



NORTH JERSEY ARTS AND SCIENCE CHARTER SCHOOLS

BERGEN ASCS, PASSAIC ASCS, PATERSON ASCS

BUSINESS OFFICE

STANDARD OPERATING PROCEDURES

Adopted at May 9th 2013 Board Meeting (BASCS BOTs)

Adopted at May 23rd 2013 Board Meeting (PASCS BOTs)

Adopted at May 15th 2013 Board Meeting (PATERSON ASCS BOTs)

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PREFACE

The **Standard Operating Procedure manual** is a document that outlines the business practices that are approved by the Bergen/Passaic/Paterson Arts and Science Charter School Board of Trustees and administered by the Business Office. It is intended to be used as a reference manual by administrators, secretaries and any staff members that may have budgetary/financial responsibilities.

Its purpose is to provide an efficient control and accountability system that will help assure appropriate use of public funds. It must be understood that the principles of this manual are based on Generally Accepted Accounting Principles [GAAP] and rely on an assumption that individuals have a general understanding of the financial process of a school system. For this program to operate at optimum efficiency there must be a spirit of cooperation, teamwork and communication between all staff members.

**Bergen/Passaic/Paterson Arts and Science Charter Schools
Internal Control Summary
May 2012**

Legend of Key Employees:

Superintendent/School Lead Person	Nihat Guvercin
Business Administrator (BA)	Christopher M. Lessard
Board Secretary/Central Office Director/Assistant SBA	Recep Ornek
Assistant to Purchasing Agent (Asst PA)	Elmedin Bilali
Accounts Payable/Accounts Receivable Coord. (APRC)	Munibe Bahar
School Director- Bergen ASCS Elementary	Yunus Kuloglu
School Director- Bergen ASCS Middle	Durim Memedi
School Director- Bergen ASCS High	Yasin Demirbas
School Director- Passaic ASCS Elementary	Vahit Sevinc
School Director- Passaic ASCS Middle	Yanivis Fragozo
School Director- Paterson ASCS	Lori Cobb
Operations and Facilities Manager	Tair Azirov
Human Resources Coordinator (HR)	Mustafa Guney
Treasurer of School Monies [Treasurer]	Ali Kemal Kucukselim(BERGEN ASCS)
Treasurer of School Monies [Treasurer]	Isa Marie Herrera (PASAIC ASCS)
Treasurer of School Monies [Treasurer]	Nilda Pardo (PATERSON ASCS)

Legend of Key Vendors for both Schools:

Auditor	Barre&Company
Budget Vendor	CDK Systems, Inc. [CDK]
Payroll Vendor	R&L Data, Inc. [R&L]
Appraisal& Inventory Service	American Appraisal
Legal Services	Riker Danzig
Business Administration	Christopher Lessard
Curriculum Supervision/Educational Consultant	Deirdre Simon

Cash Receipts

All cash receipts, in the form of cash or checks, are given first to school secretaries and after being entered to the school database system, the collectibles are being delivered to the business office to deposit. APRC gets receipts and deposits and take money to the bank to deposit, at Tuesdays and Fridays. The deposits are kept in safe until deposited to the bank. ARPC records the receipts to the appropriate account(s) in CDK in a monthly batch posting. Most of the revenue received is in the form of wire transfers for Federal and State aid and is recorded by the ARPC during the monthly posting cycle.

Student Activities - The teacher/advisor completes an Activity Account Form and routes the form and the money collected to secretaries. The secretary counts the money received, reviews the form, and if acceptable, signs-off on the form. The signed Activity Account Form and the money are recorded in the front office software and handed to the ARPC. The form is reviewed by the ARPC and the money is counted and a deposit slip is made. The ARPC deposits the money in the student activity checking account. ARPC records the receipt in the activity checking account and in the student activity tracking system. The Activity Account Form is signed by the Asst. BA and filed with current year student activity paperwork. Cash/checks held on-site overnight is/are kept in a locked cabinet in the school building and in the business office.

Cash Disbursements

All cash disbursements are made by check or bank wire [excluding petty cash disbursements]. Wire transfers are only with the preapproval by the board. Pre-numbered blank checks are kept in a file cabinet, which is locked at night. All cash disbursement records are matched against accounts payable/open invoice documents by the ARPC. The General, the Enterprise, The Student Activity, the Payroll and the Agency Account checks are signed by the respective signatories. Board President (Vice President in his absence) and Board Secretary (Lead Person in his absence) are the assigned signatories. The signatories are in possession of their own signature stamps to use to sign checks. Lead Person signs all the checks but not allowed to sign checks written to their names. Board President must sign the checks written directly for the Lead Person of the schools.

Checks are prepared only after proper matching of supporting documentation. The check signers have the ability to review all supporting documentation. Purchase Requisition form, Instructions for Field Trip Activities form provided by teachers and/or School Directors for the transportation, Work Order forms for the maintenance and cleaning activities and shipment slips and invoices are the main supporting documents to the prepared purchase orders forms.

The Business Office is locked at night. The Business Office computers are accessible only by password.

Electronic Fund Transfers – BA or Asst. BA do the Electronic Funds Transfer [EFT] based on approved purchase orders, with consent from the BOTs. Payroll and Benefits Coordinator initiates EFT and wire transfers for payroll and payroll related payments, with consent by BA or Ass BA.

Bank Account Reconciliations

The Treasurer prepares monthly bank reconciliations for all accounts including Payroll, Agency, Student Activities and the Food Service accounts. The bank statements are received by mail and are opened by the Asst. BA.

Revenue and Receivables- Governmental Funds

STATE AIDS & LOCAL TAX LEVY – The majority of revenue consisting of Federal and State Aids, which comes in the form of wire transfer, are recorded into CDK by the Asst. BA generating a batch listing of collections. The Treasurer receives copies of the monthly CDK receipt journal. A copy of the monthly cash balances summary report is also given to the Treasurer for review and reconciliation.

OTHER GOVERNMENTAL REVENUE (Ex. Tuition, Grants, Miscellaneous Revenue, Budget Refunds) – These receipts are received and posted into CDK by the Asst. BA or Administrator Assistant in batch format. A CDK cash receipts journal is given to the Treasurer monthly for review and reconciliation.

