

PALMYRA SCHOOL DISTRICT

GUIDE FOR
STANDARD OPERATING PROCEDURES
AND
INTERNAL CONTROLS

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PREFACE

The **Guide for Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the Palmyra Board of Education, managed by the Administrative Team and coordinated by the Business Office. It is intended to be used as a reference manual by administrators, secretaries and any staff members that have Budgetary/Financial responsibilities. Its purpose is to provide an efficient, control and accountability system that will help assure appropriate use of *Public Funds*. It must be understood that the principles of this manual are based on, Generally Accepted Accounting Principles, and rely on an assumption that individuals charged with the responsibilities and activities outlined herein 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 Administrative Team and the Business Office.

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ACCOUNTING

GENERAL LEDGER PROCESSES

MONTHLY PROCESS

- A. Compare Board Secretary's Report to Subsidiary Ledgers (process is performed by software through backup audit reports).
- B. Compare Board Secretary and Treasurer's Report for agreement. This is completed by the Business Administrator.
- C. Confirm Board Secretary Report balances for all funds.
- D. Verify that all accounts and funds are reported in the Board Secretary's Report.
- E. Review all accounts for funds availability.

END OF YEAR PROCESSES

We will close the fiscal year out by the third week of July. Everything must be paid by then as well. We generate our June Report to generate the Treasurer Report. This must be submitted to the county by the

end of July. Once everything is finalized, we will coordinate with CSI to close out the year. CSI will do all the closing entries. At that time, the future year will change to the current year in CSI. For the end of the calendar year, 1099s must be completed. This must be completed by the end of January.

The Administrative Assistant will do the following at the end of the fiscal year:

- A. All POs must be committed by June 30th
- B. All invoices are paid by the third week of July
- C. Send all needed reports to the treasurer by third week of July
- D. Coordinate with CSI to complete our fiscal year roll over
- E. At year end complete all accrual entries and properly close out accounts by performing End of Year activities as prescribed by the software vendor.
- F. Supporting documentation for all accounts, for audit verification is gathered and maintained. This item is divided amongst the business office.
- G. Review all year end purchases, for determination as accounts payable or carry forward encumbrance. We attempt to limit the encumbrances.
- H. Verify outstanding encumbrances are paid within 90 days.

ACCOUNTS RECEIVABLE

- A. Appropriate users of facilities have been billed for usage and transactions have been recorded appropriately.
- B. Record tuition receivable for tuition students.
- C. Record transportation receivable for all students transported.
- D. Record tax levy receivable for general fund and debt service (if applicable).
- E. Record state aid receivable for general fund, capital projects and debt service (if applicable).
- F. Every Month– record receivable for food service reimbursements due from the state.
- G. Record any grant reimbursements.

ACCOUNTS PAYABLE

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

PAYROLL

- A. Encumber all funds for contracted employees, who have board approval.
- B. Verify funds availability for all applicable employee benefits including health benefits, PERS, social security, and compensated absences.

FIXED ASSETS

- A. Identify all equipment costs for fixed asset control if cost is over \$2,000, item must be tagged and recorded. This is handled by the Business Administrator and appropriate supervisor.
- B. If using grant funds, all equipment purchases must be tagged and identified by grant program.
- C. Using the Fixed Asset Record complete Fixed Asset Update Worksheet.
 - a. Identify assets that are to be dropped from the record
 - b. Identify assets that are to be added to the record
 - c. Ensure complete records are entered into the fixed asset system for new assets and that assets being removed are recorded appropriately.

CASH MANAGEMENT

- A. Cash receipts – open mail, prepare deposit slips, ACH transfers, and record receipts in the accounting system.
- B. Cash disbursements.
 - a. Identify vouchers to be paid
 - b. Review all payments to insure check amounts are in agreement with invoices/bills list
 - c. Mail checks
 - d. Properly record wires and payments
 - e. Confirm verification of signatory on all accounts
 - i. Verification of person(s) authorized to do wires and ACH
 - ii. Confirm process for all wires
 - iii. Utilization of on-line banking – verify authorized users
 - iv. Confirm person(s) for authorizing stop payments
 - v. Confirm access and passwords where applicable
- C. Reconciling.
 - a. Reconcile all accounts in a timely manner.

INVENTORY

NEWLY PURCHASED ITEMS

When individual equipment items costing \$2,000.00 or more are ordered, each item will be added to the Fixed Assets Inventory module of the accounting system.

The item will be described completely; example, “one tan, four drawer, legal size locking file cabinet” or “one gray secretarial chair, upholstered back and seat.”

An asset number will be assigned. A fixed asset identifier will be placed on the item where appropriate. Responsibility for the disposition, use, transfer or disposal of the asset rests with the principal or department head making the original purchase. All changes to the status of the assets (disposition, use, transfer or disposal) must be reported by the responsible supervisor to the Business Office along with the appropriate paper record. The Business Office is responsible for the maintenance of the corresponding electronic record.

An electronic inventory will be maintained and updated as required by the Business Office.

TRANSFERS OF FIXED ASSETS

When equipment is moved on a permanent basis the responsible supervisor initiating the movement completes the paper Fixed Asset Record which is then forwarded to the Business Office for entry into the electronic inventory system.

DISPOSAL OF OBSOLETE FIXED ASSETS OR OTHER SCHOOL PROPERTY

The Board of Education, by resolution and by sealed bid or public auction, will authorize the sale of its personal property not needed for school purposes.

- A. If the estimated fair value of the property to be sold exceeds fifteen percent of the bid threshold in any one sale and it is neither livestock nor perishable goods, it shall be sold at public sale.
- B. A description of the items to be sold and the conditions of sale shall be publicly advertised.

- C. By resolution of the Board, the purchasing agent may include the sale of personal property no longer needed for school purposes as part of specifications to offset the price of a new purchase.

Written requests to dispose of outdated books and obsolete equipment must be made to the School Business Administrator.

Textbooks: Such books must be at least five years old. Prior to disposal, all available textbooks will be posted on the New Jersey Department of Education textbook sharing website to determine if they can be used by another district.

Equipment: Equipment must be at least ten years old, with the exception of computers and computer peripherals, and have been determined as obsolete by the Technology Supervisor. Equipment may not be sold directly to individuals without a public offering.

If the value of the equipment is determined to be less than fifteen percent of the bid threshold, 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 Palmyra School District Board of Education.

When equipment identified as a fixed asset is sold or disposed of the responsible supervisor initiating the sale/disposal completes the paper Fixed Asset Record which is then forwarded to the Business Office for entry into the electronic inventory system.

Notwithstanding anything to the contrary enumerated herein, property acquired with federal funds for use in a federally funded program will be disposed of in accordance with applicable law.

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

GIFTS, DONATIONS AND SCHOLARSHIPS

Acceptance of gifts, donations or scholarships from any individual or group requires the approval of the Board of Education. The Superintendent of Schools may accept gifts, donations or scholarships, the value of which does not exceed \$500 on behalf of the Board subject to the following:

- A. No gifts, donations or scholarships will be accepted, which in the opinion of the Superintendent is inappropriate for use by the schools.
- B. The use and disposition of such gifts, donations or scholarships will remain at the discretion of the Superintendent.
- C. Gifts or donations which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent and the School Business Administrator.

All gifts, donations or scholarships require final approval by the Board of Education in accordance with Board of Education Policy #7230.

Preferably, any donations made to the technology department would be a cash amount.

SALES TAX EXEMPTION QUALIFICATION

Only expenditures from the approved Board of Education operating accounts are eligible for sales tax exemption.

Exemption letters for student organizations and activities are available by request through the Business Office.

AFTER SCHOOL PROGRAM

The After School Program is open to all students from Kindergarten through fifth grade.

The ASP Supervisor handles the daily operations of the program. Please refer to the ASP Program Guide program details.

The Registrar handles the ASP registration forms and billing for students. The ASP Registration form must be signed to be valid.

The ASP offers two billing choices for student attendance:

- A. Monthly Plan
 - a. The ASP offers three standard monthly rates built on the State of NJ approved Free & Reduced Lunch grouping.
- B. Flex Pay Plan
 - a. Parents are billed a set price for a package of 5 days to be used whenever needed throughout the school year. These days once paid for do not expire.

All current fees are outlined in the Program Guide.

All billing information is handled through Brightwheel. Timely payment of all fees due and owing to the Palmyra School District is a precondition of continued participation in the program. Failure to pay posted fees or other program charges will result in immediate disenrollment. Re-enrollment will not be considered until full restitution of all overdue/outstanding balances is made.

School is in session for 180 days (36 weeks - 180 divided by 5) over a 10 month period. Monthly fees are based on full attendance for the entire school year. Days school is not in session (such as holidays, winter/spring breaks, snow days) is factored into rates. All rates have been standardized based on this criteria. Based on the above there are no credits for days absent or days school is not in session during the program week or month.

BUDGET PROCESSES

All Principals / Managers will receive a Budget Guide in the fall from the Business Administrator. The Budget Guide will detail all pertinent information concerning the budget.

BUDGET SCHEDULE

November	Initial Budget Briefing Individual Building/Program Discussions with Superintendent Initial budget submission transmitted to Business Administrator
December	Individual Building/Program Discussions with Superintendent (as required)

	Revised Budget transmitted to Business Administrator (as required) New Staff Discussions with Superintendent Final Budget Brief with Administrative Team
January	Preliminary assessment with Superintendent Draft budget for Superintendent Revenue estimate and budget reassessment with Superintendent Working budget draft for Finance Chair
February	Finance Committee Meeting Finance Committee Meeting
March	Budget Q&A with interested non-Finance members Board Meeting to adopt preliminary budget for submission File budget with Executive County Superintendent
April	Board Meeting to adopt final budget (assumes County approval) Advertise for Public Hearing-First/Last day to finalize budget Last day for County Executive Superintendent to approve budget Post User Friendly Budget Board Meeting to hold Public Hearing/Adopt Final Budget (if not already completed)

Additional milestones, if any, are announced following the publication of the annual election/budget calendar.

BUDGET TRANSFERS

This procedure is intended to establish the method for and financial control of the process in which line item transfers are made.

Building/Program managers administer their individual budgets by making decisions regarding purchasing, account assignment and the need to ensure that no accounts are over-expended during the process.

The accounting system software will not allow Building/Program managers to request an expenditure which exceeds the accounts current balance. When a purchasing need arises which exceeds the account balance of the account appropriate to the purchase a budget line transfer request is used to reallocate funds between accounts as needed.

PROCESS

Individual budget line item transfer requests are submitted to the Superintendent by the Building/Program manager.

Requests may be submitted via email or through the use of a Request for Transfer of Funds form.

When requesting a transfer of funds the following information must be included:

- A. From account name

- B. From account number
- C. Dollar amount of transfer
- D. To account name
- E. To account number
- F. Purpose of the transfer

When transferring money from one account to another, the "from" account must have enough money to cover the transfer in order to complete the process.

The Business Administrator reviews the request and updates the transfer report as necessary, for submission to the County Office twice a year (December and June).

Upon the completion of the transfer, the Business Administrator will contact the Principal / Manager to let them know the transfer has been submitted in CSI.

GRANT APPLICATION PROCEDURE

This procedure is intended to establish the method for financial control and management oversight of the grant process.

- A. Grant applications are completed by the individual Grant Manager.
- B. Financial sections of the completed application is reviewed by the School Business Administrator for accuracy and conformance to the district budget, the grant allocation and the terms and conditions established by the granting authority regarding the use of funds.
- C. All other sections of the completed application are reviewed by the Superintendent.
- D. The Superintendent will recommend approval of the grant application to the Board of Education.
- E. Following Board approval the Grant Manager will request that the Board Secretary provide an "extract from the minutes" noting Board approval.
- F. The Grant Manager will complete the final grant submission to include the minutes extract

All other procedures as described in this handbook will apply to transactions involving grant funds.

BUDGET ACCOUNTING NUMBER CODING

This procedure is intended to establish a universally applicable method of coding and interpreting expenditure accounts for the purpose of administering budgets and managing financial transactions.

The chart of accounts encourages full disclosure of the financial position of the District. Emphasis is placed on the accurate classification of financial transactions. Expenditures are recorded in the accounting categories applicable, regardless of the implications of some of those decisions.

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 a 15 Digit expense account number is presented below.

11 190 100 610 10 12

The GAAP accounts are composed of six sets of numbers representing the Fund, Program, Function, Object, Location and Department as follows:

- A. The first set of two digits indicate the Fund
 - a. 11-XXX-XXX-XXX-XX-XX
- B. The first set of three numbers indicate the Program
 - a. XX-190-XXX-XXX-XX-XX
- C. The second set of three numbers indicate the Function
 - a. XX-XXX-100-XXX-XX-XX
- D. The third set of three numbers indicate the Object
 - a. XX-XXX-XXX-610-XX-XX
- E. The second set of two numbers indicate the Location
 - a. XX-XXX-XXX-XXX-10-XX
- F. The final set of two numbers indicate the Department
 - a. XX-XXX-XXX-XXX-XX-12

When these numbers are combined and correctly interpreted, they provide an accurate and specific description of the types of expenditures (materials, supplies, equipment and/or services) included in the account.

FUND

- A. A Fund is an accounting entity with a self-balancing set of accounts
- B. A fund identifies specific activities
- C. Active Funds:
 - 1. 11 General Fund (instruction)
 - 2. 12 Capital Outlay Fund (assets over \$2,000, fixed assets)
 - 3. 20 Special Revenue (grants, other)
 - 4. 30 Capital Projects
 - 5. 40 Debt Service
 - 6. 61 After School Care
 - 7. 62 Athletics
 - 8. 90 Agency (custody, temporarily held fiduciary resources)

PROGRAM

- A. Program identifies specific activities within a fund designed to accomplish specific objectives.
- B. Active Programs:
 - 1. 000 (undistributed expenditures, expenditures charged indirectly to a program)
 - 2. 100 (regular education programs)
 - 3. 200 (special education programs)
- C. The second and third digit of the Program identifies sub programs within the general program category.
- D. Active Sub Programs
 - 1. 110 PreK/K
 - 2. 120 Grades 1-5
 - 3. 130 Grades 6-8
 - 4. 140 Grades 9-12
 - 5. 150 Home Instruction Regular Education
 - 6. 190 Regular Programs Undistributed
 - 7. 204 LLD
 - 8. 207 AI
 - 9. 212 MD
 - 10. 213 Resource
 - 11. 215 PreK Special Education
 - 12. 219 Home Instruction Special Education
 - 13. 230 Basic Skills
 - 14. 231 NCLB Title I
 - 15. 240 Bilingual Education
 - 16. 250 IDEA Basic
 - 17. 253 IDEA PreK
 - 18. 272 NCLB Title II
 - 19. 401 Co-Curricular and Extra-Curricular
 - 20. 402 School Sponsored Athletics

FUNCTION

- A. Function describes the specific activity for which a service or material object is acquired.
- B. Active Functions:
 - 1. 100 Instruction
 - 2. 200 Support Services
- C. The second and third digit of the Function identifies sub functions within the general program category.
- D. Active Sub Functions
 - 1. 100 Instruction
 - 2. 200 Special Programs
 - 3. 211 Attendance
 - 4. 213 Health Services
 - 5. 216 Speech, OT/PT and Related Services
 - 6. 217 Extraordinary Services
 - 7. 218 Guidance Services
 - 8. 219 Child Study Team Services
 - 9. 221 Improvement of Instruction
 - 10. 222 Educational Media/Library
 - 11. 230 General Administration
 - 12. 240 School Administration
 - 13. 251 Central Services (Business Office)
 - 14. 252 Administrative Information Technology
 - 15. 261 Required Maintenance
 - 16. 262 Custodial Services
 - 17. 266 Security
 - 18. 270 Student Transportation
 - 19. 291 Unallocated Employee Benefits
 - 20. 400 Facilities Acquisition and Construction
 - 21. 510 Debt Service

OBJECT

- A. Object describes the specific services obtained as a result of the expenditure.
- B. Active Objects:
 - 1. 100 Personnel Salaries
 - 2. 200 Employee Benefits
 - 3. 300 Purchased Professional and Technical Services
 - 4. 400 Purchased Property Services
 - 5. 500 Other Purchased Services
 - 6. 600 Supplies and Materials
 - 7. 700 Property
 - 8. 800 Other Objects
 - 9. 900 Other Uses of Funds
- C. The second and third digit of the Object identifies sub objects within the general program category.
- D. Active Sub Objects:
 - 1. 101 Salaries Teachers
 - 2. 102 Salaries Supervisor of Instruction
 - 3. 103 Salaries Principals and Directors
 - 4. 104 Salaries Other Professional Staff
 - 5. 105 Salaries Secretaries and Clerks
 - 6. 106 Other Salaries for Instruction
 - 7. 110 Other Salaries
 - 8. 161 Salaries Transportation – Special
 - 9. 162 Salaries Transportation – Home to School
 - 10. 177 Salaries Technology
 - 11. 220 Social Security
 - 12. 241 Other Retirement - Regular
 - 13. 242 Other Retirement – DCRP
 - 14. 250 Unemployment
 - 15. 260 Workers Comp
 - 16. 270 Health Benefits
 - 17. 280 Tuition Reimbursement
 - 18. 290 Other Benefits
 - 19. 291 Child Care Benefits
 - 20. 320 Purchased Professional Education Services
 - 21. 330 Other Purchased Professional Services
 - 22. 331 Legal Services
 - 23. 332 Auditor
 - 24. 334 Architect
 - 25. 339 Other Professional Services
 - 26. 340 Purchased Technical Services
 - 27. 390 Other Purchased Technical Services
 - 28. 420 Cleaning Maintenance and Repair Services
 - 29. 440 Rental
 - 30. 450 Construction Services
 - 31. 490 Other Property Services
 - 32. 512 Contracted Transportation – Other than Home to School
 - 33. 514 Contracted Transportation – Special Ed Vendors
 - 34. 515 Contracted Transportation – Special Ed Jointures
 - 35. 520 Insurance
 - 36. 530 Telephone
 - 37. 561 Tuition to Other LEA's - Regular
 - 38. 562 Tuition to Other LEA's – Special
 - 39. 563 Tuition to County VoTech – Regular
 - 40. 564 Tuition to County VoTech – Special
 - 41. 565 Tuition to County Special Services
 - 42. 566 Tuition to Private School for the Disabled
 - 43. 568 Tuition to State Facilities
 - 44. 569 Tuition Other
 - 45. 580 Travel

- 46. 590 Miscellaneous Purchased Services
- 47. 592 Advertising
- 48. 610 General Supplies
- 49. 621 Natural Gas
- 50. 622 Electricity
- 51. 640 Textbooks
- 52. 730 Capital Equipment - Instructional
- 53. 732 Capital Equipment – Non-Instructional

- 54. 780 Infrastructure
- 55. 834 Bond Interest
- 56. 890 Miscellaneous Expenditures
- 57. 910 Bond Principal

LOCATION

- A. Location describes the specific school or department where goods and services are utilized.
- B. Active Objects:
 - a. 000 Board Office
 - b. 050 Palmyra High School
 - c. 060 Charles Street School

DEPARTMENT

- A. Department describes the area of focus within the school or department where goods and services are utilized.
- B. Active Departments:

<ul style="list-style-type: none"> 1. 10 Art 2. 12 Language Arts 3. 13 Math 4. 14 Music 5. 15 Health and PE 6. 16 Science 7. 17 Social Studies 8. 18 World Language 9. 20 Business Education 10. 21 Kindergarten 11. 22 Elementary General Education 12. 23 Gifted Instruction 13. 24 Pre-School 14. 25 Basic Skills 15. 26 ESL 16. 27 School Wide 17. 28 High School General Education 18. 30 LLD 19. 31 MD 20. 32 Resource 21. 34 Preschool – Special Education 22. 36 Speech 23. 37 BD 24. 38 Home Instruction 25. 40 NCLB 26. 41 IDEA 27. 50 Board of Education 	<ul style="list-style-type: none"> 28. 51 Superintendent 29. 52 Business Office 30. 53 Building Administration 31. 60 Special Services 32. 61 Maintenance 33. 62 Operations 34. 63 Security 35. 65 Transportation 36. 66 Instructional Technology 37. 67 Administrative Technology 38. 68 Library/Media 39. 69 Health Services 40. 70 Guidance 41. 71 Athletics 42. 72 Attendance 43. 73 Professional Development 44. 80 Insurance 45. 81 Salary 46. 82 Substitutes 47. 83 Overtime 48. 84 Summer/Extra Pay 49. 85 Co-Curricular Stipend 50. 86 Athletic Stipend 51. 87 After School Care
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CASH AND DEPOSIT PROCESSES

ATHLETIC FUND

This procedure is intended to establish financial controls for the administration of the interscholastic athletic program fund to insure the program is operated fairly and efficiently, and the Board is fully informed of its status.

The Athletic Fund encompasses those student activities recognized by the New Jersey Interscholastic Athletic Association (NJSIAA). The general organization of the fund includes interscholastic sporting activities recognized and approved by the Board of Education.

Each interscholastic event and their schedule requires annual approval from the Board of Education before any moneys can be collected or disbursed in the name of the said activity.

The Board authorizes the maintenance of the athletic funds to be designated Fund 62 in the accounting record. The Athletic Fund is maintained under the jurisdiction of the Board of Education and is the responsibility of the Athletic Director under the supervision of the Business Administrator.

Deposits to the Athletic Fund generally consist of gate receipts or other revenue generated through the operation of the interscholastic sports program, donations and/or other fund raising activities specifically operated for the purpose of subsidizing interscholastic sports.

RECEIPTS

- A. All gate receipts shall be turned in to the Athletic Director or his designee in charge of athletics on the date of collection, so they can be safeguarded.
- B. These funds will be deposited in a reasonable amount of time (within 24-hours or the next business day after collection) into the Athletic Fund.
- C. The Assistant to the Business Administrator shall ensure that all deposited funds are credited to the Athletic Fund in the routine manner established for all general receipts by the Board of Education to include the date of receipt, source of receipt, amount of receipt and the total amount of the deposit.

DISBURSEMENT

- A. All payments for supplies, equipment and services shall be made using the regular purchasing procedures of the district.
- B. All disbursements from the fund shall be made using the regular disbursement procedures of the district.
- C. In order to comply with the legal requirement of the annual audit and to further comply with all state statutes the Board requires that adequate financial and bookkeeping controls be established to include the following:
 1. At the conclusion of the respective athletic program, the athletic coach shall submit to the Athletic Director, a complete, written inventory of all equipment and supplies.
 2. Inventories shall be submitted no later than one month after the conclusion of the program as an attachment to the respective Activity Pay and Report form.
- D. A financial report of the athletic fund shall be submitted to the Board when requested.
- E. The Athletic Director shall maintain and submit the Gate Receipts report for each activity where gate receipts are collected.
- F. The Assistant to the Business Administrator or designee shall from time to time audit the gate receipts report.

