



**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 CSI System after Supervisor approves the paper copy.

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 or the Assistant Business Administrator in the event the Business Administrator is not available.

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 either the Business Administrator or the Assistant Business Administrator.

A requisition CANNOT be faxed 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.

- 3.3 Time Schedule for Submission of Purchase Orders for Payment
The Business Office will not accept any purchase order payment requests after the due date for the upcoming board meeting. 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.
Any request for a hand check should be submitted in writing to the School Business Administrator.
The School Business Administrator will approve/disapprove. If approved, the Procurement Manager will process the purchase order and the Accounting Clerk will process the check for School Business Administrator.
- 3.4 Procedure for Bidding Process
Purchases over the N.J.S.A. 18A:18A bid threshold limit (NBPS district threshold is \$ 40,000 in the aggregate) must be advertised in the newspaper for sealed bids to be opened on a specific date and time. The lowest responsible bidder will be awarded the contract.
Any requested purchases over the bid limit must be sent to the School Business Administrator including the specifications of the product or services.
If approved by the Business Administrator, the advertisement and awarding of bids will be processed by the business office. The business office will then notify appropriate party of award and the person requesting will process requisition for purchase order approval.
- 3.5 Procedure for Obtaining Quotes
The school/department requesting a purchase over \$ 6,000 must get two quotes from competitors. State contract vendors are exempt from the quote and bid threshold. Bid threshold is \$ 40,000
The employee requesting purchases above quote limit must contact two vendors who sell the products or services and receive written quotes from each.
The School Business Administrator will review quotes for accuracy and approve purchase order for completion.
- 3.6 Request for Proposal (RFP) Process
Submit the specifications for an RFP or RFQ (Request for Quotations) Process to the Business Office for advertisement. The Business Office will receive RFP's/and RFQ' and analyze them with the employee who submitted the request. A recommendation will be made to the Superintendent and the Board for approval.

- 3.7 Pay-to-Play Law Affecting the Board of Education
Any contract to be awarded through a “non-fair and open” procurement process and exceeding the bid threshold of \$ 40,000 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 resolutions for board approval.

4. ACCOUNTING DEPARTMENT PROCEDURES

- 4.1 Requisitions
Use a state contract vendor when possible. The use of non-state contract vendors for ordering general supplies or any other items covered by a state contract vendor will not be accepted. State contract vendors do not require shipping charges. Two quotes are required for vendors that do not have a state contract number when you exceed the quote threshold of \$ 6,000.
To expedite orders, obtain current catalogs with correct prices and shipping charges prior to submitting a requisition. When in doubt, overestimate on the shipping charges.

Once the requisition is complete, send any necessary documentation to the Procurement Manager. Please indicate the requisition number on the submitted documentation.

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.)

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.

If you would like to expedite your vendor request, ask the company or individual if they have a business registration certificate. If the answer is no, please obtain a contact name and a fax number and notify the Business Office. The Business Office will fax a set of instructions to the vendor on how to obtain a Business Registration Certificate on line.

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

We can help expedite an order if you call to make arrangements with the Business Office but please do not abuse this privilege.

Items that were never listed on a purchase order cannot be added to a processed order without approval from the Business Administrator. Otherwise a new purchase order should be submitted.

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

4.4 Allocation of Expenditures

When charging expenditures to more than one GAAP account, you must support your allocation.

What was the method or basis used to distribute the expense? It cannot be arbitrary. Is it by item classification, was a percentage used? You need to provide written documentation on the requisition form that will be sent to the Business Office. It will be attached to the purchase order for auditor review.

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.

Transfer of funds must be submitted in writing to the Business Administrator for board approval. Transfers for more than 10% of the line item and all equipment accounts regardless of the amount will be sent by the Business Office to the State of NJ for 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

Each school/department maintains a petty cash account for purchases under \$25.00. An employee must get prior approval before making any purchase. The Petty Cash Supervisor analyses 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. Then 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

The mileage rate is 31 cents per mile.

Please submit a mileage log.