FOOD SERVICE FUND – The receipts are received daily at the school. Food service receipts (meals/milk) are collected by the Cafeteria cashiers and recorded in the cash receipt software (Mealtime). Daily receipts are tied out to by the cashiers who then prepare and sign off on a daily sales summary. The Cafeteria manager verifies the receipts and prepares the deposits which are brought daily to the bank with a completed deposit ticket. Administrative Assistant or Asst. BA then records The Federal and the State reimbursement for meals/milk as wire transferred into the School's Enterprise Account. All receipts are recorded in the enterprise account by Asst. BA. The food service management company supplies a monthly statement (listing all expenditures and revenue) to the Business Office for reconciliation.

At the end of the month [but no later than the 10th of the following month], Administrative Assistant or Asst. BA completes the online reimbursement vouchers and prepares free and reduced lunch count information. Administrative Assistant approves/submits and Asst. BA certifies the online reimbursement voucher to the State for the free and reduced lunches that the food service management company claims, only after comparing the monthly edit check worksheet to the electronic reimbursement voucher. The State calculates actual dollar amounts of reimbursement from the various lunch counts.

Expenditures for Goods and Services and Accounts Payable

Purchasing

All employees generate their own supply order by completing a Purchase Requisition Form or submit the form through the CDK Purchase Requisition System. The form is then routed to the School Director/Lead Person for review and if approved, the School Director signs and routes it to the Asst. BA for processing. Central Office employees' orders are also to be entered into the

purchase requisitioning system and approved by the Central Office Director. Asst. BA as being in the position of Purchasing Agent (QPA if assigned for the purchases over assigned threshold) approves it and then routes to Asst. to Purchasing Agent to process and contact to the company. Purchasing Agent (Asst. BA) is the final person to approve the staff purchase requisitions. [Note: the district utilizes ED-Data for its general supply (bulk) order requisitioning, which is done electronically and controlled by a select vendor listing with a dollar limitation/budget for each staff member. Asst. BA or BA reviews and approves the electronic requisitions and ED-Data or other sorts of purchasing. Asst. BA inputs the information on the form into CDK and a purchase order is reviewed and signed by the Asst. BA or BA.

The Ass.to BA or Asst. to Purchasing Agent faxes and/or mails the purchase orders to the vendor and in some cases a staff member will hand deliver the purchase order to the vendor. The vendor then ships the merchandise and the bill. CDK will allow purchase orders to be entered (encumbering funds) if there are not sufficient funds in the line item but a warning message will appear on the computer screen warning of this over-expenditure. Board approved the transfer of funds between the accounts. If a purchase is \$5,400 or more up to bid threshold of \$36,000 (the Business Administrator\Board Secretary is to be a Qualified Purchasing Agent–“QPA”), then quotes are required. Lead Person verification on the POs over \$5,400 is also required.

Goods purchased are shipped directly to the requisitioner who matches the delivered merchandise with the purchase order and signs/dates for the receipt of goods [this is to maintain a separation of duties, but being a small school district]. Asst. to PA or school secretary may check-in orders when other personnel are not available. Asst. BA or Asst. to PA handles the return of goods, which are usually returned via vendor pick-up/mailing or returned via US Postal Service.

Receiving, Recording Payable and Expense

In most cases [for service providers and contractors], the respective employee who receives the service ordered, manually signs off acknowledging receipt of the services provided and verifying that goods have been received and meet quality standards requested. APRC will then match the invoices received from vendors to the purchase order to compare for quantities received product ordered/service provided, and pricing and clerical accuracy.

For any goods that are returned, the shipping documents are maintained and matched to vendor credit memos. APRC processes the purchase orders for payment and prints out a bills list/check register and the checks from the CDK system. The Board approves the bill list at its regularly scheduled meetings but the Lead Person has the authority to make payments to vendors prior to Board approval. Usually, the day after the Board meeting, the checks are mailed to the vendors. The respective signatories either digitally or manually sign all checks. BA, the Asst. BA, Asst. to PA and APRC has the authority to print checks from the CDK System. Board also authorizes to issue the check between the board meetings upon the approval by check signatories and upon the submission of the report at the next coming board meeting.

Blank pre-numbered checks are kept in a locked cabinet in the business office. Void checks are voided in the CDK system via Asst. BA or Asst. to PA and the actual check is voided and stored in a separate file. Asst. BA has the authority to add or to modify vendor information.

Trial Balance

The accounts/encumbrances payable listing for funds 10, 11, 12, and 20 are maintained in CDK, which automatically updates the general ledger. BA or Asst. BA reviews the monthly financial statements and compares the balances in expense accounts to budgeted amounts and any significant deviations from expectations are investigated and explained.

Accruals

For those goods or services for which invoices have not yet been received as of June 30th, an accounts payable is recorded in the accounting system by Asst. BA and reviewed by the BA. For those revenues or refunds that have not yet been received as of June 30th, an account receivable is recorded in the accounting system by Asst. BA and reviewed by the BA.

Payroll and Related Liabilities

Payroll

Employees are paid bi-monthly through the Net Payroll Account. The funds are deposited into the account used for payroll from the General Account. The total amount transferred into the account used for payroll [and the staff summer savings program] is compared to the payroll register via Asst. BA. Input sheets are viewed and approved by Asst. BA or BA and transmitted

to the payroll company to process. Payroll advance payments are not allowed and employees are never paid in cash.

The School uses an out sourced payroll package, R & L Data Centers, Inc. [R&L] that compiles the Board's payroll. The School will also start using Espresso Pay system in payroll processing. BA enters the yearly salary for the salaried employees at the beginning of the fiscal year. BA or Asst. BA receives timesheets and/or sign-in sheets from various designees for hourly [daily] workers or additional pay request forms for contractual staff members doing additional work. BA or Asst. BA then records the information onto the payroll system. The School Director signs the timesheets. HR Coordinator or Asst. BA does a manual calculation for the timesheet employees, as well as the additional compensated employees, as a second confirmation that the employees are being paid correctly. Employees must have vacation, sick and holiday compensation approved by the employee's School Director. The individuals responsible for approving time are not responsible for the processing or the recording of the district's payroll.