PETTY CASH FUND

The Board of Education recognizes the convenience of an imprest cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.

The Board authorizes the establishment of an imprest cash fund at the Business Office in the amount of \$350. Each district school, and the Buildings and Grounds department are issued petty cash funds in the amount of \$125. The Assistant to the Business Administrator in the Business Office, The Building Principal(s) and the Maintenance Supervisor are assigned as petty cash Custodian for their respective funds and are therefore responsible for the management and maintenance of said funds.

Funds shall not be used to subvert the regular purchasing procedure.

PETTY CASH PROCEDURE

This procedure is intended to establish a uniform method of account and operation for individual Petty Cash Funds.

DISBURSEMENT

- A. Staff members requesting petty cash funds shall prepare and sign a written request stating the amount requested and the purpose of the funds.
 1. The requestor will supply receipts or invoices as appropriate to support the request, and all such documents will be attached to the request.
- B. The custodian will prepare a disbursement slip for each expenditure that records the date, amount of the expenditure, purpose of the expenditure briefly stated, and the name of the requestor.
- C. The staff member who receives the funds will acknowledge receipt by signing the disbursement slip.
 1. The disbursement slip will be attached to the request for expenditure.
- D. Any check drawn on a petty cash fund shall be in the exact amount of the request submitted for reimbursement.
- E. No cash shall be released from the petty cash fund to any person as a loan or in exchange for a personal check, but change may be made from the petty cash fund on a direct exchange of funds in equal amounts.
- F. In accordance with Board action, no single payment from petty cash will exceed \$75.00 except the Business Office fund which may disburse up to \$200 in a single payment. No request for funds or supporting receipts will be divided so as to circumvent this rule.
- G. At the end of each business day, the custodian will lock the petty cash box and place it in a secure and locked place, preferably a fireproof and stationary safe.
- H. The custodian will retain and file each request for funds, with the disbursement slip and supporting documents attached.

REPLENISHMENT

- A. When the fund is required to be replenished the custodian will complete and file with the Business Administrator a purchase order for the amount disbursed from the fund during that period.
 1. The purchase order will include a description of each purchase for which reimbursement is requested
 2. Purchase totals must be collated and charged by individual expense account
 3. All requests for disbursement, supporting documentation, and disbursement slips will be submitted with the request for replenishment.
 4. The Business Administrator will prepare a voucher for Board approval in an amount equal to that which was disbursed.
 5. Following Board approval the Business Administrator will issue a check to the Custodian in the reimbursement amount.

END OF YEAR CLOSE OUT

All petty cash funds will be reconciled and closed out no later than June 30.

- A. The Custodian will return all remaining cash, disbursement receipts, invoices and appropriate petty cash documentation to the Senior account no later than 10 days prior to the last regularly scheduled Board of Education meeting in June.
 1. The Custodian will reconcile the remaining cash and disbursement receipts to ensure a total equal to that established for the individual petty cash fund.

- B. Remaining cash will be re-deposited in the general fund account by the Assistant to the Business Administrator

All Board approved funds will be reestablished on July 1.

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

FOOD SERVICE

POINT OF SALE

District cafeterias utilize computerized point of sale cash registers. The registers utilize data provided by the Lunchtime software, maintained by the Food Service Director, to identify full pay, reduced pay and free lunch purchases.

All money is collected at the time of the purchase, either cash or the student charges their meal, and a record is kept on each student identified in the student information system.

At the end of each day the cafeteria worker prints out a daily sales report and sends it to the Food Service Manager who reconciles the cash to the register receipt. Discrepancies are immediately investigated and resolved.

The Food Service Manager compiles the cash receipts, creates a deposit ticket and delivers the cash to the business office for pickup by the district armored car service.

The Business Office monitors the cash transaction by periodically hand counting and reconciling cash deposits presented by the Food Service Manager, by monitoring individual bank statements and through reconciliation of the Cafeteria bank account.

STUDENT ACTIVITIES

STUDENT ACTIVITY FUND

Student Activities are those activities operated for the benefit of the students but managed by adults. Student activities are not a part of the regular instructional program, and are only indirectly operated and managed by the Board of Education.

The general organization of the fund includes student clubs, student publications, school classes and other approved student activities, organizations and class trips.

Student activity funds are maintained under the jurisdiction of the Board of Education and are under the supervision of the Business Administrator. All funds must be self-sustaining, the responsibility of a designated student activity advisor and administered by the Business Administrator.

All student activity account expenditures will be made in accordance with Board Policy #6660.

STUDENT ACTIVITY PROCEDURE

This procedure is intended to establish financial controls for the administration of the Student Activity accounts.

RECEIPTS

- A. All funds will be collected by the Building Principal or his/her designee. These funds will be deposited in a reasonable amount of time (within 24-hours or the next business day after collection) into the established bank checking account.
- B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
- C. All deposited funds will be recorded in a Receipts Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Assistant to the Business Administrator in the Business Office.
- D. The student activity funds shall be maintained in an interest-bearing bank account separate from all other Board of Education funds.
- E. All student activity fund receipts shall be detailed and recorded by the individual student activity showing the date, source, purpose, and amount.
- F. The administrator of the student activity account shall provide a written receipt to the individual student activity advisor or coordinator when any student activity funds are turned in for deposit.
- G. A copy of these written receipts shall be maintained by the administrator of the student activity account and shall be traceable to the actual receipts or groups of receipts. All bank deposits shall agree with the copies of the written receipts for all deposits.

DISBURSEMENT

- A. Purchases for materials or supplies may be requested through a disbursement request form, to be signed by the building Principal and student activity advisor.
- B. No educational materials may be purchased from these funds.
- C. All funds will be disbursed from the established checking account on the authority of the Superintendent and Business Administrator.
- D. All disbursements must be supported by a receipt, claim or company invoice, attached to the check disbursement request.

- E. 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. At the current time, the Business Office uses Quick Books Accounting Software for this purpose.
- F. Each month a bank reconciliation will be prepared and this balance is balanced with the individual activity or class balance by the Assistant to the Business Administrator in the Business Office.
 - 1. End of month reconciliations will be provided to each Building Principal for information and distribution to individual activity advisors.
 - 2. Each activity advisor will reconcile the monthly statement to their local records.
- G. Copies of canceled checks, bank statements, and bank account reconciliations shall be retained for examination by the licensed public school accountant as part of the annual audit required under N.J.S.A. 18A:23-1 et seq. and stated in N.J.A.C. 6A:23A-16.2(i).

LOCAL ACTIVITY PROCEDURES

- A. The Board of Education shall not be responsible for the protection of and the accounting for funds collected by any teacher or student prior to the submission of a valid request for deposit.
- B. The Building Principal is responsible for developing local procedures for the collection and distribution of Student Activity funds.

STUDENT ACTIVITY REGULATION AND GUIDANCE

OVERVIEW

Student activities require the participation of students. Student activity funds are monies generated by students' participation, authorized to be spent by students, and expended on behalf of the students. Monies received from and expended for student activities shall be accounted for in a student activities fund. Funds generated by such activities shall be used to offset costs incurred by such activity first before students are authorized to spend any other balances in said activity.

ESTABLISHMENT OF STUDENT ACTIVITIES ACCOUNTS

A class or activity that requires a new student activities bank account must be approved by the Principal, Business Administrator, and the Board of Education.

The Principal must make a recommendation to the Business Administrator for approval to establish a student activity account. Once the account recommendation is approved, a formal Board of Education resolution must be prepared and approved in order to establish the Student Activity account. Once the Board approves the resolution the new student activity account is established by the Business Office.

RESPONSIBILITY

The responsibility for student activities is the collaborative effort of administration, students and staff within the schools. Specific responsibilities are as follows:

- A. Board of Education: The Board shall adopt policies to govern the establishment and operation of the activity and its funds.
- B. Superintendent: The Superintendent is responsible for implementing and administering board policies and developing procedures, rules and regulations related to student activities.
- C. Principal: The Principal is responsible for working with the students and professional staff in implementing policies adopted by the Board and the guidance established by the Superintendent. The duties and responsibility of the Principal are as follows:
 - a. Establishing and approving the formation of an organization or activity

- b. Approving the annual budgets for student activities based on input from the Advisor/Sponsor
 - c. Ensuring accurate and appropriate financial documentation of student activity funds
 - d. Approving fundraising events
 - e. Depositing collections on a timely basis in accordance with Policy 6660
 - f. Approving authorizations for the use of funds and requests for payment in accordance with Policy 6660
 - g. Ensuring that all funds derived from fundraising events shall be administered, expended and accounted for pursuant to the rules of the state board and in accordance with district policies. (NJSA 18A:19-14)
 - h. Perform periodic reviews to ensure adherence to policies, procedures, rules and regulations
 - i. Acting as a co-signatory to requests for deposits and disbursements
 - j. Submitting reports/records to the Business Office as required
 - k. Establishing separation of duties between the parties handling the student activity funds. One individual cannot complete a transaction from beginning to end (i.e., collect funds, purchase items, or services, disburse funds, and maintain the books).
- D. Advisor/Sponsor: The Advisor/Sponsor's role is that of a counselor, planner, facilitator, mentor, evaluator and instructor. The duties and responsibilities of the Sponsor are as follows:
- a. Developing and establishing an organization or activity for approval by the Principal
 - b. Preparing the annual activity budget for the Principal's approval
 - c. Adhering to administrative regulations while working with students under policy 6660
 - d. Supervising the tasks of the activity/group
 - e. Accounting for and reporting receipts and disbursements from fundraising drives to the Business Office
 - f. Authorizing purchases and expenses for student sponsored activities
- E. Student: Students who participate in student activities should become involved in the fiscal management and administrative duties of the organization. They should review revenue and expenditures related to each fundraising event.
- F. School Business Administrator: The School Business Administrator is responsible for developing a proper system of internal controls to manage student activity funds by assisting the Superintendent in developing and maintaining specific guidelines. The duties and responsibilities of the Business Administrator are as follows:
- a. Assist in compiling detailed cumulative and combined financial information for student activity accounts for the year end independent audit
 - b. Assisting the external auditors in performing their audit
 - c. Oversee the management of and accounting for student activity funds

SOURCE OF FUNDS

Student activity funds are derived primarily from students conducting activities that are supported by students and require students' participation. These funds shall be accounted for in the student activity fund.

Activity funds shall not be commingled with the District's funds and shall not be received from:

- A. Collections for the District, such as book fines, repairs for damaged equipment, etc. These funds are not generated from student activities and shall not be deposited into the student activity bank account.
- B. The operation of vending machines, i.e., vending commissions. These funds are not generated from student activities and shall not be deposited into the student activity bank account
- C. Activities that are part of the State's instructional program

USE OF FUNDS

Organization or activity funds raised for a specific purpose are used solely for the stated purpose as intended by the organization or activity. Special request for the use of activity funds in a manner that is not consistent with the original fundraising intent must be submitted in writing to the Principal for prior approval.

Activity funds shall not be commingled with the Board's funds and shall not be expended for:

- A. Equipment, supplies, or the like, for curricular, classroom or the Board's use
- B. Repairs or maintenance of the District's equipment
- C. Salaries or supplies for curricular activities which are the responsibility of the District
- D. Gifts, loans or purchase of accommodations for District employees
- E. Gifts for members of an organization or activity
- F. Memberships in or contribution towards out-of-school organizations except in Board sanctioned activities
- G. Parties or refreshments for activity members.

UNEXPENDED FUNDS

All monies accumulated in the account of a specific class or activity will, upon the graduation of that class or the discontinuance of the activity, revert to the student activity fund. (District Policy #6660)

ACCOUNT MAINTENANCE

The District has developed a standard system of internal controls with the proper policies and procedures to effectively manage and control student activity funds. The policies and procedures are in accordance with the financial procedures mandated by the New Jersey State Statutes.

The Principal within each school is responsible for overseeing the financial affairs of its school's activity fund. Also, the Advisor/Sponsor is responsible for ensuring that receipts and disbursements for sponsored activities are properly accounted for.

The District also believes that student officers and organization members can benefit from managing the organization's financial affairs. Through proper guidance from the Advisor/Sponsor and Principal, the student members can develop proper leadership, management and financial skills that will aid in their overall development.

BUDGETS N.J.A.C 6A:23-2.2(d)2

A budget should be submitted to the Principal for approval prior to the first expense/disbursement or October 1st of each school year. It should be prepared and completed by the Advisor/Sponsor and students. The budget should include expected sources of revenues, expenditures and fund balance for the school year. In addition to the annual budget, it is a good practice to prepare budgets for individual activities sponsored during the school year. Budgets help to measure the success of an activity and facilitate proper allocation of resources in instances where activity groups or organizations share sources of funds. All budgets require approval from the Principal.

ACCOUNTABILITY N.J.A.C 6A:23A-16 et seq.

Accountability for student activities rests with the student members, faculty Advisor/Sponsors, Principal, and ultimately the Superintendent. It is imperative that the persons directly involved in administering the student activity accounts closely follow the guidelines established for maintaining student activities records. Questions regarding the appropriateness of funding sources, expenditures, and recording of transactions should be resolved with the Business Administrator or his/her designee.

- A. **ACTIVITY ACCOUNT N.J.A.C 6A:23A-16 et seq.**
Each student organization account will be assigned a unique activity account number. The account number is used to track transactions of the organization or activity. The Principal should meet with the Business Administrator annually at the end of the fiscal year to review and eliminate inactive activity accounts and to distribute funds from those accounts.
- B. **TRANSACTION RECORDING N.J.A.C 6A:23A-16 et seq.**
Formal bookkeeping and recording of transactions are completed at the Business Office. Activity account balances are verified by sending a monthly transaction report of cash receipts and disbursements to the Advisor/Sponsor for review and reconciliation. Errors detected on the statement shall be resolved immediately. The day-to-day procedures for recording student activities transactions are as follows:
 - a. Receipt items of cash and checks shall be recorded in a Cash Receipts Journal on the actual day of receipt showing, at minimum, date, source, purpose and amount
 - b. Payments shall be recorded in a Cash Disbursement Journal on the actual day of payment showing date, vendor, check number, purpose and amount
 - c. Activity funds transferred to another fund shall be recorded as such by using journal entries
 - d. The Business Office will reconcile and update the bank balance by posting bank deposits, checks issued, bank charges, interest income and adjustments on a timely basis
 - e. A copy of the bank reconciliation, the bank statement and all supporting documentation shall be maintained by the Business Office

REVENUES N.J.A.C 6A:23-16.12, Palmyra Board of Education Policy 5830

Student activity funds for co-curricular and extracurricular activities are generated from a number of administratively approved sources. Funds generated by students shall be deposited into the student activity bank account and shall be used in accordance with the stated purpose of the activity group. The most common means of receipt of activity funds is through cash collection. Following are procedures for the collection and deposit of monies:

- A. **NON FUNDRAISING REVENUE Donations/Scholarship and Grants**
 - a. Written instruction such as a letter of award, conditions of agreement, etc. must be obtained from the grantor/donor, which must specify the condition of and how to disburse the funds
 - b. A Board Resolution along with the letter of award must be submitted to the board for their knowledge and approval
 - c. All Scholarship and Grants must be made payable to Palmyra Public Schools and submitted to the Business Office along with the grantor's letter of conditions. The Business Office will monitor and disburse these funds as per the conditions established in the grantor's letter/agreement assuming acceptance by the Board.
- B. **CASH RECEIPTS**
Collections shall be substantiated by pre-numbered receipts (duplicate form), pre-numbered tickets, cumulative totals and any other supporting evidence. Pre-numbered receipt must be properly completed and must identify the specific activity for which funds were received; the name of contributor, date funds were received, composition of the cash receipt, and the signature of the person receiving the funds. The type of payment must be listed on the pre-numbered receipt (example cash or check).
 - a. Records of collection shall be maintained and unsold tickets must be available for review
 - b. Deposits must be submitted to the Business Office within one business day of collection (within 24 hours)

- c. Cash receipts which must be held overnight shall be maintained in a locking safe. Money collected shall not be taken home or kept in desk drawers or file cabinets
- d. Bank deposits shall be substantiated by deposit slips from the bank and Deposit Requests from the student activity
- e. All checks received should be endorsed, "for deposit only" immediately upon receipt

EXPENDITURES N.J.A.C 6A:23-2.16.12

Expenditures include two fundamental areas: purchasing and cash disbursements (payment). The procedures for each area are outlined below. It must be noted that payment for expenses of an activity shall not be made from cash collections/receipts of activity funds. Expenses shall be paid by student activity check upon presentation of the proper documentation (Disbursement Requests and original invoice/register receipt) to substantiate the payment.

The designated Advisor/Sponsor and the Principal shall authorize the use of student activities funds. The Principal considers the recommendations of the Advisor/Sponsor before approving any disbursements of funds. All expenditures must be approved by the school principal and Advisor/Sponsor.

Unexpended funds may be carried forward but must be targeted for use in a manner that is consistent with the original purpose for which the funds were raised. All monies accumulated in the account of a specific class or activity during a specific fiscal year will, upon the graduation of that class or the discontinuance of the activity, be reallocated in accordance with current Board Policy.

PURCHASING

State regulations prohibit the District from purchasing items from District employees or their immediate family members (e.g., spouse and/or minor children).

- A. The Advisor/Sponsor verifies receipt of the goods or services and compares them to the order placed. If correct, the Advisor/Sponsor completes the Disbursement Request form. The form is signed and dated by the Advisor/Sponsor and it is submitted to the Principal.
- B. Local Procedures for prior approval to purchase will be set up by the School Principal if required.
- C. Discrepancies between the invoice and items received should be brought to the attention of the Principal and be resolved prior to submitting the Disbursement Request. The Palmyra School District is a tax-exempt organization. A state tax-exempt form should accompany all purchases. Reimbursement for sales taxes shall not be granted.
- D. Only Student Activity Accounts can use the district's Tax Identification number. All other organizations must obtain their independent nonprofit identification number. They are not permitted to use the district's tax identification number.
- E. All purchasing laws apply to the student activity accounts in accordance with N.J.S.A 18A:19-4, Board of Education Policy, and the District's Purchasing Manual.

CASH DISBURSEMENTS (N.J.A.C 6A:23A-16 et seq.)

All cash disbursements for goods or services should be made by check to vendor(s).

- A. Checks shall not be made payable to a district employee. There is a limited exception to this rule but justification must be provided on the Disbursement Request form. The only exception to this rule is reimbursable for approved purchases (see 2.5) with limited occurrences.
- B. Reimbursement for items paid in cash only shall not exceed \$75 and must be explained on the Disbursement Request form.
- C. Credit card reimbursements must be explained on the Disbursement Request form.
- D. Reimbursement shall not occur more than one (1) time per year in any fiscal year.

- E. If it is absolutely necessary to generate a second (2) reimbursement check you must obtain prior approval from the Business Administrator via the Building Principal prior to the purchase.
- F. All cash disbursement will be recorded in the cash disbursement journal in a timely manner.
- G. All cash disbursements must have the following supporting documentation:
 - a. Vendor's original invoice (statement(s)-not acceptable) or registered receipt
 - b. Contract or Letter of Agreement if applicable
 - c. Disbursement Request
- H. Checks shall be signed by the authorized person as noted on the signature card. All checks must have two authorized signatures.
- I. All Disbursement Requests should have supporting documentation attached. The documentation must match the amount of the check. If the check is written for reimbursement, attach receipts supporting the amount of the check written.
- J. All expenditures incurred for a particular activity must be expended from the account in which the activity funds were deposited.
- K. All outstanding checks will be voided after six months.

1099s

Payment/s made by the district for services or goods provided by an independent contractor, Consultant and other self-employed entities (e.g. DJ, photographer, entertainer, etc.) in excess of \$600 (cumulative) are required to be reported to the government on form 1099. For compliance please note the following requirements:

- A. 1099's will be issued by the Business Office In January of Each calendar year.

AUDITING PROCEDURES (N.J.A.C 6A:23A-16 et seq. and N.J.S.A 18A:23-1etseq.)

The District will conduct periodic self-audit reviews to ensure that administrative policies and directives are being followed and to determine the accuracy and completeness of school activity fund accounting and financial records. Annually, the District is subject to an external audit. Auditors will render an opinion on the financial statements and processes. This is accomplished by making a determination as to whether the internal controls system is adequate and effective. Specifically, the auditors will be concerned with:

- A. Compliance to legal requirements, and adherence to policies and procedures established by the Board and the administration.
- B. Accuracy and completeness of accounting and financial records.
- C. Proper substantiation of receipts and disbursements.
- D. Consistency in Advisor/Sponsor authorization for purchases and payments.
- E. Proper approval by the Principal for purchases, payments and fundraising events.

The Principal and Advisor/Sponsor may be required to provide the auditor with information as requested to complete the review.

STUDENT ACTIVITY FUNDS DEFINITIONS

- A. Student Activity Funds – accounts for funds derived from activities generated by students' participation and expended on behalf of students in accordance with state statutes and district policies
- B. Board Resolution – formal action taken by a district board of education at a publicly held meeting
- C. Advisor/Sponsor – a staff member who is responsible for managing and mentoring a student run activity or organization
- D. Cash Receipts – revenues collected for deposit
- E. Cash Disbursements – checks written to vendors
- F. Transfer Journal – a record of journal entries for transferring or adjusting amounts from one activity account to another

- G. General Ledger – a summary and monthly balance of the cash receipts, cash disbursements and transfers
- H. Bank Reconciliation – the cash account balance in the general ledger and bank balance on the bank statement are compared to ensure that the General Ledger balance is equal to the bank balance after allowing for any difference for outstanding checks, deposits in transit, errors or adjustments

CONTRACTS

BEVERLY AND RIVERTON TUITION CONTRACTS

Tuition Contracts are prepared by the Administrative Assistant and signed by each district's Business Administrator in August in accordance with the budget amount agreed upon between the two district's Business Administrators.

The Administrative Assistant pulls attendance reports at the end of each month after verifying attendance information has been updated by the building secretary. The reports are then emailed to Beverly and Riverton for their records. Any discrepancies between the Palmyra and either Beverly or Riverton are handled on a case by case basis.

The Administrative Assistant will also enter the attendance counts into the attendance tracker spreadsheet, separating regular ed students from special ed students. These numbers are used to keep track of actual tuition costs for the school year.

EMERGENCY PREPAREDNESS

The District will establish emergency management protocols which provide detailed information for use in the event of an emergency or unforeseen crisis.

Emergency Management Plans contain sensitive information that should not be shared with the public. The distribution of this document will be limited to district staff and First Responders. Individual plan documents should be accessible but kept secure. Plans will also be distributed by electronic file with access being limited as indicated above.