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

The moving of equipment, furniture and other items requests must be submitted to the maintenance in writing. 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

Departments are responsible for the proper handling of all; 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: Due around the 10th of the month

- Average Daily Percentage totals Monthly Enrollment
- Breakfast & Lunch Check Edit Snack Calendars (BES, CES, DES, EES, HWES (2), NES & SES)
- If you do not have snack forms call school to get them faxed over
- Add each schools snack counts for the month

6.2 How to submit reimbursement claims for State of NJ:

- Log onto www.nj.gov
- Log on ID: pembertontownship1
- Password: Click Log On button
- Click Child Nutrition Programs
(Read Messages and Memos (See if any pertain to you print out if necessary))
- At bottom click Proceed to Snears Options
- Click on School Nutrition Reimbursement System
- Click on Claims Submission on top row
- Select month you are claiming (Always will be the month before not month your working in)

- Select year
 - Click on Get Site List
 - Click on each individual school and enter information required.
 - *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
 - Enter next school and repeat until all schools are done
 - (Tell Food Service Supervisor you are going to submit reimbursement
 - (Email [Business](#) Administrator and inform her that you are going to submit reimbursement to State
 - Click Submit Voucher
- Print out three receipts
- ✓ one goes with all reimbursement paperwork and put in file drawer
 - ✓ one goes in Assistant BA's folder
 - ✓ One to Food Service Supervisor
- Go into Excel and click on file Reimbursement Forms FY
- Breakfast FY
 - Lunch FY
 - Free and Reduced
 - Snack FY
- Reimbursement Differential
- Enter information on all forms print out put with reimbursement paperwork in file drawer

6.3 Payroll Vouchers Procedures

Pay according to Payroll Voucher Due Dates (Generated from Payroll each year)

- Vouchers are due in Food Service Office the first week of the month from employees
- Put vouchers in alphabetical order
- Total hours on each voucher write at bottom in description section
(ex. 3 hrs. @ \$14.00 = \$42.00)
- If it is catering as rate is \$ as applicable to contract
- If not catering look for salary of payee in payroll salary guide
- In description column: List details of completed jobs
- Write total amount in total column and circle
- Make sure the following is filled in:
 - Payee
 - File Number
 - Address

- Position
- Dates
- Descriptions
- Total (in dollar column)
- Date
- Signature of Position
- Social Security Number
- Assign correct account number
- Food Supervisors approval & signature
- Once completed make copies for food service
- Submit originals to Payroll at district office by date due

6.4 Monthly Billing Procedures

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

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

- Bills are always paid a month previous (ex: you will pay September's Bills in October billing cycle)
- Only pay for one month previous
- Separate bills into companies and put a purchase order on top of each
- Run a tape from adding machine if there is more than one invoice
- Write the invoice number on purchase order that you are paying on (except Shiff, Sysco) too many to list Large company has an invoice list
- After reconciling over Cream O Land and Stroehman's invoices you can discard and only keep corrected monthly account summary page
- 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
- Food Service Supervisor approves and signs each purchase order and checklist
- Put bills in blue vinyl pouch with Accounting Specialist name (on top of filing cabinets)
- Hand deliver to District office Accounts Payable by due date

6.5 Purchase Order Requirements

Write invoice #'s you are paying on Purchase Order (Except Shiff & Goldman, Sysco and Singer)

Total Amount written and circled
Month and year written on it
Adding machine tape of total of invoices
All invoices and bills pertaining to that billing cycle
Signed by Food Service Director

6.6 Billing Procedures

BILLING PROCEDURES FOR EACH COMPANY

SHIFF & GOLDMAN

Call Vendor to have account summaries sent over
Get P.O. (from drawer)
Attach billing invoice page from excel files
Check that Shiff's account summary matches your invoices
Highlight Shiff's account summary to double check yourself

SYSCO

Call Food Service Supervisor to have account summaries sent over
Get P.O. (from drawer)
Take all bills from each school and separate
Attach billing invoice page from excel files
Check that sysco's account summary matches your invoices
Highlight sysco's account summary to double check yourself
Total each school packet and write total on purchase order

SINGER

Get P.O. (from drawer)
Add all invoices
Make copy of adding tape
Make copies of each invoice so you can bill Early Childhood or Bakery
if necessary
Put total of all invoices on P.O.