The payroll registers and other related payroll reports are generated by R&L and specialized reports may be requested by the HR Coordinator or Asst. BA. The Asst. BA also generates a payroll budget distribution report that is given to the BA, who inputs the information into the CDK budget software. The payroll registers are given to the BA, the Lead Person and the Board President for review and approval in accordance with NJ Department of Education directives. The Treasurer reconciles the Payroll and Payroll Deductions accounts at the end of each month. Approximately seventy percent (85%) of the contractual staff members utilize direct deposit for their pay.

All payroll checks [and direct deposit vouchers] are sequentially numbered by R&L and used in sequence and any unissued checks are kept in the fire proof cabinet in the business office, which is locked at night. The payroll checks need the signature of assigned check signatories.

When new employees are hired, they complete the appropriate paperwork. Some of the new hire paperwork maintained in the HR office including withholding forms, authorizations for payroll deductions, authorization for direct deposit, and other employment forms are maintained in the payroll files by the HR.

HR Coordinator enters new employee information into the payroll system. When employees are terminated, they are removed from the payroll system by HR Coordinator. When there are raises or changes in pay rates, they are approved by the Board of Trustees, supporting documentation is maintained by the HR Coordinator, and entered into the R&L payroll system by the HR Coordinator.

The timely remittance of various employee payroll deductions, payroll taxes and the filing of various payroll tax returns is performed by the HR Coordinator and overseen by the BA.

Employee Benefits

For all benefits provided to employees, such as health/dental insurance and fringe benefits, supporting documentation is maintained in the business office files, documenting the various employee deductions. HR is responsible for monitoring employee benefit matters and for

ensuring employee withholdings such as 403(b) salary reductions, pension contributions, life insurance deductions, and various other employee withholdings are remitted timely.

Trial Balance

BA reviews the monthly financial statements and compares the balances in the payroll and employee benefit expense accounts to budgeted amounts and any significant deviations from expectations are investigated and explained. The detailed payroll records are also reconciled monthly/quarterly to the payroll tax return, and the W-2s are reviewed for accuracy at year end by the HR Coordinator or Asst. BA.

An analysis of compensated absences is cooperatively prepared annually for audit by the HR and Asst. BA and then reviewed by the BA. Currently, there is no requirement for the compensated absences to be recorded in the charter school's internal accounting records.

Capital Assets and Expenditures

Fixed assets are maintained in the fixed assets appraisal system of American Appraisal. On an annual basis, all additions and deletions are/will be recorded.

Additions/Deletions: The capitalization of assets over \$2,000 is recorded in the appraisal system by the Asst. BA or Asst. to PA. Asst. BA fills out an addition/deletion form for the adding/removal of an asset(s) to/from the asset inventory listing/appraisal. The form is forwarded to American Appraisal who generates an updated appraisal/insurable values report. The report is reviewed by the BA for completeness. Tag numbers are utilized by the district.

Depreciation: Calculated by American Appraisal Company.

ACCOUNTING

Title: GENERAL LEDGER

Monthly

- Compare Board Secretary's Report to Subsidiary Ledgers.
 - May be done by software.
- Compare Board Secretary and Treasurer's Report for agreement.
- Board Secretary Report balances for all funds.
- Review all accounts for funds availability.

Year-End Procedures

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

ACCOUNTS RECEIVABLE

- Record tuition receivable for tuition students.
- Record tax levy receivable for general fund and debt service (if applicable).
- Record state aid receivable for general fund, capital projects and debt service (if applicable).

ACCOUNTS PAYABLE

- Verify invoices are paid in a timely manner.
- Examples of items included in the voucher package for payment would be the receiving document copy that is signed by receiver [or the packing slip/the purchase order], the invoice and the voucher (signed by vendor if over applicable quote threshold).
- All vouchers are signed off by the appropriate official(s).

PAYROLL

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

FIXED ASSETS

- Identify all equipment costs for fixed asset control if cost is over \$2,000.
- If using grant funds, all equipment purchases must be tagged and identified by grant program.
- Identify assets are that are no longer used.
- Remove item from fixed asset inventory records.

SUPPLY INVENTORY

- Determine a supply room in all school buildings.
- Utilize a list of usage indicating names, items used, quantities.
- Secretaries to be assigned responsible to keep the supply room locked.
- Secretaries are to be kept also responsible to manage and submit purchase requisition for the items missing.
- School Directors approval on the requisition forms is required.

CASH MANAGEMENT

Title: Petty Cash Fund

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

Procedure:

- The Board of Trustees recognizes the convenience of a petty cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
- The Board authorizes the establishment of a petty cash account business office for \$500 total.
- All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June or July. This will allow for turning in the local amount of the authorized fund in cash to the Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1.

Title: Student Activity/Athletic Funds

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

- The general organization of the fund to include student government, student clubs, student publications, school classes [if applicable], class trips and athletic fees/referees.
- The Board authorizes the maintenance of the student activity/athletic funds.
- All funds may be self-sustaining, the responsibility of a designated person and administered by the Business Administrator.

1. Receipt of Funds:

- All funds will be collected by the school secretaries. These funds are recorded in the front office software and will be transferred in a reasonable amount of time to the business office for deposit into the established bank checking account.
- All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a

definite purpose for doing so.

- All deposited funds will be recorded in a Receipts Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Asst. BA in the Business Office.

2. Disbursement of Funds:

- All funds will be disbursed from the established checking account on the authority of the Asst. BA.
- The disbursements must be supported by a receipt, claim or company invoice and will be attached to a Requisition Form [Field Trip Request Form or a memorandum from an administrator authorizing the disbursement] and a voucher.
- All checks written will be recorded, to include the date of check, payee, amount of check and activity or class to which it is to be charged. All checks will require two signatures: Board President (Vice President in absence) and Board Secretary (Lead Person in absence). Signing blank checks is strictly forbidden.
- Each month, bank account reconciliation is prepared and this balance is balanced with the individual activity or class balance by the Accounts Payable Clerk in the Business Office. The bank reconciliations are kept on file, with all canceled checks, for review by the Auditor.