EMERGENCY MANAGEMENT PLANS

RESPONSIBILITIES

The Safety and Security Officer shall have overall responsibility as the district's Emergency Manager and for developing, updating and distributing district Emergency Management Plans. These responsibilities shall include:

- A. Liaison to First Responders, Local, County, State, Federal emergency management entities.
- B. Plan development.
- C. Plan management.
- D. Staff training.

- a. Initial training
- b. Refresher training
- c. Required drills and exercises
- E. Plan distribution.

EMERGENCY PLAN

The Emergency Plan shall consist of a detailed plan of action which, at a minimum, addresses the following:

- A. Chain of command
- B. Responsibilities
- C. Relinquishing responsibilities
 - a. When
 - b. To who
- D. Communication
- E. Specific responses to
 - a. Bomb threat
 - b. Fire
 - c. Unarmed intruder
 - d. Armed intruder
 - e. Weather events
 - f. Earthquake
 - g. Shooting
 - h. Sexual Battery
 - i. Exterior threats

A quick reference guide containing “immediate action” steps to be taken by staff when emergency action is required.

PANDEMIC PLAN

The Pandemic Plan shall consist of a detailed plan of action which, at a minimum, addresses the following:

- A. Planning and Coordination
- B. Continuity of Learning and Core Operations
- C. Infection Control Policies and Procedures
- D. Communications Planning

BIOSECURITY PLAN

The Biosecurity Plan shall consist of a detailed plan of action which, at a minimum, details processes intended to keep food products safe for human consumption.

TRAINING

Refresher training will be completed annually.

More frequent training will be conducted to address the following:

- A. Newly hired staff.
- B. Changes in personnel responsibilities.
- C. Plan modifications.
- D. Regulatory requirements.

FACILITIES

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

BUILDING MANAGEMENT

While any staff member may contact the Buildings and Grounds Office, the Building Principal is ultimately responsible for the communication to the Building and Grounds Staff. To help the Principals with this responsibility, assigned Buildings and Grounds staff are responsible to the Supervisor of the Building and Grounds for work outcomes and providing localized operational support. Building occupants are responsible to the Principal for the manner in which buildings are utilized and treated.

The Supervisor of Buildings and Grounds, using input from the team, determines long term and elective maintenance as well as requirements for facility improvement and minor construction projects required to support the educational purpose of the facility. This is communicated with the Building Principal and the Business Administrator.

DISTRICT MANAGEMENT

Responsibility for the management of district facilities rests with the Business Administrator through the Buildings and Grounds Supervisor. The Business Administrator provides high level direction, guidance and coordination regarding the operation and maintenance of district facilities but relies on the Buildings and Grounds Supervisor to provide and execute a well thought out and planned approach to address the district's needs.

While Principals/Program Managers are responsible for individual component parts of the district, the Buildings and Grounds Supervisor is authorized to execute the day to day management of school facilities.

They share responsibility for Buildings and Grounds staff with Principals/Program Managers in that they are responsible for their methods, effectiveness and competency. The authority of the Buildings and Grounds Supervisor stems from the district's desire to be cost effective, to be consistent in the provision of services, to have uniform standards and to coordinate and make efficient use of all available Buildings and Grounds resources.

FACILITY MAINTENANCE MANAGEMENT FUNCTIONS

FACILITY IMPROVEMENT AND MINOR CONSTRUCTION

The first step in all facility improvement and minor construction or change in use of space, is to present a written proposal to the Business Administrator outlining the need. The Business Administrator reviews the proposal for both cost and feasibility before submission to the Superintendent. This written proposal will be on a purchase rational form.

For major projects (any purchase requiring 2 quotes per state law), the Superintendent approves the request, it will be sent to the Buildings and Grounds Department to obtain a project cost estimate and to the Business Administrator to determine a source of funding prior to the design and construction phases.

MAINTENANCE AND REPAIR

The Buildings and Grounds Department holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, burglar alarms, irrigation and turf treatment.

The Buildings and Grounds Department is prepared to carry out some renovations, alterations and improvements and to maintain the facilities appropriately to ensure a safe and healthy environment.

- A. Noise Control: The Buildings and Grounds 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.
- B. Pest Control: In conjunction and coordination with building occupants the Buildings and Grounds Department provides Integrated Pest Management (IPM) in accordance with the protocols established in the district IPM plan.
- C. Recycling: Materials such as newspaper, glass containers, aluminum cans, office paper, batteries, fluorescent tubes and corrugated cardboard are recycled. Recyclable materials are to be left in containers properly labeled and located in areas throughout the buildings. Recycling is done through the County.
- D. Refuse Collection: Refuse 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. Trash is paid for by the borough.
- E. Chemical Hygiene and Disposal of Hazardous Wastes: The district Chemical Hygiene plan shall be updated 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. The Supervisor of Buildings and Grounds will arrange disposal as requested by the Chemical Hygiene Plan Coordinator and the appropriate Principal/Program Manager.
- F. Hazardous Communication: 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.
- G. Safety/Accident Reporting: All accidents will be reported to the central office on the appropriate district approved form. Following review by the Principal/Program Manager and school nurse, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

- H. Asbestos Management: The district shall maintain its AHERA management plan and ensure that it is updated every three years. All staff will be provided with annual refresher training. TTI is our Environmental Contractor.
- I. Indoor Air Quality: The district will maintain and periodically update its Indoor Air Quality policy. All appropriate personnel will be trained in implementation of this policy.
- J. 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.
- K. Pressure Vessels: The district will ensure that all pressure vessels are maintained and inspected annually. The district will ensure that a properly licensed boiler operator is on site whenever the boilers are running and buildings are occupied. Our insurance company inspects all of our vessels and boilers.
- L. 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.
- M. Long Range Facility Plan: The district will ensure that regular updates and all required documents are submitted to the Department of Education in a timely manner.
- N. Comprehensive Maintenance Plan (CMP): The district shall annually update and approve the three year CMP which shall include corrective and preventative measures for the interior and exterior of each building.
- O. OSHA/PEOSHA: The district shall comply with all OSHA and PEOSHA requirements including but not limited to lockout/tag out and confined spaces procedures.

MAINTENANCE SCHEDULING

The District utilizes an automated work order system for prioritizing, performing and recording all routine maintenance repair requests for all district buildings and grounds.

To initiate the process all requests for facility maintenance and support are generated through the online work order system. The web link to the system is located on the district website.

All work orders are generated and tracked through the online system and are the basis for user generated expenditures requests. The web-based system includes all information required by N.J.A.C. 6A:23A-6.9.

Prior to work being performed the work order must first be approved by the Supervisor of Buildings and Grounds. Work assigned by the Supervisor will be performed in the following priority order:

- A. Emergency: An emergency is a situation that poses an imminent threat to the health, safety, or security of occupants or school property.
 - a. Health: A health issue exists when the wellbeing of building occupants may be adversely affected by facility or environmental conditions
 - b. Safety: A safety issue exists when the issue could lead to the injury of any occupant of the building.
 - c. Security: A security situation is one in which open access to the facility or portions of the facility exist that may leave occupants exposed to potential harm or property exposed to theft or damage.
- B. High Priority: A work order should be categorized as a high priority if failure to complete the work may lead to a condition or circumstance which may be classified as an Emergency.
- C. Medium Priority: A work order should be categorized as medium for routine repair or replacement of existing systems and equipment. The medium category also includes items included in the annual Comprehensive Maintenance Plan.

- D. Low Priority: A work order should be categorized as low priority when it does not satisfy the criteria set for higher priorities.

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

COST BENEFIT ANALYSIS

Whenever the estimated cost of repairing a piece of equipment exceeds 60% of the cost to replace the equipment (repair costs based on cumulative expenditures during the preceding 3 years of equipment service life) and the equipment has exceeded its warranty, a cost-benefit analysis is performed. This will include communication between the proper stakeholders to make the best decision for the district.

The cost of the replacement equipment item, including labor and miscellaneous costs, is weighed against the potential cost of continuing repairs over the equipment's remaining anticipated life expectancy. Added to the analysis are the effects/costs of "equipment down time".

If the results of the cost benefit analysis indicate that it would be less expensive to maintain and repair the equipment for the remainder of its anticipated life expectancy, repair work will begin. If the results of the cost benefit analysis indicate that it would be less expensive to replace the equipment item, the Supervisor of Buildings and Grounds will take the appropriate steps to specify and purchase new equipment.

WORK ORDER COMPLETION

The technician shall record the following for each work order:

- A. Date(s) worked/completed.
- B. Total hours (regular or premium rate).
- C. Materials used (attach invoice if purchased – not stock).

The Supervisor of Buildings and Grounds shall review all completed work orders to ensure that they are properly classified and total cost determined. The work order will then be marked as closed.

CONTRACTED SERVICES

When the Supervisor of Buildings and Grounds determines that required work is:

- A. Beyond the skill level of in-house staff
- B. Outside the time constraints placed on the department
- C. Requires specialized tools or equipment not available to the department

He may elect to hire an outside vendor to complete the required work. In this case, the work order would be assigned to the Supervisor of Buildings and Grounds who will then assume responsibility for ensuring that all applicable purchasing requirements are met before work commences. He/she will also assume responsibility for ensuring that the work is satisfactorily completed in a timely manner in accordance with the terms and conditions of the ensuing agreement.

SYSTEM MONITORING

Quarterly, and more frequently as may be required, the Supervisor of Buildings and Grounds shall conduct an analysis of the work order system to assist with work plans, budget analysis and preparation and staff evaluation.

The analysis shall include:

- A. Productivity of staff as a whole and individually.
- B. Variance between estimated and actual labor and materials costs.
- C. Time from request to completion of work orders.
- D. Unusual trends.
- E. Cost to maintain vs. cost to replace.
- F. Preventive maintenance backlog.
- G. Other factors that may improve productivity and efficiency.

FACILITIES USE

Procedures and Directives for District Wide Facility Use

GENERAL CONDITIONS OF USE

- A. All national and State laws, local ordinances, and rules of the police and fire departments regarding public assemblies shall be strictly observed
- B. The school district shall not be held liable for injuries to persons from the use of school buildings or grounds
- C. The Board of Education or its representatives shall have free access to all parts of the school building during non-school related activities
- D. All school buildings must be closed by 10:30 p.m. for activities with school age children participation and by 11:00 p.m. for general purpose meetings unless permission has been specifically given pursuant to the application
- E. Every building must be under the supervision of the proper Palmyra School employees at all times
- F. Permits, once issued, may not be sublet or transferred to any other person, company, or organization
- G. Refreshments or meals may be served only in the High School Cafeteria, Charles Street School Cafeteria, or elementary school All-Purpose Room and other areas with special permission pursuant to the application
- H. Intoxicants are not permitted on any premises at any time
- I. If an admission charge is levied, the applicant shall be fully responsible for paying any tax required by law; and shall, if required, furnish to the Board Secretary satisfactory evidence that such taxes have been paid
- J. No smoking is permitted in any part of any school building or on school property
- K. The Board of Education reserves the right to censor all activities scheduled in the buildings or on the grounds and to discontinue the use of the facilities at any time in event of violation of any regulations
- L. When it is thought necessary to have police coverage at any meetings, either for protection or traffic control, such coverage will be arranged by the organization involved and approved by the responsible district administrator. All costs associated with police coverage will be borne by the organization

- M. No school district equipment such as projectors, recorders, public address system, microphones, etc. may be utilized by any organization without permission pursuant to the application
- N. Open flame decorations of any kind are prohibited; and no decorations shall be fastened to the floors, walls or ceilings with nails, scotch tape or any fasteners that will damage the finish of the floors, walls or ceilings. Masking tape is acceptable but must be removed immediately after each performance. For the gym floor, we have specific tape to be used.
- O. All decorations must be removed from the building by the organization involved prior to the next use of the facilities for school purposes
- P. Any individual or organization utilizing school facilities shall be responsible for any theft or damage of school property and shall reimburse the Palmyra Board of Education for such thefts or damage

INSURANCE

Any group not specifically covered by the school district's insurance policy must submit a Certificate of Liability Insurance evidencing current coverage (through the date of use of the facilities) in favor of the Palmyra Board of Education, in the minimum amount of \$1,000,000 per occurrence for bodily injury and property damage with no less than \$1,000,000 general aggregate limit, at least five days prior to using the facility. Such Certificate shall evidence coverage with an A VII rated carrier or better (by A.M. Best Company), provided that Palmyra Board of Education is an additional insured and provided that coverage shall not be canceled without thirty days' notice to the Certificate Holder. The notice of obligation should not be limited by the words "endeavor to" or "But failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives" on the certificate (i.e. these clauses must be deleted).

PURPOSE OF USE

Any permit to use the school facilities shall be revocable and shall not be considered a lease or rental. The district administration and the Board of Education or its representatives, may reject any application or cancel any permit without notice.

No executive officer of the organization making an application shall personally receive any financial return from the use of the school's property. Applications will not be approved if any proceeds from the meeting are to be devoted to purposes not in accordance with the established policy of the Palmyra Board of Education.

Educational, philanthropic, recreational, patriotic or civic organizations are welcome to use school facilities when this use does not conflict with regular school activities, use of the facilities by school organizations, or renovation/cleaning schedules.

The use of school facilities shall not be granted for the advantage of any commercial or profit-making organization, private social functions or any purpose that is prohibited by law.

CLASSIFICATION AND PRIORITY OF USERS

- A. Class A
 - a. Any group or organization of students of the Palmyra Public Schools, the Palmyra PTA, Band Parents, Booster Clubs, Student Clubs or other school related organizations directly affiliated with the school district.
 - b.

- B. Class B
 - a. Any group or organization based in the Borough of Palmyra, whose membership is composed of at least 51% of Palmyra school aged children.
- C. Class C
 - a. Any non-school affiliated organization, for example sports leagues, community, county and civic organizations.

AUTHORIZATION FOR BUILDINGS AND GROUNDS ACCESS

The following are the only authorized means of gaining access to any building, grounds or office after hours:

- A. Events scheduled and listed on the School Events Calendar
- B. Possession of properly completed, signed and approved Building Use Application
- C. Possession of a key to a building or office does not grant an individual permission to be in the building after hours
- D. All rooms and buildings not specifically listed as being open and available for use will be secured and locked. No access will be allowed
- E. Outdoor facilities will not be available to the public during the period of December 1– March 15
- F. Field and play areas will not be reduced or enlarged to facilitate a program not commensurate to the dimensions of the existing programmed use
- G. Activities will not take place if an authorized agent of the Board designates ground conditions are not suitable

APPLICATION SUBMITTAL/DEADLINES/GUIDELINES

Organizations and persons wishing to use school facilities shall make written application to the Buildings and Grounds Office located in Palmyra High School, 5th and Weart Boulevard, Palmyra, NJ, at least 10 working days in advance of the date of the activity. Additional time should be allowed if the application is mailed.

All applications shall be signed by the applicants or by the regularly authorized executive officers of the organization.

Organizations must request only those facilities, dates and times required so that the most effective use of the facilities is realized. Approval does not include the use of rooms or buildings not expressly requested.

The application must include all the equipment and supplies that the applicant wishes to include in the use.

Unwarranted or impractical requests will not be approved.

The Board of Education reserves the right to request specific information on how parking and traffic control will be accomplished for a particular function and to require that attendants or police be furnished by the organization for this purpose.

Should the applicant require access to the school kitchen for any reason, there must be at least one member of the Palmyra School's Cafeteria staff present during the time the kitchen is in use. This person is to instruct the organization representative in the use of kitchen equipment and to ensure that food

safety protocols are observed. This person is not obligated to cook, serve or wash dishes and cooking equipment.

A Palmyra School's custodian or custodians, as needed, will be assigned to every building when a meeting is being held. Their duties shall be to see that the building is properly opened, lighted, heated, ventilated, cleaned and closed and to rearrange furniture/equipment, and provide building security.

FOOD SERVICES

The Board of Education recognizes that Food Service is required for the promotion of education and that it is the district's responsibility to provide a healthy and nutritious lunch and breakfast for students.

This procedure is intended to establish processes to ensure an efficient food service operation that is both cost effective and meets the needs of students.

STATE APPLICATION

Before the beginning of each school year, the Administrative Assistant files the appropriate paperwork through the Bureau of Child Nutrition online SNEARS application process to participate in the Free and Reduced Meal Program.

DIRECT CERTIFICATION

Students eligible for SNAP, TANF and/or Food Stamps may be directly certified by the State. We will submit a direct certification list of all students to SNEARS four times a year (August, September, October, & March). In these cases, the district sends a letter to the household and notifies them of their child's lunch status before school begins. In these instances, no lunch applications need to be filled out.

FREE AND REDUCED MEAL APPLICATIONS

Once approved by the Bureau of Child Nutrition, the application is made available on our website. Completed applications are then forwarded to the Administrative Assistant for processing. The Application must be signed by the parent/guardian to be valid and processed.

Once received, applications are entered into the free and reduced lunch software package which will determine eligibility status and level, generate notification letters to be mailed to parents and forward data to the Lunchtime software system in each cafeteria and to the student information system.

Data shared between the three databases (Lunchtime, Oncourse, & Snears) and managed by the Business Office, Food Management Company provides the control framework and control activities required to efficiently and effectively maintain the program.

VOUCHER CERTIFICATION AND SUBMISSION

For each month when school is in session the Food Service Management Company will enter the monthly meal count into the Department of Agriculture meal reimbursement system or SNEARS (School Nutrition

Electronic Application System). These meal counts are then verified by the Business Office and then Certified in order to facilitate State reimbursement for free and reduced meals served.

COMMODITIES

The district shall participate in the commodities program offered by the New Jersey Department of Agriculture. We are currently contracted with Paul's Hauling for delivery of our commodities. Annually, the business will sign a contract to continue this service. A delivery is made on a monthly basis to both schools in the district.

HOMEROOM STATE REPORTING

ASSA (APPLICATION FOR STATE SCHOOL AID)

PURPOSE

The ASSA is the data collection used to gather the resident and nonresident pupil counts required to calculate a school district's state aid entitlement. For a school district to receive state aid for a pupil, the student must be enrolled on October 14 in a program that will meet for at least 180 days during the school year. A district is required to report the number of pupils enrolled full-time or shared-time in each school by grade or special education category. In addition, a district must also report the number of pupils that are sent and received and the number of pupils enrolled as follows on October 14:

- A. LEP pupils (ELL)
- B. Low income pupils (pupils eligible for free meals/free milk or reduced meals)
- C. Shared-time county vocational school district pupils
- D. County special services school district pupils
- E. Regional day school pupils
- F. Pupils in certain State-operated programs
- G. Accredited adult high school pupils
- H. Pupils in approved private schools for the disabled

PROCEDURE

The following procedures have been established as guidelines to follow during the October 15th count process in preparation to complete the electronic ASSA report.

Data collection responsibilities are divided among various departments based on which administrative entity has responsibility for the student being counted. In all cases the Business Administrator will make every effort to verify all data received from Principals/Department Managers prior to data input and submission.

Prior to October 15th, by at least 1 week, Principals will verify data entered in the student information system for their building non-classified On Roll, Sent, and Received students. The final student enrollment count, by grade level, will be established

The Child Study Team Director will verify data entered in the student information system for all classified On Roll, Sent, and Received students. The final classified student enrollment count, by tier category, will be established.

The Child Study Team Secretary will update the student information system to ensure each classified student is properly identified by service category (Counseling, Occupational Therapy, Physical Therapy, and Speech Language Therapy) at least 1 week prior to October 15th. A listing of the resident classified students who are classified for other than speech correction services must support the number of related services students. Students must be listed in the appropriate related service category based upon the student's IEP. Classified students are eligible to receive aid for up to four related services categories. A student cannot be counted more than once in any single related service category.

The Administrative Assistant will verify data in the student information system identifying low income students based on free and reduced applications and direct certifications at least 1 week prior to October 15th.

The Curriculum Office will verify data entered in the student information system for LEP Students (approved bilingual, ESL or ESL Program) s at least 1 week prior to October 15th.

Once all information has been verified in the SIS, the Administrative Assistant will pull appropriate reports from the SIS and enter the information into the ASSA Homeroom portal.

The Administrative Assistant will coordinate with the sending and receiving districts to ensure all Sent/Receive edits are resolved prior to submission.

After data is completely entered and verified, the Business Administrator or Superintendent will certify the ASSA submission in Homeroom.

During our Annual Audit, the Business Administrator will arrange for the district's auditing firm to complete an audit of the results of the data collection process. The audit will focus on student counts by category and data used to determine free and reduced status.

CDS (COUNTY DISTRICT SCHOOL INFORMATION SYSTEM)

PURPOSE

The County District School (CDS) Information System collects and tracks data about educational entities in the state of New Jersey. By law, state education agencies must submit to the U.S. Department of Education non-fiscal information about all public schools, school districts and state education agencies. The purposes of this system are to centralize data provided by local education agencies (LEA) and schools; provide users with the ability to easily analyze and report on submitted data; and to reduce the reporting burden for both local and state data producers.

PROCEDURE

In March the Administrative Assistant will login to the CDS system in Homeroom and update the system with the current school information in all reporting sections:

- A. District and School Submission Status
- B. Manage District Information
- C. District Contacts
- D. Schools In Your District
- E. Manage Schools

Once all information has been updated the Superintendent or Business Administrator will certify the submission.

DRTRS (DISTRICT REPORT OF RESIDENT TRANSPORTED STUDENTS)

PURPOSE

The District Report of Transported Resident Students (DRTRS) is a listing of all transported students based on the October 14, 2022 enrollment. The resident district is responsible for the submission and accuracy of data. Boards of education must submit the DRTRS data containing completed route and student file information.

PROCEDURE

The Administrative Assistant will receive reports from all schools and vendors we contract with to bus our students. If using our own bus(es), we will collect information from the Facilities Manager.

The Administrative Assistant will cross reference data provided against SIS data for Out-Of-District students for accuracy before inputting into the DRTRS Homeroom portal.

After data is completely entered and verified, the Business Administrator or Superintendent will certify the DRTRS submission in Homeroom.

SEC (SCHOOL ETHICS COMMISSION)

Also referred to as the "Financial Disclosure."

PURPOSE

In our representative form of government it is essential that the conduct of members of local boards of education and local school administrators hold the respect and confidence of the people. These board members and administrators must avoid conduct which is in violation of their public trust or which creates a justifiable impression among the public that such trust is being violated.

To ensure and preserve public confidence, school board members and local school administrators should have the benefit of specific standards to guide their conduct and of some disciplinary mechanism to ensure the uniform maintenance of those standards among them.

PROCEDURE

The School Ethics Commission portal opens twice a year for submissions:

- A. The February submission is for all Board Members and any school Administrators that have substantial buying power.
 - a. The February submission opens in January to be populated. The deadline to populate and submit the list of officials is February 1st.
 - b. The Administrative Assistant populates the names of all eligible Board Members and Administrators and submits.
 - c. The SEC portal will generate a unique pin number for each person and the Administrative Assistant will email all officials with login and pin information.
 - d. Each official must login, download the template, fill out, reupload, and submit to the SEC portal. In case of technical difficulties the Administrative Assistant or Business Administrator can upload a file on behalf of a submitting individual.