BAKERY'S BILLS - Expenditures

They must come out of Bakery's account (Purchase orders in file
drawer)

- Bakery Craft
- Purato's
- Singer
- Any other approved vendors

STATE OF NEW JERSEY - Commodities

Separate the two copies
Add invoices for corrected total

Write all invoice number on top of purchase order
Write amount in total column
Make copies and put in Yearly Binder (on top shelf behind desk
auditors needs copies for audit)

6.7 MILEAGE VOUCHERS

Receive mileage vouchers from employees
All mileage vouchers should include an adding tape with all miles
added up and then multiplied by per mile amount. If they already ran
tape check figures to make sure they are correct
Get mileage purchase order from file drawer and attach to persons
mileage form
Write month, year and circle amount in total column
Must be approved by Director

6.8 RETURNED CHECKS FROM DISTRICT OFFICE

Pick up checks the day after the Board Meeting at District Office
Make copies of each check
Put check number and information into monthly ledger (Excel –
Accounting Ledger July FY – June FY or present year)
Attach a copy of check to each purchase order and file in filing cabinet
in corresponding month
Shiff & Goldman and Sysco should have a copy of the monthly billing
statement you created from excel sent with check. To ensure correct
payment by invoices
Send check and if any remittance stub (not all companies have one) in
window envelope to each company

6.9 Sample Voucher

7. PAYROLL DEPARTMENT PROCEDURE

7.1 Routing Slips

Routing slips are used to communicate agenda action taken between the
payroll and personnel departments. When agenda action is taken
personnel completes a routing slip indicating the action taken and
forwards the routing slip to payroll. Routing slip changes will 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.

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. If an employee's expected return date falls in a payroll period that is before their physical return date **and** the employee provides written confirmation of their intended return to work date the employee may be placed on the payroll to avoid a delay in payment. 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.

7.2 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 the task. All supplemental pay will be paid on a separate check on the 2nd payday of the month.

Deadlines for submission of vouchers will be strictly enforced. Hand checks to employees are no longer permitted.

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

Vouchers must be 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 on a timely manner.

- 7.3 Vouchers not properly processed will be returned. This will delay the processing of the voucher and quite possibly cause nonpayment.

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.

- 7.4 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 employee is sent a letter from the payroll department notifying them of the impending docking. The formula used to calculate the amount of the docking is as follows.

Salary/contracted days worked = Per Diem

Per Diem x number of days absent = Amount to be docked

Employee may request that amount of docking be spread of more than one payroll period; however the number of payroll periods may not exceed four.

- 7.5 Name and Address changes

Name and address changes are processed through the Personnel department. Please contact Personnel for the required documents. The Personnel department will completed the change and the information will be forwarded to the Payroll department.

- 7.6 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.

- 7.7 Direct Deposit Pay Stub Copy

A new portal is available for employees for direct deposit pay stub and copies of W2's. Go tp Staff Links and check on the portal entitled "Direct Deposit Pay Stub Copy".

7.8 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) 777-1777.

Member of the pension system can monitor their years of service, obtain loan and perform general inquires 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.

7.9 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. To set up and account with ABCO please contact them at 800-225-1849. ABCO will inform the payroll department of deductions option that the employee has elected.

7.10 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 and 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.

7.11 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 absence or not picked 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 awade@pemb.org or.

Please refer to the appendix for the following:

- Listing of contacts for Tax-Sheltered Annuity Program
- Pay Schedule
- Payroll Voucher Due Dates

8. STUDENT ACTIVITIES 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 that are liquated; 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 dissolves 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 fund 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 included 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 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 his 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.

No credit cards permissible.

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 schools business administrator's office before the principal leaves for the summer, but no later than July 15th.