Title: Pay Procedures

Regular Pay:

- Employees will be paid on the 15th and the last day of each month as per contract. When this is a weekend, a school holiday or an employee is scheduled to be off or out of the district, then he/she may receive his/her pay on the working day prior to the pay day.
- All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.
- All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.
- At least one time in a year, during the first pay in October each employee will be required to provide 'photo identification' and sign for release of his or her check or direct deposit voucher. This process is called Payroll Verification and coordinated by HR Coordinator or Asst. BA.
- Photo identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state,

county or other local government agency.

- Where no appropriate identification can be produced, Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.
- All salaries are determined and registered into the accounting system based on the Board approved Pay scale which is maintained by the business office and shared by the staff members.

Extra Contracts:

- Coaching contracts will be paid at the end of their respective coaching season after all uniforms and equipment are accounted for by the Athletic Director/Supervisor of Instruction.
- Most other extra contracts will be paid one-half on the first pay of December and one-half in June. The other additional compensations will be paid lump sum at yearend.

Substitutes and Hourly Paid Employees:

- All daily and hourly paid individuals will receive pay for the time worked for the month, paid on the 16th of the subsequent month.
- HR Coordinator are reported the hours and/or days worked for this classification of employees upon the approval by School Directors.

Overtime:

- Overtime is reported on a Supplemental Pay Request form and is paid on the 15th of the subsequent month. Payment of overtime will be based on negotiated contract provisions. Overtimes must be approved by the School Directors and Asst. BA.

403(b) Salary Reduction Plan

- In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the Maximum Exclusion Allowance (MEA), the total amount of contribution to the plan allowed by Internal Revenue Service code each year. To take advantage of the Board's 403(b) plan, an employee must complete a salary reduction agreement.
- All other changes to be made for tax or voluntary deductions must be forwarded to the Payroll Clerk [in writing] for these changes to take effect the next pay cycle.

Title: Budget Account Number Coding

Procedure: When completing purchase orders for materials, supplies, equipment and /or services, it is important to use the correct budget account number as outlined by the New Jersey Chart of Accounts.

The GAAP accounts are broken down into 13 digits, an example is as follows:

11 190 100 610 001 11 - Fund 190- Program 100-Function 610-Object 001- Sub-Object

Fund- an accounting entity with a self-balancing set of accounts, such as:

11 General Fund

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

20 Special Revenue

Program- activities and procedures to accomplish an objective, such as:

110- K, **120-** 1-5; **150-**Home Instr.; **190-**Undistributed **200-** *Special Programs*(Special Education);

000- Undistributed Expenditures- charged indirectly to a program

Function - describes the activity for which a service/material is acquired, such as:

100- Instruction- activities dealing directly with instruction

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

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

Object- the service obtained as a result of a specific expenditure, such as:

320 Purchased Professional Services- Consultants, Assembly speakers

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

500 Repair and maintenance of Instructional Equipment

580 Travel-Staff Conferences/Workshops-staff mileage

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

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

640 Textbooks

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

800 Miscellaneous Expenditures

Title: Fundraising Activities

Purpose: To establish a uniform method for fundraising activities

Fundraising activities are approved by School Directors or Lead Person, when school clubs or organizations formally request permission through the club advisor and the activity does not interfere with the educational program of the school.

The following steps occur when initiating fund-raising activity:

1. Club officers garner the support of fund-raising activity from club members with the direction of the club advisor;
2. Club advisor requests in writing, permission to sponsor the activity from the lead person at least two full weeks in advance of the fundraising activity;
3. The Lead Person or School director reviews the request to sponsor the fund-raiser and respond to the club advisor and officers in writing within five (5) school days:
 - a. If approved, the process for purchasing and requesting is implemented and a comprehensive action plan is developed by the club advisor detailing the activities and organization of the event.
 - b. If approval is denied, the principal delineates the reasons.
4. Once the fund-raising activity is approved, the club advisor is responsible for the inventory and proper tracking of sales and receipts:
 - a. A numbered receipt book is used for all sales;
 - b. Receipt books are signed out at the business office;
 - c. The club advisor sign offs, together with the Asst. BA, on the deposit amount after the reconciliation is made.
5. Asst. Business Administrator:
 - a. Record the start and end receipt numbers for each book signed out;
 - b. Reconcile the receipts against all funds presented for deposit;
 - c. Sign off together with the club advisor on the deposit amount after the reconciliation is made.

The School Director reports all scheduled fund-raising activities in the monthly board report for the building.

BUDGET PROCESS

Procedure: School Budgets are the responsibility of the Business Administrator in conjunction with the Assistant School Business Administrator and the Lead Person. The following is a brief breakdown of the budget process.

November/December

- A meeting(s) with the Lead Person and School Business Administrator is held to discuss and to review the needs [and additional needs] of the school for the upcoming school year. A tentative budget is prepared based upon this meeting(s).

January/February

- The Business Administrator shall compile the proposed budget for the upcoming school year. Lead Person and the Business Administrator shall review the proposed budget with the Board as a whole and/or in committees of the Board.

March

- The Business Administrator shall match the initial NJDOE projected per-district aid and state aid amounts to the proposed budget and, in conjunction with the Lead Person, review the proposed budget with the Board as a whole and/or in committees of the Board. The budget is usually adopted by the Board of Trustees at a public meeting in Late March for submission to the NJDOE by March 31.

Title: Budget transfers

Procedure:

- When transferring money from one account to another, the source account must have enough money to cover the transfer, if not, then the transfer cannot be completed. This transaction is the responsibility of the Asst. Business Administrator, in accordance with Policy 3160, the Board has authorized the Asst. BA to make transfers between Board meetings.

