S~~school district employees will work closely with local law enforcement and the county prosecutor's office to report or eliminate the commission of **bias hate** crimes and bias-related acts.

Definitions

A “**bias hate** crime” **means is** any criminal offense where the person or persons committing the offense acted with a purpose to intimidate an individual or group of individuals because of race;, color;, **religion; gender;** disability;;~~religion;~~ sexual orientation;; **gender identity or expression;** **national origin;** or ethnicity.

A “bias-related act” **means is** an act directed at a person, group of persons, private property, or public property that is motivated in whole or **in** part by racial;, gender;; disability;; religion; ~~or~~ sexual orientation;; **gender identity or expression; national origin;** or ethnic prejudice. A bias-related act need not involve conduct that constitutes a criminal offense.

All **bias hate** crimes are also bias-related acts, but not all bias-related acts will constitute a **bias hate** crime.

Required

Actions

School employees shall immediately notify the Principal and the Superintendent or designee when in the ~~Whenever any school employee in the course of their his/her employment they develops reason to believe that (1) a bias hate crime or bias-related act has been committed or is about to be committed in accordance with N.J.A.C. 6A:16-6.3(e). on school property, or has been or is about to be committed by any student, whether on or off school property, and whether or not such offense was or is about to be committed during operating~~

Bias Hate Crimes and Bias-Related Acts

~~school hours, or (2) a student enrolled in the school has been or is about to become the victim of a hate crime, whether committed on or off school property or during operating school hours, the school employee shall immediately notify the Building Principal and Superintendent, who in turn,~~

The Superintendent or designee shall promptly notify the _____ local pPolice dDepartment and the bBias iInvestigation oOfficer for the county prosecutor's office when a bias crime or bias-related act has been committed or is about to be committed in accordance with N.J.A.C. 6A:16-6.3(e)1.

~~The Principal and the Superintendent or designee shall immediately notify the _____ local pPolice dDepartment and the bias investigation officer for the county prosecutor's office immediately where if there is reason to believe that a bias hate crime or bias-related act that involves an act of violence has been or is about to be physically committed against a student, or there is otherwise reason to believe that a life has been or will be threatened in accordance with N.J.A.C. 6A:16-6.3(e)2.~~

~~Whenever any school employee in the course of his/her employment has reason to believe that a bias-related act has been committed or is about to be committed on school property, or has been or is about to be committed by any student, whether on or off school property and whether or not such bias-related act was or is to be committed during operating school hours, the school employee should immediately notify the Building Principal and Superintendent, who in turn should promptly notify the _____ Police Department.~~

~~In deciding whether to refer the matter of a bias-related act to the _____ Police Department or the county prosecutor's office, the Building Principal and the Superintendent, should consider the nature and seriousness of the conduct and the risk that the conduct posed to the health, safety and well-being of any student, school employee or member of the general public. The Building Principal and Superintendent should also consider the possibility that the suspected bias-related act could escalate or result in some form of retaliation which might occur within or outside school property.~~

OPERATIONS

It is understood a referral to the _____ **local pPolice dDepartment** or county prosecutor's office **pursuant to the Memorandum of Agreement between Education and Law Enforcement Officials** is only a transmittal of information that might be pertinent to a law enforcement investigation and is not an accusation or formal charge.

Unless the _____ **local pPolice dDepartment** or the county prosecutor's office request otherwise, the school district may continue to investigate a suspected **bias hate** crime or bias-related act occurring on school **grounds property** and may take such actions as necessary and appropriate to redress and remediate any such acts.

School officials will secure and preserve any such graffiti or other evidence of a suspected **bias hate** crime or bias-related act pending the arrival of the _____ **local pPolice dDepartment** or the county prosecutor's office. The school officials, **where when** feasible, will cover or conceal such evidence until the arrival of the _____ **local pPolice dDepartment** or county prosecutor's office.

N.J.S.A. 2C:16-1

N.J.A.C. 6A:16-6.1 ~~et seq.~~; **6A:16-6.2**; 6A:16-6.3(ⓔ)

State Memorandum of Agreement approved by the Department
of Law & Public Safety and the Department of Education

Adopted:

[See POLICY ALERT No. 226]

R 8465 **BIAS HATE-CRIMES AND BIAS-RELATED ACTS**

A. Definitions

1. —A **bias hate** crime **means is** any criminal offense where the person or persons committing the offense acted with a purpose to intimidate an individual or group of individuals because of race;, color;, **religion;** gender;, disability;, ~~religion;~~ sexual orientation;, **gender identity or expression;** **national origin;** or ethnicity.
2. —A bias-related act **means is** an act directed at a person, group of persons, private property, or public property that is motivated in whole or in part by racial;, gender;, disability;, religion;, sexual orientation;, **gender identity or expression;** **national origin;** or ethnic prejudice. A bias-related act need not involve **conduct an act** that constitutes a criminal offense.
3. —All **bias hate** crimes are also bias-related acts, but not all bias-related acts will constitute a **bias hate** crime.