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 exception 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

Enumeration of Basic 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 insurance of a check drawn on the student activity fund checking account when no record could be obtained from the payee under any circumstance.

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 serves 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 on deposit 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 signatures cards at the bank where 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.

Preparing the Reconciliation

Record the ending balance from the bank statement on the bank account reconciliation form on the appropriate line.

Check off the deposit that appears on the bank statement against the deposit recorded in cash receipts journal to verify that the amounts agree. Also check off any deposits in transit from the previous month. Any deposits recorded in the cash receipt journal that do not appear on the bank statement shall be listed as deposits in transit on the reconciliation. List these amounts separately on the lines provided. Check off the checks that appear on the bank statement against the checks recorded in the cash disbursements journal, verifying that the amounts agree. Also check off any checks clearing which were listed as outstanding on the previous reconciliation. List separately any checks that have been written but have not cleared the bank in the spaces provided on the bank account reconciliation form. Write the total of the outstanding checks on the line provided under the statement balance heading. Be sure to include any outstanding checks from the previous month that still have not cleared the bank.

Enter on the bank account reconciliation form the previous month's ending cash account balance as the first number of cash account balance.

Enter on the bank account reconciliation form the total cash receipts recorded in the cash receipts journal for the month.

Enter on the bank account reconciliation form the total cash disbursements recorded in the cash disbursements journal for the month.

Enter on the bank account reconciliation form any bank charges assessed in the current month or any interest income earned, not recorded in the cash disbursements or cash receipts journals, respectfully.

After entering the appropriate numbers on the bank account reconciliation form, total both the cash account balance side and the statement balance side. The ending result of both these columns must be in agreement. If the amounts do not agree, review the work for any possible errors. If after a reasonable attempt to reconcile has failed, contact the business office for assistance.

Interest earned must be distributed equitably among each school account and based on the monthly average cash balances in each account.

8.4 Receipt of Cash

General Operating Procedure for Receipt of Monies by the Treasurer

All the 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—and 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. Reference 3.4 (I)

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
You're 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

There are two possible situations when cash overage and storages occur. The first situation occurs when an overage or shortage is discovered when preparing a deposit before sending it to the bank. The total of all of the receipts included in that deposit does not equal the amount of cash on hand to deposit. The second situation occurs when the bank verifies an amount that is different from that recorded on the deposit slip. The bank than sends a copy of a debit or credit notice to the school to show there is a discrepancy.

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 discovered 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 school error, an adjusting entry shall be made in the cash receipts journal reflecting the correction. Under no circumstances shall the entry in 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 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 insurance 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 are 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:

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 presigned 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 3.2 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 determines 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 to presigned 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 cash checks. See Section 7.11 for instructions for voiding a check.

Since the school name is preprinted on your 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, ect. 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. This 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 there on 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. If it is desired that such payments be paid for with student activity funds, the following procedure will be followed:

An employee time sheet will be filled out by the employee and signed by the employee. Both the approval of the club advisor and principal are required before submission to the payroll department for processing.

The business office will bill the school student activity fund for the charges.

Prepare a student activity fund check in payment of the invoice, referencing the invoice number on the check.

Payments to Non-Employees for Contractual Services

Payments for a service performed by individuals is not employed by the school district may not be made directly from the student activity fund. These payments shall be made only by the accounts payable department at the administration building in order to ensure that 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 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 on the current line 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

Treasurer'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, 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. TECHNOLOGY DEPARTMENT PROCEDURES

9.1 Contacting the Technology Department

Please direct Pemberton Township Schools technology questions to: , District Information Officer, via phone at 609-893-8141 ext. 2087 or via e-mail to appropriate District employee.

Please refrain from calling a technician directly unless the technician has contacted you.

9.2 Procedures for the purchase of all technology items.

Any school or department who wishes to order any technology item must first request a quote from the Technology Department.

Request should be made in writing defining where the equipment will be installed, if the equipment is for a new application or a replacement for old equipment, and the account number to which it should be charged

Please make sure when making the request that there is adequate space and electrical capacity for the new equipment.