Title: Overtime Authorization

Procedure:

- School Directors and then BA or Asst. BA has the authority to authorize overtime for the custodial/maintenance crew. The staff member(s) who is required to work overtime shall complete a supplemental pay request form that is signed by HR Coordinator, reviewed/approved by the Asst. Business Administrator or BA and then routed to the Payroll Company for processing. For summer/substitute custodial work, HR Coordinator utilizes a sign-in sheet. HR Coordinator maintains and approves this document and routes the information to the Payroll Company for processing.
- For instructional and/or other staff members that are [individually] required to work outside of their contractual hours, a supplemental pay request form is completed by the staff member, signed by the School Director and approved by Asst. BA and then routed to the Payroll Clerk for processing.
- For summer work by the instructional and/or other staff members, a sign-in sheet is utilized by the School Director to track the individuals that work during the summer. Usually, at the end of the month the Principal signs/approves the information on the sign-in sheet and the document is routed to the Payroll Clerk for processing.

POSITION CONTROL

Position control is a process to measure the current status of positions for personnel services within the district in order to analyze their fiscal impact on the whole budget year. The impact of a position is determined by actual expenditures from the beginning of a fiscal year plus amounts set aside to cover appointments to the position for the remainder of the fiscal year. The concept of position control implies that each position must be defined in specific terms and that the hiring procedure may not be completed until a specifically defined position exists for the applicant.

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

The position control roster shall:

1. Share a common database and be integrated with the district's payroll system;
2. Agree with the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:
 - i. The employee name
 - ii. The date of hire
 - iii. A permanent position tracking number for each employee including:
 - (1) An accurate expenditure account code(s)
 - (2) The building the position is assigned
 - (3) The certification title and endorsement held, as applicable
 - (4) The assignment of position titles are as follows:
 - CEO/Lead Person
 - School Director
 - Vice Principal of Curriculum and Instruction
 - School Business Administrator
 - Board Secretary
 - Asst. SBA
 - Business Office Consultant (Part-time)
 - Administrative Assistant
 - Manager of School Operations
 - Project Coordinators
 - Media Coordinator
 - Testing Coordinator
 - Building/Ground Coordinator
 - IT Manager

Asst. IT Manager
IT Coordinator
Librarian
School Nurse
Therapist – OT
Therapist – PT
Therapist - Speech
Certificated Support Staff – Other
Teacher by Subject Area
Instructional Assistants
Certificated Instructional-Other
Aides supported by IEP
Other Aides
Custodian
Secretaries
Security Staff
Other Non-certificated

- iv. A budgetary control number for substitute teachers
- v. A budgetary control number for overtime
- vi. A budgetary control number for extra pay
- vii The status of the position (filled, vacant, abolished, etc.)
- viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc;
- ix. Each of the following:
 - 1. base salary
 - 2. step
 - 3. longevity
 - 4. guide
 - 5. stipends by type
 - 6. overtime
 - 7. other extra compensation
- x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
- xi. The position’s full-time equivalent value by location;
- xii. The date the position was filled; and

xiii. The date the position was originally created by the board. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the board.

The District's position control roster shall be maintained by the Payroll Clerk or HR Coordinator and periodically reviewed by the Asst. BA or Business Administrator.

TPAF FICA Reimbursement

Once R&L Data Center (Payroll Company hired by the school provides a payroll, School Business Administrator (BA) and/or Asst. BA shall select social security contributions report, log in to DOE-NET and submit total wages covered and total extra contributions.

BA shall verify that State share payable calculated by DOE-NET which agrees with R&L calculation. R&L will include state share payable as a payable on school journal entry (charged to 10-141). As fund is received from the state of New Jersey, R&L will post it as 10-141 to clear the receivable.

PURCHASING

Title: Purchasing Procedures

According to the New Jersey State Statute 18A:18A-2(b); the Purchasing Agent/Business Administrator is the only individual in the school district having the authority to make purchases for the Board of Trustees.

Authorized Purchases

All requests for the purchase of goods and/or services must be made through an approved purchase order signed by the Asst. Business Administrator and/or Board Secretary. No goods or materials may be ordered or work/service be authorized to begin by any other individual in the school district other than the Asst. Business Administrator or Purchasing Agent. Additional signature is required for the purchases above quotation threshold. (15% of \$36,000 or \$5,400). Lead Person Approval is required for the POs exceeding the threshold acct. to the QPA standards.

Procedure:

- **QUOTATIONS:** When a single item or service, or group of like items cost between \$5,400 to \$36,000, additional quotations are required.
- **BIDDING PROCESS:** When a single item or service of a group of like items are at **\$36,000** or greater, the formal bidding process through the Business Office is required. The legal process takes approximately four to eight weeks from the date the Business Office receives the request and specifications. After award of the bid, the Business Administrator will notify the appropriate party of the award.
- If the vendor has a State Contract Number, no quotes or bids are necessary, however the State Contract Number must appear on the purchase order. Additionally, the Board is a member of various pricing cooperatives--purchases from the approved cooperative vendors do not require quotes or bids.
- **Preview of Materials:** All staff members must receive permission from the Asst. BA or Asst. to PA to preview materials. After the preview process has been completed, the item may be returned. If there is a desire to purchase the previewed item, then the requisition process must be followed by the staff member.
- **Reimbursements of employees:** The Board of Trustees recognizes an employee reimbursement purchase order usually when it pertains to pre-approved travel, meal, conferences and/or special functions reimbursements, like reimbursements for the various small purchases. Travel advances are prohibited. Travel costs over \$1,500

need a board resolution to approve for the reimbursement.

- For employees, a board of trustees requires that travel occur only upon prior written approval of the lead person and prior approval by a majority of the full voting membership of the board. Business Administrator's and Lead Person's travel expenses should be approved by the board.

- **Cooperative Purchasing**-The Board of Trustees has contracted with Educational Data Services, Inc to bid on items on an as needed basis using the on-line Ed-Data web-site or via the manual supply requisition process. Supply catalogues are available for staff members to utilize. Some examples are:
 - Office supplies, instructional supplies, custodial supplies, art supplies & science supplies and construction, maintenance and repair services.
 - Athletic, technology supplies and copy paper are purchased using the cooperative purchasing arrangement.
 - Additionally, the Board is a member of various pricing consortiums such as the Alliance for Competitive Energy Services [ACES], the Alliance for Competitive Telecommunications [ACT], the Central Morris Co-operative Pricing Consortium for #2 fuel oil, County of Sussex for Vehicle and Equipment Fuel, the Passaic Board of Education [student transportation coordination and bussing], etc and Hunterdon County Educational Services for special education services.