- e. The deadline for new school officials is 30 days from starting employment or taking office.
 - f. Returning officials must complete and submit the disclosure for review by April 30th.
 - g. The Administrative Assistant will monitor progress in the SEC portal to ensure all persons submit and email reminders as needed.
 - h. As the Disclosures are submitted the Business Administrator will download and review submissions. If no concerns are present the Business Administrator will submit the disclosure to the SEC. At the time the SEC will review and either approve or send back the disclosure for corrections.
 - i. After all submissions have been submitted and reviewed, the Business Administrator will certify. The deadline to certify is April 30th.
- B. The June submission is for any new Board Member or Administrator that started after the February submission.
- a. The deadline for new school officials is 30 days from starting employment or taking office.
 - b. The procedure to file is the same as above with a deadline of December 1st for the Business Administrator to certify.

HUMAN RESOURCES

BENEFITS

NEW EMPLOYEE

When a new employee is hired they will complete a packet for Health and Dental Insurance within thirty (30) days. If the employee does not complete the packet within thirty (30) days, the employee will wait for Open Enrollment. If the employee is presently covered and satisfied with their insurance, they can waive our benefits by completing the proper form.

LIFE EVENTS

If there is need, baby being born, marriage, divorce, loss of coverage, etc., an employee will contact the Business Office within thirty (30) days for the proper forms. If the employee does not complete the packet within thirty (30) days, the employee will wait for Open Enrollment.

OPEN ENROLLMENT

An employee can make any changes to their benefits by completing the proper forms. Open Enrollment typically occurs in May. The Business Office will email the entire staff with all pertinent information after speaking with our broker. All changes go into effect on July 1st.

MISCELLANEOUS BENEFITS

Miscellaneous benefits, life insurance, 403B, disability, etc., will be handled by an outside vendor. Once the paperwork has been distributed by the vendor and completed by the employee, the vendor will forward the information to the Business Office.

EMPLOYMENT PROCESS

As handled by the Superintendent's Secretary as of February 2023 - we will be moving to Frontline's Applitrack system in spring 2023

HIRING

- A. Job Postings
 - a. Create a posting, provide to administrator(s), make edits as directed
 - b. Save approved posting as a PDF and
 - i. Email to PAA, PEA, Buildings & Departments per bottom of posting
 - ii. Upload to Thrillshare for the Employment page of the website
 - iii. Post on NJSchoolJobs.com; submit requisition to Business Office
 - iv. Email posting to all District Staff
 - c. Occasionally place ads in newspaper(s) per Superintendent
 - d. Provide to district Media Liaison to post on Handshake/college posting services
- B. Job Applicants
 - a. Create folders for position in the Google Job Applicant folder
 - b. Create candidate spreadsheet for position in Google Job Applicant folder
 - c. Applicant documents:
 - i. Date Stamp the first page of each applicant file
 - ii. Email an acknowledgement of receipt to applicant
 - iii. Print out all documents, scan as one packet, upload to Google folder
- C. Equity
 - a. The interview team should provide an Equity Flow Chart
 - i. The original goes to the Equity Officer for the District
 - ii. A copy is filed in the Superintendent's general files
- D. Personnel Recommendations
 - a. A personnel recommendation should be sent to the BA for approval/signature
 - b. Once approved by BA, it's provided to Superintendent for approval/signature
 - i. Approved candidate goes on the next Agenda
- E. New Hires
 - a. Maintain a supply of Employment Packets for the various types of positions
 - i. Ensure that the paperwork, especially the W4's, is the most current
 - b. Once new hire is BOE approved, send an appointment letter and contract
 - c. Contact the new hire to schedule a time to pick up an employment packet
 - i. Anyone who will be getting a district email must sign the AUP when they pick up the packet; email Technology Dept once signed AUP is on file
 - d. Create folders for the new hire for Personnel file plus one for Business Office
 - e. Add new employees to the New Hire Spreadsheet for the current school year
 - f. Returned Paperwork
 - i. Sort paperwork: personnel file; medical file; Payroll and Benefits

- ii. I-9 form
 - 1. Copy their original, unexpired documents
 - 2. Fill in the back of the I-9 form
 - 3. Staple and file in the I-9 binder
- iii. Criminal History Background Check
 - 1. Check for clearance 14 days after fingerprinting or archiving
- iv. Misconduct Releases: mail out and note date sent; file once returned
- v. COVID Vaccination Declaration and copy of vax card
 - 1. Enter vax info in CSI then file form and copy of card
- vi. Enter person into New Jersey New Hire Reporting
- vii. Medical Paperwork: file in permanent medical file; send copy of Employee Health History to school nurse
 - 1. Keep track of who needs an Mantoux test; work with school nurse

F. Personnel Software System

- a. Business Office enters new hires into CSI for Payroll purposes.
- b. Superintendent's secretary completes each profile, including job codes and any certificates, and uploads to NJSmart for a SMID

G. Other Spreadsheets

- a. Business Office enters new hires into CSI for Payroll purposes.
- b. Superintendent's secretary completes each profile, including job codes and any certificates, and uploads to NJSmart for a SMID

EMPLOYEE ATTENDANCE

The following will be the process for any employee requesting time off:

- 1. The employee will complete the "Leave Request Form"
- 2. The appropriate manager reviews and signs the form
- 3. The form is forwarded to the Business Office
- 4. The information is input into CSI

All time off will be recorded in AESOP by the employee.

EMPLOYEE TERMINATION / RESIGNATION / RETIREMENT

The following will be the process for any employee who will no longer be employed at the Palmyra School District:

- 1. The Business Office updates CSI to ensure the employee stops receiving a paycheck on the proper date.
- 2. The Business Office terminates the Health Benefits of the employee (if applicable).
- 3. The Business Office contacts our COBRA vendor.

4. The COBRA vendor will contact the employee with the proper documentation for enrolling (if the employee is interested)
5. The Business Office notifies DCRP and shares that the employee is no longer with our district (for part time employees). The Business Office notifies NJ Pension System and shares that the employee is no longer with our district (for part time employees).
6. The terminated employee can file for unemployment with the state of NJ.
7. The state will contact the Business Office with employment information to be completed.

****For retirement, we will follow steps 1-4 only****

FAMILY MEDICAL LEAVE ACT (FMLA)

If you are faced with a health condition that causes you to miss work, whether it is because of your own serious health condition or to care for a family member with a serious health condition, you may be able to take up to 12 weeks of job-protected time off under the FMLA.

If you take FMLA leave, your employer must continue your health insurance as if you were not on leave (you may be required to continue to make any normal employee contributions).

As long as you are able to return to work before you exhaust your FMLA leave, you must be returned to the same job (or one nearly identical to it). This job protection is intended to lessen the stress that you may otherwise feel if forced to choose between work and family during a serious medical situation. Time off under the FMLA may not be held against you in employment actions such as hiring, promotions or discipline.

You can take FMLA leave as either a single block of time (for example, three weeks of leave for surgery and recovery) or in multiple, smaller blocks of time if medically necessary (for example, occasional absences due to diabetes). You can also take leave on a part-time basis if medically necessary (for example, if after surgery you are able to return to work only four hours a day or three days a week for a period of time). If you need multiple periods of leave for planned medical treatment such as physical therapy appointments, you must try to schedule the treatment at a time that minimizes the disruption to your employer.

You may take FMLA leave for the birth of a child and to bond with the newborn child, or for the placement of a child for adoption or foster care and to bond with that child. Men and women have the same right to take FMLA leave to bond with their child but it must be taken within one year of the child's birth or placement and must be taken as a continuous block of leave unless the employer agrees to allow intermittent leave (for example, a part-time schedule).

FMLA is Federal Law which provides 12 work weeks of unpaid leave for the serious health condition of the employee, or the serious health condition of the employee's parent, spouse or child. This federal statute also includes leave for the birth or adoption of a child and for a family member's military service. The employee must be employed by Palmyra for at least 1 year and have worked 1,250 base hours in the preceding 12 months in order to be eligible for FMLA leave. The leave can be continuous, intermittent or on a reduced leave schedule.

FMLA PROCESS

The Administrative Assistant will work with the employee, the Payroll Assistant, and appropriate Supervisor as needed to ensure timely processing of the FMLA paperwork in the manner outlined below:

- A. The staff member must submit the following documents to notify the District of their leave at least thirty days in advance of taking the requested leave. If thirty days is not practical, a staff member must provide notice as soon as practicable.
 - a. A letter to the Superintendent stating that they are requesting FMLA and provide the dates they are requesting for Board of Education approval.
 - b. An FMLA Request Form to the Business Office. This form can be found on the Business Office webpage under Documents and Forms then FMLA.
 - c. An absence request, signed by their supervisor.
 - i. Staff members taking FMLA must use the majority of the paid time available to them (sick, personal, and vacation days) before going into unpaid time, with a maximum of 5 paid days retained. Time received for crossing into the next school year must be considered when calculating the time available to you.
- B. After the letter and FMLA Request Form are received the Administrative Assistant will create the appropriate letters and documents and email them to the staff member for their records.
 - a. Cover Letter
 - b. Notice of Eligibility
 - c. Provider Certification
 - d. Employee Guide to FMLA
 - e. Appropriate District Policy
 - f. Appropriate Job Description
- C. The staff member needs to return the Provider Certification from their doctor within 15 calendar days of receiving it.
- D. Once the Provider Certification is returned the Administrative Assistant will create the next round of letters and documents and email them to the staff member.
 - a. Continuation of Benefits
 - b. Designation Notice
 - c. Return to Work Certification
- E. Before the staff member returns to work they must provide a completed Return to Work Certification from their doctor to their supervisor with a copy going to the Business Office.
- F. Any changes to the staff member's FMLA dates originally provided must be communicated to the Business Office and their supervisor in a timely manner.
- G.

BENEFITS DURING UNPAID FMLA LEAVE

While on FMLA leave you are entitled to health, prescription and dental insurance benefits during the leave under the same conditions as active employees. During the FMLA leave period the Board of Education will make the full premium payment (Board share and Employee share) on your behalf beginning with the first full pay period where you are in an "out of pay status" and continuing until your full return to work (return to full paid status). Once you return to "paid" status the Board of Education will recover your "employee contribution" of premiums paid during "out of pay" status, through consecutive payroll deduction(s) until the obligation has been cleared.

NEW JERSEY FAMILY LEAVE ACT (NJFLA)

State law which provides 12 work weeks of leave within a 24-month period for the serious health condition of the employee's parent, spouse or civil union partner or child. This state law also includes leave for the bonding with a child after birth and adoption of a child. NJFLA does not cover leave for the employee's own serious health condition. The employee must be employed by Palmyra for at least 1 year and have worked 1,000 base hours in the preceding 12 months in order to be eligible for NJFLA leave. The leave can be continuous or intermittent or on a reduced leave schedule. The employee can use any paid time available to them when taking NJFLA but they do not have to.

NJFLA PROCESS

The staff member must submit a letter to the Superintendent and the Business Office stating that they are requesting NJFLA and provide the dates they are requesting for Board of Education approval. The staff member must provide 30 days' notice if taking NJFLA leave in one continuous period, and 15 days' notice if taking NJFLA leave in a non-continuous manner.

BENEFITS DURING UNPAID NJFLA LEAVE

While on NJFLA leave you are entitled to health, prescription and dental insurance benefits during the leave under the same conditions as active employees. During the NJFLA leave period the Board of Education will make the full premium payment (Board share and Employee share) on your behalf beginning with the first full pay period where you are in an "out of pay status" and continuing until your full return to work (return to full paid status). Once you return to "paid" status the Board of Education will recover your "employee contribution" of premiums paid during "out of pay" status, through consecutive payroll deduction(s) until the obligation has been cleared.

TUITION REIMBURSEMENT

Tuition is reimbursed per the PEA or PAA contract, please refer to the contract

PEA: Unit members who are certificated members of the teaching staff shall be entitled to reimbursement for one (1) three (3) credit course per contract year

PAA: The Board will provide tuition reimbursement up to a maximum of eighteen (18) graduate credits per year for the unit with no more than 6 graduate credits going to a single administrator per year

Please refer to the PEA or PAA contract for further specifics

TUITION REIMBURSEMENT PROCESS

- A. Reimbursement forms are available on the Business Office webpage under "Documents and Forms"
 - a. Forms clearly state that the course must be approved prior to taking it in order to apply for reimbursement
 - b. Reimbursement cannot exceed the annual cap as listed in the current collective bargaining agreement.

- c. When cap is reached, no further tuition reimbursements will be approved for that contract year
- d. Course is reimbursed at the Rutgers In-State Graduate rate OR the actual cost, depending on which is lowest
- e. Course that exceeds the Rutgers In-State rate for 3 credits will only be reimbursed at the Rutgers rate
- B. Building Principal must sign form and send to the Superintendent's office
- C. Superintendent approves or denies the request
 - a. Approvals go on the next Agenda
 - b. Denials get a letter explaining why it was denied
- D. Reimbursements are tracked on a spreadsheet for the current school year
 - a. The spreadsheet automatically does the math and will show once the school year cap has been reached (if necessary-usually not reached)
- E. When the course has been completed
 - a. The teacher provides proof of passing grade and payment for class
 - b. You need a copy of the Minutes page showing approval
 - c. You need a copy of the current Rutgers In-State Graduate rates
 - d. Copy all documents to keep on file
 - e. Provide the originals to the Business Office to reimburse the teacher

NOTE: If the course results in a move on the Salary Guide, such as from BA to BA+15, the teacher must inform the Superintendent of their wish to move up on the Guide prior to the cut-off date as stated in the current collective bargaining agreement. The salary increase will take effect for the following school year.

INTERNAL CONTROLS

OVERVIEW

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

Establishment, maintenance and evaluation of the internal controls are the responsibility of the administrative team. 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. Fraud is the intentional misuse or misappropriation of district assets.

OBJECTIVES OF INTERNAL CONTROL

The three objectives of internal control are:

- A. To ensure the effectiveness and efficiency of operations
- B. To ensure the reliability of financial reporting

- C. To ensure compliance with applicable laws and regulations.

The safeguarding of assets is a subset of all of the above objectives.

Continuous monitoring and testing is needed to help identify poorly designed or ineffective controls. The administrative team 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:

- A. The control environment
- B. The administration's risk assessment
- C. The administration's communication of the controls
- D. The control activities
- E. The monitoring of controls

CONTROL ENVIRONMENT

The control environment includes:

- A. The organizational structure.
- B. The control framework.
- C. The district's policies and procedures.
- D. Internal and external influences

The tone set by the Board and Administrative Team determines the attitude toward the controls of the district.

ORGANIZATIONAL STRUCTURE

The organizational structure determines the responsibilities assigned to Administrative Team members and the teams relationship with the Board, which sets the policies.

CONTROL FRAMEWORK

Elements of a control framework include the following:

- A. 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.
- B. 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.
- C. 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.
- D. Proper supervision of employees is needed to ensure proper execution of control activities.

DISTRICT'S POLICIES AND PROCEDURES

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

ADMINISTRATION'S RISK ASSESSMENT

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

- A. New personnel or new duties for existing personnel
- B. How a change in accounting information system impacts controls and how effectively the training of personnel on new system was conducted
- C. Changes in the regulations and laws that may affect the control environment
- D. Record storage is appropriate and secure (fireproof cabinets when needed for manual documents and proper passwords and access limitations for electronic information)
- E. Limited access to computers and data files
- F. Segregation of duties
- G. Transactions recorded in a timely manner
- H. Cash deposited in a timely manner
- I. Assets physically safeguarded
- J. Transactions performed only by authorized personnel
- K. Reconciliations properly and promptly completed
- L. 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:

- A. Segregation of duties
- B. Transactions recorded in a timely manner
- C. Cash is deposited in a timely manner
- D. Assets physically safeguarded
- E. Transactions performed only by authorized personnel
- F. 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.).

- A. Existence (E) /Occurrence (O) – Existence is whether the assets or liabilities of the district exist at any given point in time (cash, state aid receivable). Occurrence is whether the transaction took place (goods were received before the PO was moved to accounts payable from encumbrances)
- B. 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.
- C. Accuracy/ Classification (A/CL) – transactions are recorded accurately and the classification of the transactions are proper.
- D. Completeness (CO) – is whether all transactions are included (unrecorded purchase orders).
- E. 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 and 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 a 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:

- A. When the district has poorly designed or operated internal controls
- B. When there are too many overrides of controls
- C. 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”.

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

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

CONTROLS LISTED

The controls listed here are not intended to be a complete list of controls. Specific controls must be established as required to address particular processes, situations and concerns.

EVALUATING AND COMMUNICATING INTERNAL CONTROLS

Internal controls are periodically evaluated to ensure that controls are being utilized and that they continue to be effective.

EVALUATION

The Business Administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district. 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

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. Written documentation of control review should be maintained.

COMMUNICATING STAFF MEMBERS ROLES

Controls and the evaluation of controls must be effectively communicated to ensure that everyone who performs or should perform a control function understands the control.

The business administrator will establish a procedure to ensure employees and board members who are charged with a control, understand the importance of the control and their role in the control environment.

Controls that are not performed with an understanding of the control will not be effective.

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.

Documentation of these reviews should be maintained.

INTERNAL CONTROLS

CASH CONTROLS

All cash received is deposited within 24 hours of receipt whenever possible and practical. Currently, cash is picked up on Mondays, Wednesdays, and Fridays. In the summer, cash is picked up on Wednesdays. The district employs an Armored Guard service for pickup of cash and checks. In addition, cash may be deposited by business office staff as received between scheduled pickups.

All cash is counted and verified by at least two individuals prior to deposit.

Student activity money is delivered by adult advisors only, counted and a deposit ticket is drafted by business office staff. Business office staff verifies totals and prepares final verification for pickup.

Business office personnel reconcile monthly cash deposits with Treasurer of School Monies.

Petty cash money is replenished based on receipts for purchases, and only the amount covered by receipts is reimbursed. All petty cash is closed and zeroed out by June 30 of every year.

PAYROLL CONTROLS

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 will include:

- A. Search for fictitious employees by conducting required verification of payroll check distribution in accordance with NJAC 6A:23A-5. Between verification periods the Business Administrator, Treasurer, Superintendent and Finance Committee Chairman will review individual payrolls for fictitious employees. Each will affix his/her signature to the payroll report indicating said review was completed.
- B. Verify that proper tax deductions are taken by maintaining all updates to tax tables as issued by payroll accounting software vendor. CSI performs these duties as needed.
- C. Examine time sheets and trace to payroll records in order to verify the proper recording of employee hours. The business office ensures the time sheets are signed by the employee and proper supervisor.
- D. Verify the accuracy of pay rates by review of Board of Education minutes for salary approvals. At least two different business office employees review salary lists to check for possible errors. This

task is completed in the summer prior to the upcoming school year and as needed throughout the school year.

- E. Verify the adequacy of internal controls relating to hiring, overtime, and substitute payroll. This is completed by the appropriate supervisor and verified by the business administrator.
- F. Verify that proper payroll forms exist such as W-4s and I-9s before first pay is issued to employees. W-4s are handled by Payroll and I-9 by the secretary to the superintendent.
- G. Verify that all pension applications are completed by new employees within the first pay period. The employee is enrolled in the My NJ system by Payroll.

NEW JERSEY SCHOOL BOARDS ASSOCIATION

Every January the Administrative Assistant will update NJSBA with a current list of Board Members and Administrators. This is done by logging onto NJSBA, going to “My Profile” and updating the information under “Manage Census.”

- A. Update Board Information to review basic district information including the district address, website, and telephone number.
- B. Manage Board Members to edit/add current board member information. (Required: All members’ email addresses must be verified.)
- C. Manage Board Leadership Positions to add current board members to leadership roles. (Minimum required: President, Vice President, Delegate, Rep to the County)
- D. Manage Board Staff to add or remove district staff members on the census.
- E. All four census sections must be reviewed and verified for accuracy. Updates will appear on your census in one to two business days. You must complete all parts of the census for it to be marked as complete by the NJSBA Call Center.

The Administrative Assistant will also sign Board Members up for their mandatory Governance Trainings.

- A. Board Members in their first year of service must take Governance 1, Board Members in their second year of service must take Governance 2, Board Members in their third year of service must take Governance 3, and Board Members in their fourth year of service must take Governance 4.
- B. The “Mandated Training” tab shows a list of all current Board Members and the trainings they have completed.

These Trainings are accessed through “Classes” and the appropriate Governance class is selected. The Board Member is signed up by “Proxy Register.”

- A. The Governance classes selected must be the class that has a date range of the entire year.

Once the Board Member is registered NJSBA will send an automatic email to the Board Member for them to choose a date to take the class. The Board Member has until the end of the year to take the class.

NJSMART

SID MANAGEMENT

GENERAL PRACTICES

The Registrar maintains SID management information in NJSmart. This includes:

- A. Acquiring SID numbers for new students as they register throughout the year
- B. Updating SID Management when students transfer out or otherwise become inactive throughout the school year
- C. Resolve errors as they occur and partner with any appropriate persons as needed for missing information needed to correct errors
- D. Resolve conflict records
- E. Manage Unresolved records

SNAPSHOTS

The Registrar will also ensure data is accurate in SID for all SID Snapshots and Data Collections throughout the school year.

FALL SNAPSHOT

The October 15th Snapshot captures data for all accountable students in the district on that date. This data is used as the basis for various state reporting throughout the year; such as the ASSA and DRTRS. The Registrar will coordinate with the school buildings, Child Study Team, and any others as needed to ensure all data is accurate in NJSmart for the snapshot and resolve any errors prior to the snapshot. NJSmart automatically takes a snapshot of the data entered in SID Management, there is no further action needed after accurate data is uploaded to NJSmart.

SEAL OF BILITERACY

The Seal of Biliteracy Snapshot occurs on or around March 1st for all seniors of that school year. Palmyra does not participate in the Seal of Biliteracy program and the Registrar will ensure all seniors have a value of "N" in the record for the snapshot.

END OF YEAR SNAPSHOT

The End of Year Snapshot occurs in July or August, the date is determined by NJSmart. The data captured in this snapshot must accurately reflect all student data for the entire school year. This includes:

- A. Attendance records
- B. Classifications
- C. Learning environments
- D. Pathways
- E. Enrollment data

Any student that was active on the last day of the school year must have an Active record in SID Management. This includes all graduates. Do not inactivate students that graduated for this snapshot. The Registrar will coordinate with the school secretaries, and any other persons as needed, to ensure accurate data and resolve any errors prior to the snapshot date. NJSmart automatically takes a snapshot of the data entered in SID Management, there is no further action needed after accurate data is uploaded to NJSmart.

GRADUATION SNAPSHOT

The Graduation Snapshot occurs in August, the date is determined by NJSmart. This is a data collection for any students that have completed their graduation requirements at the time of this snapshot. Any students that have not completed their graduation requirements by the snapshot date should not be included in the list of graduated students. The Registrar will coordinate with the school secretaries, and any other persons as needed, to ensure accurate data and resolve any errors prior to the snapshot date. The Registrar uploads a partial file to NJSmart that includes all graduated students. NJSmart automatically takes a snapshot of the data entered in SID Management, there is no further action needed after accurate data is uploaded to NJSmart.

The Registrar will monitor the High School Grad Cohort Status Profile Report in NJSmart for any “Transfer Out Unverified” students. The Registrar will investigate any students that appear on that report under that column and resolve these students before the Graduation Snapshot.

SMID MANAGEMENT

The Superintendent’s Secretary maintains SMID Management information in NJSmart:

- A. Ensures employee demographic information is correct for NJSmart upload
 - a. Enters certification where necessary
 - b. Adds Job Code
 - c. Runs Salary Data for NJSmart
- B. Obtains SMID number for each new employee
 - a. Uploads new employee to NJSmart
 - b. Puts newly assigned SMID into personnel software
- C. Creates and uploads semi-annual SMID Data file for NJSmart

SUBMISSIONS

SPECIAL EDUCATION SUBMISSION

The Special Education Submission is due in November. The Data Coordinator handles this submission and coordinates with the Child Study Team Secretary to ensure accurate data in the submission.

STATE ASSESSMENT REGISTRATION SUBMISSION

The State Assessment Registration Submission is due in December. The Data Coordinator handles this submission.

COURSE ROSTER SUBMISSION

The Course Roster Submission consists of the Course Staff and Course Student Submission. Both are due in July. The Data Coordinator handles these submissions.

PERFORMANCE REPORTS SUBMISSION

- A. The Performance Reports Submission in NJSmart is due in November.
- B. There is an upload required for the district plus one for each building in the district
- C. The Superintendent’s Secretary provides the submission template (spreadsheet) to each of the Building principals

- D. The principals review last years submission, make edits and revisions as necessary and return the spreadsheet to the Superintendent's secretary
- E. The Superintendent provides edits and revisions for the district submission
- F. The Superintendent's secretary populates the spreadsheets with the provided information and formats it in accordance with the NJSmart guidelines for submission
- G. The Superintendent's secretary uploads the spreadsheets by the due date

PAYROLL

This procedure is intended to establish financial controls for the administration of payroll and personnel contracts.

See Business Office Website under "Documents and Forms" for payroll related documents.

REGULAR PAY

- A. Employees will be paid on the 15th and the 30th of each month as per contract. When the 15th or 30th of the month falls on a non-work day, checks will be issued on the last scheduled work day prior to the 15th or 30th.
- B. Ten month employees will receive their contracted salary in 20 equal payments from September to June inclusive.
- C. Twelve month employees will receive their contracted salary in 24 equal payments, from July thru June inclusive.
- D. Beginning with the 2008-2009 school year, at least every three years, during the first pay in October each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.
 - a. 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 in accordance with Accountability Regulations 6A:23A-5.7 Verification of payroll check distribution.
 - b. 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.
 - c. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance to the Executive County Superintendent.

CONTRACTS

- A. Coaching contracts will be paid at the conclusion of their respective coaching season on the pay date following the valid submission of the Activity Pay and Report.
- B. All "full year" extra contracts will be paid one-half on the first pay of December and one-half on the first pay in June.
 - a. The December and June payment being dependent upon the valid submission of the Activity Pay and Report.

- C. All salaried After School and grant funded program staff will be paid in accordance with Regular Pay procedures.
- D. Other Contractual Obligations:
 - a. Class coverage, non-recurring stipends and other contractual obligations which apply to staff members covered under a collective bargaining agreement shall be paid in the first payroll following a valid submission of the appropriate written approval document.
 - b. Extra Periods, Preparations and Duties will be paid in 20 equal payments from September to June inclusive.
 - c. Health Benefit Waivers will be paid in 20 equal payments during all periods of eligibility from September to June inclusive for ten month employees and 24 equal payments during all periods of eligibility from July to June inclusive for twelve month employees.

SUBSTITUTES AND HOURLY PAID EMPLOYEES

- A. All daily and hourly paid individuals will receive pay for the time worked as of the prior pay date on the pay date following the valid submission of the appropriate written approval document.

OVERTIME

- A. Overtime is reported on the Payroll Timesheet and verified by the appropriate department head.
- B. The responsibility for submitting and maintaining payroll documentation relating to overtime rests with the department head.
- C. Overtime will be paid for the time worked as of the prior pay date on the pay date following the valid submission of the appropriate written approval document.

403(B) SALARY REDUCTION PLAN

- A. 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 MEA is determined by the 403(b) provider.
- B. Any changes to or withdrawal from any 403(b) plan must be submitted in writing on the plan approved form. The appropriate company notifies the business office of any changes.

TAX INFORMATION

TAXES AND VOLUNTARY DEDUCTIONS

- A. Tax withholding adjustments or voluntary deductions may only be made by written request using the appropriate payroll form.

- B. Requests for changes must be received by the Payroll Assistant two weeks prior to the pay period in which changes are to take effect.

PROCESSING W2's

Using CSI, we will run the appropriate W2 report and then file for submission to the government (NJ, PA, and Federal). Also, an email will be uploaded to the payroll portal and will be sent to the proper employee.

NJ W3

The NJ W3 report will be created in CSI by the end of January. The report is then uploaded to the appropriate portal.

PA RECONCILIATION

A report will be created in CSI by the end of January. The report is then uploaded to the appropriate portal.

PHILADELPHIA WAGE TAX REPORTING

A report will be created in CSI by the end of January. The report is then uploaded to the appropriate portal.

1095 REPORTS FOR FEDERAL & NJ

A report will be created in CSI by the end of February. Usually, we complete the report by the end of January. The proper information is then uploaded into the portal.

ASSIGNMENT OF RESPONSIBILITIES

This form is used to tabulate the separation of employee duties. The first employee / position listed is the primary person responsible for the duty. The employee / position listed after the comma completes the task infrequently as a backup to the primary.

PAYROLL CYCLE	Personnel Responsible
Additions to payroll authorized by	Business Administrator, Superintendent
Pay rates authorized by	BOE, Superintendent
Terminations authorized by	BOE, Superintendent
Time approved by	Principal / Program Manager, Business Administrator
Payrolls computed by	Payroll Assistant, Administrative Assistant / Registrar
Payroll checks prepared by	Payroll Assistant, Administrative Assistant / Registrar
Payroll records prepared by	Payroll Assistant, Administrative Assistant / Registrar
Payroll check registers reviewed by	BA & Superintendent & BOE President
Payroll to Budget reviewed bi-monthly	Payroll Assistant, Business Administrator
Account Number reflects correct tracking identification	Administrative Assistant, Payroll Assistant
GENERAL LEDGER prepared by	Business Admin. Asst, Business Administrator

PROCESSING PAYROLL

GENERAL

- A. Begin entering the changes and additions for the individual pay period

- a. Enter all new direct deposit applications (change the direct deposit status to pre-note as required)
 - b. Enter all new payroll deductions
 - c. Enter extra compensation (stipends, coverage's, overtime, etc.)
- B. Pension Deductions: Enter on the first payroll of the month after the certification form is received from the State.
 - a. NOTE: The State certification shows the pension deduction for months worked prior to enrollment. Since payroll is processed twice per month, double the number of payments and split the monthly amount in half.
- C. If required, use the "Back Contributory" form to calculate the amount of Back CI to deduct each pay.
 - a. NOTE: All Back CI due to the State must be paid prior to the end of the quarter in which pension deductions begin.
 - b. When entering the information in the employee's payroll record enter per pay amount under "Amount" and the total back amount due under the "Breakpoint/Balance". This will end the deduction as soon as the total has been paid
 - c. For part time employees enrolled in the DCRP, deductions may be made as a part of the employee's first payroll.
- D. NJEA Dues: Dues are entered either manually or using the dues upload function, when received from NJEA.
 - a. Take the monthly dues total as shown on the enrollment form, divide it by 2.
 - b. Enter the total due for the year (minus the back dues) under the "Breakpoint/Balance". This will end the deduction as soon as the total has been paid
 - c. Calculate the back dues based on when employment began.
 - d. Enter per pay amount under "Amount" and the total back dues under "Breakpoint/Balance" so that the deduction will stop as soon as the total due is met.
- E. Voluntary Deductions: Enter as requested by the employee (NJEA additional contributions, FSA, TSA, Disability, etc.)
- F. Benefit deductions vary based on the employee's position within the District based on either an individual employment contract or collective bargaining agreement. Source documents should be used and followed when determining eligibility and deductions.
 - a. Direct all questions or conflicts to the Business Administrator for clarification.

RESIGNATIONS

- A. Follow the "Retirement, Termination/Resignation" checklist.
- B. Termination date and reason for termination must be entered on the personnel side of CSI after final payroll has been processed.
- C. If an employee is due earnings for part of the pay period, enter the amount due to them, this will still allow pension deductions to be taken from their salary.

NEW HIRE

- A. Follow the "New Hire" checklist listed below
- B. A new employee must first be entered on the personnel side of CSI.
 - a. Go to each tab and enter the required information.
 - b. Go into the payroll side of CSI and open the payroll profile tab.

LONG TERM SUBSTITUTE

- A. Long Term Substitutes are eligible for benefits and must have their teaching certificate. Also, they are not eligible for pensions until they are hired as a permanent teacher.

STIPENDS

- A. Stipends for additional teaching time (duty, preparation, and class) is divided by 20 pay periods.
 - a. Add the budget account that it's to be charged to
 - b. Confirm budget information with the Business Administrator. Check rate information by comparing contract and Board of Education minutes.
 - c. Direct all questions or conflicts to the Business Administrator for clarification.
- B. Coaching stipends are paid on a one time only basis following the conclusion of the season and the submission of the authorizing "Green Sheet"
 - a. Add the budget account that it's to be charged to
 - b. Confirm budget information with the Business Administrator. Check rate information by comparing contract and Board of Education minutes.
 - c. Direct all questions or conflicts to the Business Administrator for clarification.
- C. Yearlong Activities (Clubs, student organization advisors, etc.)
 - a. Paid two times per year
 - i. 15 December
 - ii. 15 June following the submission of the authorizing "Green Sheet"
 - b. Add the budget account that it's to be charged to
 - c. Confirm budget information with the Business Administrator. Check rate information by comparing contract and Board of Education minutes.
 - d. Direct all questions or conflicts to the Business Administrator for clarification.
- D. Other contractual stipends should be treated in a manner similar to A-D above. When in doubt, direct all questions or conflicts to the Business Administrator for clarification.

ADDITIONAL COMPENSATION

- A. General: Any compensation based upon a per diem, per hour or per unit rate (substitutes, overtime, class coverage, is generally considered to be additional compensation.
 - a. Paid twice per month on the pay day immediately following the pay period in which it was earned (earned 1-15, paid, 30th).
 - b. Additional compensation must be submitted to the Payroll Assistant as indicated on the schedule sent in the beginning of the school year.
 - i. Must be submitted on the Per Diem/Hourly Time Sheet
 - ii. Must include the appropriate authorizing signature
 - c. Confirm budget information with the Business Administrator. Check rate information by comparing contract and Board of Education minutes.
 - d. Direct all questions or conflicts to the Business Administrator for clarification.
- B. The rate of pay for additional work and the budget line that it's charged to comes from either the current bargaining agreement(s) or from the Business Administrator following approval by the Board.

PRINTING CHECKS

If needed, the Business Office will prepare a check in lieu of a direct deposit. The check will look like a pay stub for a direct deposit, but will be a paper check.

QUARTERLY REPORTS

The business office will prepare the following quarterly reports:

- A. IROC Report is completed on the Epic System (due by the 7th after the quarter ends)
- B. Federal 941 Report is a paper report that will get mailed upon completion (due by the end of month after the quarter ends)
- C. NJ Taxes / FLI / SUI Report is completed on the tax revenue system (due by the end of month after the quarter ends)
- D. WR30 Report is completed on Axway (due by the end of the month after the quarter ends)
- E. City of Philadelphia Report is completed online (due by the end of the month after the quarter ends).

END OF YEAR PROCESSES

CALENDAR YEAR:

The Payroll Assistant will do the following at the end of the calendar year:

- A. Ensure the last payroll is complete and posted of the year
- B. Schedule a rollover date with CSI

FISCAL YEAR:

The Payroll Assistant will do the following at the end of the fiscal year:

- A. Ensure the updated salary guides and benefit rates are reflected in CSI
- B. Ensure the last payroll of June is complete and posted
- C. After CSI completes the rollover, the payroll assistant will make the appropriate salary and benefit adjustments.

POSITION CONTROL

Position Control is a process by which employee positions are created and defined in specific terms. A position exists for each employee. All positions must be assigned in accordance with the NJDOE recognized job codes and all certificated staff must hold the appropriate certificate for that job code to in order be compliant with the NJDOE requirements.

In accordance with 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 must ensure that the data includes:

- A. Employee name (first, last)
- B. Position Title
- C. Date assigned to position
- D. A permanent position tracking number for each employee including

- E. Job code
- F. Category (i.e. teachers, administrators, etc.)
- G. Calendar (i.e. 10-month, 12-month, etc.)
- H. School
- I. Department
- J. Pension and Period
- K. Fraction (i.e. 1.0 for full-time, 0.5, etc.)
- L. Unique Position Control number*

*Unique Position Control numbers are assigned by the CSI Personnel System when an employee is entered in a position.

The Superintendent's Secretary is responsible for assigning positions to new employees and for changing positions for existing employees who move into new positions. The Superintendent's Secretary must ensure that all appropriate certificates are entered for any position that requires certification.

PURCHASING

Please refer to the Purchasing Manual in the Shared Drive.

RECORDS RETENTION

Please refer to the NJ state website:

<https://www.nj.gov/treasury/revenue/rms/retention.shtml>

<https://www.nj.gov/treasury/revenue/rms/retentiondisposition.shtml>

REGISTRATION

ONLINE REGISTRATIONS

All registrations start online. The Registrar monitors the online registration portal for newly submitted registrations, see below, and for partially completed pending registrations. For partial registrations the Registrar will email the submitter using the email address they started the registration with and include a link to complete the registration. OnCourse only keeps partially started registration links active for 30 days.

Once the parent submits an online registration the Registrar will reach out to set up a time to collect the required paperwork from the parent.

This includes:

- A. Parent/Guardian ID

- B. Two proofs of residency in Palmyra
- C. Student Birth Certificate or ID
- D. Previous school records
- E. Medical records
- F. Any relevant custody papers

The Registrar has the parent fill out school forms:

- A. Residency Questionnaire to determine if McKinney-Vento eligible
- B. Home Language Survey to determine ELL/ESL eligible
- C. Records Request to get student file from their previous school

After collecting the paperwork the Registrar sends it out to the applicable person or department then sends an email out to the appropriate school informing them of the new student(s). The Registrar contacts the student(s) previous school and submits the Records Request once.

If the person registering the student(s) indicates their student has any Special Education services the Registrar will notify the Child Study Team secretary.

When finalizing a student from the online registration portal the Registrar will ensure all residency, attending, and receiving school info is accurate. An effective start date of one month out is given at this time and will be updated once the school assigns a start date to the student. The schools will contact the parent/guardian with a start date.

BEVERLY AND RIVERTON

The Registrar will coordinate with the Registrars in Beverly and Riverton for any new students received throughout the school year. In the summer, Beverly and Riverton will send over student files for all new 9th grade students that will be attending Palmyra High School in the coming school year. The Registrar enters these new student records into OnCourse and sends the records to the school when finished.

MONTHLY ATTENDANCE FOR BEVERLY AND RIVERTON

On the last day of school for each month the Registrar coordinates with the Attendance Secretary for the High School to ensure all attendance data for the month is complete and accurate. The Registrar will then pull a monthly attendance report from the SIS for students sent from Beverly and Riverton. This information is checked for accuracy, verifying student transfers and placements for Special Education. This information is then added to the Monthly Attendance Tracker spreadsheet and sent to Beverly and Riverton for their records. The information recorded on the tracker is used to establish tuition for each month.

HOME LANGUAGE SURVEY

The Registrar uses the Home Language Survey to determine if the student(s) is eligible for ELL (English Language Learner) screening. If any language other than “English” is filled out, or if the parent/guardian filling out the Home Language Survey answers “yes” to any of the questions, then the Registrar will turn over the Home Language Survey to the ELL coordinator(s).

MCKINNEY-VENTO

The Registrar uses the Residency Questionnaire, that is filled out at the time of registration, to determine if McKinney-Vento paperwork is needed. If the parent/guardian filling out the Residency Questionnaire checks off the box that states they are living with friends or family “out of necessity” the Registrar will have the parent/guardian fill out McKinney-Vento paperwork. The McKinney-Vento paperwork is turned over to the McKinney-Vento liaison for processing.

TRANSFER OUT

Parents signing students out are directed to the schools first to ensure that all obligations are turned in. Once the parent signs out at the school they come over to the Business Office, with their ID, to sign the Transfer Out Verification form.

After paperwork from the parent is received the Registrar will notify the school, and any pertinent departments, of the transfer out. Once the school secretaries have printed everything they need from the student’s file the Registrar will inactivate the student in the SIS. The Registrar will also inactivate the student in NJSmart.

Cases in which a student is no longer attending the district but have not been signed out by the parent/guardian will be handled on a case by case basis. The Registrar will work with the schools to obtain some form of communication on the student’s schooling status. In lieu of written communication from the parent/guardian a Records Request from the student’s new school may be used as proof of transfer out.

RESIDENCY

Public schools shall be free to the following persons over five and under 20 years of age to any person who is domiciled within the school district. Definitions on who is considered domiciled can be found in: N.J.S.A. 18A:38-1/N.J.A.C. 6A:22

RESIDENCY INVESTIGATIONS

When there is reasonable doubt that a student is not domiciled in Palmyra a residency investigation will be opened. The Registrar will keep all pertinent documents related to the residency investigation until it is resolved.

Once a complaint is received the Registrar will attempt to contact the parent/guardian using all available contact information, including additional contacts, in order to verify or update student information on record.

- A. If an unreported change of address has occurred the parent/guardian must submit new and current documentation to the Registrar that verifies the new address. The Registrar will only update the address on file after these documents have been submitted.
- B. If the parent/guardian denies a change of address the parent/guardian must submit current documentation to the Registrar that verifies the address in the student(s) record.

- C. If the parent/guardian does not comply or is unable to be reached the Residency Verification Letter process will begin:
- a. A “Residency Verification Letter” signed by the Superintendent will be sent to parent/guardian at any known addresses and email address. The parent/guardian will have 10 days from the date of the letter to respond.
 - i. A Door Knock Wellness Visit can be requested of the School Security Officer at the address on file in OnCourse
 - b. If no response is received after the 10 day period is up, the “Notice of Ineligibility” letter signed by the Superintendent will be sent via certified mail along with a copy of the “Compulsory Education Statement.” This letter outlines the parent/guardian’s rights to a hearing before the Board of Education. The parent/guardian has 10 days from the date of the letter to respond with:
 - i. Residency documentation of address in Palmyra
 - ii. Their intent to transfer their student(s) out of Palmyra Schools to be schooled elsewhere
 - iii. Their intent to have a hearing at the next Board of Education Meeting
 - iv. Documentation proving eligibility of McKinney-Vento status
 - c. If no response is received the “Notice of Final Ineligibility” letter will be sent via certified mail. This is the last letter to be sent to the parent. If no response is received after this letter the Registrar will coordinate with this Superintendent so that steps may be taken to remove the student from school.

No student may be removed from a district without the vote of the full board at a public board meeting.
N.J.A.C. 6A:22-4.3

RESIDENCY AFFIDAVITS

Residency Affidavit

This form is filled out by the parent/guardian if they are living with someone in Palmyra and the Proofs of Residency are not in their name. This form must be accompanied by the Host Family Affidavit.

Host Family Affidavit

This form is filled out by the person(s) that the parent/guardian is living with in Palmyra. This form must be accompanied by the Residency Affidavit.

Owner/Landlord Affidavit

This form is filled out by the owner/landlord of the property when there is no lease/rental agreement.

Affidavit Student - Statement of Acting Guardian

This form is filled out by a person that has no legal guardianship of the student that they are registering.

Affidavit Student - Parental Right Waiver

This form is filled out by the parent/guardian who are relinquishing their parental rights to another person. This form must be accompanied by the Affidavit Student - Statement of Acting Guardian.

RISK MANAGEMENT

PHYSICAL RISK

PERSONAL SAFETY

The District Safety and Security Officer will be responsible for establishing and implementing a continuing, effective safety program. The district goal is to eliminate both lost time and incidental accidents. The program must involve all employees and support students, staff and visitors to the district.

Employees should be involved through monthly safety meetings. Students should be involved through classroom instruction by the appropriate educators.

The Safety and Security Officer shall organize a Safety Committee composed, at a minimum, of the following employees:

- A. Supervisor of Buildings and Grounds.
- B. A School Nurse.
- C. An Assistant Principal.
- D. A member of the majority bargaining unit from each building.
- E. Building Principals
- F. SRO
- G. SSO
- H. Business Administrator
- I. Superintendent
- J. A secretary
- K. Other staff deemed necessary to the effective operation of the committee.

The Safety Committee will meet at least monthly during the year. The Safety Committee will be responsible for defining, publishing, distributing and training staff regarding the safety program in general and will have specific responsibility for:

- A. Accident investigation and accident trend analysis.
- B. Safety themes identified for use at meetings.
- C. Remediation of hazards.
- D. Modification to improper work methods.
- E. Safety guidelines and specific rules for each area of each building in the district.
- F. Proper PEOSH- 200 log maintenance.

Each employee, student and visitor to the district will be responsible for adhering to 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.

LOSS CONTROL

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 by submitting the Employee Report of Accident/Injury.

The nurses have the packet in the respective buildings.

All incidents/accidents must be reported by the employee to their Supervisor within twenty-four (24) hours following the occurrence of an incident/accident.

In the case of injury or accident the employee must report to the School Nurse and notify the Principal/Program Manager as soon as possible.

In non life threatening cases the School Nurse will obtain detailed information from the Employee and/or the Employee Report of Accident/Injury form (dependent upon the medical severity/urgency of the situation) and follow the Qual-Lynx Injury Reporting Procedure:

- A. Call the 1-800 number provided on the reporting procedure
- B. Qual-Lynx will triage the injury and direct to the appropriate medical facility
- C. A Qual-Lynx nurse case manager will be assigned to coordinate all medical care

The School Nurse will then contact the Business Office and notify the Business Office that a job related injury to an employee has occurred.

If the accident or injury is an emergency, the employee may be treated at the nearest hospital and report the accident as soon thereafter as possible. Employees should instruct the hospital, doctor or pharmacy to forward all bills to Qual-Lynx. 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 a Return to Work note from the doctor. Qual-Lynx assigns a nurse to handle each case. The Qual-Lynx nurse will send communications to the Administrative Assistant in the Business Office with all updates on the employee accident and treatments.

Any instance of accident or injury must be reported using the accident/injury report within twenty-four (24) hours. Submissions must be made by the employee to the appropriate Principal/Program Manager for review and signature.

After initial treatment by the Workers' Compensation doctor/emergency medical services, 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 Workers' Compensation doctor, receive treatment approval or submit an Employee Report of Accident/Injury form may result in rejection of the employee's claim.

The school's workers' compensation doctor or the referred doctor will determine when the employee may return to work and under what conditions.

Once received, by the Principal/Supervisor the Employee Report of Accident/Injury form will be immediately reviewed and signed then sent to the Business Office along with the Principal/Supervisor Employee Accident Investigation Report form.

The nurse will forward a copy of the Employee Accident Investigation Report to the secretary of the principal who will then forward the report to the safety committee, so that it may be reviewed at the next meeting of the Safety Committee.

RECORDING OF DAYS ABSENT

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.

Employees should not submit absences indicating Workers' Compensation and should not submit absences to the attendance system as being due to Workers' Compensation.

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

LITIGATION/LIABILITY

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

INJURIES TO STUDENTS ON THE PREMISES

For injuries to students in the building or on the premises (day or evening), we will complete a Student Accident Report. Again, this report will be forwarded to the safety committee. The nurse will complete a personal accident claim form and provide it to the parent / guardian for them to submit for any uncovered expense.

If the accident or injury is an emergency, the student will be treated at the nearest hospital and report the accident as soon thereafter as possible.

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. Accident/injury report forms, in these cases, should be submitted directly to the Business Office. For these injuries, we will complete a Public Accident / Incident Report Form. It is important that in the description of the accident it is clearly stated that the injuries are not a staff member or student.

In all cases of accident/injury to students or visitors the Principal/Program Manager should contact the Business Office as soon as possible to both report the incident and to obtain specific guidance if required.

PERSONAL PROPERTY

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 personal items to school or work, the employee does so at his/her own risk.

The district is not responsible for damage to vehicles while parking on school property. When parking on or near school property the vehicle owner assumes the risk for any damage that may occur.

SECURITY

PHYSICAL SECURITY

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.

BUILDINGS AND GROUNDS

All staff are responsible for ensuring the physical security and are required to take appropriate action to ensure the physical security of district facilities.

The Building and Grounds Supervisor and the School Security Officer have overall management responsibility for the physical security of the school district.

All exterior building doors shall be locked at all times and access limited to only those persons having legitimate business with the school district.

Doors will be unlocked for student admittance during school arrival times only. Staff members shall not prop doors open for any reason and will ensure that doors are properly closed and locked when exiting the building.

In the evening, all doors shall be locked except those where access is required for public meetings or facility use events.

IDENTIFICATION BADGES AND BUILDING ACCESS

DISTRICT STAFF

The School Safety and Security Office will be responsible for issuing identification badges and for maintaining the identification badge system. All employees shall wear district issued identification badges during the work day when school is in session.

VISITORS

Visitors to the district shall be directed to report to the building main office upon arrival. Main office staff will maintain an appropriate log that includes:

- A. Visitors name.
- B. Time and date of arrival.
- C. Purpose of visit.
- D. Time of departure.

The building main office will then issue an appropriate "Visitor" badge which will be collected from the visitor at departure.

DELIVERIES

Deliveries to the unloading area shall be permitted only after main office check in. Main office shall contact the appropriate staff member who will then oversee the delivery.

KEY ACCESS

The Supervisor of Buildings and Grounds is responsible for issuing and maintaining an appropriate program of “key control” as it relates to staff.

Keys will be issued to and collected from staff as required based on the staff members then assigned duties. This is handled at the building level. In all circumstances, district issued keys will be collected from all ten month staff on the last work day of the school year. Keys may be re-issued to staff who have assigned duties during the summer recess.

The Buildings and Grounds Supervisor will issue keys for use and distribution by the individual Principals/Program Managers.

VIDEO SURVEILLANCE SECURITY

The District will install optical cameras in key locations to record activities that take place both during and after regular school hours.

Surveillance cameras will interface with a digital video recording system and will provide enough storage capacity to monitor key locations, building interior and exterior, for a period of three to five days at a minimum. Currently, we have the capacity to retain approximately 3 months worth of footage.

Digital recording systems will be checked regularly to ensure recording quality, reliability, and ability to retrieve information.

Stored digital video records, where available, will be used in all cases involving student discipline, theft, vandalism, or other instances where digital video recordings may provide relevant and timely information incidental to an individual circumstance.

TECHNOLOGY EQUIPMENT, PERIPHERALS AND MEDIA

To ensure the overall performance and security of technology systems, equipment must be protected from harm, misuse and theft.

Rooms or areas that house servers will be secured through mechanical means (locks). Keys that allow access to these areas will be limited in number and accounted for regularly. Access to these areas is restricted to persons authorized by the Technology Supervisor.

Rooms or areas that house large quantities 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.

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.

Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.

Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.

Inventory should be kept of computer related parts, supplies, consumables, and peripherals and fixed asset procedures must be adhered to.

A master set of user manuals, to be kept online, should be maintained by the Technology Supervisor and secured to ensure continuity of operations should other versions be destroyed.

Backup data is stored offsite and is accessible via cloud restore.

PARKING

Staff and Students are required to obtain and display parking permits, issued by the building main office, on vehicles parked on school property.

Student drivers are to park in designated parking lots only. Staff members shall park in areas designated for staff (or in assigned parking spots).

ELECTRONIC SECURITY

PASSWORDS AND ELECTRONIC ACCESS

Password protection should be utilized for all network logons. Individual applications should also require user passwords.

Users should be reminded:

- A. Not to share or write down passwords
- B. Passwords should be “hardened” by incorporating at least eight characters requiring a combination of:
 - a. Upper and lower cases
 - b. Numbers, and special characters
 - c. Not including “real” words or names of family, friends, pets, etc.
- C. Passwords for network access should be changed periodically
- D. Passwords should be user generated and not stored whenever possible, with the only reset ability housed at the technology department level
- E. Passwords should not be repeated for network access and application access, particularly the student information system.

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

No user profiles should be created, changed or deleted without the appropriate Principal/Program Manager authorization. Written authorization should include:

- A. The name of the individual.
- B. The applications and network services to be accessed.
- C. The level of security in each application and network services.

Systems that employ automatic account/password creation should be monitored regularly to ensure software functionality.

Access to district wide public folders should be restricted based on user role.

EXTERNAL NETWORK SECURITY

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

Anti-virus Applications are automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.

The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.

The district employs an external firewall to prevent access from unauthorized sources.

Any applications or web pages that will be viewable by the general public or by certain users, will be held in that portion of the network where there is limited "trust". Network resources that are relegated to this section of the network should be completely separated from any internal networks, thereby blocking firewall avoidance.

The available and open ports should be reviewed periodically.

The Technology Department will receive and upload automatic updates for operating systems and common applications such as Microsoft Office as required.

The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.

District will monitor wireless transmission to verify authentication of users and the Technology Department will periodically check systems ability to bind IP addresses to users on the network.

INTERNAL NETWORK SECURITY

The Technology Department will maintain logs of all users and access levels for all system applications.

User roles should be defined as to allow for users to be grouped together (user profiles). The use of profiles allows for standardization and efficiency in administering the security access of each application.

All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

Users should be reminded:

- A. Web surfing feels both safe and anonymous. It's not.
- B. Active content, such as ActiveX controls and Java applets, introduces the possibility that Web browsing will introduce viruses or other malicious software into the system.
- C. Data transmitted across the web is vulnerable to network eavesdropping.
- D. Who is allowed to use the system
- E. When they are allowed to use it.
- F. What they are allowed to do (different groups may be granted different levels of access).
- G. Procedures for granting access to the system.

- H. Acceptable use of the system.
- I. Remote and local login procedures.
- J. System monitoring procedures.
- K. Protocols for responding to suspected security breaches.

ELECTRONIC MAIL SECURITY

The District will employ a hardware solution to maintain an electronic archive of all electronic mail communications. The District will store, for a period of no less than that required by law, all inbound and outbound messages.

Access to the email archive system will be restricted to the Technology Department and the Business Administrator. Additional access may be granted at the direction of the Superintendent.

Periodic checks of the email archival system will be made to ensure reliability.

The district will structure network policies to block any electronic communication via district assets that cannot be monitored/archived.

STUDENT INFORMATION SYSTEM

GENERAL PROCESSES

The OnCourse SIS is maintained by the Registrar and building secretaries for accurate student information.

Parents can request contact information changes through the parent portal as a change request. The building secretaries are responsible for checking and updating the change request as they come in. Any change requests asking for an address update are forwarded to the Registrar for processing.

ANNUAL UPDATE

Also known as the “Annual Registration.”

Technology coordinates a date with OnCourse for the Annual Update lock out. At this time OnCourse will not allow parents or students into their accounts until the parent completes the Annual Update through their parent portal. The building secretaries manage the Annual Update submissions. Any address change submissions are forwarded to the Registrar for processing.

END OF YEAR ROLLOVER

The Registrar will coordinate with OnCourse to schedule a rollover date to rollover all student data to the new school year.

- A. Complete Rollover Form provided by OnCourse
- B. Communicate rollover date with Technology, Building Principals, necessary staff
- C. Ensure EOY data for all students is accurate in OnCourse

- D. Coordinate with school staff for a list of any retained students and accurately mark them as such in OnCourse
- E. Complete checks of data after the OnCourse Rollover is completed

TECHNOLOGY

NEW SOFTWARE APPLICATIONS

The purpose of this procedure is intended to ensure that the number, type and scope of individual applications is monitored and managed so as to:

- A. Maximize the efficiency of the technology.
- B. Not create an overly complex or burdensome environment.
- C. Ensure an efficient and technologically sound educational setting.
- D. Be cost effective.
- E. Meet the needs of students.

PURCHASING

The purchase and use of new applications, including web based (hosted) platforms that are and not actually owned by the district require the approval of the Superintendent, Technology Supervisor and Business Administrator.

The following should be considered prior to the decision to purchase:

- A. Licensing issues.
- B. Purpose of application.
- C. Compatibility of the new application with current infrastructure.
- D. The need to expand the current infrastructure as a result of the new application.
- E. Determination of the needs of the district including:
 - 1. A review of available solutions
 - 2. A compatibility test with existing infrastructure
 - 3. A determination of the needs satisfied by the application

IMPLEMENTATION

Before implementing new applications, timelines and deliverables should be established. Deliverables would include expectations for the application and a time frame for each expectation.

INSTALLATION

Before installation of new applications:

- A. Back-up of systems should be done in case of incompatibility or adverse reactions to new software.
- B. Baseline information should be held.
- C. Hardware requirements for the new application should be identified and purchased to allow for the proper application and hardware testing.

SYSTEMS

WEB CONTENT FILTERING AND SUPERVISION

This procedure is intended to ensure a safe and secure electronic environment for students.

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 violates the district’s acceptable use policy.

The “Proxy” system will filter web sites that contain viruses, spyware, malware, unsecure connections and improper certificates.

The Technology Supervisor will develop a method for logging attempts at blocked web sites and will, on at least a semi-annual basis, provide a report to the Superintendent.

The technology department will conduct regular maintenance of the “proxy” filter.

NETWORK STORAGE

This procedure is intended to provide users with a secure area on the network to store files pertinent to the educational and operational needs of the district.

The district will employ tools to allow users to save files on a secure server. Systematic and regular backups will be made of network-stored data. Access to individual network space will be restricted to individual users and network administrators.

Network administrators will create space limitations so as to not exceed the capacity of the allocated server space.

Users of the network storage system will agree to store content that is in agreement with the district’s acceptable use policy. Shared network storage will be monitored to ensure proper access based on security groups.

The Technology Supervisor will periodically check to ensure the safety and viability of backup systems, storage and stored data.

ACCEPTABLE USE OF TECHNOLOGY AND INFORMATION

ACCEPTABLE USE POLICY

The Acceptable Use Policy (AUP) will be reviewed by the Technology Supervisor on an annual basis for changes in the types of information used and in the types of technology used. The Technology Supervisor will present recommendations to the Superintendent when and as required to ensure it remains current.

All users will be required to sign an acknowledgment of the Acceptable Use Policy. Forms should be signed at least annually and when any material change in position allows access to additional information.

Consequences for violations of the AUP should be clearly delineated.

Users with access to district records are prohibited from examining, utilizing or publishing information contained in district files or electronic databases for reasons other than authorized school district business.

INFORMATION SECURITY

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 groups should be established and employed.

For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.

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

All employees who have access to any of the following information, may be required to sign an acceptable use form at least annually and will receive additional training and supervision on the proper methods of use, compilation, dissemination, safeguarding and destruction of that information.

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:

- A. Staff, students, volunteer and board member personal information such:
 - a. Address
 - b. Unlisted phone number
 - c. Social security number
 - d. Marital or guardian status
 - e. Garnishment information
 - f. Health related information
 - g. Free and reduced lunch status
 - h. Disciplinary information

Sensitive information should be housed in a locked cabinet or behind locked doors; access to keys restricted to personnel authorized to view the information. Keys should have "do not duplicate" on them and copies should be prohibited, except as authorized by the Superintendent or Business Administrator. Areas housing sensitive information should be locked whenever the areas are not staffed and wherever possible, sensitive information should be stored away from high traffic areas.

Original sensitive information files should be housed in a fire rated cabinet, where possible.

Backup copies of paper documents should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

POLICY CONSIDERATIONS

The purpose of this procedure is to ensure that users who are granted access to district electronic resources and information understand what is considered to be acceptable use of those resources.

For the purposes of this Policy, "technology device" or "device" shall include, but not be limited to, portable devices such as computers, laptops, tablets, cellular telephones, or any other computing, data processing or electronic device used to access district technology resources and information.

The Board will establish a policy that informs all users of the districts' technology 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. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems.

- A. The established policy shall contain, at a minimum:
- B. Conduct that interferes with or stops district activities including but not limited to:
 - a. Excessive download, upload
 - b. Excessive printing, copying
 - c. Excessive bandwidth usage
- C. Activity not related to the educational or operational requirements of the district including, but not limited to:
 - a. Advertising
 - b. Soliciting business
 - c. Political lobbying
- D. Activity involving the violation of Local, State or Federal law, statute or regulation including but not limited to:
 - a. Material protected by copyright, trade secret
 - b. Pornography, obscenity
- E. Conduct or activity that is by nature:
 - a. Threatening
 - b. Harassing
 - c. Intimidating
 - d. Bullying
 - e. Libelous
 - f. Slanderous

MANAGEMENT SYSTEM INTEGRATION

ADMINISTRATIVE CODE GUIDANCE

6A:23A-6.7

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

ENTERPRISE RESOURCE PLANNING FEATURES

An ERP is composed of three integrated procedures:

- A. Accounting.
- B. Payroll.
- C. Human Resources.

System integration permits data sharing among the three applications, thereby eliminating any duplication of data entry. System integration features facilitate data sharing not only among the applications, but also with third-party payroll, substitute placement/absence tracking, and bidding applications at the discretion of the district. The integration of these applications provides:

- A. Data sharing capabilities.
- B. Automation of specific functions.
- C. Minimization of human error.

The district does not meet the budget or personnel threshold which mandates an ERP system. It has been determined however that the functions and safeguards provided by such a system are both a cost effective and organizationally efficient method for financial and human resource management.

ACCOUNTING

The accounting module draws data from the payroll and human resource modules to provide the following:

- A. System-generation of the payroll purchase order and encumbrances at the start of each new fiscal year to include:
 - a. Salary amounts
 - b. Expense account information
- B. Updated payroll encumbrances reflecting staff/budget changes (updated salary/expense account information from Payroll is used to update payroll PO encumbrances in Accounting)
- C. Automatically reduce payroll PO encumbrances to expenditures each pay period (transfer of payroll expenditure data from Payroll, or a third-party application to Accounting)
- D. 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)
- E. Import purchase order data from third-party bidding applications (such as Educational Data) to Accounting, automating purchase order entry

PAYROLL

The payroll module draws data from the human resource module to provide the following:

- A. New fiscal year payroll salaries for all employees (transfer of contracted salary data from Personnel to Payroll).
- B. Notification of inconsistencies between modules.
- C. 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).

HUMAN RESOURCES

The human resource module provides a majority of the common data utilized in the payroll and accounting modules. The human resource module also provides the following either by direct user input or by interfacing with other applications:

- A. Import attendance information (automatically generating employee attendance records from your AESOP, SUBFINDER or direct input).
- B. Implement position control codes (transfer of employee budget spread data from Payroll via alpha/numeric position control code for each employee record within Personnel).
- C. 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).

- D. 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).
 - a. Payroll budget spread information can also be imported into accounting from third-party applications.
- E. Import budget preparation data into a Budget Projection Module (Personnel to Accounting)
- F. Projected Salary Data (based on the district's settled contract information, provides the total amount needed for each salary expense account).
- G. Historic, current and future year salary information.
- H. Contract balances (sick, personal, vacation balances).
- I. Implementation of Position Control.
- J. Update Position Control Budget Spread Information (Payroll to Personnel) to:
 - a. Validate current year budget appropriations against Personnel contracted salaries, by account
 - b. Present salary projection analysis to assist with budget projection for the next fiscal year.
 - c. Track and project the district's vacant positions
 - d. Import future year salary data directly into the accounting module (budget projection).

Integration of these three system modules, maintained by three separate user groups, and the inherent safeguard features provided by the software applications provides a significant barrier to fraud and a high level of reasonable assurance to management.

TRANSPORTATION

STUDENT TRANSPORTATION

Although Palmyra School District is a "walking district" the Board of Education recognizes that student transportation to and from school may be required and that it is the district's responsibility to transport eligible students to and from their homes in order to attend school.

This procedure is intended to establish processes to ensure an efficient transportation operation that is both cost effective and meets the needs of students.

ELIGIBLE RESIDENT STUDENTS

NEW STUDENTS

Upon enrollment, or earlier if known, the Child Study Team Secretary will arrange transportation for all special education eligible out of district students.

The following information will be provided to the appropriate vendor:

- A. Student contact information.
 - a. Name and address
 - b. Parents name and address (if different from student)
 - c. Parents phone number
 - d. Emergency contact and phone number
- B. Receiving school or institution.
 - a. Receiving school start/stop times
 - b. Receiving school calendar

- C. Pickup/drop off location (if different from above).
- D. Accommodations or special transportation needs if required (aide, wheel chair, etc.).

Once notification of assignment is received, the Child Study Team Secretary will then notify the students/parents.

For non special education students the Administrative Assistant will set up bussing on a case by case basis as needed.

CURRENTLY TRANSPORTED STUDENTS

Annually, but no later than the third Monday of July, the Child Study Team Supervisor/Principal will confirm the list of all then currently enrolled special education students who received transportation services in the preceding year, who will require transportation in the upcoming year.

The Child Study Team Supervisor/Principal will provide written confirmation of:

- A. Student contact information.
 - a. Name and address
 - b. Parents name and address (if different from student)
 - c. Parents phone number
 - d. Emergency contact and phone number
- B. Receiving school or institution.
 - a. Receiving school start/stop times
 - b. Receiving school calendar
- C. Pickup/drop off location (if different from above).
- D. Accommodations or special transportation needs if required (aide, wheel chair, etc.).

Changes to any of the above information will be provided in writing to the Transportation Assistant.

Changes to the above which may present during the school term shall be sent, in writing to the Transportation Assistant as soon as known.

For non special education students the Administrative Assistant will set up bussing on a case by case basis as needed.

For students getting bussing annually to BCIT, the Administrative Assistant will confirm the list of students BCIT provides and send the list to the bussing vendor.

DISENROLLED STUDENTS

If a student is dis-enrolled or a student's eligibility status changes in any material way the Child Study Team Secretary will immediately notify the Administrative Assistant to make the appropriate changes in the SIS.

CO-CURRICULAR

A co-curricular trip is defined as activities, programs, and learning experiences that complement, in some way, what students are learning in school i.e., experiences that are connected to or mirror the academic curriculum.

Staff contemplating co-curricular trips must utilize local procedure for submitting and obtaining the Principal's approval to conduct the activity. Requests should be submitted as early as possible but in no instance later than five (5) weeks prior to the activity date.

The Principal is responsible for ensuring that transportation costs associated with all co-curricular activities are adequately funded by either the school's budget or by fees charged to the participants. This review must take place prior to requesting Board approval or submission of the transportation request. The appropriate account number (activity or school budget) to be charged must be sent, in writing, to the Supervisor of Buildings and Grounds as part of the request process.

All approved trips during school hours must:

- A. Be taken between the hours of 9:00 a.m. and 1:00 p.m. Monday through Friday.
- B. Be academic.
 - a. Specific objectives that correlate with the common core standards
 - b. Match the grade level's scope and sequence
 - c. Integrated with a program of instructional study
 - d. Be approved by the Principal or designee and submitted to the Superintendent for Board approval

Once trips are approved by the Principal/Board the staff member should submit a Transportation Request so that the bus may be scheduled by the Supervisor of Buildings and Grounds utilizing current transportation vendors/providers. The Supervisor of Buildings and Grounds will disseminate schedule information once scheduling confirmation is provided.

The Supervisor of Buildings and Grounds must be notified at least 24 hours in advance of a trip which has been canceled. The school/activity requesting the trip will be charged for any trip which is not canceled at least twenty-four (24) hours in advance.

Notice of cancellations must be made by email along with the reason for the cancellation. Canceled trips may not be rescheduled without Principal/Board approval.

Co-curricular transportation requests will be submitted to the Supervisor of Buildings and Grounds for approval and scheduling.

All requests for transportation must be made using the Transportation Request form. Requests will be submitted at least five (5) weeks in advance of the activity date and following approval by the Board.

EXTRA-CURRICULAR

An extra-curricular trip is defined as activities, programs, and experiences that are outside the academic curriculum, i.e. athletic competition, Student Activities, marching band competition.

Staff contemplating extra-curricular trips must utilize local procedure for submitting and obtaining the Principal's approval to conduct the activity unless a pre-planned and approved schedule (athletic season schedule, marching band competition schedule) is already in place. Requests should be submitted as early as possible but in no instance later than five (5) weeks prior to the activity date.

The Principal is responsible for ensuring that transportation costs associated with all extra-curricular activities are adequately funded by either the school's budget or by fees charged to the participants. This review must take place prior to requesting Board approval or submission of the transportation request. If a non-athletic or marching band activity, the appropriate account number (activity or school budget) to be charged must be sent, in writing, to the Supervisor of Buildings and Grounds as part of the request process.

All approved trips must:

- A. Be taken in accordance with the schedule times and dates.
- B. Made directly to/from the specified event location without unapproved intermediate stops.

Once trips are approved by the Principal/Board the staff member should submit a Transportation Request, unless a pre-planned and approved schedule (athletic season schedule, marching band competition schedule) so that the bus may be scheduled by the Supervisor of Buildings and Grounds (non-athletic) or Athletic Director (athletic) utilizing current transportation vendors/providers. The Supervisor of Buildings and Grounds/Athletic Director will disseminate schedule information once scheduling confirmation is provided.

The Supervisor of Buildings and Grounds/Athletic Director must be notified at least 24 hours in advance of a trip which has been canceled. The school or activity requesting the trip will be charged for any trip which is not canceled at least twenty-four (24) hours (flexible for athletics) in advance.

Notice of cancellations must be made by email along with the reason for the cancellation. Non-athletic canceled trips may not be rescheduled without Principal/Board approval.

Athletic extra-curricular transportation requests will be submitted to the Athletic Director for approval and scheduling.

All requests for non-athletic transportation must be made using the Transportation Request form. Requests will be submitted at least five (5) weeks in advance of the activity date and following approval by the Board.

PRIVATE/SCHOOL VEHICLE TRANSPORTATION

The use of private vehicles for co-curricular or extra-curricular transportation for school-sponsored groups is discouraged. However, prior to using a private vehicle to transport students, should it become necessary, the Principal/Athletic Director will:

- A. Provide written approval to transport to include:
 - a. The date, time, and reason for the transportation
 - b. The places from and to which pupils will be transported
 - c. The names of the pupils to be transported
 - d. The name and address of the driver
 - e. A brief description of the transportation vehicle
 - f. The signature of the driver
- B. Verify that the driver of the vehicle is an adult and has a valid NJ driver's license.
- C. Require the owner to show evidence of insurance in force.
- D. Verify and keep on file the owner's insurance information.
- E. Maintain an appropriately signed and dated Parent Permission form which states that transportation will be provided in a privately owned vehicle and includes the name and title of the driver

No person shall be approved as a driver for the transportation of pupils in a private vehicle who is not:

- A. An employee of this Board -or-
- B. The parent(s) or legal guardian(s) of a pupil enrolled in this district.
- C. And the holder of a currently valid license to operate a motor vehicle in the State of New Jersey.

Any private vehicle used for the transportation of pupils must be:

- A. Owned by the approved driver or the spouse of the approved driver
- B. Have the capacity to hold not more than eight persons
- C. Must conform to registration, inspection, and insurance requirements of the State of New Jersey for privately owned vehicles.

Seat belts shall be worn by the driver and the passengers while the vehicle is in motion. No vehicle may be used to transport more persons than its normal load capacity.

PURCHASE OF SCHOOL BUSES

School bus purchases will be coordinated by the Business Administrator in consultation with the Buildings and Grounds Supervisor. Buses shall be replaced on a rotating basis. No vehicle will be utilized to transport students beyond the 15th year from the year of manufacture, depending on style of chassis.

SAFETY

The Principal in cooperation with the Buildings and Grounds Supervisor shall schedule and conduct bus evacuation drills at least twice during the school year for all students who may be transported.

The Buildings and Grounds Supervisor shall ensure that all school bus driver's and school bus aides employed by the school district are properly trained for the functions of their position.

The Buildings and Grounds Supervisor shall ensure that school district employees, 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 Buildings and Grounds Supervisor shall ensure that school district employees, driving a school vehicle, hold a valid Commercial Driver's License with appropriate endorsement(s) for the class and type of vehicle operated.

The Buildings and Grounds Supervisor will file the Annual Certification of School Bus Drivers Report with the County Department of Education.

Random drug and alcohol testing of bus drivers shall be conducted in accordance with 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 Buildings and Grounds Supervisor or Superintendent of Schools.

The driver shall contact the Buildings and Grounds 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 Buildings and Grounds Supervisor shall notify the Business Administrator, Building Principal and School Nurse of the accident and will immediately proceed to the accident site as soon as possible. The Buildings and Grounds Supervisor shall verify the accident with police, keep a written record of each accident, and report all accidents in compliance with current regulation.

The Business Administrator will notify the Superintendent who will notify the County Superintendent via telephone and the appropriate written accident reporting form.

VEHICLE TRACKING AND MAINTENANCE

This procedure is intended to establish processes to ensure the management, control and regulatory supervision of school district vehicles.

The Buildings and Grounds Supervisor 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(s) assigned or the pool if not individually assigned
- G. The driver license number of the person(s) assigned and the expiration date
- H. The insurer and policy number of person(s) assigned
- I. The usage category such as regular business, maintenance, security or pupil transportation.

The Buildings and Grounds Supervisor shall maintain 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 other relevant information.

The Buildings and Grounds Supervisor shall maintain 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 manufacturer's routine maintenance schedule
- G. The category of work performed
- H. The mileage on the date work was performed
- I. The cost of the work performed.

VEHICLE ASSIGNMENT

This procedure is intended to establish processes to ensure compliance for the assignment of district vehicles for the conduct of official district business.

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:

Board members or employees may be temporarily assigned a district vehicle for travel events.

The Buildings and Grounds Supervisor shall fulfill the requirements and functions of district vehicle coordinator.

Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each bus, including the driver, mileage, and starting and destination points.

All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.

All changes to vehicle assignment, whether pool or individual, shall require the approval of the Buildings and Grounds Supervisor.

All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to the Transportation Assistant in the Business Office. 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.

No physical alterations shall be made to a vehicle without prior approval of the Buildings and Grounds Supervisor.

Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey. Driver abstracts are run each quarter on a few employees for our SAIF reports. All Building and Grounds employees sign off each year allowing us to run their driver's license.

When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of the vehicle or, in the case of a pool vehicle, the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.

A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents when in use. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.

Police shall be immediately notified of an accident. If the driver is incapacitated the Buildings and Grounds Supervisor shall make the appropriate notifications. A copy of the police report shall be obtained

by the Buildings and Grounds Supervisor and a copy forwarded to the Business Office for making insurance claims as soon as possible.

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.

Frequent violation of traffic laws:

- A. Flagrant violation of the traffic laws
- B. Operation of a vehicle which the police or insurance company determined was the cause of an accident
- C. Use of a vehicle for unauthorized reasons whether personal use, business use, or commuting
- D. Violation of these rules, or district policy governing the assignment, use, operation, repair, and/or maintenance of vehicles including the failure to submit a vehicle for routine maintenance as called for in the manufacturer's routine maintenance schedule
- E. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes
- F. Use of a district vehicle by an unauthorized individual while assigned to an employee
- G. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities
- H. Use of radar detectors in district vehicles

TRAVEL

All forms referenced in this section can be found in the Business Office Website, under "Documents and Forms".

GENERAL

- A. The Administrative Rules for travel comply with:
 - a. N.J.S.A. 18A:11-12 et seq.
 - b. N.J.A.C. 6A:23A-5.9, 6.13, and 7.1 et. seq.
 - c. Commissioner's Regulatory Letter – March 17, 2008
 - d. NJ Department of Treasury Circular 12-14-OMB
 - e. Federal OMB Circular A-87 rev.
 - f. Board Policy 3240
 - g. Board Policy 6471
 - h. Board Regulation R3240
 - i. Board Regulation R6471
- B. Professional Development and Non-District Mandated Travel
 - a. Conferences/Seminars/Workshops
 - b. Individual Professional Development
- C. Regular School District Business Travel
 - a. Regular school district business travel is defined as "required official business travel, in or out of district, to attend meetings, conferences and training or official travel that is necessary to fulfill job specific requirements and responsibilities." Examples:
 - i. State and County meetings and functions

- ii. Travel between district buildings for approved, scheduled assignments
 - iii. Travel beyond the school district for approved, scheduled assignments
 - iv. Required training, conferences, seminars, workshops to meet standards established for additional assigned duties
- D. All travel must be approved prior to the travel date. The Board of Education is prohibited from approving a travel resolution after the travel has been completed.
Ref. N.J.S.A. 18A:11-12(4)(i)
- E. All out of state travel must be approved by the Executive County Superintendent if:
- a. The cost of the travel exceeds a total of \$5,000.00 or more
 - b. If six (6) or more individuals from the same district are attending the same event
- Ref. N.J.A.C. 6A:23A-5.9(c)
- F. An employee or Board Member who travels in violation of the school district's policy and/or N.J.S.A. 18A:11-12(s) shall be required to reimburse the school district in the amount of three (3) times the cost associated with the event.
Ref. N.J.S.A. 18A:11-12(s), N.J.A.C. 6A:23A-7.7(c)

PROFESSIONAL DEVELOPMENT AND NON-DISTRICT MANDATED TRAVEL

GENERAL

- A. All employees requesting Professional Development or other Non-District Mandated Travel will submit their request on Frontline. When logging into Frontline, the employee will select "Professional Growth". The staff member will then do the following:
- a. Select "Forms"
 - b. Select "Out of District / Conf / Workshop"
 - c. Complete the form
 - d. Once completed, the staff member will select "submit"
 - e. The staff member will then await the approval from the appropriate Building Principal / Manager
- B. The Superintendent, in conjunction with the Building Principal/Supervisor, will review the request to determine whether the travel is:
- a. Educationally necessary;
 - b. Fiscally prudent;
 - c. Directly related to and within the scope of the employee's current responsibilities and/or the school district's professional development plan;
 - d. Critical to the instructional or operational needs of the district
- C. All requests must be received in the Superintendent's Office at least six to eight (6-8) weeks prior to the travel date. This will allow time for administrative review, Board of Education approval and Executive County Superintendent approval, if necessary.
- D. All travel must be approved prior to the travel date.
- a. Board of Education
 - i. Please Note: The Board of Education is prohibited from approving a travel resolution after the travel has been completed. Ref. N.J.S.A. 18A:11-12(4)(i)
 - b. Executive County Superintendent Approval – Out of State Travel Only

- i. Pursuant to N.J.A.C. 6A:23A-5.9(c), written approval is needed from the Executive County Superintendent if:
 - 1. Out of state travel event has a total cost that exceeds \$5,000 – regardless of the number of attendees; or where
 - 2. Six (6) or more individuals from the district are to attend the same out of state travel event.
 - 3. To comply with provisions outlined in E. below
- E. When unforeseen situations arise wherein a request cannot receive prior approval of the Board of Education a memo shall be prepared and sent to the Superintendent outlining the compelling reason(s) and justification for attendance.
 - a. In this case the Superintendent, in granting approval, shall also request permission from the Executive County Superintendent or his/her designee.
 - b. No travel in these types of unforeseen situations shall take place unless approval is received from the Superintendent of Schools and the Executive County Superintendent of Schools or his/her designee.
 - c. The Board of Education shall ratify the travel request at its next regularly scheduled meeting.

Please Note: Travel to a conference, convention or workshop is not considered to be exceptional circumstances and shall not be approved retroactively.

Ref. N.J.A.C. 6A:23A-7.4 (e)

Please Note: Regular School District Business Travel is never Professional Development or Other Non-District Mandated Travel and Professional Development or Other Non-District Mandated Travel is never Regular School District Business Travel.

APPROVAL PROCESS

Employee

- A. All Professional Development or other Non-District Mandated Travel requests must have the following supporting documents attached to the request form at the time of submission:
 - a. Justification Statement: Employees shall provide a brief statement that includes the primary purpose of the travel and the key issues that will be addressed at the event.
 - b. A URL for a description of the event
 - c. Appropriate anticipated costs of the event
 - d. The staff member will list at least one district objective that will be satisfied by attending the event.
 - e. Insurance Identification Card: All employees and Board Members using privately-owned cars in the performance of their duties for the school district shall present a New Jersey Insurance Identification Card indicating that insurance coverage is in full force and effect with companies approved by the State Department of Banking and Insurance-or- if an out-of-state resident, appropriate insurance identification in lieu of the New Jersey Insurance Identification Card.
 - i. Employees must submit the insurance identification card each time a request is submitted. The employee will attach a copy of their proof of insurance on Frontline.
- B. Executive County Superintendent Approval: Where applicable

Superintendent

- A. If approval is granted the Superintendent will place the appropriate resolution on the agenda for consideration by the Board of Education

APPROVED REQUESTS

Superintendent

- A. Following Board of Education approval the Superintendent will note the approval for the record and the approval will appear in the Minutes of the BOE meeting..

Principal/Supervisor

- A. Request a purchase order(s) for fee's, registrations, etc. as delineated in the Prior Payment Memo

Employee

- A. When the employee receives an approved travel request
 - a. Log into Aesop from Frontline and submit the date(s) they will be out of work

RETURNED REQUEST PROCESS

Superintendent

- A. If the Superintendent chooses not to approve the request on the basis of one or more of the established criteria or due to material defect in the application, the Principal / Supervisor will be notified in writing by the Superintendent.

Principal/Supervisor

- A. When a request package is returned for material defect (Principal/Supervisor):
 - a. Will make the needed changes in Frontline with the appropriate staff member (if so desired)

PROFESSIONAL DEVELOPMENT REGISTRATION

Purchase Order

- A. Registration for Professional Development and Other Non-District Mandated Travel events shall be made by preparing a purchase order to the vendor. Purchase orders shall be prepared by the appropriate supervisor using the documents submitted. Purchase orders should be prepared as soon as final approval is received and well in advance for the vendor to receive the registration.
- B. Some vendors require the registration to be prepaid i.e. paid prior to event/invoicing. If this is the case, the appropriate supervisor must attach a copy of the prior payment memo to be used as an attachment in support of the purchase order. Purchase orders without a prior payment memo will not be paid until after the activity is concluded.

REGULAR SCHOOL DISTRICT BUSINESS TRAVEL

GENERAL

- A. Regular school district business travel is defined as "required official business travel, in or out of district, to attend meetings, conferences and training or official travel that is necessary to fulfill job specific requirements and responsibilities." Examples:
 - a. State and County meetings and functions
 - b. Travel between district buildings for approved, scheduled assignments
 - c. Case management

- d. Required training to meet standards established for additional assigned duties
- B. Regular school district business travel is authorized without Board of Education Approval up to the annual maximum amounts per employee specified in Board of Education Policy 6471

Please Note: Regular School District Business Travel is never Professional Development or Other Non-District Mandated Travel and Professional Development or Other Non-District Mandated Travel is never Regular School District Business Travel.

APPROVAL PROCESS

- A. In order to obtain approval for out of district travel to conduct official Regular School District Business employees shall complete a district Leave Request Form and indicate *School Business as the reason for absence.
 - a. The immediate Supervisors approval of the Leave Request Form shall serve as formal approval to travel
- B. Where travel is a regular daily activity to/from the same location and at the same time each day as in the case of a teacher who is regularly scheduled to work at multiple sites during a single work day, the corresponding class assignment schedule shall serve as formal approval to travel. The employee shall submit a form to the appropriate supervisor on a monthly basis for the proper reimbursement of mileage.

REGULAR SCHOOL BUSINESS REGISTRATION

Purchase Order

- A. Registration for Regular School Business Travel events shall be made by preparing a purchase order to the vendor. Purchase orders shall be prepared by the appropriate supervisor using the documents submitted with the Travel Request. Purchase orders should be prepared as soon as final approval is received and well in advance for the vendor to receive the registration.
- B. Some vendors require the registration to be prepaid i.e. paid prior to event/invoicing. If this is the case, the appropriate supervisor must attach a copy of the prior payment memo to be used as an attachment in support of the purchase order. Purchase orders without a prior payment memo will not be paid until after the activity is concluded.

Please note: IMPORTANT! – Purchase Order Requisition Attachments

No purchase orders will be processed or signed without the following supporting documents being received in the Business Office:

- A. Copy of approved Travel Request form to include Board Resolution Approval date if applicable
- B. Copy of Executive County Superintendent Approval, if applicable
- C. Prior Payment memo, if applicable
- D. An invoice to include all expenses that are expected to be reimbursed. This will include all documentation / receipts to justify the reimbursement. The invoice will be located on the Business Office Website under “Documents and Forms”.

TRAVEL EXPENDITURES

ALLOWABLE EXPENSES

- A. All subsistence expenses – lodging; meals; incidentals; travel previously mentioned are allowable expenses.
- B. The Board will reimburse the cost of all business telephone calls (receipt required). No reverse telephone charges or third party charges.

- C. The Board will reimburse daily internet connection service fees if the internet service is used for district business. (Receipt required.)
- D. Gratuities – The Board will reimburse all gratuities for valet parking, baggage service, maid service, etc., not to exceed the published current Incidental Expense amount listed in the GSA Domestic Per Diem Rate schedule.
- E. Other expenses defined as essential to the transacting of official business and which have been pre-approved.

EXPENSES NOT ALLOWED

- A. Alcoholic Beverages – The Board will not reimburse for alcoholic beverages. If it is part of the food bill, the employee must notify the Board by deleting the amount from the request for reimbursement.
- B. Charges for laundry; cleaning; valet services.
- C. Entertainment: Any and all entertainment including hotel in-room movies, amusement, diversion and social activities and any costs directly associated with such costs/tickets to shows or sports events, meals, lodgings, rentals, transportation and gratuities.
- D. Food for Spouse; Relatives; Friends; etc. – The Board will not reimburse any food or beverage costs for spouses, relatives, friends, etc. Only costs incurred by the employee and in accordance with the GSA per diem rate will be considered.
- E. Gratuities in excess of the Federal Per Diem Rate.
- F. Hospitality Rooms.
- G. Souvenirs, memorabilia, promotional items or gifts.
- H. Other non-conference related expenses
- I. Other Travel Expenditures; Expenses Not Eligible for Reimbursement
 - a. Subsistence reimbursement for one-day trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:23A-7.12
 - b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedures set forth in N.J.A.C. 6A:23A-7.11
 - c. Travel by Board Members or employees whose duties are unrelated to the purpose of the travel event or who are not required to attend to meet continuing education requirements or to comply with law or regulation
 - d. Travel by spouses, civil union partners, domestic partners, immediate family members and other relatives
 - e. Costs for employee attendance for coordinating other attendees' accommodations at the travel event
 - f. Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the school district
 - g. Training to maintain a certification that is not required as a condition of employment

RELATED EXPENSES

- A. While the Board appreciates that there are many books, materials, supplies, videos and other items available for purchase in preparation for or during certain travel events, the Board cannot be expected to reimburse employees/Board Members for any of these items unless previously approved by the Superintendent and included in the Board resolution.
- B. These items should be requested upon return from the travel event through the routine purchase order process.

TRAVEL REIMBURSEMENT PROCEDURES

(Ref. 6A:23A-7.13 et. seq.)

TRAVEL EXPENDITURES

To receive reimbursement for any travel expenditures a Purchase Order must be submitted.

- A. All persons authorized to travel must keep all receipts.
- B. Tax is not refundable and must not be included in the Purchase Order.
- C. All persons are to deduct home to work (commute) miles from the total mileage traveled in all cases where travel does not begin/end at Palmyra School District facilities. Please attach a map indicating the exact mileage traveled as discussed above. The map can be off of Google, Mapquest, etc.

Ref. NJ Circular 12-14-OMB, Section VIII H-4

MISCELLANEOUS PROVISIONS

Advance Payment – Prohibited

- A. No employee or school board member shall receive any monies for travel in advance of the travel. The payment of travel expenses shall be made personally by a school district employee or board member and reimbursed at the conclusion of a travel event. This applies to travel-related purchases for which a purchase order is not applicable. This section does not preclude the district from paying the vendor directly with the proper use of a purchase order (e.g., for registration, airline tickets, hotel).

Ref. N.J.S.A. 18A:11-12(j)

Report Required

- A. In accordance with N.J.S.A. 18A:11-12(d) every employee and board member is required to submit a brief report within thirty (30) days explaining the following:
 - a. Primary purpose for the travel;
 - b. Key issues addressed at the event; and the
 - c. Relevance to improving instruction and/or the operation of the school district.
- B. Board members are to provide the report at the Board meeting that follows the travel. Employees are to file the report with their immediate supervisor.

TRAVEL ACTIVITIES

IN STATE TRAVEL

General

- A. The travel activities listed are to be prepared, reserved, and/or scheduled only after official approvals have been granted. Any costs for unauthorized travel will be paid by the employee.
- B. An employee who travels in violation of the school district's policy and/or N.J.S.A. 18A:11-12(s) shall be required to reimburse the school district in the amount of three (3) times the cost associated with the event.

Ref. N.J.S.A. 18A:11-12(s), N.J.A.C. 6A:23A-7.7(c)

One Day Trips

- A. One day trips are not eligible for subsistence (lodging, meals, incidentals) payment or reimbursement except for mileage; tolls and reasonable parking costs, exceptions are noted in

Ref. N.J.S.A. 18A:11-12(n), NJ Circular 12-14-OMB and N.J.A.C. 6A:23A-7.11(a)

Overnight Travel

- A. Overnight travel within the State of New Jersey is prohibited.
Ref. NJ Circular 12-14-OMB Section X-B and N.J.A.C. 6A:23A-7.11(b)

Exceptions to Overnight Travel

- A. Pursuant to the OMB Circulars, generally, overnight travel shall not be eligible for subsistence reimbursement if travel is within the State.
- B. Overnight travel is permitted if:
 - a. Such travel is authorized or is a required component of a grant, donation or other funding agreement with the district.
 - i. The specific required overnight in-state travel event must be detailed in the approved grant, donation, or other fund acceptance agreement
 - ii. The number of employee(s), board member(s) must be detailed in the approved grant, donation, or other fund acceptance agreement
 - iii. The total cost must be detailed in the approved grant, donation, or other fund acceptance agreement.
 - iv. All reimbursements are subject to these rules unless the funding acceptance agreement specifies otherwise.
Ref. N.J.A.C. 6A:23A-7.11(b)

- b. Commissioner's Waiver

- i. The Commissioner shall be authorized to grant waivers for overnight travel for school board members and school district employees to attend in-state conferences.
 - 1. Such waivers will be granted in only limited circumstances, where the sponsoring organization can demonstrate that the conference is broad and multi-disciplinary in scope, incorporates content offerings from numerous specialty areas, and includes important professional development opportunities and/or required training.
 - 2. The sponsoring organization must demonstrate that the conference's content, structure and anticipated attendance necessitate that it be held on multiple consecutive days with overnight lodging.
 - ii. Where a request for overnight travel relies on a Commissioner's Waiver a copy of the waiver must be included in the Travel Request submission package.
 - iii. If a waiver of the prohibition on overnight travel is granted pursuant to this subsection, it shall permit reimbursement for travel expenses for only those individuals whose home to destination commute exceeds 50 miles.
 - iv. Overnight travel within the State shall not be eligible for subsistence reimbursement if travel is on the day prior to the start of the conference.
 - v. Reimbursement shall be prohibited for lodging prior to check-in time for the first day of the event or after check-out time on the last day of the event.
Ref. N.J.A.C. 6A:23A-7.1 (e)

OUT OF STATE TRAVEL

General

- A. The travel activities listed are to be prepared, reserved, and/or scheduled only after official approvals have been granted. Any costs for unauthorized travel will be paid by the employee.
- B. An employee who travels in violation of the school district's policy and/or N.J.S.A. 18A:11-12(s) shall be required to reimburse the school district in the amount of three (3) times the cost associated with the event.
Ref. N.J.S.A. 18A:11-12(s), N.J.A.C. 6A:23A-7.7(c)

One Day Trips

- A. One day trips are not eligible for subsistence (lodging, meals, incidentals) payment or reimbursement except for mileage; tolls and reasonable parking costs, exceptions are noted in Ref. N.J.S.A. 18A:11-12(n), NJ Circular 12-14-OMB and N.J.A.C. 6A:23A-7.11(a)

Overnight Travel

- A. Overnight travel is prohibited.

Exceptions to Overnight Travel

- A. Overnight travel is permitted if:
 - a. Such travel is authorized or is a required component of a grant, donation or other funding agreement with the district.
 - i. The specific required overnight out of state travel event must be detailed in the approved grant, donation, or other fund acceptance agreement
 - ii. The number of employee(s), board member(s) must be detailed in the approved grant, donation, or other fund acceptance agreement
 - iii. The total cost must be detailed in the approved grant, donation, or other fund acceptance agreement.
 - iv. All reimbursements are subject to these rules unless the funding acceptance agreement specifies otherwise.
Ref. N.J.A.C. 6A:23A-7.11(b)
 - b. Such travel is required as a condition of a negotiated contract
Ref. NJ Circular 12-14-OMB

TRAVEL PREPARATIONS

TRAVEL GUIDELINES

Travel Routing

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

Travel Methods

- A. For the purposes of these rules, "transportation" means necessary official travel on railroads, airlines, shuttles, buses, taxicabs, school district-owned or leased vehicles and personal vehicles.

- B. The purchase or payment of related transportation expenses shall be made by purchase order or personally by a school district employee/Board Member and reimbursed at the conclusion of the travel event.
- C. An actual invoice or receipt for each purchase or expense shall be submitted with a claim for reimbursement.
Ref. N.J.A.C. 6A:23A-7.10(a)

Air Travel

- A. Air travel shall only be authorized when it is determined to be necessary and advantageous to the conduct of school district business.
- B. The most economical air travel should be used, including the use of discounted and special rates.
- C. The following options should be considered when booking tickets:
 - a. Connecting versus nonstop flights
 - b. Departing earlier or later compared to the preferred departure time
 - c. Utilizing alternative airports within a city, i.e., Chicago, Illinois – Midway Airport versus O’Hare Airport
 - d. Utilizing alternative cities, i.e., Newark versus Philadelphia
 - e. Utilizing “low cost” airlines
 - f. Exploring alternate arrival and/or departure days
- D. No employee or Board Member can earn benefits as a result of school district funded travel.
- E. Employees and Board Members are prohibited from receiving “Frequent Flyer” benefits accruing from school district funded travel.
- F. Airfare other than economy (i.e., Business or First Class) shall not be fully reimbursed by the school district except when travel in such classes:
 - a. Is less expensive than economy
 - b. Avoids circuitous routings or excessive flight duration
 - c. Would result in overall transportation cost savings
- G. Airfare other than economy, unless covered by the above exceptions, shall only be reimbursed at the economy rate for the approved destination.
- H. Cost estimates on travel requests and associated authorizations shall be consistent with current airline tariffs, with consideration of available special fares or discounts, for the requested destination.
- I. Airline tickets shall not be booked until all necessary approvals have been obtained.

Quotations - Airfare/Rail Only

- A. Air and rail tickets shall be purchased via the internet if possible, using online travel services such as Travelocity, Expedia or Hotwire.
- B. Reimbursement for airfare/rail without documentation from at least three (3) airlines and/or services is prohibited.
Ref. N.J.A.C. 6A:23A-7.8(a) (17)
- C. Justification shall be required when actions by a traveler result in additional expenses over and above the authorized travel request.
- D. Sufficient justification shall be considered only for factors outside the control of the purchaser.
- E. Additional expenses without sufficient justification shall not be reimbursed.
- F. Justification shall accompany requests for airline ticket reimbursement when purchased by employees or board members contrary to the above regulations.
- G. Reimbursement of purchases with sufficient justification shall be otherwise permitted and reimbursed in accordance with the above procedures.

Baggage Fees – Airline

- A. The district recognizes that airline baggage which was once checked in without cost now has a minimum fee per bag assessed by the airlines.
- B. The New Jersey Administrative Code is silent about reimbursement of airline baggage fees, however, it is noted in two separate citations pertaining to airline travel that additional expenses incurred by the traveler "...outside the control of the purchaser..." may be considered for reimbursement.

Baggage Fee Reimbursement

- A. The district will reimburse the employee or board members up to \$35.00 for one bag checked in.
- B. Receipts must be provided for reimbursement as well as documentation from the airline that the baggage fee is a required fee.
Ref. N.J.A.C. 6A:23A-7.9(c) (2) (viii/ix)

Rail Travel

- A. Rail travel shall only be authorized when determined to be necessary and advantageous to the conduct of school district business.
- B. The most economical scheduling of rail travel shall be utilized, including excursion and government discounts whenever applicable.
- C. When one employee or Board Member is traveling within the Northeast Corridor, NJ Transit shall be used as the rail option.
- D. Use of Amtrak will not be authorized unless it is the only means of travel available.
- E. The use of high speed rail services, such as Acela, shall not be authorized.
- F. When two or more employees and/or Board Members are traveling to the same event in the Northeast Corridor (between Boston, MA and Washington, DC), rail travel shall not be authorized. In those cases, the travelers must use a school district vehicle or, if not available, a personally-owned vehicle must be used.
- G. All rail travel, including rail travel in the Northeast Corridor must be processed in the same manner as prescribed for Air Travel.

Travel Reservations

- A. Air and rail tickets shall be prepaid by the employee or board member and purchased via the internet if possible, using online travel services such as Travelocity, Expedia or Hotwire.
- B. Reimbursement for airfare/rail without documentation from at least three (3) airlines and/or services is prohibited.
Ref. N.J.A.C. 6A:23A-7.8(a) (17)
- C. Travel reservations may be made through the purchase order process.
- D. Travel reservations costs prepaid by the employee or Board Member shall be reimbursed at the conclusion of the travel via purchase.

Automobiles

- A. Use of a privately owned or leased vehicle shall be the first means of ground transportation.
- B. Mileage allowance in lieu of actual expenses of transportation shall be allowed at the rate authorized by the annual New Jersey State Appropriations Act (\$.31 per mile current), or a lesser rate at the Board's discretion for an employee or Board Member traveling by personally-owned vehicle.
- C. Parking and toll charges shall be allowed in addition to an allowance for mileage.

- D. Reimbursement for travel to points outside the state by automobile shall be permitted when such arrangements prove to be more efficient and economical than other means of public transportation.
- E. In determining the relative costs of private and public transportation, all associated costs (i.e., tolls, taxicabs, airport or station transfers, etc.) shall be considered.
- F. All travel by automobile must be done by the most direct, economical and usually traveled route. Travel miles will be the actual mileage traveled. The Business Office will use Google Maps as a verifying guide, if necessary

Insurance Identification Card (required for each submission)

- A. All employees and Board Members using privately-owned vehicles in the performance of their duties for the school district shall present a New Jersey Insurance Identification Card indicating that insurance coverage is in full force and effect with companies approved by the State Department of Banking and Insurance. The insurance ID card is to be submitted to the Superintendent's Office with the travel request form.
Ref. N.J.A.C. 6A:23A-7.9(c) (4v)
- B. Employees who are out-of-state residents must provide appropriate insurance identification in lieu of the New Jersey Insurance Identification Card.

Carpooling

- A. The Board encourages the use of carpooling to conferences for economic and environmental reasons.
- B. In the case of carpooling the Board will only reimburse the employee/owner of the vehicle being used.

Tolls

- A. Reimbursement will be provided for the cost of all tolls. Every effort should be made to obtain receipts.
- B. Copies of EZ Pass statements highlighting the tolls paid are acceptable documentation.

Limousine Services and Chauffeuring Costs

- A. The Board of Education shall not be responsible, nor bear the costs for limousine services or chauffeuring costs to and from the event or during the event.

Parking Costs

- A. Reimbursement will be provided for the cost of all reasonable parking costs. A receipt for parking payment is required for reimbursement.

Ground Travel at the Event

- A. Taxicabs:
 - a. Necessary taxicab charges are permitted. However, travel to and from airports, downtown areas and between hotel and event site shall be confined to regularly scheduled shuttle service, whenever such service is complimentary or is less costly.
 - b. If shuttle service is not available, taxicabs may be used.
 - c. Receipt is requested for reimbursement.
- B. Car Rentals – Prohibited
 - a. When car rental is authorized, the employee shall not be issued an advance payment for the anticipated expense associated with the rental.
 - b. Exceptions:

- i. Car rentals, either utilized for airport transportation or transportation at a conference, convention, etc., are prohibited unless absolutely necessary for the conduct of school district business.
- ii. Justification must accompany any request for car rentals.
- iii. If approved, the most economical scheduling of car rental is to be used, including the use of subcompacts, discounted and special rates.

SUBSISTENCE ALLOWED

One Day Trips In-State:

- A. One day trips are not eligible for subsistence (lodging, meals, incidentals) payment or reimbursement except for mileage; tolls and reasonable parking costs, exceptions are noted in Ref. N.J.S.A. 18A:11-12(n), NJ Circular 12-14-OMB and N.J.A.C. 6A:23A-7.11(a)

Overnight Travel In-State

- A. Overnight Travel within the State of New Jersey is prohibited.
Ref. NJ Circular 12-14-OMB Section X-B and N.J.A.C. 6A:23A-7.11(b)
- B. Pursuant to the OMB Circulars, generally, overnight travel shall not be eligible for subsistence reimbursement if travel is within the State.
- C. Overnight travel In-State is permitted if:
 - a. Such travel is authorized or is a required component of a grant, donation or other funding agreement with the district.
 - i. The specific required overnight in-state travel event must be detailed in the approved grant, donation, or other fund acceptance agreement
 - ii. The number of employee(s), board member(s) must be detailed in the approved grant, donation, or other fund acceptance agreement
 - iii. The total cost must be detailed in the approved grant, donation, or other fund acceptance agreement.
 - iv. All reimbursements are subject to these rules unless the funding acceptance agreement specifies otherwise.
Ref. N.J.A.C. 6A:23A-7.11(b)
 - b. Commissioner's Waiver
 - i. The Commissioner shall be authorized to grant waivers for overnight travel for school board members and school district employees to attend in-state conferences.
 - 1. Such waivers will be granted in only limited circumstances, where the sponsoring organization can demonstrate that the conference is broad and multi-disciplinary in scope, incorporates content offerings from numerous specialty areas, and includes important professional development opportunities and/or required training.
 - 2. The sponsoring organization must demonstrate that the conference's content, structure and anticipated attendance necessitate that it be held on multiple consecutive days with overnight lodging.
 - ii. Where a request for overnight travel relies on a Commissioner's Waiver a copy of the waiver must be included in the Travel Request submission package.
 - iii. If a waiver of the prohibition on overnight travel is granted pursuant to this subsection, it shall permit reimbursement for travel expenses for only those individuals whose home to destination commute exceeds 50 miles.

- iv. Overnight travel within the State shall not be eligible for subsistence reimbursement if travel is on the day prior to the start of the conference.
- v. Reimbursement shall be prohibited for lodging prior to check-in time for the first day of the event or after check-out time on the last day of the event.
Ref. N.J.A.C. 6A:23A-7.1 (e)

One Day Trips-Out of State

- A. One day trips are not eligible for subsistence (lodging, meals, incidentals) payment or reimbursement except for mileage; tolls and reasonable parking costs, exceptions are noted in Ref. N.J.S.A. 18A:11-12(n), NJ Circular 12-14-OMB and N.J.A.C. 6A:23A-7.11(a)

Overnight Travel-Out of State

- A. Overnight travel is prohibited.
- A. Overnight travel is permitted if:
 - a. Such travel is authorized or is a required component of a grant, donation or other funding agreement with the district.
 - i. The specific required overnight out of state travel event must be detailed in the approved grant, donation, or other fund acceptance agreement
 - ii. The number of employee(s), board member(s) must be detailed in the approved grant, donation, or other fund acceptance agreement
 - iii. The total cost must be detailed in the approved grant, donation, or other fund acceptance agreement.
 - iv. All reimbursements are subject to these rules unless the funding acceptance agreement specifies otherwise.
Ref. N.J.A.C. 6A:23A-7.11(b)
 - b. Such travel is required as a condition of a negotiated contract
Ref. NJ Circular 12-14-OMB

Federal GSA Per Diem

- A. The U.S. General Services Administration publishes a schedule of federal per diem rates by location in the Federal Register for approved overnight travel
- B. The latest federal per diem rates schedule for lodging, meals and incidental expenses by location can be found at www.gsa.gov/perdiem
- C. Allowable per diem reimbursement for lodging, meals and incidentals shall be actual reasonable costs, not to exceed the federal per diem rates for the event location.
- D. Registration and conference fees are not subject to the federal per diem rate caps.
- E. If the event location is not listed, the maximum per diem allowance shall be \$46 for meal/incidental expenses and \$77 for lodging, or amounts listed in any superseding NJOMB circular.

Lodging-Site of Travel Activity

- A. Pursuant to N.J.S.A. 18A:11-12(o), reimbursement for lodging expenses for overnight travel, out-of-state or in-state as authorized by the Commissioner, may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of federal per diem rates.
- B. When the hotel is the site of the travel activity reservations may be made through the purchase order process.
- C. The reservations must be for the regular conference room rate.
- D. The district will not pay or reimburse for any room upgrades.

- E. Some hotels require prepayment. If this is the case then the Prior Payment Memo will be required.
- F. No purchase orders will be processed or signed unless the following supporting documents are received in the Business Office:
 - a. Copy of approved Travel Request form (must include Board Resolution Approval date)
 - b. Copy of Executive County Superintendent Approval, if applicable
 - c. Copy of the Registration Form
 - d. Prior Payment memo, if applicable
 - e. Original reimbursement vouchers with original receipts attached
 - f. Travel Report

Please note: Hotels usually reserve a block of rooms for conference attendees at a special conference rate. Once that block has been sold out, the hotel will make rooms available at the regular hotel rate

Lodging-Not Site of Travel Activity

- A. All reservations for hotels that are not the site of the travel activity may not be made through the purchase order process; unless the costs do not exceed those listed in the federal per diem rates.
- B. No reimbursable reservations are to be made until the appropriate approvals have been received.

Meals and Incidental Expense (M & IE)

- A. One-day trips that do not involve overnight lodging are not eligible for any meal and/or incidental expense reimbursement (M & IE).
- B. NJ Circular Letter 12-14-OMB notes meal per diem rates will be the actual reasonable costs, however, not to exceed the federal per diem rates, as established in the Federal Register for the current year.
- C. The federal per diem rates may be found on www.gsa.gov/perdiem

Subsistence Allowance

- A. The meals and incidental expenses reimbursement rate (M & IE) range from \$46.00 to \$71.00
- B. On travel days the GSA rates are reduced to 75% of the meal and incidental allowance rate per diem.
- C. Per diem rates include taxes, tips, and gratuities

Please note: If the employee/board member's destination is somewhere other than the locations listed in the Federal Rates the maximum reimbursement is \$46.00 per diem for meals and incidentals.

Meals Included in Registration Fee

- A. In accordance with N.J.S.A. 18A:11-12(0) (6) employees shall not request reimbursement for meals if meals are included in the travel event registration fee.
- B. If the meal is not part of a one-sum fee for a travel event, reimbursement may be approved for the full cost of an official convention meal that the employee or board member attends, when such meal is scheduled as an integral part of the convention or conference proceedings.
- C. Receipts shall be submitted in order to obtain reimbursement in such situations.
- D. The amount of the federal per diem rate for the corresponding meal shall be deducted from that day's subsistence allowance.

Subsistence Allowance

- A. The allowance for a meal or meals, or other incidentals shall not be eligible for reimbursement when included and paid in the registration fee, the cost of lodging or transportation charge.

Miscellaneous Restrictions

- A. In any cases in which the total per diem reimbursement is greater than the federal per diem rates, the costs shall be considered excessive in the absence of substantial justification accompanying the travel voucher submitted by the employee or Board Member. In such cases receipts shall be submitted for all costs including meals.
- B. Employees and Board Members shall patronize hotels and motels that offer special rates to government employees unless alternative lodging offers greater cost benefits or is more advantageous to the conduct of school district business.
- C. Actual subsistence expenses shall not be reimbursable if paid by the traveler to a member of his family, or another school district employee or to a member of the family of another school district employee.

Ref. N.J.A.C. 6A:23A-7.11(f)

Meal Allowances-Situational

- A. Meals for in-state travel shall not be eligible for reimbursement except as expressly authorized within these regulations.
- B. Meals during one-day, out-of-state trips required for school business purposes may be authorized for breakfast, lunch and/or dinner in an amount permitted by NJOMB. The Commissioner shall post the most current rates on the Department website for reference.
- C. Lunch for training sessions and retreats may be authorized for an amount up to \$11.00 per person only when it is necessary that employees or board members remain at a site other than their school district and there are no viable options for lunch at the off-site location.
- D. If lunch is included in a one-sum registration fee for the training session, the full amount is eligible for reimbursement if reasonable.
- E. Refreshments for breaks may also be provided at training sessions and retreats held at a site other than the school district.
- F. Providing lunch for staff meetings and in-service days or for staff that come from other parts of the school district shall not be permitted.
Ref. N.J.A.C. 6A:23A-7.12(d))
- G. Board retreats shall be held onsite unless there is no school district site available.
Ref. N.J.S.A. 18A:11-12a (1) (d)
- H. Subsistence expenses for an employee or Board Member shall not be allowed at the school district or within a radius of ten miles thereof, except for meals expressly authorized by and in accordance with the provisions of this section. Non-allowed expenses include, but are not limited to meals and refreshments for staff meetings and in-service days.
Ref. N.J.A.C. 6A:23A-7.12

TRAVEL VIOLATIONS & SANCTIONS FOR TRAVEL VIOLATIONS

Travel Monitoring

- A. The Office of the Superintendent, in conjunction with the Business Administrator shall review all requests for travel to ensure compliance with the law, code, policy and administrative rules. Any employee who violates the law, code, policy or rules shall be subject to the penalties assigned in N.J.S.A. 18A:11-12(s).
- B. The Office of the School Business Administrator shall review all requests for travel reimbursement to ensure compliance with the law, code, policy and administrative rules in accordance with N.J.A.C. 6A:23A-7.6(c).

Sanctions for Violations of Travel Requirements

- A. Any Board that violates its established maximum travel expenditure as set forth in N.J.A.C. 6A:23A-7.3 above, or that otherwise is not in compliance with the travel limitations set forth in this section may be subject to sanctions by the Commissioner as authorized pursuant to N.J.S.A. 18A:4-23 and N.J.S.A. 18A:4-24, including reduction of State Aid in an amount equal to any excess expenditure pursuant to N.J.S.A. 18A:11-12 and N.J.S.A. 18A:7F-60.
- B. A person who approves any travel request or reimbursement in violation of the district's policy or these rules shall be required to reimburse the school district in an amount equal to three times the cost associated with attending the event pursuant to N.J.S.A. 18A:11-12.
- C. In accordance with N.J.A.C. 6A:23A-7.7(b) (1) the approval authority for travel for the Palmyra Public School District is the Superintendent of Schools. In case of absence of the Superintendent, the alternate approval authority to approve travel requests is the Assistant Superintendent of Schools.
Ref. N.J.A.C. 6A:23A-7.4(a) (1)

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- B. The Office of the School Business Administrator shall review all requests for travel reimbursement to ensure compliance with the law, code, policy and administrative rules in accordance with N.J.A.C. 6A:23A-7.6(c).

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Ref. N.J.A.C. 6A:23A-7.4(a) (1)

BOARD OF EDUCATION MEMBER TRAVEL PROVISIONS

All Board of Education members are subject to the terms and conditions listed in the Board policy and N.J.S.A. 18A:11-12 et seq. and N.J.A.C. 6A:23A-7.1 et. seq., with the following specifically noted:

- A. All travel for Board Members shall occur only upon prior approval by a majority of the full voting membership of the Board and the travel shall be in compliance with N.J.S.A. 18A:12-24 and N.J.S.A. 18A:12-24.1.

- Ref. N.J.A.C. 6A:23A-7.4(b)
- B. Pursuant to N.J.A.C. 6A:23A-5.9(c), written approval is needed from the Executive County Superintendent if:
 - a. An out of state travel event has a total cost that exceeds \$5,000 – regardless of the number of attendees; or where six (6) or more individuals from the district are to attend the same out of state travel event.
 - C. Board Members must recuse themselves from voting on travel where the Board Member, a member of his/her immediate family, or a business organization in which he/she has an interest, has a direct or indirect financial involvement that might be expected to impair his/her objectivity or independence of judgment.
 - D. No Board Member shall act in his/her official capacity in any matter where he/she or a member of his/her immediate family has a personal involvement that is or creates some benefit to the school official or member of his/her immediate family; or undertake any employment or service, whether compensated or not, which might reasonably be expected to prejudice his/her independence of judgment in the execution of his/her official duties.
Ref. N.J.S.A. 18A:18A:11-12(k) (l)
 - E. The Board of Education is prohibited from approving any travel resolution after the travel has been completed.

APPENDIX

CALENDAR

JANUARY

[NJSBA BOARD MEMBER MANAGEMENT](#)

FEBRUARY

[SEC \(FINANCIAL DISCLOSURE\)](#)

MARCH

[CDS REPORTING](#)

APRIL

MAY

JUNE

[SIS END OF YEAR ROLLOVER](#)
[SEC \(FINANCIAL DISCLOSURE\)](#)

JULY

[PAYROLL FISCAL ROLLOVER](#)
[ACCOUNTING END OF YEAR PROCESSES](#)
[NJSMART EOY SNAPSHOT](#)

AUGUST

[SIS ANNUAL UPDATE](#)

[NJSMART GRADUATION SNAPSHOT](#)

SEPTEMBER

OCTOBER

[NJSMART SID SNAPSHOT](#)

[DRTRS STATE REPORTING](#)

[ASSA STATE REPORTING](#)

NOVEMBER

DECEMBER

[PAYROLL CALENDAR YEAR ROLLOVER](#)