Upon receipt of your request, the Technology Department will obtain a quote and solicit your agreement on the purchase. The Technology Department will then enter the requisition.

Depending on the type of the equipments, it will be shipped either to the Technology Department (if complex configurations are required such as in the case of servers), or to the school or department site with the name of the requester attached. If the equipment is shipped directly to the site, the requestor should notify the Technology Department when it arrives so installations can be completed.

Any technology requisition that is sent to the Business Office without prior approval of the Technology Department will not be processed until that approval is obtained.

9.3 Work Order Submission for General Repairs.

You should submit a Technology Work Order defining the work to be done to your school's Technology Coordinator through current software program. Be sure to include the following information: school, date, employee name, room number, e-mail address, type of problem, problem reported, and whether or not the system is inoperable.

The Technology Coordinator will inspect the problem, and make repairs if they are able.

If the Technology Coordinator cannot repair the problem, the Technology Coordinator will submit a work order via current software program. The District Information Officer will receive the work order via e-mail and assign the work to the appropriate district-level staff member for resolution.

The district Technician will report to the school based on work order priority and resolve the issue in a timely fashion. Upon resolution the Technician will close the work order and both the school-based Technology Coordinator and District Information Officer will be notified via e-mail

The Technology Department usually holds weekly meeting to discuss priorities and problem resolution.

9.4 E-Mail Accounts & Network Logon– Requesting a new e-mail account and district login.

When an employee is hired by Pemberton Township Schools, part of the pre-employment package is District Acceptable Use Policy 2361. Upon completion of this form, the Human Resources department faxes or e-mails the completed signature page to the Technology Department. The Technology Department will create the user account upon receipt of the AUA form.

All district e-mail accounts are of the format First initial followed by the last name @ pemb.org. If a duplicate account exists, the new users account will include middle initial.

All users will be included in the pertinent e-mail group for their school or department (for instance a new nurse at the Busansky School would be added to 2 e-mail groups: ~Busansky & Nurses).

All users must check their e-mail routinely and delete old e-mail in order to keep our system in good working order. Excess or large e-mail is a misuse of district resources.

9.5 E-Mail Account Problems

E-mail account problems should be reported as you would any work order submission. See item 3.

9.6 Additions / Deletions of User Accounts

The Human Resource department sends separation, new hires and transfers and reassignments. Additions and deletions are made accordingly based on information from Human Resources. These documents are kept on file in Computer Services. Access to Budget & Financial or Human Resource software is approved by the respective department head before access is granted.

Once a year, the users and passwords for the current Budget & Financial and HR Software will be reviewed for access.

Access to the Genesis student data application is granted by job description or roles. At time of hire, new access is granted, upon notification from the Human Resource department.

9.7 Submissions & Changes to Web Pages

Submissions and changes to the school web pages should be directed to your school-based Technology Coordinator in writing for processing. Teacher web pages should be created & updated with current software. Please see your school based Technology Coordinator for further instructions.

Submissions and changes to the District web site should be directed to Mike Pinto, Media Services Coordinator at 609-893-8141 ext. 2016 or mpinto@pemb.org.

9.8 Phones – Requesting a New Phone.

To request a new phone please submit your request in writing to current Technology Supervisor.

If the request is cost justified and approved, a work order for installation will be submitted to current software program and a Technician will be assigned.

The Technician will install the new phone and any required cabling and switches as required in a timely fashion based on departmental priorities.

9.9 Phone / Fax Machines – Reporting a Problem

Phone and fax machine problems should be reported as you would any work order submission. See item 3.

Should your issue be emergent, please contact Director of Technology at 609-893-8141 ext 2087.

9.10 Emergency Requests

The Technology Department realizes that all problems are emergencies to end-users; however we must prioritize all work order requests.

We give priority to all networking issues, office phones and office computers due to communications and safety priorities.

If you have an emergency please call 609-893-8141 ext 2087 for processing.