FACILITIES

Purpose: The Board of Trustees recognizes that adequate and safe facilities must be provided to all students, staff members & public that uses the facility.

Procedure:

Maintenance and Repair of Equipment

- Asst. BA is responsible for securing the necessary quotes for the maintenance /repair services such as elevators, fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.
- Operations and Building Grounds Coordinator is prepared to carry out some renovations, alterations and improvements in order to offer a constant safe environment. These operations must be scheduled in advance and must be arranged by the “Work Order forms” upon approval by School Director and then Business Administrator in the second phase of approval process.

Noise Control

- Operations and Building Grounds Coordinator organizes Custodial&Maintenance staff (C&M) 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 staff members are bothered by noise caused by repair projects, the Operations and Building Grounds Coordinator will try to accommodate the respective needs.

Pest Control

- Orkin Pest Control provides exterminator services to rid the building of rodents, insects and other pests in accordance with the Board’s Integrated Pest Management Plan— Operations and Building Grounds Coordinator is responsible for implementing this program.

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.

Chemical Hygiene and Disposal of Hazardous Wastes

- The School Administration has a Hazard Communication Plan.
- Chemicals, oils, paints, radioactive materials or other hazardous waste should not be disposed of in trash or waste water collection systems. Any

questions regarding the storage or disposal of these types of materials should be directed to the Operations and Building Grounds Coordinator.

Right To Know

- Manager of Operations will maintain a Right to Know file and ensure that all employees are provided training at the time of initial employment.
- Manager of Operations will conduct the program, have and provide training on Right to Know regulations to all employees as required.

Safety/Accident Reporting

- All accidents will be reported to the office on the appropriate district approved form. Following review by the Asst. BA or Business Administrator, the accident form will be forwarded to the school insurance agent/carrier in accordance with the school's risk management procedures.

Asbestos Management

- Manager of School Operations shall maintain its AHERA management plan and ensure that it is updated every three years (if applicable).

Indoor Air Quality

- Manager of School Operations and School Directors will ensure that a properly licensed boiler operator shall maintain an Indoor Air Quality Plan.

Fire Alarm Systems

- Manager of School Operations and School Directors will ensure that a properly licensed boiler operator shall ensure that annual inspections are performed on the fire alarm system. It shall also conduct periodic inspections of all fire extinguishers.

Boilers

- Manager of School Operations and School Directors will ensure that a properly licensed boiler operator will ensure that all boilers are inspected annually.
- Manager of School Operations and School Directors will ensure that a properly licensed boiler operator is on site whenever the boilers are running and buildings are occupied.

Safety Inspections

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

OSHA/PEOSHA requirements

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

Commercial Truck Usage

- The school will ensure that the usage of the commercial truck purchased to use only for the purpose of carrying the equipment, furniture and school related items between the school locations.
- Building Grounds Coordinator (Head Custodian) and assigned custodial staff are the only personnel to drive the vehicle.
- The vehicle is fully insured by NJSBAIG.
- All related policies are available at the policy manual of BASCS at the File Code 3541.32 under 3000 Business and Non-instructional Operations.

Operations and Building Grounds Coordinator Job Description:

Reports to: Asst. BA and Lead Person

Primary Function: Responsible for ensuring that the whole school environment is maintained to a satisfactory standard. This will include liaison with and supervision of all contractors and the supervision of a team of cleaning staff. The job holder will also be required to oversee the security of the school and to manage a program of preventative planned maintenance

Responsibilities:

1. Consistent with code, organize and carry out maintenance duties to ensure the general upkeep and maintenance of the school premises. This will include:
 - a. Maintenance and repair of window and door furniture and fittings
 - b. Maintenance and repair of door closers and hinges
 - c. Repair of furniture, fixtures and fittings as required
 - d. Making good paintwork as required
 - e. Minor plumbing maintenance and repairs
 - f. Minor electric maintenance and repairs
2. To organize and carry out redecoration programs.
3. To organize and carry out improvement work, e.g. Erection of shelves, notice boards etc.
4. To ensure that urgent, repairs at the school buildings are carried out, either directly or by negotiation with contractors.
5. To be responsible for making appropriate arrangements for dealing with emergencies; which may occur outside of normal school hours.
6. To assist with the preparation of specifications and selection of tenders for minor works.
7. To liaise with contractors working on site.

8. To be responsible for the operation of a preventative planned maintenance program and the routine inspection of the school premises.
9. To maintain regular records of services consumption.
10. To assist the HR and Business Office with the interviewing, selection and appointment of cleaning staff.
11. To ensure a satisfactory level of cleanliness and hygiene is maintained throughout the entire school premises including the school grounds.
12. To ensure that the school grounds are kept free of litter and that pathways are gritted or salted during wintry conditions.
13. To participate in the organization and movement of furniture and equipment within the premises.
14. To assist with the preparation of activities on school premises, before and after school events.
15. To supervise orders for caretaking and cleaning supplies, plant spares and maintenance materials within the allocated budget and to ensure adequate stock levels are maintained.
16. To ensure the responsible operation, care and maintenance of all equipment and tools associated with caretaking, cleaning and maintenance work to ensure that proper safety standards and requirements are applied.
17. To assist with the preparation of the school premises for school events.
18. To organize and participate in the maintenance of the school grounds.
19. To maintain all relevant logs, records and information as required.
20. Hold weekly meetings with custodians.
21. Assist in the recruitment of new custodial staff.
22. IPM (Integrated Pest Management) coordinator.
23. To undertake such other duties appropriate to the post as may from time to time be required to ensure the smooth running of the school.

Related Professional Responsibilities:

1. Learn and interpret school policies and procedures to be enforced.
2. Responds appropriately to sensitive and emergency situations.
3. Communicate tactfully and effectively.
4. Maintains desirable professional and interpersonal relationships with staff and other administrators.
5. Observes all Board policies, administrative regulations and directives.

SECURITY

Title: Security

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

Procedure:

Buildings and Grounds Security

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

ID Badges

- All visitors in the building shall wear identification badges issued by the main office.

Visitors/Deliveries

- All visitors during the school day will be permitted access to the building only through the main school office or the business office.
- Outside deliveries shall be accepted at the business office.
- For large deliveries, the driver shall be required to check into the main school office and a C&M staff member will be assigned to oversee the delivery.

Building Keys

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

Parking Areas

- Staff members shall park in areas designated for staff members (or in pre-assigned parking spots).

EMERGENCY PREPAREDNESS

TITLE: Emergency Preparedness

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

- The administration has created a detailed School Safety and Security Plan (N.J.A.C. 6A:16-5.1 et seq.) which provides additional detailed information available to all related staff. The Plan has sensitive information that should not be shared with the public.
- The administration has created a quick reference guide that will be distributed to the staff to follow in the event of a crisis, including but not limited to:
 - Bomb Threats
 - Lock Down
 - Fire
 - Intruder
 - Weather
 - Earthquakes
 - Student Runaway/Abduction
 - Weapons
 - Child Abuse
- The administration has created and maintained a Bio-Security Management Plan to keep the food products safe. The Bio-Security Management Plan has been developed with the Board's Food Service Management Company. This document shall be kept confidential except for members of the crisis management team.

RISK MANAGEMENT

Title: Safety

Purpose: It is the goal of the District to provide a safe and healthful environment for everyone that utilizes the facility. This includes employees, students, and visitors to the district.

Procedure:

The Board of Education shall appoint a Safety Compliance Officer with the responsibility of establishing and implementing a continuing effective safety program. The district goal is to eliminate lost time accidents and employees should be involved through periodic safety meetings. The District utilizes its Administrative meetings to accommodate this. Some of the following points are covered at the Administrative meetings, as follows:

- Accident investigation and accident trend analysis.
- Safety themes identified for use at the school.
- Remediation of hazards.
- Modification to improper work methods.
- Safety guidelines and specific rules for each area of each building in the district.
- Proper OSHA - 300 log maintenance.

Title: Loss Control

Subtitle: Injuries

Procedure:

STAFF INJURIES

Every employee is entitled to work under the safest possible conditions. In order to insure this, it is necessary that every accident/injury be reported.

- All incidents/ accidents must be reported by the employee to their School Director [or the School Nurse] within twenty-four (24) hours after the incident occurs. In the case of injury, an accident report must be filled out by the employee [or the School Director if the staff member is unable to] within twenty-four (24) hours. If the employee needs medical treatment they will be issued proof of the Board's workers' compensation insurance coverage and directed to an approved medical facility. If further specialized

treatment is needed, it must be approved by the Workers' Compensation physician who will refer the employee to a specialist for this treatment. Failure to go to the Board's doctor will result in a possible rejection of the claim. The school's workers' compensation doctor or the referred doctor will determine when the employee may return to work.

- If the accident or injury is an emergency, the employee may be treated at the nearest medical facility and report the accident as soon as possible to the Business Administrator [and their immediate supervisor]. The employee should instruct the hospital, doctor or pharmacy to forward all bills to the business office. It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills. After examination or treatment by the workers' compensation doctor [emergency doctor or referred doctor], if the employee is able to return to work, the employee must give the doctor's written return to work release to their immediate supervisor.

INJURIES TO VISITORS ON THE PREMISES

- For injuries to visitors in the building or on the premises (day or evening), the Business Office should be notified, in writing if possible, as to when and where the accident occurred. It is important that in the description of the accident it is clearly stated what the injuries are. Appropriate accident reporting forms will be forward to the injured party by the Business Administrator. Asst. BA or Business Administrator will route the accident/incident form that was completed by the injured party, to the Board's insurance agent.

INJURIES TO STUDENTS

- The responsible staff member will complete a Student Accident Report form for the injured student. If the student requires medical attention, the nurse will contact the student's parent to arrange for the student to be picked up from school [the nurse will give the parent a student accident claim form to be filed by the parent with the insurance carrier]. The nurse will forward the completed accident form to the Principal for review and sign-off. The Principal will route the form to the business office who will forward it to the Board's insurance agent.

LITIGATION/LIABILITY

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

Title: Loss Control

Subtitle: Recording of Days Absence Due to Injury/Accident

Procedure:

- Days absent from work due to illness, injury or accident will be recorded as sick days initially. When the District receives a determination from the Workers' Compensation Insurance Carrier, a Workers' Compensation Court or the District confirms the injury is work related, the days the employee missed will be designated as Workers' Compensation Days. The employee's attendance record will be adjusted accordingly.

Title: Personal Items

Procedure:

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

TRANSPORTATION

Title: Transportation

Purpose: The Board of Trustees recognizes that transportation to and from school is required for the promotion of education. The Student's resident district has the responsibility to transport eligible students to and from their homes and school and between the campuses.

New Students

- The Secretary's office shall provide new students with the appropriate Transportation form which will be forwarded to the Resident District Office of Transportation.

Students Leaving District

- The Secretary's office shall notify the Resident District Office of Transportation when an eligible student transfers out of the school.

Field Trip/Athletic Buses

- Requests for buses for field trips and athletic events shall be submitted to the Business Office at least six weeks prior to the event. The Business Office will coordinate the preparation of the necessary transportation contracts.

FOOD SERVICE

Title: Food Service

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

Application for Participation in Child Nutrition Program

- Before the beginning of each school year, Administrative Assistant or Asst. BA files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program.

Direct Certification

- Students eligible for TANF and/or Food Stamps may be directly certified by the State. In these instances, no lunch applications need to be filled out.

New Students

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

Free and Reduced Meal Applications

- The Principal's Secretary or Administrative Assistant provides applications for free and reduced meals to each family before the opening of school. The applications are disseminated by the school to students and then returned to school upon completion. Completed applications are then forwarded to Principal.

Determining Eligibility for participation in the Child Nutrition Program

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

Master Eligibility List

- A master eligibility list must be completed and is maintained by the Administrative Assistant. This is a comprehensive list of all students who filed an application and indicates their status as free, reduced or denied.

Civil Rights Compliance/Verification

- Per regulation, a Civil Rights Compliance process is completed each year. Using the October 15th student data, lists are maintained by school, broken down by ethnic group and further broken down by status of free, reduced and denied.
- By November 15th, the required percentage of applications deemed eligible for free and reduced are verified. These applications are chosen at random and applicants are asked to provide a name and social security number for each adult listed on the application as well as proof of income.

Bidding

- The Food Service Management Company contract will be renewed and/or re-bid in accordance with applicable law.

Daily Deposits

- Deposits are prepared daily and reconciled to the register tapes by food service management company cashiers. The Cafeteria manager verifies the receipts and prepares the deposits which are brought daily to the bank with a completed deposit ticket. Deposit totals are reconciled to the bank statement by business office personnel.

Setting Prices

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

Voucher Certification/Submission

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

Commodities

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

TECHNOLOGY SYSTEMS

TITLE: Technology Systems

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

Computer Network & Work Stations

- Rooms or areas that house servers will be secured by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
- Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, etc.
- Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.
- User accounts should only be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
- Anti-virus applications are in use and updated on all district computers which occurs on a regular basis to protect from computer virus contamination.
- The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
- The district utilizes an external firewall to prevent access from unauthorized sources.

Video Surveillance Security

- The District has installed cameras in key locations to record activities at all hours.
- The surveillance cameras will interface with a digital video recording system.
- The digital recording system will provide enough storage to monitor key locations for a period of three to five days at a minimum.
- The digital recording systems will be checked regularly to ensure recording quality, reliability, and ability to retrieve information.

iPad Usage, Smart Board Utilization, Computer Carts

- High School students are assigned iPads and they will be instructed in accordance with the provisions of technology usage requirements.
- They are to be all insured and parents are to be charged for that insurance and school is to be kept responsible in case of any damage and repair needs.

- iPad devices are to be assigned in school inventory and students using are to be determined by School administration.
- Smart boards are or will be installed in all classrooms and these devices are to be assigned into the school inventory.
- Computer Carts are to be purchased for each floor in each school, they are to be kept locked in spare rooms and these carts are to be used according to the predetermined schedule by School Administration.

E-Rate

- Every year, Schools as each building are to apply for E-Rate funds.
- Funds are to be spent in some predetermined technology installments and/or for phone, fax, and internet usage charges.

INFORMATION MANAGEMENT

TITLE: Information Management

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

- The board has established policy 6142.10 that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy identifies students, staff, parents and guardians, and other users who may have access to the district's data, systems and information. No student shall be allowed to use the computer network unless they have filed with the Principal [or designee] a consent form signed by the pupil and his/her parent or legal guardian(s).

ENROLLMENT COUNTS

TITLE: Enrollment Counts

Purpose: By this policy, school (BASCS) aims to organize the enrollment count procedure. During the school year, school (BASCS) is responsible for conducting two enrollment-counts October 15 and the last day of the school year- for the purpose of accurate calculation of average daily enrollment (ADE).

Failure to monitor enrollment in a timely manner may cause BASCS to lose funds (or delay payments) it may be entitled to. BASCS teachers, School Business Administrator (SBA) and Administrative Assistant (AA) are responsible with the well functioning of enrollment count procedure. Lead Person (LP) and Board of Trustees are responsible monitoring these units to ensure that this policy and procedure are implemented properly.

Procedure:

Division of Responsibilities

Administrative Assistant shall conduct enrollment counts, maintain and reconcile student register with the Department of Education (DOE) network system, and maintain contact with the residential school district(s) and DOE. AA is responsible with registering students and should prepare recording attendance in BASCS register with the help of teachers.

It is Asst. BA and/or BA's responsibility to ensure that DOE-net software is up to date and operable, especially, prior to the beginning of school. Regarding safeguarding of school register and DOE-net information against any computer failure, fire or breach of confidentiality; AA and BA should backup files to school database and as hard copy; Asst. BA or BA shall maintain and secure the DOE-net password and an additional staff member shall be trained to use DOE-net as well.

3) Division of Responsibilities in Detail

Prior to October enrollment count, Asst. BA or BA shall provide the number of session days in accordance with the DOE-net enrollment schedule to the Office of School Funding.

Administrative Assistant shall follow up a memo that will be provided by Director of Finance, which serves as a timeline for submission of enrollment data. In this memo, AA will be advised when the DOE-net system will open so the enrollment data can be modified in appropriate time. Administrative Assistant or Asst. Ba needs to create student records for new students and adjust the records for those who were not enrolled for the full session. After SBA entering new

students, AA shall notify the appropriate school district to request that they input the assigned district school codes into the DOE-net system. At each count, AA shall review and resolve the status of any student listed on the 000/999 exception report.¹

Each BASCS teacher is responsible with recording attendance and submitting it to AA on daily basis as applicable. Each school day, AA shall compile and submit these data to school register to update the school attendance for each student. AA shall also update the student information on register on daily basis.

It is SBA's duty to upload required information into DOE network as well as verify the accuracy of the available information prior to each count. However, AA shall prepare all required documents no less than a week prior to these count datelines. If any alteration is required within this period, AA shall submit the updated data to SBA immediately. LP shall monitor the coordination between AA and SBA in this regard.

After each count, SBA shall confirm the accuracy of the ADE by comparing it what is in the budget and whether current count payment schedule matches revenue for each month in the cash flow schedule. SBA shall notify the Board of Trustees of any funding changes as a result of the latest enrollment count so that board can take proper actions. SBA and LP shall develop a plan to correct any inaccuracies related to enrollment reporting.

SBA shall prepare a revised budget and cash flow statement if there is a discrepancy between the BASCS' average daily enrollment (in the current count) and what is budgeted, and submit these documents to the Department of Education with a signed resolution once they have been approved by the Board of Trustees.

SBA and AA shall engage in a cordial and strong working relationship with the school districts Board Secretary's office personnel as they are responsible for verifying and coding students that attend to BASCS.

¹ A student will be listed on this report if the school district has taken no action on the student record -000-, or they determine that the student is not a resident of the district -999-.