



**PEMBERTON TOWNSHIP BOARD  
OF EDUCATION**

**Business Office Manual**

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## 1. INTRODUCTION

This document has been developed by the School Business Administrator and all the Business Office staff in order to provide information pertaining to procedures related to the Business Office. Every effort will be made to keep the information current.

## 2. OVERVIEW

The first section of this manual includes information that the Business Administrator must follow in order to be compliant with State Regulations. The subsequent sections provide detailed guidelines for the various departments within the Business Office.

## 3. BUSINESS ADMINISTRATOR'S OFFICE

### 3.1 Purchase Order Approval/Payment/Procedures.

- School personnel will input requisitions into the CSI System after all required documents and/or quotes have been received.
- Appropriate personnel will approve requisitions in the CSI system until final approval by the School Business Administrator.
- Purchase Orders will be printed and accounting staff will attach back up documentation to the printed purchase order.
- The Business Administrator reviews and signs purchase orders. All purchases are signed by the Business Administrator.
- Once the purchase order is signed, no information can be changed on that purchase order over 10%. The Business Administrator must initial all changes.
- In order for accounting to pay purchase orders, all vouchers must be accompanied by an original invoice. They must also have a signed green sheet certifying goods/services have been received.
- No payment is to be made to a vendor without a New Jersey Business Registration Certificate and W-9 on file, or with an explanation if not needed.

### 3.2 Unauthorized purchases

A purchase order is considered authorized when said order has been printed and signed by the Business Administrator.

A requisition CANNOT be submitted in place of a purchase order. An order CANNOT be called into the vendor without a signed purchase order.

Workshop registrations should not be faxed, e-mailed, or submitted

on-line without first obtaining a PO number.

3.3 Time Schedule for Submission of Purchase Orders for Payment

1. The School Business Administrator will approve/disapprove all payments.
2. If approved, the Procurement Manager will process the purchase order and the Accounting Clerk will process the check for approval at the next scheduled Board meeting.
3. Only the School Business Administrator can approve a hand check. A hand check is defined as appropriate when it is an emergency of the school district.
4. Any request for a hand check should be submitted in writing to the School Business Administrator.
5. All hand checks will be approved at the next scheduled Board meeting.

3.4 Procedure for Bidding Process

1. Purchases over the N.J.S.A. 18A:18A bid threshold limit must be advertised in the newspaper for sealed bids to be opened on a specific date and time.
2. Any requested purchases over the bid limit must be sent to the School Business Administrator including the specifications of the product or services.
3. If approved by the Business Administrator, the advertisement and awarding of bids will be processed by the business office.
4. The business office will then notify the appropriate parties of award.
5. The department requesting the purchase will process a requisition for purchase order approval.

3.5 Procedure for Obtaining Quotes

1. The school/department requesting a purchase over the quote threshold must get two quotes from competitors.
2. The department requesting purchases above the quote limit must contact two vendors who sell the products or services, and receive written quotes from each.
3. The School Business Administrator will review quotes for accuracy and approve purchase orders for completion.
4. State contract vendors are exempt from the quote and bid threshold, but must receive Board approval if purchases will exceed the limit outlined in N.J.S.A.18A:18A.

3.6 Request for Proposal (RFP) Process

The Business Office will advertise for and receive RFP's/RFQ's and analyze them with the department that submitted the request. A

recommendation will be made to the Board for approval.

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

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

## 4. **ACCOUNTING DEPARTMENT PROCEDURES**

### 4.1 Requisitions

1. Use a state contract/Co-op vendor when possible. State contract vendors do not require shipping charges.
2. Two quotes are required when you exceed the quote threshold.
3. To expedite orders, obtain current catalogs with correct prices and shipping charges prior to submitting a requisition.
4. Once the requisition is complete, send any necessary documentation to the Procurement Manager. Please indicate the requisition number on the submitted documentation.
5. Purchase orders without the necessary backup detail will NOT be mailed out to the vendor, until such information is received. (Registration forms, original receipts, quotes, mileage logs, detail specifications for computer orders, etc.)
6. All requisitions, signed vouchers and signed green sheets should be forwarded to the Business Office.

### 4.2 New Vendor Requests

Please use the new Vendor Request Form (see attached). A vendor will not be set up in CSI until the Accounting Office secures a copy of the vendor's W-9 form and New Jersey Business Registration Certificate, or proof of exemption.

It is a state law that all vendors seeking contracts with school districts register with the New Jersey Division of Revenue. We are required to keep the certificates on file. Non-profit, tax-exempt or governmental agencies are exempt, but it is our policy to have proof on file.

Please be sure to include a description of the type of items/service etc. when submitting a vendor request form. This will enable the accounting department to categorize the vendor and to use this information to better serve you with suggestions as to what vendor to use.

Use the CSI system to research vendors before requesting a new vendor number.

#### 4.3 Purchase Orders

1. Once the purchase order is signed it can no longer be altered unless approved by the Business Administrator. Otherwise, it must be replaced with a new order.
2. Items that were never listed on a purchase order cannot be added to a processed order without approval from the Business Administrator.

#### 4.4 Allocation of Expenditures

If you do not have enough money in the proper account to charge off expenditures, you will need to ask for a transfer of funds.

Transfers of funds must be submitted in writing to the Business Administrator for board approval.

#### 4.5 Reimbursements

- Employees who incur expenses which are eligible to be reimbursed must have a purchase order issued in their name.
- If the total of the monthly expenses does not exceed \$25, it shall be carried over to the following month, unless the employee does not expect to incur travel expenses in the following month, has been on or about to take a leave of absence, or whose employment has been or is about to be terminated.
- At the close of the fiscal year, however, even though the amount is less than \$25, a travel voucher must be submitted, since expenses cannot be carried forward into the next fiscal year. (State Circular 08-013 OMB)

### Petty Cash

Certain departments maintain a petty cash account. An employee must get prior approval before making any purchase. The Petty Cash Supervisor analyzes the request and approves or disapproves. If the request is approved, the employee must make the purchase, and bring the receipt back to the Petty Cash Supervisor. The Petty Cash Supervisor will reimburse the employee.

The Petty Cash Supervisor should submit a voucher to the Accounts Payable department to replenish their petty cash fund when needed.

#### 4.6 Field Trips

Field trips should be pre-approved and all corresponding paperwork should be submitted with plenty of lead time.

## **5. RECEIVING DEPARTMENT PROCEDURES**

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

The Schools/ Department are responsible for the receipt and distribution of all goods delivered.

It is the district policy to have orders delivered directly to the school or department.

The Business Office sends copies of purchase orders to the school/department. The school/department is responsible for matching purchase orders to items received. The green copy of the purchase order will be sent to the accounting department for processing payments and advising on the status of outstanding orders.

The school/department will inspect shipments for obvious damage, irregularities, or other discrepancies. Any damages, irregularities, nonconformity with specifications or other discrepancies should be reported to the vendor immediately.

### 5.2 Receiving & Processing of Incoming Goods – Additional Responsibilities

Requests to move equipment, furniture and other items requests must be submitted to the maintenance department in the form of a work order. All move requests pertaining to technology items should be directed to Computer Services.

### 5.3 Materials Return – Responsibilities & Procedures

It is the responsibility of the school/department to arrange the filing of all claims for damaged materials, and to initiate requests for replacement shipments.

The return of any supplies or materials to the vendor, whether resulting from damage, missed-shipment, or other reasons, should be arranged through Accounts Payable.

The school/department responsible for the purchase order should notify Accounts Payable immediately of any problems with the delivery. The following information should be provided:

- Vendor name and purchase order number.
- Date received.
- A list of the items damaged or affected by differences, irregularities, or non-conformity with specifications, and a detailed description thereof.
- Condition of the parcel(s) upon receipt.
- Location of the parcel(s).

Materials may be returned for immediate exchange directly to the supplier. The exchange should be for the same item(s) or comparable item(s) of equal value. The department responsible for the exchange will notify Accounts Payable who will update the receiving report to reflect the changes. *You may not substitute an item for a different item even if they are of equal value. A new purchase order should be generated.*

### 5.4 Direct Shipments – Responsibilities & Procedures

Individuals accepting direct shipments should follow these basic guidelines:

- Do not sign the freight bill until after inspecting all incoming boxes or cartons.
- Verify the number of cartons listed on the freight bill with the actual number of cartons received.
- If a carton appears damaged:
  - Insist that it be opened and jointly inspected before the driver leaves.
  - Note any damage in writing on the freight bill and have the driver sign your copy.
  - Notify Accounts Payable immediately to arrange for damaged merchandise to be returned for proper replacement or credit.

- Retain all damaged cartons and packing materials.

If upon further inspection, there appears to be a problem with the shipment (shortages, incorrect items, etc.), notify Accounts Payable immediately to arrange for return for proper replacement or credit.

If the merchandise has a purchase order number, the school/department must contact Accounts Payable immediately after accepting, and report the items received to keep accurate tracking information of the purchase order to correspond with that of Accounting.

## **6. REIMBURSEMENTS FOR FOOD SERVICE**

### **6.1 Information needed to submit claims:**

- Breakfast & Lunch Check Edit sheets generated by the food services software.
- Summary of snack counts by school.

### **6.2 How to submit reimbursement claims for the State of NJ:**

- Log onto [www.state.nj.gov](http://www.state.nj.gov)
- Proceed to Snears Options
- Click on School Nutrition Reimbursement System
- Click on Claims Submission
- Select month you are claiming
- Click on Get Site List
- Click on each individual school and enter information required.
- Click on list with sites that have snack claims (Meals Services Days, ADA & Enrollment are the same as the lunch and breakfast numbers.)
- When all information is correct click continue
- Click Submit Voucher

### **6.3 Monthly Billing Procedures**

Call the Accounting Specialist at ext. 1023 to find out when bills are due

Note: District pays invoices only! (not by statement)

- Bills are always paid a month behind (ex: you will pay September's Bills in the October billing cycle).
- Separate bills into companies and put a purchase order on top of each.
- Run a tape from the adding machine if there is more

than one invoice.

- Write the invoice number on the purchase order that you are paying on.
- After reconciling invoices, you can discard and only keep corrected monthly account summary pages.
- Write the month and year on purchase order (ex: Month of September) under the description section.
- Write the total of all invoices in the total column and circle the amount.
- Food Service Supervisor approves and signs each purchase order and checklist.
- Send the bills to the District Office; Accounts Payable, by the due date.

#### 6.4 Purchase Order Requirements

Write invoice #'s you are paying on the Purchase Order for companies with multiple invoices.

The total amount should be written and circled.

The month and year should be written on the purchase order.

All invoices and bills pertaining to that billing cycle should be signed by Food Service Director.

#### 6.5 MILEAGE VOUCHERS

All mileage vouchers should include an adding tape with all miles added up and then multiplied by the per mile amount.

Retrieve the mileage purchase order from file drawer and attach to staff members mileage form.

Vouchers should be submitted to the Director for approval.

#### 6.6 RETURNED CHECKS FROM DISTRICT OFFICE

District checks should be retrieved the day after the Board Meeting at the District Office.

The Food Service Clerks should put the check number and information into the monthly ledger.

Send the check and any remittance stub (not all companies have one) in window envelope to each company.

### 7. **PAYROLL DEPARTMENT PROCEDURES**

#### 7.1 Routing Slips

Routing slips are used to communicate agenda items between the payroll and personnel departments. When Board action is taken personnel completes a routing slip indicating the action taken and forwards the routing slip to payroll. Routing slip changes may include salary changes, reassignments/transfers, new hires, terminations, and leave of absences.

No changes will be made in the payroll office without a routing slip.

All routing slips are kept in a file and reviewed each pay for an effective date. Routing slips that affect the current payroll are processed and the remaining routing slips are reserved in the file.

## 7.2 Returning from Leave of absence (LOA)

Employees who are returning from an unpaid Leave of Absence will be reviewed with the Benefits Coordinator to determine the timing of being placed back on payroll.

The payroll department will verify that the employee has returned to work before releasing the payroll check. Employees who do not confirm their return date or have a questionable return date will be placed on the payroll following their physical return to work.

## 7.3 Vouchers

Any duties performed beyond the normal work day are paid using a payroll voucher. Examples of these duties include tutoring, detention, workshops, curriculum writing, ESY, mentoring, and sports and club stipends.

All employees performing extra work must be board approved prior to commencement of payment. All supplemental pay will be paid on a separate check in the 2<sup>nd</sup> pay period of the month.

Deadlines for submission of vouchers will be strictly enforced.

Vouchers should reflect the program title as approved in the Board Minutes.

Vouchers must be signed filled out completely, signed by the individual, and followed by the signature of the appropriate administrator of the program. The voucher must indicate what account is being charged.

The Administrator should forward the approved vouchers to Payroll in a timely manner.

- 7.4 Vouchers not properly completed will be returned. This will delay the processing of the voucher.

The holding of vouchers to be processed in a group (i.e. holding vouchers to have more money paid at a particular time of year) is not allowed.

- 7.5 Docking an Employee

Each pay period the Personnel Department provides the Payroll Department with a listing of employees who have exceeded their allowed absences. The formula used to calculate the amount of the docking is as follows.

$$\begin{aligned}\text{Salary/contracted days} &= \text{Per Diem} \\ \text{Per Diem} \times \text{number of days absent} &= \text{Amount to be docked}\end{aligned}$$

- 7.6 Name and Address changes

Name and address changes are processed through the Personnel Department. The Personnel Department will complete the change and the information will be forwarded to the Payroll Department.

- 7.7 W4 (Employees Withholding Allowance Certificate)

Staff members who require changes to their tax withholdings can obtain a current year W4 by contacting the payroll department or on the IRS website. The completed form should be sent to the payroll department.

- 7.8 Direct Deposit Pay Stub Copy

A portal is available for employees to retrieve direct deposit pay stubs and copies of W2's. Go to Staff Links and click on the portal entitled "Direct Deposit Pay Stub Copy".

- 7.9 Pension Inquires

Pension inquires can be made by going to the NJ Division of Pensions and Benefits website at: <http://www.state.nj.us/treasury/pensions/> or by calling (609) 292-7524. Members of the pension system can monitor their years of service, obtain loans and perform general inquiries about their pension through the Members Benefits Online System (MBOS). Instructions for registering for this service are available online at

the NJ Division of Pensions and Benefits website.

#### 7.10 Credit Union

Employees of the school district are able to join the ABCO Public Employees Credit Union and have deduction taken directly from their paycheck and sent to ABCO. ABCO will inform the payroll department of the deduction option that the employee has elected.

#### 7.11 Tax Shelters

The District uses The Omni Group, a Third Party Administrator (TPA), to process tax shelter deductions. There are five district approved vendors that employees may use to participate in a 403b or 457 plan. (See Appendix for approved vendors). To set up an account contact one of the approved vendors. Your selected vendor will forward the necessary documentation to Omni; who will then contact the district to initiate your payroll deduction.

#### 7.12 Paychecks/Paystubs/Website Portal

Paychecks/stubs should only be issued to personnel present and working in your building on payday. Employees should sign/initial a log indicating that they received their paycheck.

**NO EMPLOYEE CAN SIGN FOR ANOTHER!**

Checks for employees who are absent or not picked-up are placed in the mail the same day.

Please notify the payroll department immediately if you have a check for a staff member that is not located in your building.

Should you have any questions in reference to payroll please contact the payroll department by calling (609) 893-8141 ext. 1017 or by email at [awade@pemb.org](mailto:awade@pemb.org)

### **8. STUDENT ACTIVITY FUNDS ACCOUNT PROCEDURE MANUAL**

#### 8.1 General Information / Internal Control

##### Definition and Purpose of Student Activity Funds

Student Activity Funds are defined as resources received and held by the school as trustee. Student activity funds are monies accumulated from the collection of student fees and various school-approved money raising activities used to promote the general welfare of the school and the educational development

and morale of all students and all staff.

The administrative policy of the fund shall be that income received for a specific function shall be disbursed only for that function. Upon the dissolution of any fund, the school principal shall insure that any liabilities of the fund are liquidated; the remaining fund assets shall be transferred to the account of the general funds unless designated for a specific purpose by the officers of the dissolved fund, with the approval of the Board of Education.

#### New Jersey Law Regarding Student Activity Funds

N.J Title 18A:19-14 states: "All funds derived from athletic events or other activities of pupil organizations shall be administered, expended and accounted for pursuant to the rules of the state board." In addition, according to NJAC, a district board of education shall establish student activity funds by resolution. Such funds are maintained under the jurisdiction of the board of education and supervision of the school administrator/board secretary, who may appoint a designee for purpose of administering the funds.

#### Responsibility for Student Activity Funds

The school principal as assigned by the Business Administrator is responsible for the proper collection, disbursement, and control of all student activity funds located in his/her facility. This responsibility includes providing for a safe keeping of monies in the school (storing all funds not deposited in a secure place such as the school vault and keeping the vault locked); it also includes the proper account and administration of all activities, as well as disbursing monies for any legal purpose within guidelines or policies of the fund. All disbursements will have two signatures on each warrant, the Principal and Treasurer.

In the case of the High School Student Activity, each voucher requesting payment will be signed by both the Principal & Advisor. The Business Administrator, or designee will issue the checks with his/her signature based on the voucher request.

#### Review Procedure for Principals

The following are minimum procedures to be performed by the principal in reviewing the work of the appointed treasurer.

Randomly verify the cash proof equation of the cash receipts, cash disbursements, and transfers before signing off. This assignment cannot be delegated & must be performed by the Principal.

Review proper supporting documentation, before signing a check including a purchase order if applicable. If the purchase amount is in excess of the bid threshold under the "Public School Contracts Law,

N.J.S.A. 18A: 18A-3 (b), then the school business administrator shall be contacted for bidding procedures. If the purchase amount is in excess of 20% of the bid threshold, then three quotes shall be obtained and documented with the purchase awarded to the lowest quote.

All cash receipts shall be collected & deposited into the account. All disbursements will only be made by warrant (check) with two signatures, the Treasurer & Principals, or the Business Administrator for High School Activity.

#### Auditing of Student Activity Funds

Audits are the final control to assure principals that their procedures in handling funds entrusted to them are adequate for the protection of themselves and their personnel.

The auditor is appointed annually by the board of education in accordance with N.J.S.A. 18A:23-8 at the annual organization meeting of the board. The high school audits are conducted in the Business Office and these records must be available for audit as requested. All the schools shall submit the required records to the School Business Administrator's office before the principal leaves for the summer, but no later than July 15<sup>th</sup>.

After the audit has been completed, a copy of the audited figures and comments are submitted to the principal and the secretary. A written response from the principal is required to be returned to the school business administrator for all exceptions noted in the audit report.

Additionally, the Business Office will randomly request and audit monthly transactions for internal control purposes.

### 8.2 Basic Bookkeeping Records

#### Cash Receipts

The cash receipts log provides the means of accurately recording cash received and to provide support to substantiate each bank deposit.

#### Cash Disbursement Vouchers

The cash disbursement vouchers are the authority for the checks drawn on the student activity fund checking account.

#### Checks

The checks are used to disburse all funds from the student activity fund checking account. (No disbursements can be made to anyone

without a warrant (check)).

That means as cash is collected, all of it must be deposited in the checking account. No one can take any cash and disburse it to anyone as a method of payment.

NSF Checks – All checks returned due to nonsufficient funds must be posted immediately to that activity. The donor or payee must be immediately notified of this returned check and or obligation. This is critical when there are student obligations in arrears.

#### Bank Deposit Slips

The bank deposit slips serve as transmittal advice to the bank and are a record of monies deposited in the bank on specific dates. Such as, these slips when properly prepared are vital supporting documents in the maintenance of accurate cash records.

#### Monthly Bank Statements

The monthly bank statement is a transcript of the bank reflecting all transactions affecting the cash balance during the preceding month. The monthly statement is accompanied by canceled checks.

When properly reconciled, the statement serves as official support for the cash balance indicated in the student activity fund records.

#### Receipt Journal

The cash receipts journal serves as a schedule of receipts received for support of amounts posted to individual student activities accounts.

#### Disbursement Journal

The disbursement journal serves as a schedule of checks written for support of amounts posted to individual student activities accounts.

#### Retention of Record

All student activity fund records must be kept on file in the school for a period of seven years. They shall be destroyed after seven years. Before the destruction of any records, contact the Board Secretary's office for procedures.

### 8.3 Banking Practices and Procedures

#### Bank Accounts

Only banks designated as official depositories for the Board of Education shall be used by student activity funds. Before any bank

account shall be opened, it shall be approved by board action.

All monies disbursed shall be made by check drawn on the school's student activity fund bank account. No disbursements can be made in cash.

Only student activity transactions may be directed through the school's student activity fund bank account. Transaction controlled by outside organizations, PTAs, PTOs, booster clubs, etc., must be handled through separate bank accounts. The Board is not responsible for such accounts.

Student activity funds are prohibited from borrowing funds or entering into deferred payment contracts from any and all sources.

#### Check Signatures

Each school's bank account shall have two authorized check signers- the Treasurer and the principal or the Business Administrator. These names shall be authorized by means of signing signature cards at the bank where the account exists. All disbursement checks must be signed with two manual signatures. The principal will be considered responsible for all financial transactions and proper check signatures or the Business Administrator. All unused checks shall be properly safeguarded. All VOIDED checks must be noted in the bank reconciliations.

#### Bank Reconciliation

Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the receipt and disbursement journals as of the last day of the applicable month.

### 8.4 Receipt of Cash

General Operating Procedure for Receipt of Monies by the Treasurer All cash and check collections shall be recorded. Receipts provide the basic support for bank deposits.

Cash receipts shall be issued in triplicate; Advisor Copy, Treasurer's Copy, and return advisors copy.

The receipts shall be completed in its entirety, including:

1. The date and the amount.
2. The payee—an individual or firm. A receipt may not be issued to more than one person.
3. The activity to be increased by the amount of the receipt.
4. The signature of the person receiving the money. Signature

stamps are strictly forbidden.

Any deviations on the cash must be immediately reconciled with the payee.

If an error occurs in the preparation of a cash receipt, void the incorrect receipt and issue a new receipt. The original of a void cash receipt shall be clearly marked, "VOID," and kept on file for audit purpose.

Cash receipts are not to be resigned or predated.

Postdated checks shall not be accepted by the school from any source.

Checks shall not be accepted from any party who has not redeemed a previous returned check.

Two-party checks shall not be accepted.

All checks must be made out to the school never to an individual.

#### Interest Income Distribution

Interest earned on student activity funds shall be distributed to each school account at year end.

The amount of interest distributed for the period will be the total interest earned for the period reduced by any bank charges.

### 8.5 Deposit of Funds

#### General Operating Policies

All checks to be deposited shall be endorsed immediately upon receipt by the use of a stamp as follows:

FOR DEPOSIT ONLY  
School Name  
Student Activity Account      Account #1234567

All cash receipts must be issued in numerical sequence. All receipts through the day of deposit shall be included in that day's deposit. The amount of the deposit shall be equal to the total of all receipts issued since the previous deposit.

#### Procedures for the Preparation of Bank Deposits

Bank deposits shall be prepared in duplicate for each deposit. The original will be maintained by the bank. The duplicate copy will be retained as your official record

The sum of the amounts of the supporting cash receipts shall be in agreement with the amount of the bank deposit. If your deposit does not agree with the total receipts included in the deposit, count the monies again and make any necessary correction before releasing it.

#### Cash Over and Short

When a deposit is being prepared and an overage or shortage is discovered before the deposit is sent to the bank, the total amount on hand shall be deposited intact. The source of the error shall be determined, if possible, and thoroughly documented.

When the bank discovers an overage or shortage on a deposit, and a credit or debit notice is received, the source of the error shall be determined, if possible and thoroughly documented. If it is determined to be a bank error, a letter shall be addressed to the bank requesting a correction. If the error is determined to be a school error, an adjusting entry shall be made in the cash receipts journal reflecting the correction. Under no circumstances shall the entry in the cash receipts ledger be changed to equal the adjustment. An additional entry is necessary to reflect such an adjustment.

### 8.6 Returned Checks

#### General Policies

Occasionally a check that was previously deposited is returned to the school unpaid by the bank because of insufficient funds, account closed, improper signature, or other reasons. A service charge may be assessed by the school to reimburse the account for any fees incurred by such an incident. The school principal has the authority to determine if a service charge shall be imposed. When a check is returned unpaid, the following procedure shall be followed:

The treasurer shall immediately notify the maker of the check that the check was returned, and that a service charge may be assessed. The maker of the check shall be requested to redeem the check and pay any service charge with cash, cashier's check or money order.

Under no circumstance shall the returned check be surrendered to the maker except in return for cash, a cashier's check or money order.

A cash receipt shall be issued to the maker when he/she redeems the returned check.

If, after repeated efforts, a returned check has not been redeemed, that check shall be submitted to the school's principal for final action. If the principal determines that check to be un-collectible, he/she shall identify the check accordingly and record the status of the check as written off.

A returned check is written off by making a negative entry in the cash receipt journal in the student activity where the check was originally applied.

Checks shall not be accepted from any party who has not redeemed a previously returned check.

## 8.7 Payment from Funds

### Payments Supported by Original Invoices from Venders

An original invoice directed to the school constitutes the authority for the issuance of a check after the receiving party has initialed the invoices indicating prices and extensions are correct and that the merchandise has been received in good order or the services performed satisfactory as invoiced. Payments shall only be made from original invoices and not from estimates.

All original invoices for related checks shall be presented to the principal for signature. The check numbers and dates paid shall then be indicated on the face of all invoices and statements before they are filed. It is highly recommended that each school make use of a "PAID" stamp.

When an original of the invoice is to be sent back to the vender or to some other place, a notation shall be made on the invoice prior to a copy being made. In all cases, there shall be documentation as to why an original invoice is not used.

### Disbursement Vouchers

A completed disbursement voucher can be used only as authority to issue a check when under any circumstance no receipt can be obtained from the payee.

A disbursement voucher may not be used when:

A receipt is obtained but is lost prior to receiving reimbursement or a receipt could be obtained but the participant did not obtain one.

Procedures for the preparation of disbursement vouchers are as follows: Break the disbursement voucher shall be complete in its entirety including:

- The date and the amount.
- The corresponding check number.
- The payee- must be the same as the payee shown on the check.
- A description of the merchandise purchased or services rendered.
- The activity fund account to be decreased by the amount of the voucher.
- The signature of the Treasurer and the principal.

All original disbursement vouchers, with attached support, shall be filed currently in numerical (check number) sequence.

**Disbursement vouchers shall not be pre-signed or predated.**

Issuance of Checks – Operating Procedure

All payments shall be made by check. Under no circumstances shall undeposited cash be used to pay invoices.

All checks must bear the signature of the two authorized check signers. See section 8.3 for procedures regarding authorized check signers.

No expenditure shall be approved by the principal unless sufficient funds are available in the appropriate student activity account. It shall be the responsibility of the principal to determine whether payment is permissible from a designated account.

Payments must always be made to a specific person, company or organization. Checks shall not be made payable to “Cash” or to the school itself.

Under no circumstances shall checks be pre-signed by an authorized check signer. That is, no signature shall be affixed to a check until all blanks (date, payee and amount) have been filled in.

If it becomes necessary to void a check, the check signatures must be cut off and destroyed and “VOID” clearly marked across the check. The signature blanks shall be cut off even if the check is unsigned at the time the check is voided. All voided checks shall be filed in numerical sequence with all checks.

Since the school name is preprinted on prenumbered checks, it is important that an adequate supply be maintained.

#### Reimbursements

Checks may be issued to students or employees to reimburse them for personal funds expended for school purposes, provided that proper documentation (refer to Section 7.1) is submitted in support of the expenditure.

Reimbursements shall be kept to a minimum as a safeguard against unauthorized purchases by individuals.

#### Multiple Refunds

Occasionally it may be necessary to make multiple refunds due to cancellations of field trips, overcharges of bus transportation, etc. In such cases, a single check may be issued to the activity sponsor who will distribute the refunds to each student.

Each person due a refund shall sign a list verifying that the refund was received. The activity sponsor will return the signed refund list and any undistributed refund to the secretary who will issue a cash receipt for any money returned. The secretary shall attach the refund list to the original disbursement voucher and indicate the receipt number issued for money returned.

#### Supplemental Payments to Employees for Services

Payments to employees for any supplemental services may not be made directly from the student activity fund. All payments are to be processed through the payroll office in order to comply with federal regulations.

#### Payments to Non-Employees for Contractual Services

Payments for a service performed by individuals not employed by the school district should not be made directly from the student activity fund. These payments should be made only by the accounts payable department at the administration building in order to ensure IRS Form 1099 may be completed for federal tax purposes.

#### Cashing of Checks

Personal checks or employee pay checks may not be cashed from school receipts.

#### Loans

Payments which represent an accommodation, loan or credit to employees or other person or students is prohibited.

### Voiding of Checks

It will occasionally be necessary to void a check which is outstanding for a period in excess of six months, which has been lost, or which has been returned by the payee for some reason. In such cases the following procedure shall be employed:

When the check is lost or unaccountable, a stop payment order shall be requested from the bank where the check is drawn.

To void a check, enter a negative disbursement in the disbursement journal extending the negative amount to the same activity the original entry was charged.

The entry made to void a check shall be made in the month you are currently working in, regardless of what month the check was written. Under no circumstances shall you go back to a prior month to void a check.

If the secretary has the check being voided in his/her possession, the signature space shall be cut off and destroyed whether or not the check has been signed and "VOID" shall be written across the face of the check. The voided check shall then be filed in numerical sequence with the cashed checks.

## 8.8 Maintenance of Basic Bookkeeping Records

### General Procedures

All records shall be maintained in ink if manual but use of a computer software program is encouraged. Corrections are not to be made by erasing, or correction fluid. Corrections shall be made only in the current month one is working on with reference back to the line and month where the error was made.

### Receipts Journal

All receipts are to be posted to the journal in date received sequence noting the receipt number if applicable, with the amount being posted in the "amount" column and all amounts being extended to their corresponding activity column. Entries shall be dated the date received, not the date deposited at the bank. At the end of each page and at month end, each column in the journal shall be totaled and the providing formulas checked. Subtotals for month-to date and fiscal year-to-date shall be maintained to assist

in the preparation of the bank reconciliation. If the journal does not balance, check the addition and postings.

#### Disbursements Journal

All disbursements are to be posted to the journal in check number sequence noting the vendor name and date of check, with the amount being posted in the "amount" column and all amounts being extended to their corresponding activity column. At the end of each page and at month end, each column in the journal shall be totaled and the providing formulas checked. Subtotals for month-to-date and fiscal year-to-date shall be maintained to assist in the preparation of the bank reconciliation. If the journal does not balance, check the addition and postings.

#### Transfers of Funds Between Activity Accounts

To record a transfer of funds between activity accounts, an entry shall be made in the receipt journal by entering a negative amount in the activity the funds will be decreased and by entering an equal positive amount in the activity where the funds will be increased. Proper documentation shall be maintained to support such a transfer and shall be approved by the school principal.

### 8.9 End of Month/End of Year Procedures

#### Treasure's Responsibilities

The following procedures must be followed by the treasurer at the end of each month and at the end of the fiscal year after all activity for the period has been posted:

Both the cash receipts and cash disbursements journals shall be properly extended and footed.

The bank statement will be reconciled to the cash receipts and cash disbursements journals thereby proving cash on hand at the end of the period. The checkbook balance may also be brought up to date to reflect the current reconciliation balance. Caution should be exercised to be sure that the reconciliation is made to the books of original entry (i.e., cash receipts and cash disbursements journals) and not to the checkbook balance.

Cancelled and voided checks shall be filed numerical by check number along with the reconciliation.

Original invoices, statements, and correspondence shall be filed by check number order.

Duplicate copies of the deposit slip shall be filed with any original documentation in date order.

#### Principal's Responsibilities

Compare bank reconciliation to cash receipts and cash disbursements journals. Any discrepancies shall be investigated and corrected.

Determine and follow up on any negative activity account balances.

Proper compliance with other policies shall be reviewed as deemed appropriate.

## **9. FACILITIES**

### **9.1 Buildings and Grounds Department**

Any district staff member or faculty person can contact the Buildings and Grounds Department via the work order system. The building principal or his/her designee has the responsibility to be the contact person for the facility to handle communications and administrative details. The building principal will request any long term and elective maintenance work

On occasion when schools are closed, the maintenance department will be scheduled to work. During that time the staff will input work orders and requests to the current work order system which are then forwarded to the Facility Director/Supervisor.

### **9.2 Planning for Alterations & Remodeling**

The first step that a school must take before deciding on all major and minor elective alterations or change of use of space is to request, in writing, to the Facility Director; The Director will review all requests for remodeling and space allocation with the Superintendent of Schools.

After approval, the request will be sent to the Architect, Civil Engineer, Mechanical and Electrical Engineers and any other professional company that is needed. The source funding must be identified before the project will move to the design and

construction phases. The Business Administrator will fund the project and he/she will forward all documentation to the proper county or state agencies for further approval. The Facility Director will work with everyone involved in the process of the project.

### 9.3 Maintenance and Repairs of Equipment

The Buildings & Grounds Department holds contracts with several service companies who provide maintenance and repair services such as generators, sewer plant, boiler treatment, hot water service, grease trap cleaning maintenance, cleaning of HVAC supplies, gym door repairs and roofing repairs.

The Maintenance Department is prepared to carry out some renovations, alterations or improvements and support buildings in order to offer a constant safe environment to all children, staff and faculty members. These operations must be scheduled in advance with approval from the Business Administrator and Facility Director.

### 9.4 Work Orders for General Repairs

Requests for repairs are submitted to the Buildings & Grounds Department. Upon review, all work orders are classified by category and are given a priority. All requests are reviewed by the Facility Director, who in turn will assign the requests to be completed by the proper person(s) within the maintenance department. Usually, personnel assigned to a specific building will complete the work. Should a building not have a designated maintenance worker, the supervisor will then make the decision as to who will be assigned the task of making repairs. The maintenance worker will make a note of any pertinent information on the work order with details of the repair status in the work order system. Upon completion of the repair work, the maintenance worker will sign off on the job and complete the order in the work order system.

### 9.5 Outside Contractors

Requests for service are submitted by the Facilities Director to a contract service company.

Before there is any addition or replacement of equipment the contractor will submit a quote, state contract number, etc., for approval. Upon approval from the Business Administrator, a purchase order with the appropriate account number and all pertinent information will be issued.

In some cases, the installation of equipment may require unusual utility services or may exceed the capacity of the Maintenance staff. When this occurs, the Facility Director is prepared to assist by requesting information, cost calculation and preparation of specifications to ensure a problem free installation.

#### 9.6 Handling of Requests for Repairs

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

Emergency and urgent requests are dispatched to the appropriate maintenance personnel immediately.

Routine service requests requiring less than four man-hours of effort are usually completed within five (5) working days.

Larger more complex work requests are handled based on the availability of staff.

Service requests must be entered in the work order system.

All Emergency phone calls will be addressed immediately. A work order request **must** still be entered into software program. It should be noted that backlogs are common and inevitable.

#### 9.7 Work Order Classifications

Emergency Service Request – Service provided in emergencies extends to those problems which threaten life and safety or will damage a building severely. Examples of this would be:

Water main breaks  
Major electrical power failures  
Fire

Plumbing  
Heat  
Boilers  
Hot Water

Urgent Service Request – Maintenance staff provides prompt service for urgent maintenance and repair problems such as:

- Malfunctioning temperature controls resulting in absence of heat in academic and administrative areas
- Leaks
- Plumbing problems
- Defective electrical fixtures
- Broken windows and other security problems
- Broken locks

Routine Service Request – Service is provided as soon as it can be scheduled for routine problems such as:

- Painting
- Shelf installation
- Cracked ceilings
- Floor tiles

## 9.8 Noise Control

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

When you are bothered by noise caused by repair projects, call the Buildings and Grounds Department so possible accommodations can be discussed.

## 9.9 Keys and Locks

Classroom and other instructional rooms are left locked after

the normal school hours unless they are to be used by an after school program.

Building custodians are not authorized to open those areas unless instructed by the school principal or his/her designee.

Offices and storage rooms are opened only at the request of the person assigned to that office.

#### 9.10 Pest Control – IPM (Integrated Pest Management)

The Buildings and Grounds Department have an IPM program in all buildings. The purpose of the IPM (Integrated Pest Management) on school property is a long term approach to maintaining healthy landscapes and facilities that minimizes risk to people and the environment. The school district will use site assessment, monitoring, and pest prevention in combination with a variety of pest management tactics to keep pests within acceptable limits. Instead of routine chemical applications or cultural or mechanical methods, physical and biological controls will be employed with selective use of pesticides when needed. Educational strategies are used to enhance pest preventions, and to build support for the IPM Program. The main goal is to have a safe environment for all of our students, faculty and staff Members, and to improve our environment for the future.

#### 9.11 Recycling

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

#### 9.12 Refuse Collection Services

Trash collection is provided by contract and 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 Buildings & Grounds Department.

### 9.13 Disposal of Hazardous Waste

Chemicals, oils, paints, and radioactive or other hazardous waste should not be disposed of in trash or waste-water collection systems. If you have any questions regarding the storage or disposal of these materials, please contact the Facility Director.

### 9.14 Discarding of Equipment and/or Furniture

District equipment and furniture may not be thrown away or given to any individual within the district.

Any school or office wishing to discard obsolete equipment and/or furniture must submit a work order with the make, model, serial number and asset tag number if available.

The Buildings and Grounds Department will properly dispose of all equipment after receiving board approval.

## 10. **Food Services**

### 10.1 Meal Application Procedures

In determining a family's ability to pay for meals, the Secretary will ensure all the following processes are done accurately. The first step is to receive the current year student enrollment download from Computer Services. This information is in the student master database.

Parents are encouraged to complete meal applications online. If a parent is having difficulty, meal applications are sent home with the students.

Direct Certification students are selected according to county records for our district and are automatically recorded as such. Letters are sent home to approved Direct Certification students.

When meal applications are received, they are reviewed to make sure all the appropriate information is complete.

The next process for applications is validation to verify that the information that is scanned is correct.

The export process then imports student information into the Point of Sale system. This will provide each student with their correct

eligibility.

## 10.2 Daily Lunch Claim Amounts

Each school has a Point of Sale System except for one site which has a roster system. Rosters are inputted in the P.O.S. system. The student I.D.'s are scanned, data is computerized in the P.O.S. system and sent to the Food Service Department.

Photo I.D. cards with barcodes are generated from a database by the Districts' Security Department for each individual student and sent to each school for distribution.

The secretary compiles and maintains a complete school status list generated from the P.O.S. system database (PCS Revenue Control Systems, Inc.).

According to the homeroom number designated on the I.D., the site supervisor or site designee separates I.D.'s upon arrival and distributes to each Teacher's mailbox. The homeroom teacher then distributes to each individual student.

When students come through the lunch line, daily, they scan their I.D. and then present the cashier with their personalized I.D. This I.D. provides the cashier with the coded information which states each student's individual lunch status.

If an "amount due" is attached to the entry based upon the information on the lunch I.D., the cashier collects the money from the student if the student has the money and completes the sale. If the student is pre-paying for meals, the cashier collects the money from the student and completes the sale.

If the student does not have his/her money, the cashier enters it as a charged meal. (Without lunch I.D., status of child is unknown and he/she can only be entered into a category which generates the least amount of reimbursement from the government.)

At the end of the day, the cash register is closed out and the system generates a receipt that reports all of the totals categorically. These are the numbers that are reported on the P.O.S. system and submitted to the State for reimbursement for Breakfast and Lunch.

## 10.3 Daily Snack Claim Amounts

When after school snacks are served (see attached procedure for

after school snack registration by individual schools/programs), each Site Supervisor records the daily amounts on their rosters that are sent to the office.

The Food Service Clerk also records these numbers on a work sheet for future references. These amounts are submitted to the government on their web-based system for reimbursement by the secretary and then certified by the Business Administrator.

#### 10.4 Breakfast Claim Amounts

The Breakfast program follows the same format as the Lunch program. Each site supervisor records the daily amounts on their P.O.S. system that are sent to the database as a separate entry.

These amounts are submitted to the government on their web-based system for reimbursement.

#### 10.5 State Report

Lunch, breakfast, and snack daily reported amounts are reviewed by Food Service Clerks and corrected, if necessary by referencing individual school registers or by conferring with cashiers.

Clerks then enter amounts into the department accountability program which projects any seeable errors and generates an "edit check" worksheet.

Once approved, amounts are entered into the web-based reimbursement program by the secretary to be certified by the Business Administrator.

#### 10.6 Daily Receipts

Money collected at school cafeterias is entered into the electronic Point of Sale (P.O.S.) register.

At the end of service, money is counted and reconciled with the register and recorded on a deposit slip that stays with the funds. Deposits are collected from each school every day and brought to the Food Service Central office by two district employees, recounted and reconciled with the deposit slips.

All monies are recorded onto a master deposit slip for deposit into the bank by a food service staff member.

Checks are copied at schools receiving them and a record of each prepayment is kept with the daily deposit.

Pre-payment records are kept via the computerized P.O.S. system at each school.

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

All technology requests are submitted via the Computer Services work order system.

If the repair is not completed within an acceptable time period, the Director will contact Computer Services directly.

The Building and Grounds Secretary or the Technology Supervisor will call with an explanation as to why an order was not completed or a technology specialist will call requesting further information needed to expedite the order.

All orders that are above and beyond normal, routine maintenance or installation are approved by the Business Administrator prior to submission to either above department.

#### 10.8 Inventory Management

Every time a delivery of frozen foods is scheduled from the government, a processor, or a distributor, these items are added into inventory by the Food Service Director.

After ordering is completed, food items must be deducted from inventory.

The food items that are not being delivered to the schools directly from the distributors are being distributed by the department truck driver from inventory.

Once Head Cooks place their frozen foods order, the items are placed on a breakdown sheet for delivery by the department driver and deducted from the inventory in a perpetual manner.

Every month, an actual inventory of all freezers is done by the department driver or the Food Service Director.

This inventory is compared to the totals on the perpetual inventory listing. (Any discrepancies are addressed and resolved and/or documented, if necessary.)

When all ordering is done by the individual schools, they are required to document what foods they have in inventory that are

similar to the ones that are currently being ordered.

The schools are also required to complete a monthly actual inventory.

## **11. Procedures for Reporting Work Related Injuries**

- 11.1 All injury reports, telephone notifications, and questions regarding claims handling shall be directed to **Susan McGuinness at the District Office**, who has been designated as the initial contact person.
- 11.2 All work-related injuries must be reported to a District Nurse, Principal, Supervisor or Susan McGuinness **IMMEDIATELY**, (reports out of hours, requiring immediate medical treatment, should be called in to 1-800-425-3222 for authorization) and in no instance greater than 24 hours later, as required by Board of Education Policy Number 8440. In accordance with this policy, disciplinary action may be taken for failure to report work related injuries in the established time frame. Be advised that acceptance of claims for workers' compensation may be delayed or denied if not reported within 24 hours.
- 11.3 Employees must complete an "Employee Injury – Treatment Record" form for all injuries. These forms can be obtained from the School Nurse, or in case of "off-hours", in a hanging folder in the Head Custodian's office area. Upon completion, these forms should be FAXED (609-874-7213), or immediately emailed to Susan McGuinness (smcguinness@pemb.org) at the District Office.
- 11.4 Medical treatment for work related injuries must be provided by District Authorized Physicians or in emergency cases only, by the emergency department at the nearest public hospital.
- 11.5 All injuries in which the employee is going for medical treatment must be reported to the Injury Reporting – Workers' Compensation Fraud Hotline. A Control Number must be given to the employee that is going for medical treatment. The school nurse must contact Susan McGuinness, the district claims coordinator, who call for the control number before sending the employee for medical treatment.
- 11.6 After any medical treatment by a District Authorized Physician,

the staff member must contact Susan McGuinness at extension 1004 to state the physician's diagnosis and the date the staff member can return to work. Determination on a return to work date for a staff member with restrictions due to the injury, will be decided by the Director of Human Resources, depending on the accommodations required and their work duties.