9.11 Installation of Software

Requests to install software should be reported as you would any work order submission. See item 3.

Under no circumstances will we install software without a valid license or registration code for the software and version.

9.12 Discarding of Equipment

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

Any school or office wishing to dispose of obsolete equipment needs to submit a work order (see item 3) with the make, model, serial number and condition of the equipment to be disposed.

All equipment for disposal needs to be placed in one location in the building

The Technology Department will pick up the equipment approved for disposal and make plan for appropriate recycling.

9.13 Storage/Organization of User data Files

All users should store their data files in the “My Documents” folder on their computer.

Individual folder may be designated to contain content and / or file types, but should always be located within the “My Documents” folder.

If a user requires data to be transferred to another district computer, a technician will transfer all files and folders within the “My Documents” folder. Any files that are not stored in this location may be lost.

9.14 Password Procedures

Users should make every attempt to keep their passwords private. If you feel your password has been corrupted, you must change your password.

Under no circumstances are users to share their passwords with coworkers or substitutes. You will be responsible for all data changes that are made to systems while your login and password is being used.

Passwords should be at least 8 characters in length and a combination of numbers and letters.

Users should change their password at least once a year.

9.15 E-Rate Federal Funding to offset technology costs

Each year the District Information Officer will file appropriate forms with the USAC Schools and Library Program to obtain maximum discounts for the next school year.

In years where large infrastructure implementations are planned, all attempts will be made to offset costs by applying for eligible service discounts on a school by school basis.

10. FACILITIES

10.1 Buildings and Grounds Department

Any district staff member or faculty person could contact the Buildings and Grounds Department. 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 to the Buildings and Grounds Department.

On occasion when schools are closed, the maintenance department will be scheduled to work. During that time the workers will input work orders and requests to current software program which are then forwarded to the Director of Support Operations.

10.2 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 Director of Support Operations. all requests for remodeling and space allocation to 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. Application for building permits, bid specifications, plans and drawings and to assist the requestor through the design and construction phases and keep all concerned informed of scheduling and

major events. The Director of Support Operations will work with everyone involved in the process of the project.

10.3 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 Director of Support Operations.

10.4 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 Director of Support Operations, 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 software program or e-mail or via telephone conversation with the Director of Support Operations. Upon completion of the repair work, the maintenance worker will sign off on the job and close out the order on SchoolDude.com.

10.5 Outside Contractors

Requests for service are submitted by the Supervisor of Buildings and Grounds to a contract service company.

Before there is any addition or replacement of equipment the contactor will submit a quote, state contract number, etc., for the building 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 Director of Support Operations is prepared to assist by requesting information, cost calculation and preparation of specifications to ensure a problem free installation.

10.6 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 correspondent 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 man power.

Service requests must be entered in tsoftware program work 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. It may be several weeks or longer in any trade.

Work orders may be entered into software program for immediate complex repairs, those requests may be sent to the engineering consultants so that formal plans can be drawn and costs estimated. Scheduling of the work may have to wait until this preliminary work is completed and funds are made available. Once bids are awarded by the Pemberton Schools, you will be kept informed.

10.7 Work Order Classification

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

The Maintenance Department is anxious to keep all inquiries free of entanglement in a web of red tape. When a work order is received, it is immediately processed and the maintenance staff is contacted for prompt responses to emergencies and urgent situations.

10.8 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 we can try to accommodate your needs.

10.9 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.

10.10 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 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 children, faculty and staff members and to improve our environment for the future.

10.11 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. Pick up service is provided by Occupational Training Center (OTC).

10.12 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.

10.13 Disposal of Hazardous Waste

Chemicals, oils, paints, 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 Director of Support Operations. If you are unable to locate him, you should then contact the Buildings and Grounds Department.

11. FOOD SERVICE PROCEDURES

11.1 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 Genesis master database.

Meal applications are sent home to the students.

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

When meal applications come in, they are document prepped to make sure all the appropriate information is complete.

Import student information on the application.

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 (PCS Revenue Control Systems, Inc.) This will provide each student with their correct eligibility.

The RocketScan system automatically places students into the correct category based upon state income guidelines for the National School Meal Program (NSLP). All records are paperless and have proven to be more accurate. All transfers are electronic and instant updates are recorded daily.

11.2 Daily Lunch Claim Amounts

Each school has a Point of Sale System except for two sites which have 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 barcode are generated from a database by the Districts' Security department for each individual student and sent to each school for distribution.

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

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

When students come through the lunch line, daily, they scan their J.D. and then present the cashier with their personalized I.D. This J.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 prepaying for meals, the cashier collects the money from student and completes the sale.

If the student does not have his/her money, the cashier enters it as a charged meal. (Without lunch LD., 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 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.

11.3 Daily Snack Claim Amounts

When after school snacks are served (see procedure for after school snack registration by individual schools/programs), each site Supervisor records the daily amounts on their rosters that are sent to the office.

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 secretary as submitter to be certified by Business Administrator.

11.4 Breakfast Claim Amounts

The Breakfast program follows the same format as the Lunch program except it is only available to students that are current in payments. Each site supervisor records the daily amounts on their Alana (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.

11.5 State Report

(A state report is completed by Food Service Clerks for each above

program on a monthly basis.

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

Clerks then enter amounts into department accountability program which projects any seeable errors and generates an "edit check" worksheet. Worksheet is controlled by computer program (PCS Revenue Control Systems, Inc.) for accuracy of claim.

Once approved, amounts are entered into web based reimbursement program by secretary as "submitter" to be certified by Business Administrator.

11.6 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 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 coin-cash-checks for deposit into the bank which is hand delivered with the district courier. A bank deposit slip is returned to the Food Services Central office.

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 computerized P.O.S. system at each school and at Central.

11.7 Maintenance/Technical Repairs & Work Orders

All technology requests are usually communicated directly to the Director or office staff that enters the request by way of computer software for each individual site.

If the repair is not completed within an acceptable time period, the Director usually enters a second request via computer system or

through the onsite main custodian.

Technology/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 Business Administrator prior to submission to either above department.

11.8 Inventory Management

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

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 department truck driver from inventory.

Once the frozen foods order is placed and the items that are to come out of Little Red's freezer are determined, they are consolidated by the Food Service Director, put on a breakdown sheet for delivery by department truck driver and deducted from the inventory in a perpetual manner.

Every month, an actual inventory of Little Red freezer is done by the department truck driver or the Food Service Director.

This inventory is compared to the totals on the perpetual. (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.

If the Food Service Director feels as though the schools have similar items in individual inventory that they are not going to need in the near future, the Supervisors will be called and told to use the items that they have and their order of the similar items will be cancelled. ("White-out" clause)

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

12. Procedures for Reporting Work Related Injuries

1. All injury reports, telephone notifications, and questions regarding claims handling shall be directed to **Jim Flanagan at the District Office**, who has been designated as the initial contact person.
2. All work related injuries must be reported to a District Nurse, Principal, Supervisor or the District Injury Hotline (1-800-831-9531) **IMMEDIATELY**, and in no instance greater than 24 hours, 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.
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 (894-0586), or immediately mailed to Jim Flanagan at the District Office.
4. Medical treatment for work related injuries must be provided by District Authorized Physicians or in emergency cases only, by the emergency department of the nearest public hospital. The district will not be responsible for payment of medical bills from unauthorized physicians.
5. All injuries in which the employee is going for medical treatment must be reported to the injury Reporting - Workers' Compensation Fraud Hotline Number...1-800-831-9531 is available 24 hours a day. A Control Number must be given to the employee that is going for medical treatment. The school nurse, supervisor or Jim Flanagan, the district claims coordinator, will call for the control number before sending the employee for medical treatment.
6. After any medical treatment by a District Authorized Physician, you must contact Jim Flanagan at extension 1014 or call the Injury Hotline (609-894-0284) to state the physician's diagnosis and the date you can return to work.