B. Procedure For Reporting **Bias Hate** Crimes and Bias-Related Acts

1. —A school employee **shall immediately** ~~will~~ notify the ~~Building~~ Principal **and the Superintendent or designee when** ~~whenever the school employee,~~ in the course of ~~their his/her~~ employment, **they** develops reason to believe that:
 - a. A **bias hate** crime **or a bias-related act** has been committed or is about to be committed on school **grounds property;** ~~or~~
 - b. A **bias hate** crime **or a bias-related act** has been or is about to be committed by **any** student, ~~whether~~ on or off school **grounds, property** and whether ~~or not~~ such offense was or is ~~about~~ to be committed during operating school hours; or
 - c. ~~That~~ A student enrolled in the school has been or is about to become the victim of a **bias hate** crime **or bias-related act,** ~~whether committed on~~ **or off** school **grounds, property** or during **operating** school hours.

Bias Hate Crimes and Bias-Related Acts

2. ~~The Superintendent or designee Building Principal~~ **shall promptly** will notify the Superintendent, the _____ **local pPolice dDepartment and the bBias iInvestigation oOfficer** for the county prosecutor's office **when a bias crime or bias-related act has been committed or is about to be committed on school grounds, or has been or is about to be committed by a student on or off school grounds, and whether such offense was or is to be committed during operating school hours, or a student enrolled in the school has been or is about to become the victim of a bias crime or bias-related act on or off school grounds, or during operating school hours.**

3. ~~The Principal and the Superintendent~~ **or designee** shall **immediately** notify the _____ **local pPolice dDepartment and the bias investigation officer for the** county prosecutor's office ~~immediately~~ **where** if there is reason to believe ~~that~~ a **bias hate crime or bias-related act** that involves an act of violence has been or is about to be physically committed against a student, or there is otherwise reason to believe ~~that~~ a life has been or will be threatened.

C. ~~Procedure For Reporting Bias Incidents~~

1. ~~A school employee should immediately notify the Building Principal whenever the school employee, in the course of his/her employment, develops reason to believe that:~~
 - a. ~~A bias-related act has been committed or is about to be committed on school property; or~~
 - b. ~~A bias-related act has been or is about to be committed by any student, whether on or off school property and whether or not such bias-related act was or is to be committed during school hours.~~

2. ~~The Building Principal will notify the Superintendent and the _____ Police Department.~~

3. ~~In deciding whether to refer the matter of a bias-related act to the Police Department or the county prosecutor's office, the Building Principal and the Superintendent, should consider:~~
- a. ~~The nature and seriousness of the conduct; and~~
 - b. ~~The risk that the conduct posed to the health, safety and well-being of any student, school employee or member of the general public.~~
4. ~~The Building Principal will consult with the Superintendent and should consider:~~
- a. ~~That the police department or the county prosecutor's office may possess, or have access to, other information that could put the suspected bias-related act in proper context, which could shed light on the motivation for the act or some other unsolved hate crime; and~~
 - b. ~~The possibility that the suspected incident could escalate or result in some form of retaliation that might occur within or outside school property.~~

CØ. Nature of Referral

- 1. The mandatory referral for suspected or committed **bias hate** crimes and ~~the presumptive referral for suspected or committed~~ bias-related acts as described in **N.J.A.C. 6A:16-6.3(e) and this the R**egulation is only a request to the law enforcement agencies to conduct an investigation and is nothing more than the transmittal of information which may be pertinent to any such law enforcement investigation.
- 2. Any referral in accordance with this regulation is not an accusation or formal ~~charge.~~
- 3. Any referral pursuant to this regulation is predicated on the basis of reasonable suspicion, which is less than probable cause, less than the proof sufficient to sustain an adjudication of delinquency or a finding of guilt in a court of law and ~~less than the proof sufficient to justify the imposition of school discipline.~~

4. ~~All doubts by school officials should be resolved in favor of referring a matter to the _____ Police Department or the county prosecutor's office.~~

DE. Concurrent Jurisdiction

1. Unless the _____ **local pPolice dDepartment** or the county prosecutor's office request otherwise, ~~the school officials district~~ may continue to investigate a suspected **bias hate** crime or bias-related act occurring on school **grounds property** and may take such actions as necessary and appropriate to redress and remediate any such acts.
2. ~~The Sschool~~ officials will **immediately** discontinue **any ongoing school the in-school** investigation if the _____ **local pPolice dDepartment** or the county prosecutor's office believe the school investigation could jeopardize an on-going law enforcement investigation or otherwise endanger the public safety.
 - a. **Upon notice provided in D.2. above, school officials will take no further action without providing notice to and receiving the assent of the local police department or the county prosecutor's office.**

EF. Preservation of Evidence

1. School officials will secure and preserve any such graffiti or other evidence of a suspected **bias hate** crime or bias-related act pending the arrival of the _____ **local pPolice dDepartment** or the county prosecutor's office.
2. The school officials, when feasible, will cover or conceal such evidence until the arrival of the _____ **local pPolice dDepartment** or county prosecutor's office in a manner designed to minimize the harm and continued exposure to students by such evidence, but that will not permanently damage or ~~destroy such evidence or otherwise limit its utility in an ongoing investigation or prosecution.~~

3. The _____ Police Department and/or the county prosecutor's office will photograph or otherwise document the location and content of any such graffiti or other bias-based evidence as soon as possible, so that the graffiti or other evidence may be removed or eliminated at the school district's earliest opportunity.

Issued: