

Month / Year: May 31, 2023

06/14/23

EXHIBIT NO. X13:1

Line	Budget Category	Account	(col 1)		(col 2)	(col 3)	(col 4)	(col 5)		(col 6)	(col 7)	(col 8)
			Original Budget	Revenues Allowed NJAC - 6A: 23A-13.3(d)				Original Budget For 10% Calc	Maximum Transfer Amount			
			Data	Data	Col1+Col2	Col3 * .1	Col3 + or - Data	Col5/Col3	Col4+Col5	Col5/Col3	Col4+Col5	Col4-Col5
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	11-1XX-100-XXX	28,971,031	169,295	29,140,326	2,914,033	(1,055,464)	-3.62%	1,858,568		3,969,497	
10300	Total Special Education - Instruction, Total Basic Skills/Remedial - Instruct., Total Bilingual Education - Instruction, Total Undistributed Expend - Speech, OT,, Total Undist. Expend. - Other Supp. Serv	11-2XX-100-XXX 11-000-216, 217	16,714,036	21,694	16,735,730	1,673,573	(880,991)	-5.26%	792,583		2,554,564	
15180	TOTAL VOCATIONAL PROGRAMS	11-3XX-100-XXX	0	0	0	0	0	0.00%	0		0	
17100	Total School-Sponsored Co/Extra Curricular, Total School-Sponsored Athletics - Instr, Total Before/After School Programs, Total Summer School, Total Instructional Alternative Educatio, Total Other Supplemental/At-Risk Program, Total Other Alternative Education Progra, Total Other Instructional Programs - Ins	11-4XX-X00-XXX	1,182,046	28,420	1,210,466	121,047	6,130	0.51%	127,176		114,917	
27100	Total Community Services Programs/Operat	11-800-330-XXX	0	0	0	0	0	0.00%	0		0	
29180	Total Undistributed Expenditures - Instr	11-000-100-XXX	11,609,640	31,598	11,641,238	1,164,124	(31,000)	-0.27%	1,133,124		1,195,124	
29680	Total Undistributed Expenditures - Atten, Total Undistributed Expenditures - Health, Total Undist. Expend. - Guidance, Total Undist. Expend. - Child Study Team, Total Undist. Expend. - Edu. Media Serv.	11-000-211, 213, 218, 219, 222	5,711,112	234,480	5,945,592	594,559	(30,497)	-0.51%	564,063		625,056	
43200	Total Undist. Expend. - Improvement of I, Total Undist. Expend. - Instructional St	11-000-221, 223	916,974	1,500	918,474	91,847	22,833	2.49%	114,680		69,014	
45300	Support Serv. - General Admin	11-000-230-XXX	1,616,531	26,087	1,642,618	164,262	(114,000)	-6.94%	50,262		278,262	
46160	Support Serv. - School Admin	11-000-240-XXX	3,833,356	2,792	3,836,148	383,615	(10,000)	-0.26%	373,615		393,615	
47200	Total Undist. Expend. - Central Services, Total Undist. Expend. - Admin. Info. Tec	11-000-25X-XXX	2,252,218	46,987	2,299,205	229,920	(2,640)	-0.11%	227,280		232,560	
51120	Total Undist. Expend. - Oper. & Maint. O	11-000-26X-XXX	8,715,690	399,261	9,114,951	911,495	68,020	0.75%	979,515		843,475	
52480	Total Undist. Expend. - Student Transport	11-000-270-XXX	8,112,488	161,139	8,273,627	827,363	2,583,060	31.22%	3,410,423		(1,755,697)	
71260	TOTAL PERSONNEL SERVICES -EMPLOYEE	11-XXX-XXX-2XX	15,048,520	78,700	15,127,220	1,512,722	(587,000)	-3.88%	925,722		2,099,722	
72020	Total Undistributed Expenditures - Food	11-000-310-XXX	0	0	0	0	0	0.00%	0		0	
72120	Transfer of Property Sale Proceeds Res., Transfer of Property Sale Proceeds CDL	11-000-520-934	0	0	0	0	0	0.00%	0		0	
72160	Increase in Sale/Lease-back Reserve	10-605	0	0	0	0	0	0.00%	0		0	
72180	Interest Earned on Maintenance Reserve	10-606	500	0	500	50	0	0.00%	50		0	
72200	Increase in Maintenance Reserve	10-606	0	0	0	0	0	0.00%	0		0	
72220	Increase in Current Expense Emergency Re	10-607	0	0	0	0	0	0.00%	0		0	
72240	Interest Earned on Current Exp. Emergenc, Increase in Bus Adv. Res. for Fuel Costs, Increase in IMPACT Aid Reserve (General), Increase in IMPACT Aid Reserve (Capital)	10-607	0	0	0	0	0	0.00%	0		0	
72260	TOTAL GENERAL CURRENT EXPENSE		104,684,142	1,201,953	105,886,095	10,588,609	(31,549)	-0.03%	10,557,061		10,620,158	

Month / Year: May 31, 2023

06/14/23

Line	Budget Category	Account	(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
			Original Budget	Revenues Allowed NJAC - 6A: 23A-13.3(d)	Original Budget For 10% Calc	Maximum Transfer Amount	YTD Net Transfers / (from) 5/31/2023	% Change of Transfers YTD	Remaining Allowable Balance From	Remaining Allowable Balance To
			Data	Data	Col1+Col2	Col3 * .1	+ or - Data	Col5/Col3	Col4+Col5	Col4-Col5
75880	TOTAL EQUIPMENT	12-XXX-XXX-73X	770,000	513,726	1,283,726	128,373	31,549	2.46%	159,921	96,824
76260	Total Facilities Acquisition and Constru	12-000-4XX-XXX	5,580,272	2,225	5,582,497	558,250	0	0.00%	558,250	558,250
76320	Capital Reserve - Transfer to Capital Pr	12-000-4XX-931	0	0	0	0	0	0.00%	0	0
76340	Capital Reserve - Transfer to Debt Servi	12-000-4XX-933	0	0	0	0	0	0.00%	0	0
76360	Increase in Capital Reserve	10-604	0	0	0	0	0	0.00%	0	0
76380 76385	Interest Deposit to Capital Reserve, IMPACT Aid Reserve (Cap) Tr to Cap Proj	10-604	100	0	100	10	0	0.00%	10	10
76400	TOTAL CAPITAL OUTLAY		6,350,372	515,951	6,866,323	686,632	31,549	0.46%	718,181	655,084
83080	TOTAL SPECIAL SCHOOLS	13-XXX-XXX-XXX	0	0	0	0	0	0.00%	0	0
84000 84005	Transfer of Funds to Charter Schools, Transfer of Funds to Renaiss Schools	10-000-100-56X	707,555	0	707,555	70,756	0	0.00%	70,756	70,756
84020	General Fund Contrib. to School-based Bu	10-000-520-930	0	0	0	0	0	0.00%	0	0
84060	GENERAL FUND GRAND TOTAL		111,742,069	1,717,904	113,459,973	11,345,997	0	0.00%	11,345,997	11,345,997



School Business Administrator Signature

6.16.23

Date

TR#	Transfer Description	Amount	To Account	From Account
15325	05/02/23 Transfer to buy copy paper	22.03	11-190-100-610-160-07 GENERAL SUPPLIES	11-000-213-600-154-07 SUPPLIES AND MATERIALS
		215.34	11-190-100-610-160-07 GENERAL SUPPLIES	11-000-222-600-159-07 SUPPLIES AND MATERIALS
		1,550.00	11-190-100-610-160-07 GENERAL SUPPLIES	11-000-223-580-160-07 TRAVEL/WORKSHOPS
		35.53	11-190-100-610-160-07 GENERAL SUPPLIES	11-000-266-610-000-07 SECURITY GEN SUPPLIES
		273.14	11-190-100-610-160-07 GENERAL SUPPLIES	11-190-100-610-112-07 GENERAL SUPPLIES
		20.68	11-190-100-610-160-07 GENERAL SUPPLIES	11-190-100-610-113-07 GENERAL SUPPLIES
		958.44	11-190-100-610-160-07 GENERAL SUPPLIES	11-190-100-610-119-07 GENERAL SUPPLIES
		206.65	11-190-100-610-160-07 GENERAL SUPPLIES	11-190-100-610-120-07 GENERAL SUPPLIES
		221.00	11-190-100-610-160-07 GENERAL SUPPLIES	11-190-100-800-112-07 OTHER OBJECTS
		65.00	11-190-100-610-160-07 GENERAL SUPPLIES	11-190-100-800-114-07 OTHER OBJECTS
		103.00	11-190-100-610-160-07 GENERAL SUPPLIES	11-190-100-800-114-07 OTHER OBJECTS
		24.76	11-190-100-610-160-07 GENERAL SUPPLIES	11-213-100-610-213-07 GENERAL SUPPLIES
		649.01	11-190-100-610-160-07 GENERAL SUPPLIES	11-402-100-600-402-07 SUPPLIES AND MATERIALS
15328	05/04/23 Bus Repairs & Parent Contracts	1,400.00	11-000-270-514-000-16 CONTRACT SERV (SP ED STU	- - - - -
		10,500.00	11-000-270-615-000-16 TRANSPORTATION SUPPLIES	- - - - -
		2,900.00	- - - - -	11-000-270-390-000-16 OTHER PURCH PROF & TECHN
		9,000.00	- - - - -	11-000-270-600-000-16 SUPPLIES AND MATERIALS
15329	05/04/23 Transfer to purchase supplies	4,000.00	11-190-100-610-160-07 GENERAL SUPPLIES	11-190-100-340-000-07 PURCHASED TECH SERVICE
15336	05/05/23 Tutoring Snacks April	68.05	11-190-100-500-000-04 OTHER PURCHASED SERVICES	11-190-100-610-000-04 GENERAL SUPPLIES
15337	05/05/23 Trf for textbooks	20,000.00	11-190-100-640-000-20 TEXTBOOKS	11-000-221-110-000-20 OTHER SALARIES
		4,464.15	11-190-100-640-000-20 TEXTBOOKS	11-000-221-600-000-20 SUPPLIES AND MATERIALS
		30,000.00	11-190-100-640-000-20 TEXTBOOKS	11-190-100-610-000-20 GENERAL SUPPLIES
15344	05/08/23 Transfers to order supplies	250.00	11-000-240-600-160-08 SUPPLIES AND MATERIALS	11-000-240-580-160-08 TRAVEL/WORKSHOPS
15345	05/08/23 Transfer for Staff Reimburse	476.00	11-000-240-600-160-08 SUPPLIES AND MATERIALS	11-000-240-800-160-08 OTHER OBJECTS
15352	05/12/23 Trf for aides	92.20	11-401-100-800-401-08 OTHER OBJECTS	11-401-100-600-401-08 SUPPLIES AND MATERIALS
15356	05/15/23 Cvr educ cost-hospital student	50,000.00	61-990-320-300-921-00 WCD B&A PUR PROF SVC	- - - - -
15375	05/15/23 PR 05/15 Transfr ExtraPay #447	10,000.00	11-219-100-320-000-10 PURCHASED PROFESSIONAL E	11-000-219-104-998-10 ESY TEACHERS SALARIES
		933.23	11-120-100-101-000-01 GRADES 1-5, EXTRA	- - - - -
		466.64	11-120-100-101-000-02 GRADES 1-5, EXTRA	- - - - -
		254.16	11-120-100-101-000-03 GRADES 1-5, EXTRA	- - - - -

TR#	Transfer Description	Amount	To Account	From Account
15375	05/15/23 PR 05/15 Transfr ExtraPay #447	200.00	11-120-100-101-000-05 GRADES 1-5, EXTRA	- - - -
		749.42	11-130-100-101-000-98 MIDDLE SCHOOL - OTHER	- - - -
		975.66	11-140-100-101-000-98 HIGH SCHOOL - OTHER	- - - -
		1,399.87	- - - -	11-190-100-320-000-02 PURCHASED PROF-EDUCA
		254.16	- - - -	11-190-100-320-000-03 PURCHASED PROF-EDUCA
		200.00	- - - -	11-190-100-320-000-05 PURCHASED PROF-EDUCA
		749.42	- - - -	11-190-100-320-000-07 PURCHASED PROFESSIONAL-E
		975.66	- - - -	11-190-100-320-000-08 PURCHASED PROFESSIONAL-E
15379	05/15/23 PR Transfr 05/15 PR # 447	87.46	20-483-100-100-040-00 CRRSA - ESSER II - SAL ESD/ESD	20-483-100-100-000-00 CRRSA - ESSER II - SALARIES
15380	05/15/23 PR Transfers 05/15 #447	8,447.90	11-216-100-101-099-04 Sal of Teachers - PSD FT	- - - -
		6,679.46	11-219-100-101-000-98 HOME INSTR. - SPEC ED	- - - -
		6,679.46	- - - -	11-213-100-101-099-08 BUDGET - RESOURCE ROOM T
		8,447.90	- - - -	11-216-100-101-099-03 Sal of Teachers - PSD FT
15381	05/15/23 Trf for After School Tutoring	407.61	20-232-100-100-020-01 TITLE I - 22-23 - SAL ESD/ESY	- - - -
		546.34	20-232-100-100-020-02 TITLE I - 22-23 - SAL ESD/ESY	- - - -
		407.61	- - - -	20-232-400-731-000-01 TITLE I - 22-23 - EQUIPMENT
		546.34	- - - -	20-232-400-731-000-02 TITLE I - 22-23 - EQUIPMENT
15465	05/15/23 Cvr students hospiti & DCP & P	92,000.00	11-000-100-561-000-10 TUITION TO OTH LEA IN NJ	- - - -
		8,000.00	11-219-100-320-000-10 PURCHASED PROFESSIONAL E	- - - -
		92,000.00	- - - -	11-000-100-566-000-10 TUITION TO PRIVATE SCHOO
		8,000.00	- - - -	11-000-219-600-000-10 SUPPLIES AND MATERIALS
15376	05/16/23 Purchase Cameras & Tripods	702.83	11-190-100-610-110-08 GENERAL SUPPLIES	11-190-100-420-112-08 CLEANING, REPAIR & MAINT
15377	05/17/23 Trf for Perkins CTE supplies	1,222.40	20-375-100-600-000-00 PERKINS 22-23 - SUPPLIES	20-375-100-300-000-00 PERKINS 22-23 - PURCH PROF
		650.00	20-375-100-600-000-00 PERKINS 22-23 - SUPPLIES	20-375-200-500-000-00 PERKINS 22-23 - OTHER PUR
15378	05/17/23 Trf for Perk Res supplies	3,720.35	20-376-100-600-000-00 PERKINS RES - 22-23 - SUPPLIES	20-376-100-100-000-00 PERK RES 22-23 - SALARIES
		548.55	20-376-100-600-000-00 PERKINS RES - 22-23 - SUPPLIES	20-376-200-580-000-00 PERK RES 22-23 - TRAVEL
15388	05/17/23 Purchase Vision Screener	4,845.00	12-000-213-732-000-04 NURSING EQUIPMENT	11-190-100-610-000-04 GENERAL SUPPLIES
15394	05/18/23 Parent Ctr Regststrans supplie	900.00	11-000-270-514-000-16 CONTRACT SERV (SP ED STU	- - - -
		4,217.65	11-000-270-615-000-16 TRANSPORTATION SUPPLIES	- - - -

TR#	Transfer Description	Amount	To Account	From Account
15394	05/18/23 Parent Ctr Regstrans supplie	450.00	11-000-270-800-000-16 OTHER OBJECTS	- - - - -
		4,217.65		11-000-270-420-000-16 CLEANING, REPAIR & MAINT
		1,350.00		11-000-270-593-000-16 MISC PURCH SERV-TRANSPOR
15395	05/19/23 Trf for services	3,000.00	11-000-251-592-000-17 MISC PURCHASED SERVICES	11-000-251-600-000-17 SUPPLIES & MATERIALS
15397	05/19/23 End of Year Consolidation	1,086.00	11-000-240-600-000-04 SUPPLIES AND MATERIALS	- - - - -
		1,903.83	11-190-100-610-000-04 GENERAL SUPPLIES	- - - - -
		3.83		11-000-213-600-000-04 SUPPLIES AND MATERIALS
		1,086.00		11-000-240-800-000-04 OTHER OBJECTS
		1,000.00		11-190-100-580-000-04 TRAVEL/WORKSHOPS
		200.00		11-204-100-610-000-04 GENERAL SUPPLIES
		200.00		11-212-100-610-000-04 GENERAL SUPPLIES
		500.00		11-213-100-610-000-04 GENERAL SUPPLIES
15398	05/19/23 Trf for TTL 1 supp & install	1,778.83	20-232-100-600-000-01 TITLE I - 22-23 - SUPPLIES	- - - - -
		1,902.53	20-232-100-600-000-02 TITLE I - 22-23 - SUPPLIES	- - - - -
		5,226.27	20-232-100-600-000-03 TITLE I - 22-23 - SUPPLIES	- - - - -
		835.31	20-232-100-600-000-04 TITLE I - 22-23 - SUPPLIES	- - - - -
		2,188.70	20-232-100-600-000-05 TITLE I - 22-23 - SUPPLIES	- - - - -
		788.70	20-232-100-600-000-06 TITLE I - 22-23 - SUPPLIES	- - - - -
		1,958.66	20-232-100-600-000-07 TITLE I - 22-23 - SUPPLIES	- - - - -
		346.45	20-232-100-600-000-08 TITLE I - 22-23 - SUPPLIES	- - - - -
		385.00	20-232-200-300-000-07 TTL I 22-23 SS PUR PROF &	- - - - -
		1,778.83		20-232-400-731-000-01 TITLE I - 22-23 - EQUIPMENT
		1,902.53		20-232-400-731-000-02 TITLE I - 22-23 - EQUIPMENT
		5,226.27		20-232-400-731-000-03 TITLE I - 22-23 - EQUIPMENT
		835.31		20-232-400-731-000-04 TITLE I - 22-23 - EQUIPMENT
		2,188.70		20-232-400-731-000-05 TITLE I - 22-23 - EQUIPMENT
		788.70		20-232-400-731-000-06 TITLE I - 22-23 - EQUIPMENT
		2,343.66		20-232-400-731-000-07 TITLE I - 22-23 - EQUIPMENT
		346.45		20-232-400-731-000-08 TITLE I - 22-23 - EQUIPMENT
15399	05/22/23 Trsfr remaining balances	643.23	11-190-100-610-160-08 GENERAL SUPPLIES	11-000-213-600-154-08 SUPPLIES AND MATERIALS
		2,615.00	11-190-100-610-160-08 GENERAL SUPPLIES	11-000-218-800-153-08 OTHER OBJECTS

Winslow Twp School District

Transfers by Transfer Number

Start date 5/1/2023 End date 5/31/2023

TR#	Transfer Description	Amount	To Account	From Account
15399	05/22/23 Trsfr remaining balances	222.71	11-190-100-610-160-08 GENERAL SUPPLIES	11-000-219-600-151-08 SUPPLIES AND MATERIALS
		250.00	11-190-100-610-160-08 GENERAL SUPPLIES	11-000-222-600-159-08 SUPPLIES AND MATERIALS
		1,500.00	11-190-100-610-160-08 GENERAL SUPPLIES	11-000-223-580-160-08 TRAVEL/WORKSHOPS
		692.00	11-190-100-610-160-08 GENERAL SUPPLIES	11-000-266-610-000-08 SECURITY SUPPLIES
15400	05/22/23 Trsf for St Tourmnt & Memb Fee	1,850.00	11-402-100-800-402-08 OTHER OBJECTS	11-402-100-390-402-08 OTHER PURCH PROF & TECHN
15409	05/24/23 Tsfr for Promotion Expenses	500.00	11-000-240-500-160-07 OTHER PURCHASED SERVICES	11-000-240-580-160-07 TRAVEL/WORKSHOPS
15410	05/26/23 Trsfr Atlantiacare Grant Stipen	1,500.00	11-401-100-100-401-07 COCURRICULAR SALARIES	11-190-100-610-130-07 GENERAL SUPPLIES
15414	05/30/23 Trf for CW salary	84,000.00	11-216-100-101-099-04 Sal of Teachers - PSD FT	11-212-100-101-099-04 BUDGET - MD TEACHER
15418	05/30/23 PR 05/30 Transfr ExtraPay #448	1,883.25	11-120-100-101-000-01 GRADES 1-5, EXTRA	- - - - -
		800.00	11-120-100-101-000-02 GRADES 1-5, EXTRA	- - - - -
		449.00	11-120-100-101-000-03 GRADES 1-5, EXTRA	- - - - -
		150.00	11-120-100-101-000-05 GRADES 1-5, EXTRA	- - - - -
		1,484.70	11-130-100-101-000-98 MIDDLE SCHOOL - OTHER	- - - - -
		4,058.18	11-140-100-101-000-98 HIGH SCHOOL - OTHER	- - - - -
		2,683.25	- - - - -	11-190-100-320-000-02 PURCHASED PROF-EDUCA
		449.00	- - - - -	11-190-100-320-000-03 PURCHASED PROF-EDUCA
		150.00	- - - - -	11-190-100-320-000-05 PURCHASED PROF-EDUCA
		1,484.70	- - - - -	11-190-100-320-000-07 PURCHASED PROFESSIONAL-E
		4,058.18	- - - - -	11-190-100-320-000-08 PURCHASED PROFESSIONAL-E
15421	05/30/23 P/R Transfers 05/30 #448	15,000.00	11-219-100-101-000-98 HOME INSTR. - SPEC ED	11-204-100-101-099-08 BUDGET - LLD TEACHER
15419	05/31/23 Cvr Nursing & Tuition Invoices	20,000.00	11-000-100-561-000-10 TUITION TO OTH LEA IN NJ	11-000-100-566-000-10 TUITION TO PRIVATE SCHOO
		70,000.00	11-000-217-320-000-10 PURCHASED PROFESSIONAL E	11-000-100-566-000-10 TUITION TO PRIVATE SCHOO
15479	05/31/23 Canc ROD Amt G5-5090	99,883.85	- - - - -	30-000-400-800-754-08 OTH OBJ-HS WINDOW REPLC
15480	05/31/23 Canc ROD Amt G5-5091	121,676.00	- - - - -	30-000-400-450-769-08 CONSTRUC SVCS-ADA,Sec,Etc
15481	05/31/23 Canc ROD Amt G5-5092	243,535.82	- - - - -	30-000-400-450-770-07 CONSTRUC SVCS-WNDWS,
		1,131,047.14	Report Total	

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 10 GENERAL FUND

Assets and Resources

Assets:			
101	Cash in bank		\$29,397,279.20
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$13,100,238.46
117	Maintenance Reserve Account		\$4,603,338.48
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$8,768,254.00
Accounts Receivable:			
132	Interfund	\$14,566.08	
141	Intergovernmental - State	\$6,114,678.67	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$373,580.92	\$6,502,825.67
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00
Resources:			
301	Estimated Revenues	\$100,844,424.00	
302	Less Revenues	(\$101,829,732.55)	(\$985,308.55)
Total assets and resources			\$61,386,627.26

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 10 GENERAL FUND

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$268,389.90
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$692,304.77
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$7,570.01
Total liabilities		\$968,264.68

Report of the Secretary to the Board of Education
Winslow Twp School District

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 10 GENERAL FUND

Fund Balance:


Appropriated:			
753,754	Reserve for Encumbrances		\$14,634,473.08
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$13,100,238.46	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$13,100,238.46
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$4,603,338.48	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$4,603,338.48
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$113,459,972.67	
602	Less: Expenditures	(\$83,785,414.35)	
	Less: Encumbrances	(\$14,634,473.08)	(\$98,419,887.43)
	Total appropriated		\$47,378,135.26
Unappropriated:			
770	Fund balance, July 1		\$13,040,227.32
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$60,418,362.58
	Total liabilities and fund equity		<u>\$61,386,627.26</u>

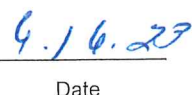
Starting date 7/1/2022 Ending date 5/31/2023 Fund: 10 GENERAL FUND

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$113,459,972.67	\$98,419,887.43	\$15,040,085.24
Revenues	(\$100,844,424.00)	(\$101,829,732.55)	\$985,308.55
Subtotal	<u>\$12,615,548.67</u>	<u>(\$3,409,845.12)</u>	<u>\$16,025,393.79</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,615,548.67</u>	<u>(\$3,409,845.12)</u>	<u>\$16,025,393.79</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,615,548.67</u>	<u>(\$3,409,845.12)</u>	<u>\$16,025,393.79</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,615,548.67</u>	<u>(\$3,409,845.12)</u>	<u>\$16,025,393.79</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,615,548.67</u>	<u>(\$3,409,845.12)</u>	<u>\$16,025,393.79</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,615,548.67</u>	<u>(\$3,409,845.12)</u>	<u>\$16,025,393.79</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,615,548.67</u>	<u>(\$3,409,845.12)</u>	<u>\$16,025,393.79</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,615,548.67</u>	<u>(\$3,409,845.12)</u>	<u>\$16,025,393.79</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,615,548.67</u>	<u>(\$3,409,845.12)</u>	<u>\$16,025,393.79</u>
Less: Adjustment for prior year	(\$12,615,548.67)	(\$12,615,548.67)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$16,025,393.79)</u>	<u>\$16,025,393.79</u>

Prepared and submitted by :


Board Secretary


Date

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 10 GENERAL FUND

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	0		0
00370	SUBTOTAL – Revenues from Local Sources	55,736,808	0	55,736,808	56,806,860		(1,070,052)
00520	SUBTOTAL – Revenues from State Sources	44,872,063	0	44,872,063	44,872,063		0
00570	SUBTOTAL – Revenues from Federal Sources	235,553	0	235,553	150,810	Under	84,743
Total		100,844,424	0	100,844,424	101,829,733		(985,309)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	28,971,031	(886,169)	28,084,862	21,872,146	4,188,383	2,024,333
10300	Total Special Education - Instruction	11,182,422	(868,142)	10,314,280	8,178,578	1,545,069	590,633
11160	Total Basic Skills/Remedial – Instruct.	460,499	(71,488)	389,011	235,979	25,265	127,766
12160	Total Bilingual Education – Instruction	339,532	89,672	429,204	369,015	60,077	112
17100	Total School-Sponsored Co/Extra Curricular	349,500	5,545	355,045	166,065	158,413	30,567
17600	Total School-Sponsored Athletics – Instr	832,546	29,005	861,551	663,746	187,977	9,827
29180	Total Undistributed Expenditures - Instr	11,609,640	598	11,610,238	8,268,321	3,090,993	250,923
29680	Total Undistributed Expenditures – Atten	105,682	(3,500)	102,182	51,935	48,767	1,480
30620	Total Undistributed Expenditures – Healt	867,106	(26,351)	840,755	723,719	82,481	34,554
40580	Total Undistributed Expend – Speech, OT,	1,971,483	138,562	2,110,045	1,739,172	298,226	72,647
41080	Total Undist. Expend. – Other Supp. Serv	2,760,100	(147,900)	2,612,200	1,360,315	30,959	1,220,926
41660	Total Undist. Expend. – Guidance	1,350,286	2,442	1,352,728	1,144,440	176,116	32,172
42200	Total Undist. Expend. – Child Study Team	2,818,664	(11,166)	2,807,498	2,327,722	260,804	218,972
43200	Total Undist. Expend. – Improvement of I	832,474	61,183	893,657	720,008	141,530	32,119
43620	Total Undist. Expend. – Edu. Media Serv.	569,374	242,558	811,932	704,110	94,984	12,838
44180	Total Undist. Expend. – Instructional St	84,500	(36,850)	47,650	1,650	45,000	1,000
45300	Support Serv. - General Admin	1,616,531	(87,913)	1,528,618	901,200	80,126	547,292
46160	Support Serv. - School Admin	3,833,356	(7,208)	3,826,148	3,224,618	347,694	253,836
47200	Total Undist. Expend. – Central Services	1,441,963	5,217	1,447,180	978,073	248,982	220,125
47620	Total Undist. Expend. – Admin. Info. Tec	810,255	39,130	849,385	545,110	109,613	194,662
51120	Total Undist. Expend. – Oper. & Maint. O	8,715,690	467,281	9,182,971	8,084,841	733,660	364,469
52480	Total Undist. Expend. – Student Transpor	8,112,488	2,744,199	10,856,687	8,426,174	755,083	1,675,430
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	15,048,520	(508,300)	14,540,220	12,043,778	1,237,576	1,258,866
72180	Interest Earned on Maintenance Reserve	500	0	500	0	0	500
75880	TOTAL EQUIPMENT	770,000	545,275	1,315,275	435,411	684,470	195,394
76260	Total Facilities Acquisition and Constru	5,580,272	2,225	5,582,497	0	2,225	5,580,272
76380	Interest Deposit to Capital Reserve	100	0	100	0	0	100
84000	Transfer of Funds to Charter Schools	707,555	0	707,555	619,286	0	88,269
Total		111,742,069	1,717,904	113,459,973	83,785,414	14,634,473	15,040,085

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 10 GENERAL FUND

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
			0	0	0	0		0
00100	10-1210	Local Tax Levy	52,609,524	0	52,609,524	52,609,524		0
00150	10-1320	Tuition from LEAs Within State	3,046,684	0	3,046,684	3,097,990		(51,306)
00170	10-1340	Tuition from Other Sources	0	0	0	220,472		(220,472)
00250	10-14[2-4]0	Transportation Fees from Other LEAs	0	0	0	107,387		(107,387)
00260	10-1910	Rents and Royalties	10,000	0	10,000	325	Under	9,675
00300	10-1__	Unrestricted Miscellaneous Revenues	70,600	0	70,600	771,162		(700,562)
00420	10-3121	Categorical Transportation Aid	1,156,164	0	1,156,164	1,156,164		0
00430	10-3131	Extraordinary Aid	200,000	0	200,000	200,000		0
00440	10-3132	Categorical Special Education Aid	3,905,229	0	3,905,229	3,905,229		0
00460	10-3176	Equalization Aid	38,221,252	0	38,221,252	38,221,252		0
00470	10-3177	Categorical Security Aid	1,389,418	0	1,389,418	1,389,418		0
00500	10-3__	Other State Aids	0	0	0	0		0
00540	10-4200	Medicaid Reimbursement	235,553	0	235,553	150,810	Under	84,743
Total			100,844,424	0	100,844,424	101,829,733		(985,309)

Expenditures:

			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02040	11-105-100-935	Local Contribution – Transfer to Special	430,000	(171,638)	258,362	0	0	258,362
02080	11-110-___-101	Kindergarten – Salaries of Teachers	1,235,177	(34,940)	1,200,237	889,609	194,474	116,154
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	10,326,962	(329,193)	9,997,769	8,506,872	1,239,164	251,733
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	5,905,458	130,349	6,035,807	4,866,263	1,032,136	137,408
02140	11-140-___-101	Grades 9-12 – Salaries of Teachers	7,619,707	118,233	7,737,940	6,414,190	1,043,611	280,139
02500	11-150-100-101	Salaries of Teachers	10,000	(5,520)	4,480	2,274	2,206	0
02540	11-150-100-320	Purchased Professional – Educational Ser	5,000	0	5,000	0	0	5,000
03000	11-190-1__-106	Other Salaries for Instruction	4,000	0	4,000	0	4,000	0
03020	11-190-1__-320	Purchased Professional – Educational Ser	1,003,350	(216,063)	787,287	267,325	0	519,962
03040	11-190-1__-340	Purchased Technical Services	196,950	(50,580)	146,370	91,856	3,675	50,839
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	133,367	(127)	133,240	111,842	10,382	11,016
03080	11-190-1__-610	General Supplies	1,526,759	(185,746)	1,341,013	673,653	510,835	156,525
03100	11-190-1__-640	Textbooks	564,661	(140,684)	423,977	45,467	147,420	231,090
03120	11-190-1__-8__	Other Objects	9,640	(260)	9,380	2,795	480	6,105
04500	11-204-100-101	Salaries of Teachers	1,502,554	9,148	1,511,702	1,226,340	284,112	1,249
04540	11-204-100-320	Purchased Professional-Educational Servi	364,500	(170,100)	194,400	106,414	0	87,986
04600	11-204-100-610	General Supplies	4,650	40	4,690	1,202	0	3,489
06000	11-209-100-101	Salaries of Teachers	270,420	42,012	312,432	184,573	38,580	89,279
06040	11-209-100-320	Purchased Professional-Educational Servi	121,500	(48,600)	72,900	14,193	0	58,707
06100	11-209-100-610	General Supplies	1,300	(500)	800	167	0	633
06500	11-212-100-101	Salaries of Teachers	1,151,322	162,487	1,313,809	1,099,620	214,189	0
06540	11-212-100-320	Purchased Professional-Educational Servi	267,300	(97,200)	170,100	91,331	0	78,769
06600	11-212-100-610	General Supplies	18,400	5,330	23,730	23,197	0	532
07000	11-213-100-101	Salaries of Teachers	5,785,451	(229,992)	5,555,459	4,624,090	922,496	8,873
07040	11-213-100-320	Purchased Professional-Educational Servi	777,600	(486,000)	291,600	149,301	0	142,299

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 10 GENERAL FUND

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
07100	11-213-100-610	General Supplies	32,700	7,398	40,098	26,218	1,950	11,930
08500	11-216-100-101	Salaries of Teachers	560,725	28,178	588,903	459,118	73,049	56,736
08540	11-216-100-320	Purchased Professional-Educational Servi	218,700	(121,500)	97,200	60,596	0	36,604
08600	11-216-100-6__	General Supplies	3,800	793	4,593	3,419	0	1,174
09260	11-219-100-101	Salaries of Teachers	30,000	46,364	76,364	66,546	9,818	0
09300	11-219-100-320	Purchased Professional-Educational Servi	71,500	(16,000)	55,500	42,254	875	12,371
11000	11-230-100-101	Salaries of Teachers	458,899	(69,888)	389,011	235,979	25,265	127,766
11100	11-230-100-610	General Supplies	1,600	(1,600)	0	0	0	0
12000	11-240-100-101	Salaries of Teachers	339,232	89,672	428,904	368,827	60,077	0
12100	11-240-100-610	General Supplies	300	0	300	188	0	112
17000	11-401-100-1__	Salaries	294,000	1,500	295,500	144,500	149,500	1,500
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	38,000	4,238	42,238	14,638	8,820	18,779
17040	11-401-100-6__	Supplies and Materials	15,000	(330)	14,670	4,382	0	10,288
17060	11-401-100-8__	Other Objects	2,500	137	2,637	2,545	92	0
17500	11-402-100-1__	Salaries	606,946	0	606,946	440,165	163,130	3,651
17520	11-402-100-[3-5]	Purchased Services (300-500 series)	90,000	16,440	106,440	90,237	12,369	3,835
17540	11-402-100-6__	Supplies and Materials	107,000	10,360	117,360	107,507	7,912	1,942
17560	11-402-100-8__	Other Objects	28,600	2,204	30,804	25,838	4,567	400
29000	11-000-100-561	Tuition to Other LEAs within the State -	386,782	(127,705)	259,077	85,858	152,241	20,978
29020	11-000-100-562	Tuition to Other LEAs within the State -	555,182	12,844	568,026	456,645	106,337	5,043
29040	11-000-100-563	Tuition to County Voc. School District-R	1,320,007	100	1,320,107	1,056,085	264,021	1
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	1,217,339	403,459	1,620,798	416,101	1,168,094	36,602
29100	11-000-100-566	Tuition to Priv. School for the Disabled	7,717,470	(414,100)	7,303,370	6,125,973	1,068,106	109,292
29120	11-000-100-567	Tuition to Priv. Sch. Disabled & Other L	0	73,801	73,801	49,409	24,392	0
29140	11-000-100-568	Tuition – State Facilities	151,484	0	151,484	0	151,484	0
29160	11-000-100-569	Tuition – Other	261,376	52,199	313,575	78,250	156,318	79,007
29500	11-000-211-1__	Salaries	60,682	0	60,682	51,935	7,267	1,480
29660	11-000-211-8__	Other Objects	45,000	(3,500)	41,500	0	41,500	0
30500	11-000-213-1__	Salaries	778,085	(30,807)	747,278	651,904	72,894	22,480
30540	11-000-213-3__	Purchased Professional and Technical Ser	59,833	8,793	68,626	50,460	7,160	11,006
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series)	300	0	300	0	0	300
30580	11-000-213-6__	Supplies and Materials	28,888	(4,337)	24,552	21,355	2,428	769
40500	11-000-216-1__	Salaries	1,669,258	35,032	1,704,290	1,505,129	183,761	15,400
40520	11-000-216-320	Purchased Professional – Educational Ser	301,225	103,530	404,755	234,042	114,465	56,247
40540	11-000-216-6__	Supplies and Materials	1,000	0	1,000	0	0	1,000
41020	11-000-217-320	Purchased Professional – Educational Ser	2,760,100	(147,900)	2,612,200	1,360,315	30,959	1,220,926
41500	11-000-218-104	Salaries of Other Professional Staff	1,181,215	4,939	1,186,154	999,509	163,671	22,975
41520	11-000-218-105	Salaries of Secretarial and Clerical Ass	146,723	0	146,723	133,285	12,117	1,321
41580	11-000-218-390	Other Purchased Professional & Technical	9,000	0	9,000	4,978	0	4,022
41600	11-000-218-[4-5]	Other Purchased Services (400-500 series)	3,448	376	3,824	2,737	329	758
41620	11-000-218-6__	Supplies and Materials	6,900	(259)	6,641	3,546	0	3,096

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 10 GENERAL FUND

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
41640	11-000-218-8__	Other Objects	3,000	(2,615)	385	385	0	0
42000	11-000-219-104	Salaries of Other Professional Staff	2,402,037	(3,131)	2,398,906	1,996,665	227,436	174,804
42020	11-000-219-105	Salaries of Secretarial and Clerical Ass	319,097	0	319,097	285,415	30,172	3,510
42100	11-000-219-[4-5]	Other Purchased Services (400-500 series	46,230	0	46,230	9,623	433	36,174
42160	11-000-219-6__	Supplies and Materials	51,300	(8,034)	43,266	36,019	2,763	4,484
43000	11-000-221-102	Salaries of Supervisor of Instruction	487,631	21,517	509,148	461,762	47,386	0
43020	11-000-221-104	Salaries of Other Professional Staff	100	0	100	0	100	0
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	66,145	0	66,145	59,153	6,992	0
43060	11-000-221-110	Other Salaries	12,000	37,630	49,630	42,590	0	7,041
43100	11-000-221-320	Purchased Prof. – Educational Services	20,000	6,500	26,500	15,039	6,570	4,891
43120	11-000-221-390	Other Purch. Professional & Technical Se	225,000	0	225,000	132,484	80,340	12,176
43140	11-000-221-[4-5]	Other Purch. Services (400-500 series)	10,598	0	10,598	7,254	142	3,202
43160	11-000-221-6__	Supplies and Materials	6,720	(4,464)	2,256	37	0	2,219
43180	11-000-221-8__	Other Objects	4,280	0	4,280	1,690	0	2,590
43500	11-000-222-1__	Salaries	536,847	13,415	550,262	450,147	94,384	5,731
43560	11-000-222-[4-5]	Other Purchased Services (400-500 series	12,746	0	12,746	6,596	600	5,550
43580	11-000-222-6__	Supplies and Materials	16,781	232,143	248,924	247,368	0	1,557
43600	11-000-222-8__	Other Objects	3,000	(3,000)	0	0	0	0
44060	11-000-223-110	Other Salaries	40,000	(5,000)	35,000	0	35,000	0
44080	11-000-223-320	Purchased Professional – Educational Ser	40,000	(30,000)	10,000	0	10,000	0
44120	11-000-223-[4-5]	Other Purch. Services (400-500 series)	4,500	(1,850)	2,650	1,650	0	1,000
45000	11-000-230-1__	Salaries	335,299	0	335,299	307,563	27,736	0
45040	11-000-230-331	Legal Services	200,000	0	200,000	175,948	0	24,052
45060	11-000-230-332	Audit Fees	80,000	0	80,000	62,200	0	17,800
45080	11-000-230-334	Architectural/Engineering Services	80,000	2,552	82,552	516	22,136	59,900
45100	11-000-230-339	Other Purchased Professional Services	14,500	0	14,500	4,340	0	10,160
45140	11-000-230-530	Communications/Telephone	510,832	5,440	516,272	229,878	5,446	280,947
45160	11-000-230-585	BOE Other Purchased Services	12,500	0	12,500	2,437	0	10,063
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	102,900	850	103,750	81,963	4,244	17,543
45200	11-000-230-610	General Supplies	25,500	4,444	29,944	5,758	19,520	4,666
45240	11-000-230-820	Judgments against the School District	205,000	(100,000)	105,000	0	0	105,000
45260	11-000-230-890	Miscellaneous Expenditures	15,000	(1,200)	13,800	3,242	1,043	9,515
45280	11-000-230-895	BOE Membership Dues and Fees	35,000	0	35,000	27,354	0	7,646
46000	11-000-240-103	Salaries of Principals/Assistant Princip	2,200,304	41,218	2,241,522	1,906,281	170,795	164,446
46020	11-000-240-104	Salaries of Other Professional Staff	297,532	(16,554)	280,978	250,817	24,157	6,004
46040	11-000-240-105	Salaries of Secretarial and Clerical Ass	1,196,435	(24,664)	1,171,771	997,981	114,438	59,352
46080	11-000-240-3__	Purchased Professional and Technical Ser	500	(500)	0	0	0	0
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	54,915	(500)	54,415	10,074	31,881	12,460
46120	11-000-240-6__	Supplies and Materials	61,100	(5,320)	55,780	39,890	6,423	9,467
46140	11-000-240-8__	Other Objects	22,570	(888)	21,682	19,574	0	2,108
47000	11-000-251-1__	Salaries	1,129,631	0	1,129,631	888,636	117,956	123,039

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 10 GENERAL FUND

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
47020	11-000-251-330	Purchased Professional Services	122,000	1,000	123,000	12,316	77,900	32,784
47040	11-000-251-340	Purchased Technical Services	46,500	0	46,500	20,262	25,000	1,238
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	51,832	12,152	63,984	39,734	10,819	13,431
47100	11-000-251-6__	Supplies and Materials	81,000	(7,936)	73,064	14,573	17,306	41,184
47180	11-000-251-890	Other Objects	11,000	0	11,000	2,552	0	8,448
47500	11-000-252-1__	Salaries	215,186	0	215,186	192,442	17,495	5,249
47540	11-000-252-340	Purchased Technical Services	454,137	37,540	491,677	331,983	61,283	98,412
47560	11-000-252-[4-5]	Other Purchased Services (400-500 series	120,932	0	120,932	19,095	20,836	81,001
47580	11-000-252-6__	Supplies and Materials	20,000	1,590	21,590	1,590	10,000	10,000
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	460,000	130,334	590,334	469,590	89,694	31,050
49000	11-000-262-1__	Salaries	57,917	0	57,917	51,795	4,709	1,413
49040	11-000-262-3__	Purchased Professional and Technical Ser	30,350	866	31,216	28,575	2,521	120
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	4,683,091	38,414	4,721,505	4,248,231	440,860	32,414
49120	11-000-262-490	Other Purchased Property Services	353,000	(25,000)	328,000	246,952	21,648	59,400
49140	11-000-262-520	Insurance	610,000	65,000	675,000	673,728	0	1,272
49180	11-000-262-610	General Supplies	410,000	184,650	594,650	504,966	58,009	31,675
49200	11-000-262-621	Energy (Natural Gas)	495,000	(20,000)	475,000	440,732	0	34,268
49220	11-000-262-622	Energy (Electricity)	1,162,000	(20,000)	1,142,000	1,018,491	0	123,509
49240	11-000-262-624	Energy (Oil)	15,000	0	15,000	9,177	1,395	4,428
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	295,000	(77,746)	217,254	118,134	55,552	43,568
50060	11-000-263-610	General Supplies	10,000	3,500	13,500	10,893	1,254	1,352
51000	11-000-266-1__	Salaries	83,332	160,000	243,332	186,279	57,053	0
51020	11-000-266-3__	Purchased Professional and Technical Ser	0	75,000	75,000	75,000	0	0
51060	11-000-266-610	General Supplies	51,000	(47,738)	3,262	2,298	964	0
52020	11-000-270-160	Sal. For Pupil Trans (Bet Home & Sch) –	2,404,133	(12,588)	2,391,545	1,969,509	384,932	37,104
52040	11-000-270-161	Sal. For Pupil Trans (Bet Home & Sch) –	507,093	12,588	519,681	378,303	141,378	0
52100	11-000-270-350	Management Fee – ESC & CTSA Trans. Prog	75,000	153,055	228,055	222,522	0	5,534
52120	11-000-270-390	Other Purchased Prof. and Technical Serv	420,670	(4,734)	415,936	281,663	40,511	93,761
52140	11-000-270-420	Cleaning, Repair, & Maint. Services	304,295	84,686	388,981	289,937	55,922	43,123
52160	11-000-270-442	Rental Payments – School Buses	5,000	0	5,000	0	0	5,000
52200	11-000-270-503	Contract Serv.–Aid in Lieu Pymts–Non-Pub	325,000	0	325,000	190,003	0	134,997
52220	11-000-270-504	Contract Serv–Aid in Lieu Pymts–Charter	3,000	11,387	14,387	13,876	0	511
52240	11-000-270-505	Contract Serv–Aid in Lieu Pymts–Choice S	150,000	(11,387)	138,613	56,913	0	81,700
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven	2,500	147,294	149,794	77,417	72,377	0
52300	11-000-270-513	Contr Serv (Bet. Home & Sch) – Joint Agr	360	0	360	0	0	360
52320	11-000-270-514	Contract Serv. (Sp Ed Stds) - Vendors	50,000	13,603	63,603	63,360	0	243
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	814,000	704,093	1,518,093	1,183,360	0	334,734
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	860,000	1,972,670	2,832,670	2,328,072	0	504,598
52400	11-000-270-593	Misc. Purchased Services - Transportatio	300,800	(92,350)	208,450	200,752	752	6,946
52420	11-000-270-610	General Supplies	20,661	(4,371)	16,290	12,019	905	3,367
52440	11-000-270-615	Transportation Supplies	1,843,893	(221,730)	1,622,163	1,140,828	57,933	423,403

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 10 GENERAL FUND

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
52460	11-000-270-8__	Other objects	26,083	(8,019)	18,064	17,641	373	51
71020	11-000-291-220	Social Security Contributions	774,213	(200,000)	574,213	472,380	0	101,833
71060	11-000-291-241	Other Retirement Contributions - PERS	850,000	0	850,000	823,308	0	26,692
71140	11-000-291-250	Unemployment Compensation	250,000	0	250,000	112,653	0	137,347
71160	11-000-291-260	Workmen's Compensation	900,000	(100,000)	800,000	555,140	0	244,860
71180	11-000-291-270	Health Benefits	11,044,307	(110,000)	10,934,307	9,743,179	1,187,576	3,552
71200	11-000-291-280	Tuition Reimbursement	200,000	(27,000)	173,000	30,380	50,000	92,620
71220	11-000-291-290	Other Employee Benefits	1,030,000	(71,300)	958,700	306,737	0	651,963
72180	10-606- -	Interest Earned on Maintenance Reserve	500	0	500	0	0	500
73040	12-120-100-73_	Grades 1-5	0	7,698	7,698	7,698	0	0
73080	12-140-100-73_	Grades 9-12	0	30,779	30,779	30,779	0	0
75080	12-4__-100-73_	School-Sponsored and Other Instructional	0	2,691	2,691	0	0	2,691
75560	12-000-21_-73_	Undist. Expend. -- Supp Serv. -- Related &	0	8,835	8,835	3,990	4,845	0
75580	12-000-219-73_	Undist. Expend. -- Support Serv. -- Studen	0	6,967	6,967	6,967	0	0
75600	12-000-220-73_	Undist. Expend. -- Support Serv. -- Inst.	0	27,795	27,795	27,795	0	0
75680	12-000-252-73_	Undistributed Expenditures -- Admin. Info	0	10,200	10,200	10,195	0	5
75740	12-000-263-73_	Undist. Expend. -- Care and Upkeep of Gro	0	12,253	12,253	12,253	0	0
75760	12-000-266-73_	Undist. Expend. -- Security	0	29,831	29,831	29,609	0	223
75800	12-000-270-733	School Buses - Regular	440,000	240,000	680,000	0	679,625	375
75820	12-000-270-734	School Buses - Special	330,000	168,226	498,226	306,126	0	192,100
76040	12-000-400-334	Architectural/Engineering Services	491,121	2,225	493,346	0	2,225	491,121
76080	12-000-400-450	Construction Services	5,063,108	0	5,063,108	0	0	5,063,108
76210	12-000-400-896	Assessment for Debt Service on SDA Fundi	26,043	0	26,043	0	0	26,043
76380	10-604- -	Interest Deposit to Capital Reserve	100	0	100	0	0	100
84000	10-000-100-56_	Transfer of Funds to Charter Schools	707,555	0	707,555	619,286	0	88,269
Total			111,742,069	1,717,904	113,459,973	83,785,414	14,634,473	15,040,085

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:			
101	Cash in bank		\$2,330,237.88
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
Accounts Receivable:			
132	Interfund	\$0.00	
141	Intergovernmental - State	\$387,031.89	
142	Intergovernmental - Federal	\$10,683,965.29	
143	Intergovernmental - Other	\$20,000.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$11,090,997.18
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00
Resources:			
301	Estimated Revenues	\$8,848,285.28	
302	Less Revenues	(\$6,197,867.28)	\$2,650,418.00
Total assets and resources			<u>\$16,071,653.06</u>

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.34
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$12,180.35
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$145,269.50
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$157,450.19

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

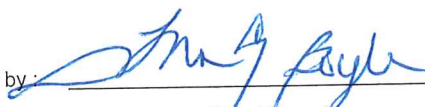
	Appropriated:			
753,754	Reserve for Encumbrances			\$1,746,947.44
	Reserved Fund Balance:			
761	Capital Reserve Account - July 1		\$0.00	
604	Add: Increase in Capital Reserve		\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs		\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs		\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service		\$0.00	\$0.00
762	Reserve for Adult Education			\$0.00
763	Sale/Leaseback Reserve Account - July 1		\$0.00	
605	Add: Increase in Sale/Leaseback Reserve		\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve		\$0.00	\$0.00
764	Maintenance Reserve Account - July 1		\$0.00	
606	Add: Increase in Maintenance Reserve		\$0.00	
310	Less: Bud. w/d from Maintenance Reserve		\$0.00	\$0.00
765	Tuition Reserve Account - July 1		\$0.00	
311	Less: Bud. w/d from Tuition Reserve		\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1		\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve		\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve		\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1		\$0.00	
610	Add: Increase in Bus Advertising Reserve		\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve		\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1		\$0.00	
611	Add: Increase in Federal Impact Aid (General)		\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)		\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1		\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)		\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)		\$0.00	\$0.00
769	Unemployment Fund - July 1		\$0.00	
	Add: Increase in Unemployment Fund		\$0.00	
678	Less: Bud. w/d from Unemployment Fund		\$0.00	\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$21,417,154.15	
602	Less: Expenditures	(\$5,502,951.28)		
	Less: Encumbrances	(\$1,746,947.44)	(\$7,249,898.72)	\$14,167,255.43
	Total appropriated			\$15,914,202.87
	Unappropriated:			
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00
	Total fund balance			\$15,914,202.87
	Total liabilities and fund equity			<u>\$16,071,653.06</u>

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$21,417,154.15	\$7,249,898.72	\$14,167,255.43
Revenues	(\$8,848,285.28)	(\$6,197,867.28)	(\$2,650,418.00)
Subtotal	<u>\$12,568,868.87</u>	<u>\$1,052,031.44</u>	<u>\$11,516,837.43</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,568,868.87</u>	<u>\$1,052,031.44</u>	<u>\$11,516,837.43</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,568,868.87</u>	<u>\$1,052,031.44</u>	<u>\$11,516,837.43</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,568,868.87</u>	<u>\$1,052,031.44</u>	<u>\$11,516,837.43</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,568,868.87</u>	<u>\$1,052,031.44</u>	<u>\$11,516,837.43</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,568,868.87</u>	<u>\$1,052,031.44</u>	<u>\$11,516,837.43</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,568,868.87</u>	<u>\$1,052,031.44</u>	<u>\$11,516,837.43</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,568,868.87</u>	<u>\$1,052,031.44</u>	<u>\$11,516,837.43</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$12,568,868.87</u>	<u>\$1,052,031.44</u>	<u>\$11,516,837.43</u>
Less: Adjustment for prior year	(\$12,568,868.87)	(\$12,568,868.87)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$11,516,837.43)</u>	<u>\$11,516,837.43</u>

Prepared and submitted by:



Board Secretary

6.16.23

Date

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00745	Total Revenues from Local Sources	178,146	76,416	254,562	76,416	Under	178,146
00770	Total Revenues from State Sources	1,419,473	2,677,836	4,097,309	4,090,649	Under	6,660
00830	Total Revenues from Federal Sources	2,675,488	1,562,565	4,238,053	2,030,803	Under	2,207,250
0083A	Other	430,000	(171,638)	258,362	0	Under	258,362
Total		4,703,107	4,145,179	8,848,285	6,197,867		2,650,418

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	Local Projects	0	99,250	99,250	37,664	32,554	29,031
84200	Student Activity Fund	178,146	0	178,146	0	0	178,146
85120	Total Instruction	749,821	873,942	1,623,763	766,502	358,812	498,449
86380	Total Support Services	616,560	1,354,571	1,971,131	402,840	169,740	1,398,551
87040	Total Facilities Acquisition and Constr	45,000	130,000	175,000	0	20,573	154,427
88000	Nonpublic Textbooks	4,388	3,862	8,250	0	6,757	1,493
88020	Nonpublic Auxiliary Services	86,310	21,375	107,685	55,780	5,562	46,343
88060	Nonpublic Nursing Services	8,188	5,812	14,000	7,920	1,920	4,160
88080	Nonpublic Technology Initiative	3,071	2,179	5,250	646	0	4,604
88131	Climate Awareness Education Grant Prog	0	6,660	6,660	0	0	6,660
88140	Other	12,793	12,832	25,625	19,671	5,066	888
88740	Total Federal Projects	2,998,830	14,203,565	17,202,395	4,211,929	1,145,963	11,844,502
Total		4,703,107	16,714,048	21,417,154	5,502,951	1,746,947	14,167,255

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00737	20-1760	Student Activity Fund Revenue	178,146	0	178,146	0	Under	178,146
00740	20-1	Other Revenue from Local Sources	0	76,416	76,416	76,416		0
00760	20-3218	Preschool Education Aid	729,606	2,530,151	3,259,757	3,259,757		0
00765	20-32	Other Restricted Entitlements	689,867	141,025	830,892	830,892		0
00766	20-3291	Climate Awareness Education Grant Prog	0	6,660	6,660	0	Under	6,660
00775	20-441[1-6]	Title I	1,144,945	682,351	1,827,296	713,071	Under	1,114,225
00780	20-445[1-5]	Title II	188,449	(50,566)	137,883	0	Under	137,883
00785	20-449[1-4]	Title III	23,685	(169)	23,516	0	Under	23,516
00790	20-447[1-4]	Title IV	74,946	6,092	81,038	18,503	Under	62,535
00803	20-4409	ARP - IDEA Preschool	0	0	0	0		0
00804	20-4419	ARP - IDEA Basic	0	0	0	0		0
00805	20-442[0-9]	I.D.E.A. Part B (Handicapped)	1,124,006	272,144	1,396,150	873,593	Under	522,557
00806	20-4541	ARP ESSER Accel. Learning Coaching Supt	0	0	0	0		0
00807	20-4542	ARP ESSER Evidence Based Summer Enrich	0	0	0	0		0
00809	20-4544	ARP ESSER NJTSS Mental Health Support	0	0	0	0		0
00810	20-4430	Vocational Education	60,231	19,774	80,005	44,714	Under	35,291
00814	20-4540	ARP - ESSER	0	0	0	0		0
00825	20-4	Other	59,226	10,451	69,677	69,677		0
00827	20-4537	ACSERS - Special Education	0	622,488	622,488	311,245	Under	311,243
00829	20-4546	ARP Homeless Children and Youth II	0	0	0	0		0
00835	20-5200	Transfers from Operating Budget – Presch	430,000	(171,638)	258,362	0	Under	258,362
Total			4,703,107	4,145,179	8,848,285	6,197,867		2,650,418

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
84100	20- - - -	Local Projects	0	99,250	99,250	37,664	32,554	29,031
84200	20-475- - -	Student Activity Fund	178,146	0	178,146	0	0	178,146
85000	20-218-100-101	Salaries of Teachers	697,563	306,350	1,003,913	741,684	262,229	0
85030	20-218-100-321	Purch Prof-Ed Services	0	167,385	167,385	8,598	0	158,787
85080	20-218-100-6	General Supplies	52,258	400,207	452,465	16,220	96,582	339,662
86000	20-218-200-102	Salaries of Supervisors of Instruction	0	76,545	76,545	0	0	76,545
86020	20-218-200-103	Salaries of Program Directors	62,366	100,000	162,366	33,680	28,686	100,000
86040	20-218-200-104	Salaries of Other Professional Staff	0	138,370	138,370	0	0	138,370
86060	20-218-200-105	Salaries of Secr. And Clerical Assistant	30,767	62,000	92,767	28,934	1,833	62,000
86100	20-218-200-173	Salaries of Community Parent Involvement	0	20,000	20,000	10,000	10,000	0
86120	20-218-200-176	Salaries of Master Teachers	0	70,000	70,000	45,377	6,465	18,159
86140	20-218-200-200	Personnel Services – Employee Benefits	249,627	250,000	499,627	210,810	0	288,817
86200	20-218-200-329	Purchased Professional – Educational Ser	267,300	8,000	275,300	73,280	0	202,020
86220	20-218-200-330	Other Purchased Professional Services	0	6,000	6,000	0	0	6,000
86240	20-218-200-420	Cleaning, Repair & Maintenance Services	0	221,000	221,000	0	87,377	133,623
86260	20-218-200-440	Rentals	0	50,000	50,000	0	0	50,000
86280	20-218-200-511	Contr. Trans. Serv. (Bet. Home & Sch)	0	30,000	30,000	0	0	30,000
86300	20-218-200-516	Contr. Trans. Serv. (Field Trips)	4,500	1,000	5,500	0	1,800	3,700

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
86320	20-218-200-580	Travel	2,000	1,500	3,500	0	0	3,500
86330	20-218-200-590	Miscellaneous Purchased Services	0	150,000	150,000	274	0	149,726
86340	20-218-200-6__	Supplies and Materials	0	100,156	100,156	486	33,579	66,091
86360	20-218-200-8__	Other Objects	0	70,000	70,000	0	0	70,000
87000	20-218-400-731	Instructional Equipment	15,000	50,000	65,000	0	0	65,000
87020	20-218-400-732	Noninstructional Equipment	30,000	80,000	110,000	0	20,573	89,427
88000	20-501-___-___	Nonpublic Textbooks	4,388	3,862	8,250	0	6,757	1,493
88020	20-50[-2-5-]___	Nonpublic Auxiliary Services	86,310	21,375	107,685	55,780	5,562	46,343
88060	20-509-___-___	Nonpublic Nursing Services	8,188	5,812	14,000	7,920	1,920	4,160
88080	20-510-___-___	Nonpublic Technology Initiative	3,071	2,179	5,250	646	0	4,604
88131	20-471-___-___	Climate Awareness Education Grant Prog	0	6,660	6,660	0	0	6,660
88140	20-___-___-___	Other	12,793	12,832	25,625	19,671	5,066	888
88500	20-___-___-___	Title I	1,144,945	1,023,026	2,167,971	1,142,663	435,141	590,167
88520	20-___-___-___	Title II	188,449	148,952	337,401	75,232	51,100	211,069
88540	20-___-___-___	Title III	23,685	15,799	39,484	17,336	15,307	6,841
88560	20-___-___-___	Title IV	74,946	47,391	122,337	60,400	0	61,937
88620	20-___-___-___	I.D.E.A. Part B (Handicapped)	1,124,006	436,226	1,560,232	1,156,269	179,714	224,249
88640	20-___-___-___	Vocational Education	60,231	19,774	80,005	58,589	7,768	13,648
88641	20-223-___-___	ARP-IDEA Basic Grant Program	0	16,015	16,015	15,783	0	232
88642	20-224-___-___	ARP-IDEA Preschool Grant Program	0	189	189	188	0	1
88700	20-___-___-___	Other	382,568	151,056	533,624	427,725	50,359	55,541
88709	20-483-___-___	CRRSA Act - ESSER II Grant Program	0	2,749,662	2,749,662	878,276	210,705	1,660,681
88710	20-484-___-___	CRRSA Act - Learning Acceleration Grant	0	231,493	231,493	139,848	3,749	87,897
88711	20-485-___-___	CRRSA Act - Mental Health Grant	0	1,450	1,450	0	0	1,450
88712	20-486-___-___	ACSERS - Special Education	0	622,488	622,488	0	0	622,488
88713	20-487-___-___	ARP-ESSER Grant Program	0	8,090,906	8,090,906	163,085	111,608	7,816,214
88714	20-488-___-___	ARP ESSER Accel. Learning Coaching Supt	0	472,946	472,946	17,930	74,510	380,507
88715	20-489-___-___	ARP ESSER Evidence Based Summer Enric	0	40,000	40,000	2,187	0	37,813
88716	20-490-___-___	ARP ESSER Evidence Based Bynd Sch Day	0	40,000	40,000	0	0	40,000
88717	20-491-___-___	ARP ESSER NJTSS Mental Health Support	0	45,000	45,000	28,035	6,003	10,963
88719	20-496-___-___	ARP Homeless Children and Youth II	0	51,190	51,190	28,384	0	22,806
Total			4,703,107	16,714,048	21,417,154	5,502,951	1,746,947	14,167,255

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:			
101	Cash in bank		\$5,382,392.08
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
Accounts Receivable:			
132	Interfund	\$0.00	
141	Intergovernmental - State	\$1,639,493.33	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$1,639,493.33
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00
Resources:			
301	Estimated Revenues	\$0.00	
302	Less Revenues	\$0.00	\$0.00
Total assets and resources			<u>\$7,021,885.41</u>

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$229,300.59
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$9,578,335.02	
602	Less: Expenditures	(\$2,556,449.61)	
	Less: Encumbrances	(\$229,300.59)	(\$2,785,750.20)
	Total appropriated		\$6,792,584.82
			\$7,021,885.41
Unappropriated:			
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$7,021,885.41
	Total liabilities and fund equity		<u>\$7,021,885.41</u>

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$9,578,335.02	\$2,785,750.20	\$6,792,584.82
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$9,578,335.02</u>	<u>\$2,785,750.20</u>	<u>\$6,792,584.82</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$9,578,335.02</u>	<u>\$2,785,750.20</u>	<u>\$6,792,584.82</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$9,578,335.02</u>	<u>\$2,785,750.20</u>	<u>\$6,792,584.82</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$9,578,335.02</u>	<u>\$2,785,750.20</u>	<u>\$6,792,584.82</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$9,578,335.02</u>	<u>\$2,785,750.20</u>	<u>\$6,792,584.82</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$9,578,335.02</u>	<u>\$2,785,750.20</u>	<u>\$6,792,584.82</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$9,578,335.02</u>	<u>\$2,785,750.20</u>	<u>\$6,792,584.82</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$9,578,335.02</u>	<u>\$2,785,750.20</u>	<u>\$6,792,584.82</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$9,578,335.02</u>	<u>\$2,785,750.20</u>	<u>\$6,792,584.82</u>
Less: Adjustment for prior year	(\$9,578,335.02)	(\$9,578,335.02)	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$6,792,584.82)</u>	<u>\$6,792,584.82</u>

Prepared and submitted by :


Board Secretary

6.16.23

Date

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	0		0
Total		0	0	0	0		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	6,238,643	6,238,643	2,556,450	229,301	3,452,893
89200	TOTAL CAPITAL PROJECT FUNDS	0	3,339,692	3,339,692	0	0	3,339,692
Total		0	9,578,335	9,578,335	2,556,450	229,301	6,792,585

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
		0	0	0	0		0
Total		0	0	0	0		0

Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89080	30-000-4__-45_ Construction Services	0	6,238,643	6,238,643	2,556,450	229,301	3,452,893
89180	30-000-4__-8__ Other Objects	0	33,329	33,329	0	0	33,329
Total		0	9,578,335	9,578,335	2,556,450	229,301	6,792,585

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:			
101	Cash in bank		\$0.00
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
Accounts Receivable:			
132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00
Resources:			
301	Estimated Revenues	\$0.00	
302	Less Revenues	\$0.00	\$0.00
Total assets and resources			<u>\$0.00</u>

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$0.00

Reserved Fund Balance:

761	Capital Reserve Account - July 1		\$0.00	
604	Add: Increase in Capital Reserve		\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs		\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs		\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service		\$0.00	\$0.00
762	Reserve for Adult Education			\$0.00
763	Sale/Leaseback Reserve Account - July 1		\$0.00	
605	Add: Increase in Sale/Leaseback Reserve		\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve		\$0.00	\$0.00
764	Maintenance Reserve Account - July 1		\$0.00	
606	Add: Increase in Maintenance Reserve		\$0.00	
310	Less: Bud. w/d from Maintenance Reserve		\$0.00	\$0.00
765	Tuition Reserve Account - July 1		\$0.00	
311	Less: Bud. w/d from Tuition Reserve		\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1		\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve		\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve		\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1		\$0.00	
610	Add: Increase in Bus Advertising Reserve		\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve		\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1		\$0.00	
611	Add: Increase in Federal Impact Aid (General)		\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)		\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1		\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)		\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)		\$0.00	\$0.00
769	Unemployment Fund - July 1		\$0.00	
	Add: Increase in Unemployment Fund		\$0.00	
678	Less: Bud. w/d from Unemployment Fund		\$0.00	\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations		\$0.00	
602	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$0.00
	Total appropriated			\$0.00

Unappropriated:

770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$0.00

	Total fund balance			\$0.00
	Total liabilities and fund equity			<u>\$0.00</u>

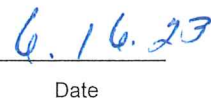
Starting date 7/1/2022 Ending date 5/31/2023 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by :


 Board Secretary


 Date

Starting date 7/1/2022 Ending date 5/31/2023 Fund: 40 DEBT SERVICE FUNDS

WINSLOW TOWNSHIP SCHOOL DISTRICT
 Reconciliation Report
 For the Month Ending May 31, 2023

Funds	Beginning Cash Balances	Cash Receipts	Cash Disbursed	Ending Cash Balances
<u>Governmental Funds</u>				
1 General Fund - Fund 10	\$ 24,502,830.21	\$ 14,804,147.19	9,909,698.20	\$ 29,397,279.20
Capital Reserve	13,073,914.61	26,323.85		13,100,238.46
Maintenance Reserve	4,594,088.45	9,250.03		4,603,338.48
2 Special Revenue Fund - Fund 20	1,932,050.69	889,504.86	491,317.67	2,330,237.88
3 Capital Projects Fund - Fund 30	5,471,321.10		88,929.02	5,382,392.08
4 Debt Service Fund - Fund 40	0.00			0.00
5 NJ Regional Day School - Fund 63	-			0.00
6 Total Governmental Funds (Lines 1 thru 5)	<u>\$ 49,574,205.06</u>	<u>\$ 15,729,225.93</u>	<u>\$ 10,489,944.89</u>	<u>\$ 54,813,486.10</u>
<u>Enterprise Funds</u>				
7 Cafeteria - Enterprise Fund - Fund 60	1,080,709.28	55,503.81	389,348.34	746,864.75
8 Cafeteria Online- Enterprise Fund	404,852.72	63,855.78		468,708.50
9 Before and After School Program - Winslow Child Development Fund 61	<u>1,071,861.59</u>	<u>68,261.34</u>	<u>88,814.06</u>	<u>1,051,308.87</u>
10 Total Enterprise Fund	<u>2,557,423.59</u>	<u>187,620.93</u>	<u>478,162.40</u>	<u>2,266,882.12</u>
11 Total Governmental and Enterprise Funds	<u>\$ 52,131,628.65</u>	<u>\$ 15,916,846.86</u>	<u>\$ 10,968,107.29</u>	<u>\$ 57,080,368.22</u>
<u>Trust & Agency Funds - Fund 80, 91, 95 and 96</u>				
12 Unemployment Trust Fund 80	0.00			0.00
13 Payroll Agency - Fund 91	49,779.03	5,271,205.64	5,251,262.75	69,721.92
14 Payroll - Fund 91	2,000.00	2,956,206.15	2,956,206.15	2,000.00
15 Fiscal Agent -LCCR High School - 95	18,095.96		359.19	17,736.77
16 Student Activities Fund 96	175,493.73	12,105.03	57,169.09	130,429.67
17 Student Athletic Account - 97	<u>0.00</u>			<u>0.00</u>
18 Total Trust & Agency Fund (Lines 12 thru 17)	<u>245,368.72</u>	<u>8,239,516.82</u>	<u>8,264,997.18</u>	<u>219,888.36</u>
19 Total All Funds (Lines 6, 10, and 18)	<u>\$ 52,376,997.37</u>	<u>\$ 24,156,363.68</u>	<u>\$ 19,233,104.47</u>	<u>\$ 57,300,256.58</u>

Prepared by:
 Date: 06/13/23

J. Wayne Poter

Batch Count = 1

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
0028		360 TRANSLATIONS INTERNATIONAL, INC.	\$658.65	Vend Total
	P.O. #	305549 Interpreter servc CST ch1	\$170.17	PO Total
	P.O. #	305596 InterpreterServforCSTmtg	\$163.48 P	PO Total
	P.O. #	305675 Interpreter for OOD mtg	\$112.50 P	PO Total
	P.O. #	305718 Interpreter services for CST	\$85.00 P	PO Total
	P.O. #	305775 Interpreter service for CST	\$127.50 P	PO Total
0687		A -1 UNIFORM CITY, INC.	\$964.47	Vend Total
	P.O. #	303442 Kenneth Spears	\$471.50	PO Total
	P.O. #	303560 Speights uniforms	\$492.97	PO Total
N616		ACCREDITED PIANO SERVICE	\$300.00	Vend Total
	P.O. #	305302 HS MUSIC	\$300.00	PO Total
1119		ALL IN ONE BALLOONS AND PARTY RENTALS, L	\$284.75	Vend Total
	P.O. #	304013 Awards Supplies	\$284.75	PO Total
Q442		ANDERSON; CHRISTOPHER M.	\$2,500.00	Vend Total
	P.O. #	305451 S/R- Prof. Development	\$2,500.00	PO Total
1177		ANDERSON; FRED	\$98.00	Vend Total
	P.O. #	305604 EVENT OFFICIAL TRACK	\$98.00	PO Total
7059		ANGERMAN; DONNA	\$98.00	Vend Total
	P.O. #	305603 EVENT OFFICIAL TRACK	\$98.00	PO Total
1205		ARCHBISHOP DAMIANO SCHOOL	\$41,824.44	Vend Total
	P.O. #	300271 OOD#4356086441	\$5,710.74 P	PO Total
	P.O. #	300272 OOD35782570959	\$5,710.74 P	PO Total
	P.O. #	300273 OOD#4742835621	\$9,490.74 P	PO Total
	P.O. #	300274 OOD#3435371829	\$9,490.74 P	PO Total
	P.O. #	300283 OOD#6693951524	\$5,710.74 P	PO Total
	P.O. #	300304 OOD#8905427722	\$5,710.74 P	PO Total
1206		ARCHWAY PROGRAMS INC.	\$61,583.29	Vend Total
	P.O. #	300191 OOD#9537933975	\$6,432.72 P	PO Total
	P.O. #	300193 OOD#1076229436	\$6,432.72 P	PO Total
	P.O. #	300213 OOD#7669225280	\$6,432.72 P	PO Total
	P.O. #	300220 OOD#9454668249	\$9,897.72 P	PO Total
	P.O. #	300280 OOD#4089129848	\$6,432.72 P	PO Total
	P.O. #	301041 OOD#8745234539	\$9,897.72 P	PO Total
	P.O. #	305263 OOD#9816012781	\$9,897.72 P	PO Total
	P.O. #	305514 Transportation-JM/KR	\$1,988.50 P	PO Total
	P.O. #	305515 Transportation-JM/KR	\$1,358.00 P	PO Total

Batch Count = 1

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
1206		ARCHWAY PROGRAMS INC.	\$61,583.29	Vend Total
	P.O. #	305540 FBA evaluationfor OOD stud	\$800.00 P	PO Total
	P.O. #	305772 Transportation-KR	\$994.25 P	PO Total
	P.O. #	305773 Transportation-JM	\$1,018.50 P	PO Total
1231		ASSOC FOR SUPERVISION & CURR. DEV.	\$942.87	Vend Total
	P.O. #	304905 Curriculum books	\$942.87	PO Total
1250		ATLANTIC CITY ELECTRIC	\$25,683.71	Vend Total
	P.O. #	305691 MAY 2023 MS & HS Elec	\$25,683.71	PO Total
6955		BALLAS; DANNY	\$98.00	Vend Total
	P.O. #	305605 EVENT OFFICIAL TRACK	\$98.00	PO Total
1313		BANCROFT NEURO HEALTH	\$75,040.17	Vend Total
	P.O. #	300256 OOD#7641850770	\$12,401.39 P	PO Total
	P.O. #	300257 OOD#9517603085	\$10,701.39 P	PO Total
	P.O. #	300258 OOD#6431366215	\$10,723.20 P	PO Total
	P.O. #	300528 OOD#6882787563	\$12,801.39 P	PO Total
	P.O. #	301908 OOD#5416566950	\$5,766.40 P	PO Total
	P.O. #	301909 OOD#4898612788	\$11,323.20 P	PO Total
	P.O. #	304206 OOD#1001340340	\$11,323.20 P	PO Total
1352		BAYADA HOME HEALTH CARE, INC.	\$52,027.50	Vend Total
	P.O. #	305568 Nursing Services-SJCA	\$960.00 P	PO Total
	P.O. #	305569 Nursing Services_KN	\$1,737.50 P	PO Total
	P.O. #	305570 Nursing Services-CM	\$1,890.00 P	PO Total
	P.O. #	305571 Nursing Services-KD	\$1,925.00 P	PO Total
	P.O. #	305572 Nursing Services-AB	\$450.00 P	PO Total
	P.O. #	305573 Nursing Services-EA	\$100.00 P	PO Total
	P.O. #	305574 Nursing Services-RS	\$1,437.50 P	PO Total
	P.O. #	305575 Nursing Services-TR	\$2,430.00 P	PO Total
	P.O. #	305576 Nursing Services-CR	\$1,770.00 P	PO Total
	P.O. #	305577 Nursing Services-MK	\$4,087.50	PO Total
	P.O. #	305754 Nursing Services-AB	\$4,112.50	PO Total
	P.O. #	305755 Nursing Services-KD	\$3,450.00	PO Total
	P.O. #	305756 Nursing Services-MK	\$3,712.50	PO Total
	P.O. #	305757 Nursing Services-CM	\$3,047.50	PO Total
	P.O. #	305758 Nursing Services-KN	\$3,450.00	PO Total
	P.O. #	305759 Nursing Services-CR	\$2,940.00	PO Total
	P.O. #	305760 Nursing Services-TR	\$3,870.00	PO Total
	P.O. #	305761 Nursing Services-KS	\$5,862.50	PO Total

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
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1352	BAYADA HOME HEALTH CARE, INC.		\$52,027.50	Vend Total
P.O. #	305764	Nursing Services-RS	\$2,875.00	PO Total
P.O. #	305765	Nursing Services-SJCA	\$1,920.00 P	PO Total
1376	BELMONT AND CRYSTAL SPRINGS		\$123.40	Vend Total
P.O. #	305250	ADMIN BUILDING	\$19.08 P	PO Total
P.O. #	305252	Water service for SSS	\$18.54 P	PO Total
P.O. #	305266	water and rental of cooler	\$38.90 P	PO Total
P.O. #	305278	WATER COOLER RENTAL	\$21.79 P	PO Total
P.O. #	305797	ADMIN BUILDING	\$25.09 P	PO Total
1380	BENCHMARK EDUCATION COMPANY LLC		\$4,396.54	Vend Total
P.O. #	304952	S/R-Prof. Dev. Supplies	\$4,396.54	PO Total
Z432	BIRCH COMMUNICATIONS, LLC		\$68.00	Vend Total
P.O. #	304792	clip for walkie talkie	\$17.00	PO Total
P.O. #	305043	belt clips for walkies	\$51.00	PO Total
1421	BLACK HORSE PIKE REGIONAL SCHOOL DIST.		\$3,911.16	Vend Total
P.O. #	301114	OOD#1435703880	\$3,911.16 P	PO Total
5661	BLUUM USA, INC		\$2,718.60	Vend Total
P.O. #	305424	Ink	\$2,718.60	PO Total
1508	BROOKFIELD ACADEMY		\$34,902.35	Vend Total
P.O. #	300260	OOD#1897780132	\$11,647.68 P	PO Total
P.O. #	302449	OOD#1031714902	\$9,900.00 P	PO Total
P.O. #	304842	OOD#3911769370	\$9,900.00 P	PO Total
P.O. #	305518	Professional Services	\$481.03 P	PO Total
P.O. #	305519	Professional Services-AY	\$87.46 P	PO Total
P.O. #	305633	Professional Services-ET	\$349.84 P	PO Total
P.O. #	305635	Professional Services-KV	\$874.60 P	PO Total
P.O. #	305768	Professional Services-DA	\$1,661.74 P	PO Total
1510	BROOKFIELD ELEMENTARY		\$19,152.99	Vend Total
P.O. #	305224	Professional Services-LS	\$306.11 P	PO Total
P.O. #	305262	OOD#9035814465	\$18,846.88 P	PO Total
1632	CAMDEN COUNTY EDUCATIONAL SRVCS. COMM.		\$520,657.76	Vend Total
P.O. #	305402	OT services to SJCA-april23	\$195.57 P	PO Total
P.O. #	305591	PL 192/193 APRIL 2023	\$5,561.87 P	PO Total
P.O. #	305643	MAY TRANSPORTATION	\$514,900.32 P	PO Total
1670	CARCAMO ED.D; DOROTHY		\$44.78	Vend Total
P.O. #	305733	michaels reimbursement	\$44.78	PO Total

Batch Count = 1

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
1732		CDW GOVERNMENT INC.	\$42,103.89	Vend Total
	P.O. #	204412 WIRELESS MICROPHONES	\$2,194.45 P	PO Total
	P.O. #	303012 data runs	\$4,560.00 P	PO Total
	P.O. #	304235 OFFICE EQUIPMENT/SUPPLIES	\$4,483.44 P	PO Total
	P.O. #	304268 Hanwha Cameras	\$30,271.00 P	PO Total
	P.O. #	305512 Projector Bulbs	\$595.00 P	PO Total
0627		CENTURY WATER CONDITIONING & PURIF. INC.	\$152.00	Vend Total
	P.O. #	305211 SCHOOL 1 WATER TREATMENT	\$152.00	PO Total
1784		CHEROKEE HIGH SCHOOL	\$60.00	Vend Total
	P.O. #	304781 BOYS TRACK ENTRY FEE CHEROKEE	\$60.00	PO Total
1841		CLEMENTON BOARD OF EDUCATION	\$4,920.30	Vend Total
	P.O. #	305415 OOD#1990963947	\$4,920.30	PO Total
B698		COLLINS; WILLIAM	\$98.00	Vend Total
	P.O. #	305606 EVENT OFFICIAL TRACK	\$98.00	PO Total
1880		COMCAST	\$5,288.61	Vend Total
	P.O. #	305822 MAY NETWORK SERVICES	\$5,288.61	PO Total
1881		COMCAST CABLE	\$289.26	Vend Total
	P.O. #	300293 DIGITAL ADAPTERS ADMIN	\$30.03 P	PO Total
	P.O. #	300294 DIGITAL ADAPTERS SCH# 3	\$30.03 P	PO Total
	P.O. #	305645 GARAGE SERVICE	\$199.17 P	PO Total
	P.O. #	305664 DIGITAL ADAPTERS MAY 2023 #4	\$30.03 P	PO Total
1941		COURIER-POST - LEGAL	\$734.54	Vend Total
	P.O. #	305508 PUBLIC NOTICE BID 2023-14	\$100.20	PO Total
	P.O. #	305509 PUBLIC NOTICE CC RFP - 2023-01	\$95.04 P	PO Total
	P.O. #	305533 PN - SPECIAL TOWNHALL MEETING	\$51.61 P	PO Total
	P.O. #	305593 CANCEL BID 2023-11	\$51.18 P	PO Total
	P.O. #	305594 CANCEL BID 2023-12	\$52.04 P	PO Total
	P.O. #	305595 CANCEL BID 2023-13	\$50.32 P	PO Total
	P.O. #	305623 PUBLIC NOTICE BID 2023-15	\$97.62 P	PO Total
	P.O. #	305624 PUBLIC NOTICE BID 2023-16	\$86.87 P	PO Total
	P.O. #	305625 PUBLIC NOTICE BID 2023-17	\$98.48 P	PO Total
	P.O. #	305627 CANCEL BID 2023-14	\$51.18 P	PO Total
2027		DAMBLY'S GARDEN CENTER	\$233.82	Vend Total
	P.O. #	301608 Green Team project	\$233.82	PO Total
2101		DEMCO INC.	\$6,267.86	Vend Total
	P.O. #	305276 S/R Pre-K Supplies-Tchr Desks	\$5,346.60 P	PO Total

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
2101	DEMCO INC.		\$6,267.86	Vend Total
	P.O. # 305459	Supplies	\$921.26	P PO Total
2113	DEPTFORD TWP. BOARD OF EDUCATION		\$3,038.48	Vend Total
	P.O. # 301534	OOD#5614304701	\$3,038.48	P PO Total
V969	DEROSA; TONYA		\$98.00	Vend Total
	P.O. # 305602	EVENT OFFICIAL TRACK	\$98.00	PO Total
2233	DUNPHY; KEVIN		\$541.49	Vend Total
	P.O. # 305719	Mileage Reimb.May2023	\$541.49	PO Total
2248	EARTH TREK ENVIRONMENTAL INC.		\$1,200.00	Vend Total
	P.O. # 300570	22/23 HVAC WATER TREATMENT	\$1,200.00	P PO Total
O332	EMERY; MICHELE		\$98.00	Vend Total
	P.O. # 305601	EVENT OFFICIAL TRACK	\$98.00	PO Total
2412	FAMILY THERAPY & CONSULTATION SERVICES		\$440.00	Vend Total
	P.O. # 304992	E.L CLINICAL SUPERVISION	\$110.00	P PO Total
	P.O. # 304993	E.N CLINICAL SUPERVISION	\$110.00	P PO Total
	P.O. # 305538	E.N CLINICAL SUPERVISION	\$110.00	P PO Total
	P.O. # 305539	E.L CLINICAL SUPERVISION	\$110.00	P PO Total
A540	FARM FRIENDS, LLC		\$1,800.00	Vend Total
	P.O. # 304575	S/R-Pre-K Assemblies 1-4	\$1,800.00	PO Total
A197	FIRST CHILDREN LEARNING SERVICES, LLC		\$35,327.25	Vend Total
	P.O. # 305249	Behavioral Services April 23	\$35,327.25	PO Total
G507	FOLLET CONTENT SOLUTIONS, LLC		\$30,687.59	Vend Total
	P.O. # 303939	School 2- books	\$9,968.01	PO Total
	P.O. # 303941	School 3 books	\$9,997.04	PO Total
	P.O. # 303942	School 4 books	\$10,722.54	PO Total
2569	GALLOWAY TOWNSHIP SCHOOL DISTRICT		\$10,713.07	Vend Total
	P.O. # 300177	OOD#3204832491	\$10,713.07	P PO Total
2587	GARFIELD PARK ACADEMY		\$34,750.05	Vend Total
	P.O. # 300285	OOD#9182270030	\$6,383.81	P PO Total
	P.O. # 300286	OOD#7674124613	\$6,383.81	P PO Total
	P.O. # 300287	OOD#4481662331	\$9,214.81	P PO Total
	P.O. # 301383	OOD#7445482135	\$6,383.81	P PO Total
	P.O. # 302960	OOD#2373527367	\$6,383.81	P PO Total
U172	GENERAL HEALTHCARE RESOURCES INC.		\$4,100.34	Vend Total
	P.O. # 305496	OT services rendered	\$1,356.42	PO Total
	P.O. # 305580	OT services rendered	\$1,374.92	PO Total

Batch Count = 1

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
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U172 GENERAL HEALTHCARE RESOURCES INC.

\$4,100.34 Vend Total

P.O. # 305674 OT services rendered

\$1,369.00 PO Total

2665 GLOUCESTER CITY BOARD OF EDUCATION

\$3,846.92 Vend Total

P.O. # 301531 OOD#8931319965

\$1,923.46 P PO Total

P.O. # 301532 OOD#2696760680

\$1,923.46 P PO Total

2667 GLOUCESTER COUNTY SPECIAL SRVCS.

\$51,553.45 Vend Total

P.O. # 301060 OOD#4810635287

\$396.00 P PO Total

P.O. # 301061 OOD#6908957297

\$5,478.00 P PO Total

P.O. # 301062 OOD#4090696781

\$5,478.00 P PO Total

P.O. # 301063 OOD#9065472826

\$5,478.00 P PO Total

P.O. # 301065 OOD#5315995523

\$396.00 P PO Total

P.O. # 301066 OOD#3453070610

\$396.00 P PO Total

P.O. # 301067 OOD#3639301713

\$396.00 P PO Total

P.O. # 301069 OOD#1359832532

\$5,478.00 P PO Total

P.O. # 301071 OOD#6264819586

\$396.00 P PO Total

P.O. # 301072 OOD#9954937077

\$396.00 P PO Total

P.O. # 301119 OOD#8439880772

\$396.00 P PO Total

P.O. # 301120 OOD#4996751957

\$396.00 P PO Total

P.O. # 301903 OOD#6783785056

\$5,478.00 P PO Total

P.O. # 302309 OOD#1875745172

\$5,478.00 P PO Total

P.O. # 304178 OOD#9471843349

\$5,478.00 P PO Total

P.O. # 305516 Professional Services

\$360.00 P PO Total

P.O. # 305637 Professional Services-BD

\$1,400.00 P PO Total

P.O. # 305649 APRIL TRANSPORTATION

\$8,279.45 P PO Total

2668 GLOUCESTER CTY. INSTITUTE OF TECHNOLOGY

\$8,771.40 Vend Total

P.O. # 301074 OOD#1580415940

\$797.40 P PO Total

P.O. # 301075 OOD#9646221749

\$797.40 P PO Total

P.O. # 301076 OOD#2836151424

\$797.40 P PO Total

P.O. # 301077 OOD#2011913510

\$797.40 P PO Total

P.O. # 301078 OOD#3456374205

\$797.40 P PO Total

P.O. # 301079 OOD#7940667476

\$797.40 P PO Total

P.O. # 301080 OOD#819272734

\$797.40 P PO Total

P.O. # 301081 OOD#9925482438

\$797.40 P PO Total

P.O. # 301082 OOD#6985596819

\$797.40 P PO Total

P.O. # 301083 OOD#2313378225

\$797.40 P PO Total

P.O. # 301084 OOD#9776530379

\$797.40 P PO Total

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
7972	GREEN; RON		\$78.00	Vend Total
	P.O. # 305722	BOYS BASKET BALL OFFICIAL	\$78.00	PO Total
S839	HACKETTSTOWN BOARD OF EDUCATION		\$12,506.40	Vend Total
	P.O. # 304766	OOD#6868090808	\$12,506.40 P	PO Total
7198	HADDON TOWNSHIP BOARD OF EDUCATION		\$650.00	Vend Total
	P.O. # 304626	TRACK MEET GIRLS&BOYS 5-13-23	\$650.00	PO Total
7210	HADDONFIELD HIGH SCHOOL		\$80.00	Vend Total
	P.O. # 304776	BOYS TRACK ENTRY FEE	\$80.00	PO Total
7213	HAMMONTON HIGH SCHOOL		\$500.00	Vend Total
	P.O. # 302373	HAMMONTON WRESTLING DUALS	\$500.00	PO Total
3966	HEALTHCARE CONSULTANTS, INC.		\$5,265.00	Vend Total
	P.O. # 305436	Nursing Services-AJ	\$1,170.00	PO Total
	P.O. # 305632	Nursing Services-AJ	\$2,340.00	PO Total
	P.O. # 305766	Nursing Services-AJ	\$1,755.00	PO Total
2868	HEWITT PSYCHIATRIC PC		\$600.00	Vend Total
	P.O. # 304197	IndependPsychiatrEval	\$600.00	PO Total
2911	HOLLYDELL SCHOOL		\$95,706.00	Vend Total
	P.O. # 300159	OOD#6019065987	\$26,629.20 P	PO Total
	P.O. # 300160	OOD#1386752386	\$17,269.20 P	PO Total
	P.O. # 300162	OOD#8006275479	\$17,269.20 P	PO Total
	P.O. # 300163	OOD#2436716235	\$17,269.20 P	PO Total
	P.O. # 300282	OOD#8193049204	\$17,269.20 P	PO Total
0881	HOLZER; SIDNEY		\$98.00	Vend Total
	P.O. # 305599	EVENT OFFICIAL TRACK	\$98.00	PO Total
8307	HOUGHTON MUSIC LLC		\$5,846.95	Vend Total
	P.O. # 303774	HS MUSIC	\$2,144.35	PO Total
	P.O. # 303775	HS MUSIC	\$2,287.60	PO Total
	P.O. # 304097	HS MUSIC	\$1,415.00 P	PO Total
3193	KENCOR LLC		\$313.32	Vend Total
	P.O. # 300022	ELEVATOR SERVICE AGREEMENT	\$313.32 P	PO Total
3207	KEYBOARD CONSULTANTS INC.		\$5,312.00	Vend Total
	P.O. # 304434	courtyard audio	\$5,312.00	PO Total
3222	KINGSWAY LEARNING CENTER		\$206,255.34	Vend Total
	P.O. # 300223	OOD#3467389636	\$6,824.58 P	PO Total
	P.O. # 300224	OOD#5359059487	\$10,604.58 P	PO Total
	P.O. # 300225	OOD#4526117206	\$6,824.58 P	PO Total

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
3222	KINGSWAY LEARNING CENTER		\$206,255.34	Vend Total
P.O. #	300226	OOD#9331610218	\$10,604.58 P	PO Total
P.O. #	300227	OOD#9920043411	\$6,824.58 P	PO Total
P.O. #	300228	OOD#1357789617	\$10,604.58 P	PO Total
P.O. #	300231	OOD#8015506421	\$10,604.58 P	PO Total
P.O. #	300232	OOD#1878798523	\$6,824.58 P	PO Total
P.O. #	300234	OOD#7442043899	\$10,604.58 P	PO Total
P.O. #	300235	OOD#60465669060	\$10,604.58 P	PO Total
P.O. #	300237	OOD#7090059749	\$10,604.58 P	PO Total
P.O. #	300238	OOD#4644975825	\$6,824.58 P	PO Total
P.O. #	300239	OOD#4786253533	\$6,824.58 P	PO Total
P.O. #	300240	OOD#2933089955	\$6,824.58 P	PO Total
P.O. #	300241	OOD#9459685894	\$10,604.58 P	PO Total
P.O. #	300243	OOD#3051056748	\$10,604.58 P	PO Total
P.O. #	300244	OOD#9113498395	\$6,824.58 P	PO Total
P.O. #	300245	OOD#6878474384	\$6,824.58 P	PO Total
P.O. #	300250	OOD#548289818	\$6,824.58 P	PO Total
P.O. #	300251	OOD#4603548134	\$10,604.58 P	PO Total
P.O. #	300252	OOD#3736940744	\$10,604.58 P	PO Total
P.O. #	301524	OOD#8024144245	\$10,604.58 P	PO Total
P.O. #	305001	OOD#8593492091	\$10,604.58 P	PO Total
P.O. #	305770	Professional Services-ND	\$150.00 P	PO Total
T301	LAKESHORE LEARNING MATERIALS, LLC		\$898.20	Vend Total
P.O. #	305307	Instr.SupplResourRm	\$898.20	PO Total
3300	LARC SCHOOL		\$35,714.00	Vend Total
P.O. #	300178	OOD#9681428815	\$5,662.80 P	PO Total
P.O. #	300180	OOD#1264343381	\$9,362.80 P	PO Total
P.O. #	300181	OOD#3918541565	\$9,362.80 P	PO Total
P.O. #	300182	OOD#3928757122	\$5,662.80 P	PO Total
P.O. #	302480	OOD#3102710757	\$5,662.80 P	PO Total
3315	LAUREL LAWNMOWER SERVICE INC.		\$987.21	Vend Total
P.O. #	305213	MOWER PARTS	\$269.46	PO Total
P.O. #	305214	LAWN MOWER BLADES	\$717.75	PO Total
6336	LEGACY TREATMENT SERVICES, INC.		\$12,750.57	Vend Total
P.O. #	300281	OOD#7468018903	\$12,750.57 P	PO Total
3357	LENAPE REGIONAL HIGH SCHOOL DISTRICT		\$325.00	Vend Total
P.O. #	304137	LENAPE (G)TRACK ENTRY FEE	\$325.00	PO Total

Batch Count = 1

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
3390		LINDENWOLD BOARD OF EDUCATION	\$1,496.00	Vend Total
	P.O. #	302959 OOD#5317552986	\$1,496.00 P	PO Total
3584		MBM SPORTS CENTER INC.	\$4,750.00	Vend Total
	P.O. #	302645 BOYS CHAMPIONSHIP JACKETS	\$2,930.00	PO Total
	P.O. #	302650 GIRLS VOLLEYBALL JACKETS	\$1,820.00 P	PO Total
Z079		MCCLOSKEY MECHANICAL CONTRACTORS, INC	\$565.75	Vend Total
	P.O. #	304864 SCHOOL 4 GREASE TRAP	\$565.75	PO Total
3837		MUSIC & ARTS CENTER INC.	\$75.68	Vend Total
	P.O. #	303852 violin repair	\$75.68	PO Total
3991		NJ ASSOC. OF SCHOOL BUSINESS OFFICIALS	\$550.00	Vend Total
	P.O. #	303768 "100TH ANNIVERSARY OF NJASBO"	\$550.00	PO Total
6466		NJSIAA	\$1,430.00	Vend Total
	P.O. #	305532 NJSIAA TRACK ENTRY FEE	\$1,430.00	PO Total
H070		ORCHARD FRIENDS SCHOOL	\$9,265.50	Vend Total
	P.O. #	300566 OOD#4286992618	\$9,265.50 P	PO Total
4073		ORIENTAL TRADING CO.	\$167.06	Vend Total
	P.O. #	305371 STUDENT GRADUATION GIFTS	\$167.06	PO Total
4090		OXYGEN SUPPORT SYSTEMS INC.	\$80.00	Vend Total
	P.O. #	304699 Oxygen Refill	\$80.00	PO Total
M098		PEARSON; CHRIS	\$29.75	Vend Total
	P.O. #	305687 CRIMINAL ARCHIVE REIMBURSEMENT	\$29.75	PO Total
4177		PENNSAUKEN BOARD OF EDUCATION	\$9,359.64	Vend Total
	P.O. #	302108 OOD#4027652206	\$9,359.64 P	PO Total
4266		PINELAND LEARNING CENTER	\$24,885.00	Vend Total
	P.O. #	300171 OOD#1703062003	\$11,025.00 P	PO Total
	P.O. #	300310 OOD#6923652939	\$6,930.00 P	PO Total
	P.O. #	301794 OOD#9317190491	\$6,930.00 P	PO Total
4273		PITNEY BOWES GLOBAL FINANCIAL SERVICES	\$312.00	Vend Total
	P.O. #	301282 POSTAGE MACHINE BOE & HS 22/23	\$312.00 P	PO Total
G918		PROFESSIONAL HEALTHCARE STAFFING, INC.	\$12,335.20	Vend Total
	P.O. #	305218 Nursing Services-AR	\$7,860.20	PO Total
	P.O. #	305752 Nursing Services-AR	\$4,475.00 P	PO Total
4420		RANCH HOPE, INC.	\$8,391.39	Vend Total
	P.O. #	302294 OOD#6680272456	\$8,391.39 P	PO Total

Batch Count = 1

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
4452	REAL REGIONAL ENRICHMENT LEARNING CENTER		\$4,368.00	Vend Total
	P.O. # 300722 OOD#4737047949		\$4,368.00 P	PO Total
2992	RICOH USA, INC.		\$14,107.59	Vend Total
	P.O. # 300056 COPIER LEASE 22/23 CONTRACT		\$13,626.52 P	PO Total
	P.O. # 300297 COPIER LEASE 22-23 BA/HR		\$312.84 P	PO Total
	P.O. # 300625 DUPLICATOR SERVICE AGREEMENT		\$27.00 P	PO Total
	P.O. # 305629 COPIER RENTAL		\$141.23 P	PO Total
C412	RIGGINS, INC		\$1,394.96	Vend Total
	P.O. # 304654 FUEL OIL MS & BUS GARAGE		\$1,394.96	PO Total
D867	RISPOLI; TONI-LYNN		\$98.00	Vend Total
	P.O. # 305600 EVENT OFFICIAL TRACK		\$98.00	PO Total
4796	SCHOOL HEALTH CORPORATION		\$259.19	Vend Total
	P.O. # 305373 Nurse		\$259.19	PO Total
4810	SCHOOL SPECIALTY, LLC		\$3,706.50	Vend Total
	P.O. # 204847 HS/ Art		\$1,019.20 P	PO Total
	P.O. # 303015 HS MATH		\$1,689.87 P	PO Total
	P.O. # 305280 fan		\$75.97 P	PO Total
	P.O. # 305306 supplies for resource rm		\$319.40 P	PO Total
	P.O. # 305388 Rifton		\$550.79 P	PO Total
	P.O. # 305426 kindergarten classroom order		\$51.27 P	PO Total
R213	SEA BOX INC.		\$700.00	Vend Total
	P.O. # 301599 REFRIGERATED CONTAINER RENTAL		\$700.00 P	PO Total
4873	SERVICE TIRE TRUCK CENTER INC.		\$18,912.00	Vend Total
	P.O. # 304681 FLEET TIRE ORDER		\$18,912.00	PO Total
4906	SHI INTERNATIONAL CORP.		\$1,364.20	Vend Total
	P.O. # 303725 hard drives		\$1,364.20	PO Total
U149	SILVERSKY INC.		\$54,842.50	Vend Total
	P.O. # 301937 TECH SUPPORT SERVICES		\$54,842.50 P	PO Total
R886	SMOOTH SPORTSWEAR LLC		\$7,509.56	Vend Total
	P.O. # 302748 HS DIPLOMA 2023		\$2,428.24	PO Total
	P.O. # 302750 HS DIPLOMA COVERS 2023		\$2,221.67 P	PO Total
	P.O. # 304059 HS GRAD REGALIA		\$2,859.65	PO Total
5066	SOUTH JERSEY GAS		\$8,358.45	Vend Total
	P.O. # 305693 MAY 2023 GAS SERVICE		\$8,358.45	PO Total
7326	SOUTH JERSEY TURF CONSULTANTS LLC		\$1,410.66	Vend Total
	P.O. # 300007 ANNUAL TURF MANAGEMENT		\$731.30 P	PO Total

Batch Count = 1

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
7326		SOUTH JERSEY TURF CONSULTANTS LLC	\$1,410.66	Vend Total
	P.O. #	305303 SPIDER CONTROL SPRAY	\$679.36 P	PO Total
C681		SPECTRA ASSOCIATES, INC.	\$943.50	Vend Total
	P.O. #	304760 MINUTE BOOK ARCHIVAL PAPER	\$943.50	PO Total
5121		SPORTSMAN'S	\$129.50	Vend Total
	P.O. #	350612 Athletic Supplies	\$129.50	PO Total
5158		STAPLES CONTRACT & COMMERCIAL LLC	\$12,081.25	Vend Total
	P.O. #	301008 Ms Nwanguma office	\$731.77 P	PO Total
	P.O. #	304683 folding tables	\$1,082.10 P	PO Total
	P.O. #	304809 headphones	\$1,965.00 P	PO Total
	P.O. #	305032 60 Cases Copy Paper	\$2,699.40 P	PO Total
	P.O. #	305137 id holders	\$168.20 P	PO Total
	P.O. #	305138 lanyards	\$610.40 P	PO Total
	P.O. #	305153 HS OFFICE SUPPLIES	\$1,258.64 P	PO Total
	P.O. #	305174 office supplies	\$133.29 P	PO Total
	P.O. #	305201 BUSINESS OFFICE SUPPLIES	\$71.96 P	PO Total
	P.O. #	305259 envelopes - main office	\$187.84 P	PO Total
	P.O. #	305270 OFFICE/GARAGE SUPPLIES	\$876.44 P	PO Total
	P.O. #	305293 Athletic Office Supplies	\$151.97 P	PO Total
	P.O. #	305359 supplies	\$1,799.60 P	PO Total
	P.O. #	305536 table skirts	\$344.64 P	PO Total
5309		TEACHER'S DISCOVERY INC	\$1,550.99	Vend Total
	P.O. #	304435 HS WORLD LANGUAGE SUPPLIES	\$1,550.99	PO Total
5462		THE PRESS OF ATLANTIC CITY	\$41.60	Vend Total
	P.O. #	305295 PN FOR PROF SERVICES 2023-24	\$41.60	PO Total
5583		TOUCHDOWN CLUB OF SOUTH JERSEY	\$250.00	Vend Total
	P.O. #	302736 ALL SOUTH JERSEY BANQUET	\$250.00	PO Total
O650		UGI ENERGY SERVICES, LLC	\$3,372.18	Vend Total
	P.O. #	305690 MAY 2023 GAS SUPPLIER	\$3,372.18	PO Total
8458		ULINE INC.	\$742.40	Vend Total
	P.O. #	305433 Mats	\$742.40	PO Total
9194		UNITED SUPPLY CORP	\$1,375.78	Vend Total
	P.O. #	304167 HS NURSE SUPPLIES	\$1,353.00 P	PO Total
	P.O. #	350544 Athletic Supplies	\$22.78 P	PO Total
O181		VERIZON FIOS	\$269.00	Vend Total
	P.O. #	305697 FIOS GIGABIT INTERNET MAY	\$269.00	PO Total

Batch Count = 1

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
5835	VINELAND BOARD OF EDUCATION		\$4,493.96	Vend Total
	P.O. #	301043 OOD#9857627978	\$1,701.28 P	PO Total
	P.O. #	303897 OOD#5278510579	\$2,792.68 P	PO Total
5864	W. W. GRAINGER INC.		\$4,745.20	Vend Total
	P.O. #	304578 MAINTENANCE SUPPLIES	\$4,745.20	PO Total
5910	WASHINGTON TWP. PUBLIC SCHOOLS		\$2,858.44	Vend Total
	P.O. #	301533 OOD#5511564734	\$2,858.44 P	PO Total
5972	WESTERN PEST SERVICES		\$519.50	Vend Total
	P.O. #	301598 PEST CONTROL SERVICES	\$519.50 P	PO Total
6630	WINSLOW BOARD OF EDUCATION TRANSPORTATIO		\$2,452.50	Vend Total
	P.O. #	303016 FIELD TRIP TRANSPORTATION	\$90.00 P	PO Total
	P.O. #	303036 FIELD TRIP TRANSPORTATION	\$202.50 P	PO Total
	P.O. #	304379 FIELD TRIP TRANSPORTATION	\$112.50 P	PO Total
	P.O. #	304797 TEEN CONFERENCE FIELD TRIP	\$292.50 P	PO Total
	P.O. #	305545 Transp.cost for srvs HS SpEd	\$1,755.00 P	PO Total
6068	WINSLOW TWP BOARD OF ED-LUNCHROOM ACCT		\$471.00	Vend Total
	P.O. #	305487 YOUNG MEN GROUP CEREMONY	\$21.00 P	PO Total
	P.O. #	305667 STUDENT EVENT CATERING	\$450.00 P	PO Total
6110	WOLFINGTON BODY CO INC		\$61,325.44	Vend Total
	P.O. #	304728 SENSORS; GASKETS; PIPE ASSYS	\$8,327.12 P	PO Total
	P.O. #	304944 BLOWER ASSBLY; AIR SPRING	\$301.08 P	PO Total
	P.O. #	304997 PIPE EXHAUST	\$1,780.79 P	PO Total
	P.O. #	305104 BRAKE, SPRING, SCREW KITS	\$2,023.10 P	PO Total
	P.O. #	305112 HUB ASSMBLY; CAP	\$2,254.36 P	PO Total
	P.O. #	305113 #63 PAINT NEW REAR DOOR	\$2,068.87 P	PO Total
	P.O. #	305116 HEATING CONTOL UNIT	\$5,106.89 P	PO Total
	P.O. #	305121 BUS #1 ENGINE REPAIR	\$31,672.72	PO Total
	P.O. #	305354 BUS #68	\$2,068.87 P	PO Total
	P.O. #	305396 WINDSHIELD	\$309.04 P	PO Total
	P.O. #	305401 5W30 OIL	\$4,492.44 P	PO Total
	P.O. #	305417 TAIL PIPE; BRACKET	\$219.94 P	PO Total
	P.O. #	305441 VALVE KIT	\$700.22 P	PO Total
R567	WOODS SERVICES, INC.		\$13,759.46	Vend Total
	P.O. #	302958 OOD#1753388662	\$13,759.46 P	PO Total
6166	Y.A.L.E. SCHOOL INC.		\$29,151.24	Vend Total
	P.O. #	300259 OOD#1833120186	\$7,023.24 P	PO Total

Batch Count = 1

Batch Number	1	Current Payments	\$1,810,394.22	Batch Total
6166	Y.A.L.E. SCHOOL INC.		\$29,151.24	Vend Total
P.O. #	300883	OOD#1728866989	\$7,260.75	P PO Total
P.O. #	301040	OOD#2352069365	\$7,606.50	P PO Total
P.O. #	301042	OOD#4356798312	\$7,260.75	P PO Total
6650	ZALLIE SUPERMARKETS		\$56.96	Vend Total
P.O. #	305486	GIRLS GROUP CEREMONY / AWARDS	\$56.96	PO Total
Total for Report =			\$1,810,394.22	

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6.15.23

Batch Number	3	Before/After School	\$20,360.73	Batch Total
8317	MACCARELLA; JACQUELYNN		\$344.03	Vend Total
P.O. #	305584	BASP Tie-dye supplies	\$162.30 P	PO Total
P.O. #	305634	BASP May Mileage	\$97.23 P	PO Total
P.O. #	305721	BASP year end supplies needed	\$36.06 P	PO Total
P.O. #	305787	BASP supplies	\$48.44 P	PO Total
6068	WINSLOW TWP BOARD OF ED-LUNCHROOM ACCT		\$2,016.70	Vend Total
P.O. #	305736	BASP May Breakfast & Snack	\$2,016.70	PO Total
6070	WINSLOW TWP BOE GENERAL FUND		\$18,000.00	Vend Total
P.O. #	305648	BASP facilities usage 22/23	\$18,000.00	PO Total
Total for Report =			\$20,360.73	

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6.15.23

Batch Number	4	Food Service	\$425,472.35	Batch Total
F713	LEVY CONSTRUCTION COMPANY, INC.		\$94,419.27	Vend Total
	P.O. # 205870	FREEZERS SCHOOLS 3,4,5 & 6	\$94,419.27	P PO Total
2992	RICOH USA, INC.		\$156.42	Vend Total
	P.O. # 300289	COPIER/PRINTER RENTAL FOR SODE	\$156.42	P PO Total
6560	SODEXO INC. & AFFILIATES		\$330,896.66	Vend Total
	P.O. # 305790	MINIMUM WAGE DIFF MAY	\$12,802.74	P PO Total
	P.O. # 305800	MAY 2023 SERVICES	\$318,093.92	P PO Total
Total for Report =			\$425,472.35	

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6.15.23

Check Journal
Rec and Unrec checks

Winslow Twp School District
Hand and Machine checks

06/14/23 14:01

Starting date 6/21/2023

Ending date 6/21/2023

Chk#	Date	Rec date	Code	Vendor name	Check Comment	Check amount
143507	06/21/23		M580	BYRD; TAWANDA	REFUND BOOK FINE	82.59
143508	06/21/23		Q953	THOMPSON; PREZEL	REFUND BOOK FINE	109.68

Fund Totals

10 GENERAL FUND	\$192.27
Total for all checks listed	\$192.27

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6.14.23

Prepared and submitted by: _____
Board Secretary

Date

Check Journal
 Rec and Unrec checks

Winslow Twp School District
 Hand and Machine checks

06/15/23 11:23

Starting date 7/1/2022

Ending date 6/30/2023

Chk#	Date	Rec date	Code	Vendor name	Check Comment	Check amount
957080	06/08/23		0909	30 STRIKES		140.00
957081	06/08/23		K821	ADKINS; PARRIS		200.00
957082	06/08/23		F325	BELL; SIMONE		45.00
957083	06/08/23		F656	BROWN; BRIYEL		100.00
957084	V 06/08/23	06/08/23	M789	COLLEGE BOARD		
957085	06/08/23		T419	DOUBLE REEL INVESTMENTS INC.		600.00
957086	06/08/23		V598	FARMER; ELIJAH		50.00
957087	06/08/23		T813	FOX; DYLAN		100.00
957088	06/08/23		E683	FRYE; DANIELLE		70.00
957089	06/08/23		Z594	GOLDSBORO; KAYLA		25.00
957090	06/08/23		W954	HILL; ZARIA		50.00
957091	06/08/23		G559	JORDAN; JOSHUA		100.00
957092	06/08/23		Z998	KOUGL; AIDAN		100.00
957093	06/08/23		M302	LEACH; KEEGAN		25.00
957094	06/08/23		6462	NJASC / SOUTHERN OFFICE		1,305.00
957095	06/08/23		V401	PARKER; TYLER		100.00
957096	06/08/23		B085	RIVERA; RAPHAEL		50.00
957097	06/08/23		B688	SAYDEE; MOSES		70.00
957098	06/08/23		T675	SHERZER; BRADEN		325.00
957099	06/08/23		F910	SPIRITWEAR EXPRESS		762.55
957100	V 06/08/23	06/08/23		00.0 \$ Multi Stub Void	#957101 Stub	
957101	06/08/23		6630	WINSLOW BOARD OF EDUCATION TRANSPORTA'		9,517.50
957102	06/14/23		S369	ARCHIE; TROY		48.00
957103	06/14/23		M789	COLLEGE BOARD		6,693.00
957104	06/14/23		2027	DAMBLY'S GARDEN CENTER		50.00
957105	06/14/23		4319	POSITIVE PROMOTIONS, INC.		156.40
957106	06/14/23		5831	VILLA MANOR LLC		7,040.00
957107	06/14/23		6068	WINSLOW TWP BOARD OF ED-LUNCHROOM ACC		212.50
957108	06/15/23		6630	WINSLOW BOARD OF EDUCATION TRANSPORTA'		1,361.25
957109	06/15/23		6068	WINSLOW TWP BOARD OF ED-LUNCHROOM ACC		91.00

Starting date 7/1/2022

Ending date 6/30/2023

Fund Totals

96	STUDENT ACTIVITY	\$29,387.20
	Total for all checks listed	\$29,387.20

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6.15.23

Prepared and submitted by: _____
Board Secretary

Date

Check Journal
Rec and Unrec checks

Winslow Twp School District
Hand and Machine checks

06/15/23 13:18

Starting date 6/15/2023 Ending date 6/15/2023

Chk#	Date	Rec date	Code	Vendor name	Check Comment	Check amount
900666	H 06/15/23		4018	NJSHBP	ID# 16800 JUNE	359.19
900667	H 06/15/23		5173	STATE OF NJ DIV OF PENSIONS AND BENEFITS	ID# 15300 JUNE	1,115,529.14

Fund Totals

11	GENERAL CURRENT EXPENSE	\$1,115,529.14
95	TRANSITION	\$359.19
	Total for all checks listed	\$1,115,888.33

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6.15.23

Prepared and submitted by: _____ Date _____
Board Secretary

Check Journal
Rec and Unrec checks

Winslow Twp School District
Hand and Machine checks

06/09/23 12:17

Starting date 7/1/2022 Ending date 6/30/2023

Chk#	Date	Rec date	Code	Vendor name	Check Comment	Check amount
143506	06/09/23		E395	WALMART 1807		1,181.15

Fund Totals

20	SPECIAL REVENUE FUNDS	\$1,181.15
	Total for all checks listed	\$1,181.15

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6.15.23

Prepared and submitted by: _____
Board Secretary Date

Check Journal
Rec and Unrec checks

Winslow Twp School District
Hand and Machine checks

06/09/23 12:19

Starting date 7/1/2022

Ending date 6/30/2023

Chk#	Date	Rec date	Code	Vendor name	Check Comment	Check amount
143493	06/05/23		E395	WALMART 1807		800.00

Fund Totals

20	SPECIAL REVENUE FUNDS	\$800.00
	Total for all checks listed	\$800.00

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6.15.23

Prepared and submitted by: _____
Board Secretary

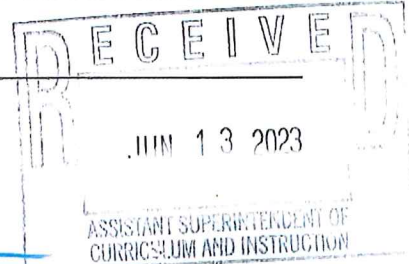
Date

**WINSLOW TOWNSHIP SCHOOL DISTRICT
DISPOSAL OF SCHOOL PROPERTY REQUEST**

School: WMS Department: Nursing Date: 6-12-23

Quantity	Description	Tag or Serial #	Est. Age	Condition/Reason
3	COVID Test kits/3 boxes			New/out dated
1	bedside table top			New/Missing parts

Location of items for disposal: Nurse office lobby



Action to be taken to be determined by the Board Secretary:

- Deliver items to Building Supervisor to be destroyed.
- HOLD! Item will be sold at public sale.
- Hold for administrative review.

_____ Board Secretary

Signatures:

[Signature]
Supervisor/Department Chair

[Signature]
Principal

[Signature] 6/13/23
Superintendent/Designee

A work request (with a copy of the approved form attached) will be required for the maintenance department to transfer materials and/or equipment.

Submit requests to dispose of books to the office of the Assistant Superintendent's on the appropriate form.



**WINSLOW TOWNSHIP SCHOOL DISTRICT
TRANSPORTATION DEPARTMENT
OPERATIONS MANUAL**



**TAMMY WALL, C.S.P.T.
DIRECTOR OF TRANSPORTATION**

ORIGINAL: APRIL 2014

REVISED: May 18, 2017

REVISED: May 21, 2020

REVISED: May 27, 2021

INTRODUCTION

This manual has been developed to give the staff member a comprehensive reference point for many of the questions that may arise in the course of their daily work responsibilities. While no manual can answer every question or address every issue, the most prevalent of areas are addressed, which provide a necessary cohesiveness to the department. Please direct any questions to the Director of Transportation if the area is not outlined in this manual.

The policies and procedures in this manual are not intended to be contractual commitments by the Winslow Township Board of Education and staff members should not construe them as such. No policy is intended as a guarantee of continuity of benefits or rights. No permanent employment terms are intended or can be implied by any statements in the manual.

The policies and procedures are intended to be a guide for management and staff members to be followed. Winslow Township Board of Education reserves the right to revoke, change, or supplement guidelines at any time without notice.

This manual will be updated on an as-needed basis during the school year by the Director of Transportation as the need arises. The Director of Transportation will review the manual annually with the School Business Administrator and the Winslow Township Board of Education. Any updates will be submitted for approval to the Winslow Township Board of Education.

Substitute bus drivers are assigned as interim replacements, to temporarily supplement the work force. While substitute bus drivers receive all legally mandated benefits (such as worker's compensation insurance, pension and social security) they are ineligible for all of the Winslow Township School District's other benefit programs. Substitute bus drivers are expected to comply with the provisions of this manual, Board of Education Policies and other directives of the Transportation Department.

ATTENDANCE AND ABSENTEEISM

The timely expression that ninety percent of doing your job is being there is never more true and evident than with the Transportation Department. Our ability to provide safe and efficient transportation for all of our students is a necessity for our students' overall educational experience. While we realize that illnesses, family and personal needs are part of everyday life, a satisfactory attendance rate based upon the Winslow Township Board of Education's Board Policy is expected at all times. Staff members are also bound by all provisions adopted by the Board of Education in regards to the conditions in which illness days, family illness days, personal days and any other leaves may be utilized.

SICK DAYS: Sick days are provided to staff members in case of an ILLNESS for that particular staff member. If a driver is absent for more than FIVE (5) consecutive work days, a doctor's note is required before returning to work. Please also note that a doctor's note may be required in cases where a staff member's attendance falls below the district standard rate.

PERSONAL DAYS: To be utilized for personal business that cannot be conducted outside of normal work hours.

DRIVER DUTY & OBLIGATIONS

The Board of Education requires all school bus drivers employed by the district or employed by a contracted school bus company to be reliable persons of good moral character who possess the qualifications and communication skills necessary to perform the duties of the position. The school bus driver will possess the appropriate license and endorsement(s) to drive a school bus in the State of New Jersey and is subject to all the Federal and State requirements to maintain the appropriate license. In addition to all Board of Education policies and procedures as well as the duties specifically outlined in the Job Description, the following are the responsibilities of the school bus driver:

RESPONSIBILITIES:

- The school bus driver shall be in full charge of the school bus at all times and shall be responsible for maintaining order;
- Arrive at first stop at the appointed time;
- Arrive for dismissal with ample time before children come out from schools;
- Check mailbox daily;
- Complete Pre-Trip Inspection form daily prior to departing with bus at all times. For example, as part of pre-trip inspection, drivers are to check the status of the camera system;
- Report any repair needs to the mechanics or the office immediately;
- Required to adhere to all procedures outlined in this manual including but not limited to bus breakdown procedures, accident procedures, radio usage procedures, etc.;
- For their own safety, drivers are **NEVER** to go inside the mechanics' work area for any reason;
- Abide by all of the rules of the road at all times;
- Greet all students as they enter and depart bus. Driver is also to greet any parent/guardians at the stop;
- Document any incidents warranting a bus conduct report due to a student's behavior;
- Drivers are NOT permitted to alter routes or change student bus stops without reviewing with and receiving prior authorization from the Director of Transportation or his designee;
- Report any cases where 300 feet does not exist between stops;

- Adhere to any driving restrictions implemented by the Director of Transportation or his designee;
- Maintain a fuel level of at least a ½ tank at all times;
- The wiring for the power ports on the bus fleet is not designated to have anything plugged into it for any length of time. The only accessory that can be plugged into it is a cell phone and that is not for a very long time. GPS systems, televisions, tablets, laptop computers, etc. all require more electrical current than the wiring for the plug is designed to handle and cannot be plugged in;
- No school bus driver is permitted to give out snacks or food of any kind to the students. In the past drivers would sometimes give out candy for good behavior or before a holiday however that practice is no longer permitted;
- Transport only **AUTHORIZED** individuals;
- No unauthorized individuals should board the bus. This includes parents and/or guardians. The only time a parent/guardian is allowed to board a bus is when they are acting as an authorized chaperone on a field trip;
- Adhere to established routes, designated bus stops, and keep to the assigned schedule;
- Maintain a copy of the updated route changes in your file and on your bus;
- Obey all traffic laws and observe mandatory school bus safety regulations;
- Report bus discipline and violations, including incidents of harassment, intimidation and bullying, to the building principal via the Director of Transportation or his designee and in accordance with district policy. The school bus driver will never exclude a pupil from the school bus, but if unable to manage a pupil, the school bus driver will report the unmanageable pupil to the principal of the school in which the pupil attends;
- Report all accident and pupil injuries to the Director of Transportation or his designee and complete all required paperwork;
- Participate in emergency evacuation drills in accordance with board policy and instructs passengers regarding safety regulations and bus rules. Emergency Evacuation drills to be completed twice per school year and are to be scheduled by the Director of Transportation who is to seek input from school principals as to the dates selected;
- Perform interior bus cleaning duties and maintain a clean and tidy bus;
- Attend CST meetings when deemed necessary by the Director of Transportation or his designee within 24 hours;
- Attend bus conduct meetings with Principals and/or designee when deemed necessary by the Director of Transportation;
- Maintain records of fingerprint and medical examiner certificate (DMV physical) deadline;
- Report arrests or tickets affecting employment to the Director of Transportation;
- Always inspect bus after each use and after each run and route;
- Student information is to remain confidential. You are not to share student information with any individual unless that individual is a school official with a legitimate interest in

educating the student or it is an emergency situation and the information has to be shared in order to protect the student. If you have a questions about whether or not information can be shared with another individual, please contact the Director of Transportation;

- Any question regarding a student needs to be addressed to the transportation office staff.
- Other duties as deemed necessary by the Director of Transportation.

BUS DRIVER RESPONSIBILTY & CELL PHONE POLICY

The Board of Education requires all school bus drivers employed by the district or employed by a contracted bus company to be reliable persons of good moral character who possess the qualifications and communications skills necessary to perform the duties of the position. The school bus driver will possess the appropriate license and endorsement(s) to drive a school bus in the State of new Jersey and is subject to all the Federal and State requirements to maintain the appropriate license.

The school bus driver shall be in full charge of the school bus at all times and shall be responsible for maintain order. The school bus driver will never exclude a pupil from the school bus, but if unable to manage a pupil, the school bus driver will report the unmanageable pupil to the Principal of the school in which the pupil attends.

The Principal or designee, upon such report from the school bus driver, may assign appropriate discipline. The discipline may include excluding the pupil from the bus and the pupil's parent/guardian(s) or legal guardian(s) shall provide for the pupil's transportation to and from school during the time of exclusion.

In the event of an emergency, the school bus driver shall follow procedures established by this Board. The school bus drive will immediately inform the Director of Transportation or his designee following an accident that involves injury, death or property damage. The school bus driver must also complete a Preliminary School Bus Accident Report prescribed by the Commissioner of Education and provide the report to the Director of Transportation of the receiving school by the end of the next working day. The Director of Transportation of the receiving school shall retain a copy of the report and forward other copies of the report as prescribed by the New Jersey Department of Education.

A school bus driver, during the driver's work schedule, may only use a cellular, other wireless telephone/device, or two-way communication for school related business. The driver is prohibited from using a cellular and/or other wireless telephone/device while operating a school bus. A cellular, or other wireless phone/device, may only be used for school related business by the school bus driver while operation the school bus, the school bus is parked in a safe area off a highway or in an emergency situation. A driver who violates this policy provision is subject to fines pursuant to N.J.S.A:39:3B-25 and

disciplinary action through the Board of Education. The only permissible emergency use of a cell phone is to call 911.

The school bus driver is responsible for the safety of his/her pupils and shall rigorously observe all motor vehicle laws and regulations and State Board of Education rules in the operation of his/her school bus.

N.J.S.A.:18A25-2

N.J.S.A.:39:3V-25

N.J.A.C.:6A:27-11-1 et seq.: 6A:27-12-1 et seq.

KEYS AND FUELING

The ignition key of the bus that you are driving must be removed after the bus is parked. There is a key box inside the vestibule at the bus garage where the key is to be kept on the hook of the corresponding number of the bus. That includes in between runs as well. For buses that park at the middle school, the key is to be removed from the bus and put in your mailbox inside the drivers room.

For drivers who park out, you must remove the ignition key from the bus and keep it in your possession. Do not leave the key inside of your bus.

PARK OUT BUSES

Bus park outs are a privilege and are authorized at the discretion of the administration per the WTEA agreement. The buses are owned by the board of education and are for the transportation of students. Whenever you are out of work, you must make sure that your bus is dropped off at the bus garage. It is permissible for you to ask another district bus driver to drop off your bus if you can not, however, that driver will not be paid and prior approval from the transportation office staff must be given. If for some reason you are unable to bring your bus in you will not lose your park out privilege for the first offense. You will receive a letter from the director informing you that a second offense will cause you to lose your park out privilege for the rest of the school year. If a second offense takes place you will no longer be able to take your bus home including in between runs.

BUS YARD ACCESS

The code to open the entrance gate is [REDACTED]. Once the gate opens it will remain open for about 7 minutes. You have 7 minutes from the time the gate opens to park the bus and come out of the yard. If you are in the yard and the gate closes you will have to go to the exit gate with a bus and

the gate will open automatically. The exit gate will also stay open for about 7 minutes. The exit gate is automatic and will open automatically when you pull up to it from the inside of the yard.

SPARE BUS ASSIGNMENT

In order to keep the vehicle control board current and systematic, any time that you are assigned a bus at the bus garage, you are required to radio the office and inform the dispatcher accordingly. This is necessary in order to keep accurate communication between the garage, office and drivers in addition to the safe maintenance of the fleet.

RADIO USAGE

Radios are installed in each bus for safety and security reasons are to be used only when necessary. Communications by other means should be utilized whenever possible to keep the radio waves clear for potential situations that may arise where radio communication is necessary and/or urgent. Radio usage should be kept to a minimum and only relating to transportation issues. No discussion of personal matter is to be conducted on the bus radios.

ROUTING

- Routes are to be completed annually by the Director of Transportation. The Assistant Transportation Coordinator is to provide assistance as directed by the Director of Transportation. Bus passes are to be prepared and mailed to parent/guardian and/or annually as part of the routing process;
- Route selections will be conducted based upon the current terms and conditions of the Winslow Township Board of Education. This applies to contracted drivers only;
- The Director of Transportation is to assign and reassign school buses to drivers as he/she sees the need to complete;
- No students are permitted to cross the White Horse Pike (Route 30) or State Highway 73 in the four lane portion. Students along the two (2) lane portion known as Mays Landing Road are permitted to cross.

FIELD TRIP PROCEDURES

Drivers may sign up for any trips that may be of interest. Trips will be assigned by the Director of Transportation or his designee in accordance with the agreement outlined between the Winslow Township Board of Education and Winslow Township Education Association.

DRIVER RESPONSIBILITIES ON FIELD TRIPS:

- All passengers, including but not limited to staff members, chaperones and students, are to respect the authority of the bus driver. Staff members are to assist the driver in terms of ensuring that their students are upholding to the bus rules;

- Drivers are to clearly communicate with the teacher as to the time for all passengers to return to the bus for departure back to school;
- Drivers are to submit an accurate time sheet during the next pay period. At no time should drivers “hold-off” or “save up” field trip hours to submit at another time;
- Drivers are not permitted to deviate from the destinations outlined on the field trip form without consent of the Director of Transportation or his designee;
- No food or beverages are to be consumed while the bus is in transit;
- Any field trip cancellations will be completed based upon the field trip cancellation procedures.

LOADING AND UNLOADING STUDENTS

LOADING:

- Activate yellow/amber warning lights no less than 300 feet from the designated stop;
- Stop bus completely so that the front bumper is no less than **10 feet from** the students at the designated stops. This forces the student to walk towards the bus which makes for clearer visibility for the driver. This is as per the S-Endorsement guidelines established by the Division of Motor Vehicles;
- Shift transmission into Neutral;
- Apply parking brake;
- Monitor all mirrors continuously;
- Drivers should greet students by saying “good morning” and know all students names within a reasonable time;
- When boarding the bus, the driver is to remind the passengers to utilize the handrail;
- Check that students are to be **seated** and accounted for prior to proceeding. Driver should be using overhead mirrors again;
- Close the door;
- Check to make sure red lights have deactivated. If for some reason red lights do not deactivate, driver is to deactivate the master switch;
- Engage the Transmission into “drive”;
- Turn on left turn signal;
- Allow congested traffic to disperse;
- Check all mirrors again before proceeding.

UNLOADING:

- Activate yellow/amber warning lights no less than 300 feet from the designated stop;
- Stop bus completely so that the front bumper is not less than **10 feet from** the bus stop. This forces the student to walk away from the bus which makes for clearer visibility for the driver. This is as per the S-Endorsement guidelines established by the Division of Motor Vehicles;

- Monitor all mirrors continuously to make sure it is safe for students to exit;
- Double check all exterior mirrors again;
- Place the transmission into neutral;
- Engage the parking brake;
- Open the door;
- Greet the students/wish them a good night;
- Remind students to cross only in front of the bus;
- Monitor students' whereabouts with special concern for those children who are crossing;
- After students have dispersed and it is safe to proceed, close the door;
- Shift transmission into "drive";
- Release the parking brake;
- Turn on left turn signal;
- Allow congested traffic to disperse;
- Check all mirrors again and proceed when safe to do so.
-

SAFETY PROCEDURES FOR WHEEL CHAIR LIFT USE

- Determine a safe loading zone before the lift is lowered, ensuring the area is level and smooth; avoid curbs and other obstacles;
- Set the parking brake on both hydraulic and air brake vehicles; unsecured have rolled off while the driver was out of the seat;
- When opened, secure the lift door so it cannot swing against the lift;
- Be alert to pedestrians in the area of the lift platform while it is extended. Some bus drivers mark off the lift loading zone next to the bus with small traffic cones;
- Before the chair is placed on the lift, check that the student wheelchair occupant belt is secured to the wheelchair and the student is wearing properly;
- Once on the lift, have students keep hands on their laps to avoid being injured in the lift mechanism;
- Check head clearance as a student rolls through the lift door;
- On the lift, position the wheelchair close to the bus facing out;
- If the lift is equipped with a safety belt, fasten it before the lift is raised or lowered;
- As an extra safety measure, the bus attendant or driver has their hand on the wheelchair at all times while it is on the lift. After the lift is raised or lowered, one adult will hand off the chair to the other adult;
- Set wheelchair brakes;
- No one is to stand directly under or in front of the lift while it is in operation;
- Check the anti-roll barrier at the front and rear of the lift platform to ensure each is in the raised position while the lift is elevated;

- **MOST IMPORTANT:** Avoid distractions until the student is boarded or discharged safely. For example, stop casual conversations until the student is safely off the lift. Stow and secure the lift and close the lift door as soon as the student has boarded or discharged. The lift should be fully stowed at once. Distracted bus drivers have driven off with the lift still out;
- It is the aides responsibility to secure the wheelchair inside the bus and attach the restraint system;
- The aide is responsible for the final inspection of the student safety before alerting the driver to pull out.

LIFT OPERATION MISTAKES:

- 1) Any distraction while operating the lift.
- 2) Drivers or attendants riding the lift with the student. This is very dangerous and possibly could exceed the manufacturer/s recommended lift weight capacity.
- 3) Students riding lift standing up. A student can fall easily. If necessary, arrange for a district-owned wheelchair to be used only while the student is on the lift.
- 4) Adults operating the lift with dangling jewelry, loose clothing, or long hair. These could be caught in the lift mechanism and result in serious injury.
- 5) Allowing students, parents, or untrained adults to operate the lift machinery.

ACCIDENT REPORTING PROCEDURES

DRIVERS

- All accidents are to be reported by radio regardless of the severity of the accident. Not reporting an accident that could be classified as a “minor bump-up” or “fender bender” is unacceptable;
- Immediately radio the office with the accident location, number of passengers on board, severity of accident and whether there are any injuries;
- Do not leave the scene of the accident, regardless of whether passengers are on board. If it is not safe to leave the bus in the exact location of the accident, then pull over to the side of the road in a safe area immediately. Do not continue route under any circumstances;
- Do not proceed until clearance is issued the police department and either the mechanic or the Director of Transportation or his designee;
- Driver is to submit to a drug and alcohol test as per outlined in the DOT procedures indicated at the conclusion of this chapter;

- Submit seating chart with a list of students who were present at the time of the accident and complete the driver's accident report.

OFFICE

- Contact Winslow Township Police Department (or appropriate department if accident occurs outside of Winslow Township) immediately if the accident involves two or more vehicles or if there are any passengers on the bus. If there are any injuries reported by the driver, contact 911. Office will not contact police department if minor one vehicle accident occurs such as a driver making minimal contact with signs, tree limbs, etc.;
- Contact Business Administrator's Office. Contact Business Administrator's cell phone if someone at the office cannot be reached;
- Contact Superintendent's Office if contact at the Business Administrator's office was not successful;
- Refer to DOT testing procedures to determine necessity of drug/alcohol testing and proceed accordingly. Procedures are included in the appendices of this manual;
- Notify schools – principal and school nurse. The school nurse will examine all students who were on the bus at the earliest possible time following the accident;
- Contact school's insurance company;
- Obtain police report from the police department and forward it to insurance company;
- Provide a list of students to the applicable schools;
- School will notify parent/guardians by phone as to the facts of the accident;
- Provide list of students and/or seating chart to the Winslow Township Police Department (or responding agency);
- Report chargeable accidents to the New Jersey Department of Education; Camden County Office;
- Obtain and maintain photos of all vehicles when possible.

MECHANIC

- Report to the accident scene if necessary to determine whether bus is safe to be utilized;
- Provide report to the Director of Transportation;
- Contact the towing vendor when towing is necessary;
- Contact New Jersey Motor Vehicle Commission team if necessary.

BUS BREAKDOWN PROCEDURES

SAFETY OF THE STUDENT IS ALWAYS THE TOP PRIORITY

- 1) Driver is to radio base and give the following information to dispatch:

- Location;
 - Description of the bus problem to the best of his/her ability;
 - Whether students are present on the bus;
 - Wait until spare bus arrives to unload the students unless an evacuation is necessary – smoke, fire, fluids leaking inside the bus, etc. Put out your emergency triangles;
 - Update office after the students are loaded on the spare bus and when the route resumes. If the driver has another route to complete after the current route, the estimated delay time needs to be given to the office as well. Any delays with approximate times for following routes need to be provided at this time;
 - Radio the office upon their arriving at their destination;
 - Driver may move bus to a safer location in non-emergency cases if the bus permits the driver to do so;
 - Driver is to wait for a directive from dispatch.
- 2) Office:
- Call the police department on every bus breakdown when heavy traffic area is around or dangerous conditions present;
 - Contact all schools that are affected by the breakdown and inform them that a breakdown has taken place;
 - Contact all schools when they receive notification from driver as to their ETA at the school.

EVALUATIONS

Evaluations will be conducted in accordance with the agreement between the WTEA and the Winslow Township Board of Education, Board Policy and applicable law.

STUDENT MANAGEMENT AND DISCIPLINARY CONCERNS

Drivers primary responsibility rests with transporting students to and from school in a safe and professional manner. Unfortunately, at times, students' behavior may not be appropriate which necessitates action taken by the driver. Driver should not address disciplinary concerns in a manner that could jeopardize the safety of other passengers since the drivers primary job is to safely driver the bus.

Drivers are expected to address minor disciplinary issues and take appropriate action. Drivers should change student's assigned seats in cases where a shift of seat assignment can minimize potential conflict with students who may not get along.

Drivers are to never get into the middle of a physical altercation between students but should give repeated verbal command to stop.

At any time a physical altercation takes place the driver is to radio into base for direction. Base may call the police if deemed appropriate.

If necessary the driver should pull the bus over and stop at a safe location to regain order.

Bus Conduct Reports are to be completed when a student's actions warrant further action. Bus conduct reports are to be submitted to the school office at the conclusion of the route in which the student acted inappropriately. Prompt action to address the concern is of the essence, so the submission of the report is paramount.

Bus Conduct Reports will then be reviewed by the principal(s). Reports of harassment, intimidation and bullying must be provided verbally to the principal on the day of the incident and a written report must follow in writing within two (2) days of the incident, in accordance with applicable law and district policy.

PROCEDURES

EMERGENCY SITUATIONS

Under normal conditions, students regardless of grade level are to be dropped off only at their designated bus stop. However, in case of an emergency (flood, fire, etc.) where the designated stop is not attainable due to reasons such as but not limited to road conditions the following is to apply:

- Driver is not to drop off student at an alternate stop unless a parent/guardian is at the alternate stop. For the safety of the student, students are to be taken to a school. The school may or may not be the school the child attends depending upon the situation as it may be in the best interest to bring the student to another school. The decision will be made by the office as to which school the student is to be delivered.
- The first thing that a driver is to do when approaching a bus stop where it is not safe to drop off a student is to radio the office to inform the transportation office of all the facts (bus stop, child name, etc.) and wait for direction by the transportation office.

The Transportation Office will speak with those parent/guardians in which an alternate bus stop needs to be established due to an emergency where parent/guardians lack the ability of picking up student at that school.

Students that are driven to an alternate bus stop must then be dropped off only if the parent/guardian or designee is present.

BASIC DO'S AND DON'T'S

DO'S

- 1) PUT SAFETY FIRST;
- 2) Check the bus to ensure no student is on the bus after EVERY route. This also applies even in cases where drivers have two (2) consecutive routes. Always check the bus before beginning second (2nd) route and so on. Driver and bus attendants are expected to physically walk the aisles and visually inspect the bus. In the afternoon, check bus after your last stop;
- 3) Drop students off at their appropriate stop. If that is not possible for any reason contact the office with child information and then bring student back to school;
- 4) Report ANY and EVERY accident, whether students are on the bus or not, and whether damage was done or not;
- 5) Report inappropriate incidence that occur between students or inappropriate interactions which may have taken place with adults along your routes;
- 6) Maintain professional demeanor at all times;
- 7) Properly complete a pre-trip inspection. As part of the inspection always check camera system LCD panel to verify the system is properly working. Notify office if it is not functioning prior to leaving the bus yard;
- 8) Maintain confidentiality of all information. No information is to be shared with parents at any time about any students excluding their own child. For example, a driver cannot report to a parent that they have had difficulty with another student on that bus with regard to behavior. No information of this magnitude is to be alluded to or shared in any way, shape, or form with other parents. Any inquiries made by parents as to concerns and behaviors of other students are to be directed to either the transportation office of the school principal. The transportation office is also to be made aware of any such inquiries. **No exceptions.**
- 9) **CONTACT TRANSPORTATION DEPARTMENT FOR GUIDANCE WHENEVER IN "DOUBT" FOR GUIDANCE;**

DO NOT'S

- 1) ***DO NOT***, touch a child other than to use the least amount of force necessary to protect a student from themselves and to protect you;
- 2) ***DO NOT***, give information on any topic that is not directly related to your duties and your knowledge. Direct individuals with questions to a source who would have accurate information. Always contact the transportation office to share the request for information;
- 3) ***DO NOT***, use a louder voice than necessary to get attention and provide direction and never use inappropriate language. First and foremost we are an educational institution. Everything we do and every employee should approach their duties keeping this in mind. We all work to educate students in developing appropriate behavior;
- 4) ***DO NOT***, drop off pre-k to 3rd (third) grade students without a parent/guardian or designee at the stop. The same can be state for special needs students that require an aide on the bus. The office must be contacted on occasions when a driver approaches stop and no parent/guardian or designee is at the stop for a pre-k through 3rd (third) grade student;
- 5) ***DO NOT***, authorize door-to-door transportation or make any changes to a bus route without prior consent from the transportation office;
- 6) ***DO NOT***, allow fuel gauge to go below one-half tank;
- 7) ***DO NOT***, allow unauthorized individuals to board bus. This includes parent/guardians. They are not allowed the bus;
- 8) ***DO NOT***, speed or drive faster than weather conditions permit;
- 9) ***DO NOT***, be disrespectful to parent/guardians, children or fellow staff members;
- 10) ***DO NOT***, forget that we transport young children;
- 11) ***DO NOT***, discard any written communication from parent/guardians. All letters and notes are to be presented to the transportation office upon receipt.

Vendor Name

360 TRANSLATIONS INTERNATIONAL, INC.
 4IMPRINT, INC.
 95 PERCENT GROUP, INC.
 A -1 UNIFORM CITY, INC.
 A BEKA BOOK INC.
 ABILITIES CENTER OF SOUTHERN NJ INC.
 ACADEMIC THERAPY PUBLICATIONS, INC.
 ACADEMY EXPRESS, LLC
 ACCUSCAN
 ADORAMA INC.
 ADVANCED RESTAURANT TECHNOLOGIES, LLC
 ADVENTURE AQUARIUM
 AGILE SPORTS TECHNOLOGIES, INC
 ALBERT CARINO GIRLS BASKETBALL CLUB
 ALICE FRIEDA ENTERPRISES, LLC
 ALKO DISTRIBUTORS, INC.
 ALL AMERICAN SPORTS CORP.
 ALLIED FIRE AND SAFETY EQUIPMENT CO. INC
 ALPER ENTERPRISES INC.
 AMERICAN ASPHALT COMPANY, INC
 AMERICAN LAWN IRRIGATION INC.
 AMPLIFY EDUCATION, INC.
 ANDERSON; CHRISTOPHER M.
 APPLE COMPUTER INC.
 APPLIED EDUCATIONAL SYSTEMS, INC.
 ARAMARK
 ARBITERSPORTS LLC
 ARCHBISHOP DAMIANO SCHOOL
 ARCHWAY PROGRAMS INC.
 ARMM ASSOCIATES INC.
 ASSOC FOR SUPERVISION & CURR. DEV.
 ASSOCIATION FOR CAREER AND TECHNICAL EDU
 ATCO FENCE COMPANY INC.
 ATLANTIC CITY ELECTRIC
 ATLANTIC COUNTY SPECIAL SERVICES
 ATLANTIC INVESTIGATIONS, LLC
 B & H FOTO & ELECTRONICS CORP
 BANCROFT NEURO HEALTH
 BANCROFT NEURO HEALTH - NEUROLOGY CENTER
 BARNES & NOBLE
 BAYADA HOME HEALTH CARE, INC.
 BECK; DOROTHY
 BECKER COMMUNICATIONS
 BECKER'S SCHOOL SUPPLIES
 BEDFORD FREEMAN & WORTH PUBLISHING GRP
 BELLMAWR COLLISION CENTER INC.
 BELMONT AND CRYSTAL SPRINGS
 BEN SHAFFER RECREATION INC.
 BENCHMARK EDUCATION COMPANY LLC
 BERLIN / VOORHEES TENNIS CENTER
 BIG TEAMS LLC
 BIRCH COMMUNICATIONS, LLC
 BLACK HORSE PIKE REGIONAL SCHOOL DIST.
 BLICK ART MATERIALS LLC
 BLOCK LINE SYSTEMS LLC
 BLUUM USA, INC
 BOLLENDORF; BRIDGET

Vendor Name

BONNIE BRAE
 BOWMAN & CO
 BRAUNGART INVESTORS, LLC
 BRIGHTLY SOFTWARE, INC.
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 CAMDEN COUNTY TECHNICAL SCHOOLS
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 CAMDENS PROMISE CHARTER SCHOOL
 CAPE PHYSICIANS ASSOCIATES, PA
 CAPITAL FLOORS LLC
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 CASCADE SCHOOL SUPPLIES, INC
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EDUCATIONAL SPECIALIZED ASSOCIATES, LLC
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ESIS, INC.
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ESS NORTHEAST, LLC
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MCGRAW HILL EDUCATION
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MED-FLEX INC.
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MEDICALESHP INC.
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MERCER CTY SPECIAL SERVICE SCHOOL DISTRI
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MOORESTOWN TOWNSHIP PUBLIC SCHOOLS
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MULTILINGUAL ASSESSMENT SERVICES
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Vendor Name

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NASSP
NATIONAL ART & SCHOOL SUPPLIES, INC
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NEES; JESSICA
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NEW JERSEY SCHOOL BOARDS ASSOCIATION
NEW JERSEY SCHOOLS INSURANCE GROUP
NEW JERSEY STATE ELKS ASSOCIATION
NEWBORN NURSES
NEXTEL COMMUNICATIONS
NJ ASSOC. FOR GIFTED CHILDREN
NJ ASSOC. OF SCHOOL BUSINESS OFFICIALS
NJ ASSOCIATION OF SCHOOL ADMINISTRATORS
NJ PRINCIPALS AND SUPERVISORS ASSOC.
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PHOENIX ADVISORS LLC
PINELAND LEARNING CENTER
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PIONEER VALLEY EDUCATION PRESS, INC
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PITNEY BOWES GLOBAL FINANCIAL SERVICES
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PLAQUES & SUCH LLC
POLICE AND FIREMENS RETIREMENT SYSTEM
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QUICK FIX SMARTPHONE & TABLET REPAIR
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SAFETY-KLEEN SYSTEMS, INC.
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SOUTH JERSEY GLASS AND DOOR CO. INC.
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TARTAGLIONE; CHERYL
TAYLOR; KIERRA
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TEACHERS' PENSION AND ANNUITY FUND-CGIPF
TEACHING STRATEGIES INC
THE ARMORY FOUNDATION
THE ARTCRAFT GROUP, INC.
THE CENTER FOR NEUROLOGICAL & NEURODEV.
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THE CONTINENTAL PRESS, INC.
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THE LAMP SAFE, LLC
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THE SIGN COMPANY INC.
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TREASURER, STATE OF NEW JERSEY
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UNITED STATES POSTAL SERVICE
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UNLIMITED ORANGE LLC
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VENTRIS LEARNING LLC
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VERIZON FIOS
VERIZON WIRELESS
VEX ROBOTICS, INC.
VEZZA IV; ANTHONY JOSEPH
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WALMART 1807
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Warren; Molly
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WEPPLER; MICHAEL
WESTERN PEST SERVICES
WESTERN PSYCHOLOGICAL SERVICES
WEX INC.
WILLIER ELEC MOTOR REPAIR
WINCEYCO LLC
WINSLOW BOARD OF EDUCATION TRANSPORTATIO
WINSLOW EMS FOUNDATION
WINSLOW TOWNSHIP
WINSLOW TOWNSHIP D.M.U.

Vendor Name

WINSLOW TWP BOARD OF ED-LUNCHROOM ACCT
WINSLOW TWP BOE GENERAL FUND
WINSLOW TWP SOLAR, LLC
WIRELESS ELECTRONICS INC.
WJ GROSS, INC.
WOLFINGTON BODY CO INC
WOODBURY RELAYS
WOODS SERVICES, INC.
WORTHINGTON DIRECT INC.
XTEL COMMUNICATIONS, INC.
XTRAMATH
Y.A.L.E. SCHOOL INC.
Y.A.L.E. SCHOOL SOUTHEAST INC
Y.A.L.E. SCHOOL WEST II, INC
ZALLIE SUPERMARKETS
ZANER-BLOSER, INC.



New Jersey Department of Education

Annual Temporary Facilities Approvals for School Year **2023-24**

Indicate below the status of facilities in your district.

Check the appropriate statements – one statement must be checked in each section.

Negative reports are required.

Please complete and return this form to the County Office by June 30, 2023

Temporary:

<input type="checkbox"/>	I anticipate the need to renew temporary spaces for the 2023-24 school year.
<input checked="" type="checkbox"/>	I anticipate the need to use new temporary spaces for the 2023-24 school year.
<input type="checkbox"/>	I will not have any temporary spaces for the 2023-24 school year.
Note: All off-site facilities are considered temporary and require annual application and inspection.	

Dual Use:

<input checked="" type="checkbox"/>	I anticipate requesting dual use of instructional space for the 2023-24 school year.
<input type="checkbox"/>	There will be no dual use of instructional space during the 2023-24 school year.

Change of Use:

<input type="checkbox"/>	I anticipate applying for a change of use for the 2023-24 school year.
<input checked="" type="checkbox"/>	I do not anticipate applying for a change of use for the 2023-24 school year.

Kindergarten/Pre-Kindergarten Toilet:

<input checked="" type="checkbox"/>	I will be requesting approval of alternate method of compliance for the 2023-24 school year.
<input type="checkbox"/>	All Kindergarten, Pre-K classrooms being used in [year] school year have their own toilet facility.
<input type="checkbox"/>	There are no Kindergarten or Pre-K classrooms in the district.

Winslow Township

District

School Business Administrator

6.21.23

Date

**WINSLOW TOWNSHIP PUBLIC SCHOOLS
NEW JERSEY**

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

BOARD OF EDUCATION

Prepared By: Business Office
Revised 2.12.14
Revised 4.15.15
Revised 5.12.16
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Revised 5.18.18
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TABLE OF CONTENTS

<u>NUMBER</u>	<u>TITLE/SOURCE</u>	<u>PAGE</u>
	Table of Contents	
	Preface	
Section I	Internal Controls	
	Chapter 1 – Internal Control Document	I-1.1-1.4
	Chapter 2 - Evaluating Internal Controls	I-2.1
	Chapter 3 - Communicating Staff Members Roles	I-3.1
	Chapter 4 – Cash Controls	I-4.1
	Chapter 5 – Payroll Controls	I-5.1-5.3
Section II:	Accounting:	
	Chapter 1 - General Ledger	II-1.1-1.2
	Chapter 2 - After School Use of Facilities	II-2.1-2.3
	Chapter 3 - Inventory/Disposal of Obsolete Equipment	II-3.1
	Chapter 4 - Acceptance of Gifts	II-4.1
	Chapter 5 - Inventory/Equipment	II-5.1
	Chapter 6 - Sales Tax Exemption Qualifications	II-6.1
Section III:	Cash Management:	
	Chapter 1 - Petty Cash Fund	III-1.1
	Chapter 2 - Student Activity Funds	III-2.1-2.2
	Chapter 3 – Athletic Funds	III-3.1
	Chapter 4 – Pay Procedures	III-4.1-4.3
	Chapter 5 – Coding of Budget Accounts	III-5.1
Section IV:	Budget Process:	
	Chapter 1 – Budget Development Process	IV-1.1
	Chapter 2 – Budget Transfers	IV-2.1
	Chapter 3 – Grant Application Procedure	IV-3.1
Section V:	Position Control	
	Chapter 1 – Position Control – General	V-1.1-1.5
	Chapter 2 – Position Control – Other	V-2.1
Section VI:	Purchasing:	
	Chapter 1 – Purchasing Procedures/Bidding and Quotations	VI-1.1-1.2
	Chapter 2 – Purchasing Procedures/Def. of PO, Emergency/Extraordinary Conditions	VI-2.1
	Chapter 3 – Purchasing Procedure/Purchase Order Form	VI-3.1-3.2
	Chapter 4 – Purchasing Procedure/Ordering of Materials	VI-4.1
	Chapter 5 – Purchasing Procedure/Emergency Contracts	VI-5.1
	Chapter 6 – Purchasing Procedure/Receipt of Goods	VI-6.1

Chapter 7 – Purchasing Procedure/Contributions to Board Members & Contract Award	VI-7.1
Chapter 8 – Expenditure Control/End of Year Procedure	VI-8.1
Chapter 9 – Expenditure Control/Prof. Affiliation/Expense Reimbursement	VI-9.1-9.4
Chapter 10 – Professional Services Legal Services	VI-10.1-10.2
Chapter 11 – Professional Services Authorized Services	VI-11.1
Chapter 12 – Expenditure Controls Maintenance & Computer WO Systems	VI-12.1
Section VII: Facilities Including Administration of Work and Health and Safety	
Chapter 1 – Facilities (includes administration of work and health and Safety)	VII-1.1-1.4
Chapter 2 – Facilities Maintenance and Repair	VII-2.1-2.3
Section VIII: Security	
Chapter 1 – Security	VII – 1.1-1.2
Section IX: Emergency Preparedness	
Chapter 1 – Emergency Preparedness	IX-1.2
Section X: Risk Management:	
Chapter 1 – Safety	X-1.1
Chapter 2 – Loss Control/Report of Injuries	X-2.1-2.2
Chapter 3 – Loss Control/Recording of Days Absent	X-3.1
Chapter 4 – Personal Items – Heaters, Microwaves, Refrigerators	X-4.1
Section XI: Transportation	
Chapter 1 – Transportation	XI-1.1-1.3
Chapter 2 – Vehicle Tracking	XI-2.1
Section XII: Food Service:	
Chapter 1 – Food Service	XII-1.1-1.7
Chapter 2 – Expenditure Control/End of Year Procedure	XII-2.1
Section XIII: Technology Systems:	
Chapter 1 – Physical Security Over Technology Equipment, Peripherals and Media	XIII-1.1
Chapter 2 – Security Over Data – Passwords and User Accounts	XIII-2.1
Chapter 3 – Systems Software	XIII-3.1-3.2
Chapter 4 – Protecting Network from Internet Dangers	XIII-4.1
Chapter 5 – Protect District’s Network from Internal Dangers	XIII-5.1
Chapter 6 – Electronic Communication Archival	XIII-6.1
Chapter 7 – Video Surveillance Security	XIII-7.1
Chapter 8 – Web Content Filtering and Supervision	XIII-8.1

Chapter 9 – Network Storage Availability	XIII-9.1
Chapter 10 – Maintenance and Computer Work Order System	XIII-10.1
Chapter 11 – Physical Security Over Technology Equipment	XIII-11.1-11.2

Section XIV: Information Management:

Chapter 1 – Acceptable Use of Districts Technology and Information	XIV-1.1-1.2
Chapter 3 – Maintenance and Computer Work Order System	XIV-2.1

Section XV: Financial and Human Resource Management Systems:

Chapter 1 – Fiscal/Management Systems	XV-1.1-1.6
---------------------------------------	------------

Reporting:

Application for State School Aid (ASSA)	XV-1.7
Free and Reduced Lunch Application	XV-1.8-1.9
Fall Report Data Collection Schedule	XV-1.10

Appendix:

Glossary of Common School Accounting Terms	
Retention of Records and Schedule	
Forms	

PREFACE

The **Guide for Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the Winslow Township Board of Education and administered by the Business Office. It is intended to be used as a reference manual by administrators, secretaries and any staff members that have Budgetary/Financial responsibilities. Its purpose is to provide an efficient, control and accountability system that will help assure appropriate use of “Public Funds”. It must be understood that the principles of this manual are based on, “Generally Accepted Accounting Principles,” and rely on an assumption that individuals have a general understanding of the financial process of a School System. For this program to operate at optimum efficiency there must be a spirit of cooperation, teamwork and communication between the school staff and the Business Office.

SECTION I – INTERNAL CONTROLS

WINSLOW TOWNSHIP SCHOOL DISTRICT INTERNAL CONTROL DOCUMENT

OVERVIEW:

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

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

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

OBJECTIVES OF INTERNAL CONTROL:

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

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

COMPONENTS OF INTERNAL CONTROLS:

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

CONTROL ENVIRONMENT:

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

ORGANIZATIONAL STRUCTURE:

The organizational structure determines the administration's responsibilities and the sets the relationship with the board, which sets the policies.

CONTROL FRAMEWORK:

Elements of a control framework include the following:

Segregation of duties to help ensure the reliability of the organization's internal controls, one person should not have access to all stages of a process. If there is not proper segregation situations could arise where errors or irregularities occur and go undetected.

Integrity and competence of the personnel performing the duties are key to achieving the desired controls. This includes hiring the proper people and continually training personnel. It is important to ensure that employees who perform financial tasks have the knowledge and skill to perform their duties.

Communication by the administration of the controls and the employee's responsibilities are as important as ensuring that employees know how to communicate irregularities that may arise.

SECTION I – INTERNAL CONTROLS

Proper supervision of employees is needed to ensure proper execution of control activities.

DISTRICT'S POLICIES AND PROCEDURES:

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

ADMINISTRATION'S RISK ASSESSMENT:

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

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

INFORMATION AND COMMUNICATION:

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

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

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

CONTROL ACTIVITIES:

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

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

SECTION I – INTERNAL CONTROLS

CONTROL ASSERTIONS:

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

1. Existence (E) /Occurrence (O) – Existence is whether the assets or liabilities of the district exist at any given point in time (cash, state aid receivable). Occurrence is the whether the transaction took place (goods were received before the PO was moved to accounts payable from encumbrances)
2. Valuation (V) or Allocation (A) – Valuation is whether the asset or liability is included on the board secretary's report at the proper value (the amount of cash or state aid receivable). Allocation is whether the revenue and expenditures were recorded in the proper amounts.
3. Accuracy/ Classification (A/CL) – transactions are recorded accurately and the classification of the transactions are proper.
4. Completeness (CO) – is whether all transactions are included (unrecorded purchase orders).
5. Cutoff (C) – Transactions are recorded at the proper time (purchase orders written in the proper year).

MONITORING:

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

Employees should understand the control activities and their responsibilities in those activities.

AFTER THE CONTROLS ARE ESTABLISHED:

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

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

CONTROL DEFICIENCIES:

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

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

REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:

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

SECTION I – INTERNAL CONTROLS

REVIEW OF DISTRICT PROCESSES:

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

1. Who performs each activity? Who receives the outcome of the activities?

2. What activities are performed? What forms and reports are used? What computer systems and files are used?

3. When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?

4. Where are activities performed (i.e., board office, school, etc.)?

5. Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)

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

CONTROLS LISTED:

The controls listed here are not intended to be a complete list of controls, as each district will have different processes, controls and concerns. These items should be used as a beginning for the review of controls.

SECTION I – INTERNAL CONTROLS

EVALUATING INTERNAL CONTROLS

TITLE: Internal Control

Subtitle: Evaluation of Internal Controls

Purpose: To ensure that controls are evaluated on as periodic basis to ensure the controls continue to be effective.

Procedure:

1. The business administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.
2. These internal controls should be evaluated at least annually and every time one of the following conditions exists:
 - a. Change in personnel performing a control function
 - b. Change in accounting system
 - c. Change in regulations
3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.
4. Written documentation of the review of the controls in place should be kept.

SECTION I – INTERNAL CONTROLS
COMMUNICATING STAFF MEMBERS ROLES

Title: Internal Control

Subtitle: Communicating staff members role in the Internal Controls

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

Procedure:

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

SECTION I – INTERNAL CONTROLS
CASH CONTROLS

Title: Internal Control
Subtitle: Cash controls

Purpose: To identify the controls over cash and the personnel responsible

Procedure:

1. Cash Receipt activities:
 - a. Collection and posting of receipts due district handled by the accounts receivable clerk.
 - b. Deposit slips are prepared with copies of supporting documentation attached. Assistant BA reviews and initials deposit slips prior to posting to ensure proper recording of transactions.
 - c. Receipts are recorded in the computer system according to the approved chart of accounts.
 - d. The use of an accounts receivable system helps to ensure that transactions are recorded in the correct accounting period.
2. Cash balances are reviewed to identify investment opportunities. Investment vehicles must be in accordance with state statutes.
3. Reconciliations - All accounts are reconciled in a timely manner. Assistant Business Administrator is responsible for the preparation of the monthly Cash Reconciliation Report, which is reviewed and approved by the Superintendent. The report is then presented to the Board, detailing beginning cash balances, monthly receipts and disbursements and ending cash.

SECTION I – INTERNAL CONTROLS
PAYROLL CONTROLS

Title: Internal Control
Subtitle: Payroll controls

Purpose: To identify the controls which exist over payroll related items.

Procedure:

1. The business administrator will establish controls that help ensure that the errors and fraud in payroll would be detected in a timely manner. These controls may be some or all of the following:

- a. With respect to payroll:
- Search for fictitious employees
 - Determine improper alterations of amounts
 - Verify that proper tax deductions are taken
 - Examine payroll vouchers and trace to payroll records in order to verify the proper recording of employee hours.
 - Verify the accuracy of pay rates by obtaining/reviewing the Human Resource Payroll Notice.
 - Review the adequacy of internal controls relating to hiring, overtime, pension enrollment and retirement.
 - Determine if proper payroll forms exist such as W-4s and I-9s.

The most substantial allocation of public funds for the operation of the school district is that made to the employees of the Board of Education for their services. Compensation will be tendered only to persons duly employed by this Board and only for services rendered.

Each Board resolution to employ or reemploy a person will include the person's name, position, the salary or rate of pay the person is to receive, the period of time for which employment is authorized; and the school, grade, class or special assignment, as appropriate.

No person may be assigned duties as a substitute employee whose employment has not been approved by the Board. The list to be approved by the Board will include the names of recommended substitutes, the duties to which each may be assigned, and the rate of pay. Substitute authorization will ordinarily be valid for one school year.

The minutes of Board meetings will record personnel actions of the Board, to include, but not be limited to, the appointment, promotion, resignation, retirement, death, discharge, compensation, or leave of absence for each employee. The minutes will also include effective dates for personnel action.

SECTION I – INTERNAL CONTROLS

Certain categories of staff members designated by the Superintendent of Schools, shall be required to use a time clock or sign in and out of work daily in order to verify days and hours worked. The service of extra-duty personnel must be certified by the appropriate supervisor before payment can be made.

The School Business Administrator/Board Secretary is authorized to withhold salary or wages for services not rendered, in accordance with Board policy.

Staff members shall be paid in accordance with the provisions in their collective bargaining agreement and/or in accordance with a schedule provided to all employees prior to the beginning of the contract or school year.

In accordance with N.J.A.C. 6A:23A-5.7, beginning with the 2008-2009 school year, at least once every three years, between the months of September through May, the Superintendent of Schools shall require each district employee to report to a central location(s) and produce picture identification and sign for release of his or her paycheck or direct deposit voucher. The accepted picture identification shall be in the form of a district-issued identification card, valid drivers' license, official passport, or other picture identification issued by a State, county, or other local government agency.

The Superintendent of Schools shall designate an appropriately qualified staff member to match the picture identification to the position control roster maintained by the office of personnel or human resources prior to release of the pay check or direct deposit voucher. If the district elects to conduct this payroll verification prior to the district's required implementation of the position control roster pursuant to N.J.A.C. 6A:23A-6.8, the district may use similar and suitable office of personnel or human resources generated listing of employees. Where no appropriate identification can be produced, the School Business Administrator/Board Secretary shall withhold paychecks or stop direct deposits until such time the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded, as appropriate to the circumstances.

Upon completion of the payroll check distribution verification procedures set forth in this Policy and N.J.A.C. 6A:23A-5.7, the Superintendent of Schools shall submit a certification of compliance, in a form prescribed by the Department of Education, to the Executive County Superintendent. Verification of the district's compliance with the provisions of N.J.A.C. 6A:23A-5.7 will be required as part of the annual audit.

The payroll journal will be certified by the Board Secretary, the President of the Board, and approved by the Superintendent.

Internal Controls - Pension Enrollment:

New Hires - a meeting with the Director of Human Resources Department (or designee), the new hire candidate is given the Pension Application form. The candidate completes the top section of the form. After successfully passing the criminal background check, return of the sexual misconduct and child abuse form and Board approval, the Pension application is completed by the Director of Human Resources. The Pension Application is reviewed by the Certifying Officer, signed, dated and sent to the payroll clerk to be entered into the Pension System. Once entered, the form is returned to the Certifying Officer who reviews it for accuracy and certifies the application in EPIC. Once certified, the application is initialed and dated by the Certifying Officer and returned to the payroll clerk, who forwards the application to the Supervisor of the Certifying Officer along with copies of source documents. The Supervisor of the Certifying Officer confirms that the information recorded in the Pension System agrees with the information on the application. Upon confirmation, the Supervisor of the Certifying Officer approves the application in EPIC, prints the approval form and attaches it to the application. The application is signed, dated and returned to the payroll bookkeeper who files the application in the new applicant's payroll folder. Upon receipt of the certification from the Division of Pensions, deductions and remittance begin pursuant to the certification.

Intrafund Transfers – The candidate completes the Pension Transfer form. Upon receipt of appropriate forms and approvals, the Certifying Officer reviews, signs and dates the application before sending the information to the payroll clerk. The transfer application is submitted to the Supervisor of the Certifying Officer who reviews, signs dates and returns the application to the payroll clerk. The payroll clerk mails the Transfer application to the Division of Pensions, retaining a copy on file in the employee's payroll folder. Upon receipt of the certification from the Division of Pensions, deductions and remittance begin pursuant to the certification.

Interfund Transfers – Treated the same as a new hire. The prior employer completes Interfund transfer form. It is the responsibility of the new hire to return the form to the District or directly to the Division of Pensions and Benefits.

Retirements – The Certifying Officer received an email notice when an employee files for retirement in the Pension System. If not on file, a letter is requested from the employee of their intent and date of retirement. The retirement is then formally approved by the Board and recorded in the Board's minutes. The email received from the pension system is forwarded to the payroll bookkeeper. Within 60 days of the intended retirement date, the payroll bookkeeper will provide the years of experience (service) and final salary to the Certifying Officer. This information is reviewed, signed and returned. The payroll bookkeeper then submits the information.

Resignations, Terminations and Leave of Absence without pay – Upon receipt of Board approval, the payroll notifications are sent to the payroll bookkeeper which indicate the effective date of each action. The actions are reported and reconciled on the IROC.

SECTION II – ACCOUNTING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: GENERAL LEDGER

Procedure:

Monthly

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

Year-End Procedures

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

ACCOUNTS RECEIVABLE

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

SECTION II – ACCOUNTING

ACCOUNTS PAYABLE

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

PAYROLL

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

FIXED ASSETS

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

CASH MANAGEMENT

Cash receipts – open mail, prepare deposit slip, ACH transfers, record receipt in accounting system

Cash disbursements-identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments

Treasury-confirm verification of signators on all accounts; verification of person(s) authorized to do wires and ACH; confirmation process for all wires; utilization of on-line banking – verify authorized users; identify person(s) for authorizing stop payments

Investing-cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes

Reconciling-all accounts must be reconciled in a timely manner.

SECTION II – ACCOUNTING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Use of School Facilities

Purpose: Buildings and facilities are constructed and purchased by the Board of Education for providing a school program. The Board encourages community use of these facilities providing that this use does not interfere with the program of the school.

Procedure: The Board of Education recognizes that district facilities are valuable community resources and encourages the community to use district facilities on a year-round basis, as long as such use does not interfere with the primary purpose of using school facilities to offer a full educational program for children. Prudent use and management of school facilities outside of the regular school operating schedules, providing that such use does not interfere with the orderly conduct of a thorough and efficient system of education, allows the community to benefit more broadly from the use of its own school property.

The Board further recognizes that unrestricted use of facilities can cause major damage to buildings, fields and courts. Therefore, it reserves the right to prohibit, rescind or change the use of its facilities, without notice to insure that proper care and maintenance can be accomplished. The Board and/or its agents, reserve the right to suspend or prohibit any use of facilities regardless of prior approval for use.

It is the responsibility of the Superintendent, or designee, in consultation with the appropriate principal and building and grounds supervisor to receive, review and approve/deny all requests for use of facilities under the stated policies consistent with Regulation 7510. It is also the administrator's responsibility to inform, in writing, the organization requesting the usage of their facility use of the application's approval or denial. The Board of Education reserves the right to deny facilities usage granted by the appointed administrator.

Requirements for Facilities Use

The Board of Education will permit the use of school facilities when such permission has been requested, in writing, and has been approved by the Superintendent, or designee, for the following uses or groups listed below. When several groups or agencies vie for the use of the same facility, use of facility will be awarded in the following order:

- Uses and groups directly related to the school and operations of the school and its programs;
- Uses and organizations indirectly related to the school;
- Departments or agencies of the Winslow Township Municipal Government;
- Other governmental agencies of the county and/or state;
- Community organizations formed for charitable, civic, recreational, or educational purposes and churches;

SECTION II- ACCOUNTING

- School districts involved in a formal send/receive relationship with the Winslow Township School District.

In the event that the Superintendent deems it advisable, any written application may be submitted to the Board of Education for review and action. The Superintendent or Board of Education may refuse to grant the use of a school building or other facility whenever in their judgment there is good reason why permission should be refused. Neither shall be required to give a reason for such refusal.

The use of school facilities shall not be granted for the general or specific advantage of any commercial or profit making organization, private social functions, or any purpose which is prohibited by law. All functions for which facilities use is granted must be nondiscriminatory in nature. Pursuant to New Jersey Administrative Regulations, the Board of Education prohibits smoking in all district buildings and on school property.

Each user shall present evidence of the purchase of organizational liability insurance listing the Board of Education as additional insured to the dollar limit prescribed by the procedures by which facilities use is granted. Authorization for use of school facilities shall not be considered as an endorsement of or approval of the activity, person, group, or organization, nor the purpose they represent.

Use of school equipment used in conjunction with the use of school facilities must specifically be included in the written request for facilities usage, and said use may be granted by the procedures by which permission to use facilities is granted. The user of school equipment must accept full liability for any damages to or loss of such equipment that occurs while it is in use. Where specific rules or regulations so specify, no item of equipment may be used except by a qualified or certified operator. Use of district equipment on the premises by non-school personnel is limited to the equipment that is an integral part of the facility being used (e.g. basketball baskets in the gym, stage lights on the stage). No district equipment may be removed from the school premises for use by any non-district personnel. The Board of Education shall require that all users of school facilities comply with all policies and regulations of this Board and the rules and regulations of the district.

Fee Schedule

It is the intent of the Board of Education to provide a differentiated pattern of facilities use fees depending on the nature and purpose of the individuals and/or organizations for whom school facilities use is granted. The fee schedule includes an application fee, fees for the use of Custodial Staff, Technicians, and Security Monitors/Police Officers, if applicable. Fees will also be incurred when use of facilities occurs during extended hours, i.e. times when the school facility would not be occupied (including weekdays and weekend hours when the Board of Education incurs and expense). The fees are assessed once the application is presented.

SECTION II- ACCOUNTING

Exempted (no fees for regular hours only); Fees for extended hours:

- Winslow Township Community Municipal agencies
- Winslow Township Community, Charitable, Civic, Recreational, or Educational Organizations
- Winslow Township School District staff, students and/or PTO's, HSA's, or PTA's
- County, State, and Federal Governmental entities; school districts involved in a formal send/receive relationship with the Winslow Township Board of Education

Fees for both regular and extended hours:

- Any other groups, agencies, and/or organizations not listed above including Churches.

A current detailed schedule of fees is contained in the regulations for Board Policy 7510.

N.J.S.A. 18A:20-20; 18A:20-34
Board Policy and Regulations #7510
Forms – Use of Facilities Application

SECTION II – ACCOUNTING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Inventory**

Subtitle: **Disposal of Obsolete Equipment**

Procedure:

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

Equipment may not be sold directly to individuals. If the estimated fair value or the property to be sold exceeds the amount determined by the Governor in any one sale and it is neither livestock or perishable goods, it will be sold at public sale to the highest bidder. If the value is less than the amount, public sale is not required, but may be desirable.

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

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

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Acceptance of Gifts**

Procedure:

The Board of Education may accept on behalf of and for the school district any bequest of gift of money or property for a purpose deemed by the Board to be suitable, and to utilize such money or property so designated.

Teachers are not empowered to receive gifts on behalf of the school. Prospective donors should be advised to consult the Principal or his/her designee.

All gifts shall be given to the school district as a whole, and not to a particular school. At the discretion of the Superintendent, the gift may be used in a particular school.

Guiding Principles

1. Gifts should serve a recognized and approved educational purpose.
2. There should be a minimum of advertising, and it must be of an unobjectionable nature.
3. There should be no conditions attached to gifts received by the school.
4. The use of educational material which should in any way obligate or reflect unfavorably upon the school or school system which accepts and uses such material should not be accepted.
5. If the same gift of a substantial nature or of one used as a direct teaching tool is offered by more than one company, the first one offered should be accepted.
6. The acceptance of any gift for educational purposes must not constitute or imply endorsement of that particular product over any other similar product.

N.J.S.A. 18A:20-4; 18A:20-11 et seq.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Inventory

Subtitle: Equipment Identification and Accountability

Procedure:

The Board of Education believes the efficient administration of the district requires the disposition of property and goods no longer necessary for school purposes. The Board directs the periodic review of all district property and authorizes the disposition by sale, donation, or discard of any property no longer required for the maintenance of the educational program or the efficient management of the school district. The disposition of any school property will be in accordance with this policy and applicable laws.

Real estate property will be disposed of by sale or otherwise, in accordance with N.J.S.A. 18A:20-5 and N.J.A.C. 6A:26-7.4. If an approved site is to be altered or disposed of through sale, transfer or exchange of all or part of the total acreage, including facilities, if applicable, a written request for approval of the disposal will be made to the Department of Education in accordance with the requirements of N.J.A.C. 6A:26-7.4 et seq. The Department of Education will notify the district of its approval or disapproval.

The Board may, by resolution and by sealed bid or public auction, authorize the sale of its personal property not needed for school purposes. If the estimated fair value of the property to be sold exceeds fifteen percent of the bid threshold in any one sale and it is neither livestock nor perishable goods, it shall be sold at public sale, together with a description of the items to be sold and the conditions of sale, shall be published once in an official newspaper. By resolution of the Board, the purchasing agent may include the sale of personal property no longer needed for school purposes as part of specifications to offset the price of a new purchase.

Personal property may be sold to the United States, the State of New Jersey, or to any body politic in the State of New Jersey, or any foreign nation which has diplomatic relations with these United States by private sale without advertising for bids.

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

The Superintendent shall develop regulations for the disposition of district property that provide for the review of the continued usefulness of all property in conjunction with the periodic inventory of property; the recommendation for Board designation of property for sale, donation, or discard; and the disposition of property in a fair and open manner consistent with the public interest and applicable laws.

N.J.S.A. 18A:18A-5; 18A:18A-45; 18A:20-6 et seq. N.J.A.C. 6A:26-7.4

SECTION II – ACCOUNTING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Sales Tax Exemption Qualifications**

Procedure:

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

Legal Reference: Sales Tax Exemption Letter

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Petty Cash Fund**

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

Procedure:

1. The Board of Education recognizes the convenience of an imprest cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Board authorizes the establishment of an imprest (revolving) fund at the Business Administrator's Office in the amount of \$2,500.00, the Transportation Department - \$500.00, Business Office - \$250.00 and the Athletic Department - \$350.00.
3. Petty cash funds may be disbursed only for the immediate payment of comparatively small expenditures and may not be used to circumvent the regular purchasing procedures of this district. Each request for petty cash funds must be in a written document that is signed by the person making the request; supporting documents, if any, will be affixed to the request.
4. The custodian of a petty cash fund shall submit to the Board Secretary a request for replenishment when the moneys available in the fund have declined to twenty-five percent or less of the authorized amount of the fund. The Board Secretary shall prepare a voucher for approval by the Board. The voucher will include disbursement slips to support the amount of the replenishment and its allocation to any account.
5. The petty cash box must be secured daily. All petty cash funds will be closed out for audit at the end of the school year, and unused funds will be returned to the depository. The custodian of each fund will report to the Board on amounts disbursed from the fund not less than once each year.

N.J.S.A. 2C:21-15

N.J.S.A. 18A:19-13; 18A:23-2

N.J.A.C. 6A:23-2.9 et seq.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Student Activity Funds

Purpose:

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

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

Procedure:

1. Receipt of Funds:

- A. All funds will be collected by the Building Principal or his/her designee. These funds will be deposited in a reasonable amount of time into the established bank checking account.
- B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
- C. All funds collected must be turned in to the School Business Administrator/Board Secretary within a timely basis and must be deposited within 48 hours once they are received by the Business Office. If the advisor is unable to bring Student Activity receipts to the board office, each school has bank bags/keys located in the office. These bags may be used in transferring daily Student Activity receipts to the Board Office.
- D. The Student Activity Bookkeeper shall ensure that all deposits agree with the entries, and are traceable to the actual receipt/student activity account. A copy of the processed deposit slip will be returned to the advisor for record keeping. If a discrepancy occurs we will have a second person count revenue. If revenue is not correct it will be noted on your deposit receipt for your review/correction.

2. Disbursement of Funds:

- A. All payments for supplies, equipment, and services for the co-curricular program will be made in accordance with established purchasing procedures of the district.

SECTION III – CASH MANAGEMENT

Vouchers for goods and services purchased through the student activity fund will be approved by the School Business Administrator/Board Secretary. Disbursements will be made by check and only upon the request of a staff advisor and the approval of the School Business Administrator/Board Secretary.

- B. No educational materials may be purchased from these funds. All items purchased are to be shipped to our school district **never** a residential home.
- C. The school principal is responsible for their school accounts and must sign all Student Activity Cash Paid Vouchers when a request for a check is made. The advisor assigned to their student activity account is responsible for the completeness of the cash paid voucher, and shall provide the proper supporting documentation.
- D. All checks written will be recorded in a simple Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- E. Checks will require two signatures: that of the Business Administrator and the Superintendent.
- F. Each month a bank reconciliation must be prepared and is balanced with the individual activity or class balance by the Student Activity Bookkeeper in the Business Office.

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

Class Accounts/Discontinued Activities:

- A. All moneys accumulated in the account of a specific class or activity will, upon the graduation of that class or the discontinuance of the activity, revert to the student activity fund. Balances remaining in a graduating class account will be redistributed to the next graduating class once any financial responsibilities of the class are satisfied during the summer. Balances in other inactive student activity accounts will be re-distributed to active student activity club accounts within their school.

Form - Student Activity Record of Payments Received
Form - Student Activity Cash Paid Voucher

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **ATHLETIC FUND**

Purpose: To establish the financial controls for the administration of the inter-scholastic athletic program to insure the program is operated fairly and efficiently, and the Board is fully informed of its status.

Procedure:

Moneys may be collected from and disbursed for only the interscholastic athletic program duly approved by the Board of Education.

The Board will facilitate the interscholastic athletic program by providing sufficient funds to overcome any deficit existing in the athletic fund at the conclusion of the school year.

The Assistant Principal/Athletic Director shall be responsible for the administration of the athletic fund. The fund will be audited annually and will be administered under appropriate accounting controls. The books of account will include income and expenses separately for each approved athletic program.

All gate receipts must be turned in to the Athletic Director within twenty-four hours of collection and must be deposited on the day they are received.

N.J.S.A. 18A:19-14; 18A:23-2

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Pay Procedures

Procedure:

1. Regular Pay:

A. Employees will be paid on the 15th and the 30th of each month as per contract. When this is 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 after 3:00 p.m.

B. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.

C. All twelve month employees will receive their contract salary, in equal payments, from July thru June inclusive.

D. Beginning with the 2008-2009 school year, at least every three years, during the first pay in October each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.

E. Picture identification shall be in the form of a district issued identification card, valid drivers' license, official passport or other picture identification issued by a state, county or other local government agency.

F. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.

G. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

2. Extra Contracts:

A. Coaching contracts will be paid at the end of their respective coaching season after all uniforms and equipment are accounted for by the High School Vice Principal in charge of Athletics.

B. All other extra contracts will be paid one-half on the first pay of December and one-half on the last pay in June.

SECTION III – CASH MANAGEMENT

3. **Substitutes and Hourly Paid Employees:**

- A. All daily and hourly paid individuals will receive pay for the time worked as of the prior pay date.
- B. A **Payroll voucher** is used to report hours and/or days worked for this classification of employees.

4. **Overtime:**

- A. Overtime is also reported on the **Payroll Voucher** and is paid when reported. Payment of overtime will be based on negotiated contract provisions.

5. Deductions will routinely be made as required for federal income tax, social security and medicare; New Jersey income tax, unemployment assistance, and other miscellaneous taxes; and by the New Jersey Division of Pensions.

Deductions may also be made, provided they have been duly authorized by the employee in writing, for contributions on the employee's behalf for:

1. The payment of premiums for group life, accidental death or dismemberment, hospitalization, medical, surgical, major medical, health and accident, and legal insurance plans, N.J.S.A. 18A:16-13;
2. The purchase of United States Government bonds, N.J.S.A. 18A:16-8;
3. The employee's participation in a summer payment plan;
4. Tax sheltered annuities or custodial accounts, N.J.S.A. 18A:66-127;
5. Payments to a credit union, N.J.S.A. 40A:19-17;
6. An approved charitable fund raising campaign, N.J.S.A. 52:14-15.9c; and
7. Bona fide organizational dues, N.J.S.A. 52:14-15.9e.

Contributions shall be made as soon as is reasonably possible after the funds have been deducted from an employee's salary. No contribution shall be made on behalf of an employee until the amount contributed has been deducted from the employee's salary.

No more than five accounts will be approved for remittance at any one time.

SECTION III – CASH MANAGEMENT

An employee who wishes to pay into a tax sheltered annuity or mutual fund offered by a firm not approved by this Board for payroll deductions must make his/her payment individually.

No Board employee shall withhold or pay to another or purchase or have assigned, other than by court order, any compensation for the services rendered by an employee of this district.

N.J.S.A. 18A:16-9; 18A:66-19; 18A:66-30; 18A:66-78; 18A:66-128

N.J.S.A. 43:3C-9

N.J.S.A. 52:14-15.9; 52:18A-107 et seq.

N.J.S.A. 54:8A-9

N.J.A.C. 6A:23-2.8; 6A:23-2.10

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

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.

To assist administrators, supervisors and staff members who complete purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 13 digits as follows:

11 190 100 610 XXX 01 11 - Fund 190- Program 100-Function 610-Object 01- Location

Fund- an accounting entity with a self-balancing set of accounts.

- 11 General Fund (instruction);
- 12 Capital Outlay Fund (assets over \$2,000)/acquiring fixed assets
- 13 Special Schools;
- 20 Special Revenue

Program- activities and procedures to accomplish an objective.

- 105 – Pre-K, 110- K, 120- 1-5; 130- 6-8; 140-9-12; 150-Home Instruction; 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.

- 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.

- 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*-staff mileage
- 590 *Miscellaneous Purchased Services*-Printing costs-student publications, booklets,
- 610 *General Supplies*-A.V. 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*- Awards, graduation expenses, registration-conferences

Location - School Buildings/ Departments - Examples:

High School	Middle School	Elementary Schools	Curriculum Office
Human Resources	Special Services	Maintenance	Transportation
Business Office			

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Budget Development Process

Procedure:

School Budgets – Site Based Management

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

November

Distribution of:

1. Individual school/ department line item budget
2. Personnel request; for additions and /or reductions of staff.

January

1. Beginning of January, meeting with the Superintendent of Schools, School Business Administrator, and individual School Principal or Supervisor to review additional needs for the following year.
2. Return of the individual school/ department line item Budget, along with the personnel request.
3. May - Teachers may begin inputting orders through Ed Data system for next year.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Budget Transfers

Procedure:

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

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

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Grant Application Procedure

Procedure:

1. The District receives funding from various Federal, State and local agencies. All grant applications must be submitted for approval prior to submission to the Granting Authority to the Building Principal, and then to the School Business Administrator. All grants require approval from the Superintendent and action from the Board of Education. **Board minutes must include account number, staff name, position, annual salary, funded salary and percentage of annual salary paid with federal funds.**
2. To ensure that funds are utilized for allowable purposes, purchase requisitions/purchase orders should be reviewed by the grant administrator. In addition, the grant administrator must confirm that the vendors are not on the list of suspended or disbarred vendors.
3. The School Business Administrator will review fiscal and performance activities to ensure compliance with statutory and grant requirements, review the list of disbarred vendors, and ensure compliance with purchasing regulations. Expenditures of Federal funds will be made in compliance with Uniform Administrative Requirements—2 CFR Part 200.
4. When required, monitoring reports will be prepared and submitted on a timely basis, as stipulated by the granting agency.
5. Federal funds should be obligated and liquidated on a timely basis. For programs which require the drawing down of funds, such draws should be made on a reimbursement basis. Interest earned over \$100.00 must be returned to the Federal Agency at least quarterly. Draw down procedures for federal funds are as follows:
 - a. Budgetary expenditures will be reviewed on a regular basis.
 - b. Expenditures will be grouped by function.
 - c. Only funds expended or that are reasonably expected to be expended by month's end (i.e. payroll disbursements) may be requested for reimbursement.
 - d. The Business Administrator, Assistant Business Administrator and/or Accountant can then request reimbursement of expended funds through the Electronic Web Enabled Grant (EWEG) System. Copies of reimbursement requests, and corresponding budget statements are retained on file for review.
6. All other procedures as described in this handbook will apply to transactions involving grant funds.

SECTION V – POSITION CONTROL

POSITION CONTROL STANDARD OPERATING PROCEDURE

Position control is a process to measure the current status of positions for personal services within the district in order to analyze their fiscal impact on the whole budget year. The impact of a position is determined by actual expenditures from the beginning of a fiscal year plus amounts set aside to cover appointments to the position for the remainder of the fiscal year.

The concept of position control implies that each position must be defined in specific terms and that the hiring procedure may not be completed until a specifically defined position exists for the applicant. Budget Status is determined by combining elements from the Position File, the Payroll Distribution File, and the Employee Data Base.

The base line year to use for position control is the snapshot date of February 1 of the prebudget year. Grouping should be established by budgetary function and object at a minimum.

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

The position control roster shall:

1. Share a common database and be integrated with the district's payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:
 - 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 position title as follows:
 - (A) Superintendent or Chief School Administrator
 - (B) Assistant Superintendent
 - (C) School Business Administrator
 - (D) Board Secretary (when other than I, II or III above)
 - (E) Principal
 - (F) Vice Principal
 - (G) Director
 - (H) Supervisor
 - (I) Facilitator
 - (J) Instructional Coach by Subject Area

SECTION V – POSITION CONTROL

- (K) Department Chairperson by Subject Area
- (L) Certificated Administrator – Other
- (M) Guidance
- (N) Media Specialist/Librarian
- (O) School Nurse
- (P) Social Worker
- (Q) Psychologist
- (R) Therapist – OT
- (S) Therapist – PT
- (T) Therapist - Speech
- (U) Certificated Support Staff – Other
- (V) Teacher by Subject Area
- (W) Instructional Assistants
- (X) Certificated Instructional-Other
- (Y) Aides supported by IEP
- (Z) Other Aides
- (AA) Maintenance Worker
- (BB) Custodian
- (CC) Bus Driver
- (DD) Vehicle Mechanic
- (EE) Food Service
- (FF) 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

SECTION V – POSITION CONTROL

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.

A. Purpose

The purpose of this Standard Operating Procedure is to describe forms and procedures needed to assign position control numbers and create, or abolish positions.

B. Scope

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

C. Authority

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

D. Position

A position is a set of duties and responsibilities specified in a specific job description assigned to be performed by an employee of the district. A position may be full-time, part-time, stipend, permanent/non-permanent, seasonal (summer school, after school, athletics, etc...) and either filled or vacant. A permanent position does not exist until it has been authorized and established by the Board of Education, Human Resource and the Office of Business Administration.

E. Position Control Number – Creating and Maintaining

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

F. Position Control Number (PCN)

A position control number (PCN) is created to represent each board approved contracted *position* within a district. These control numbers are attached to the budget spread, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding control number is linked to the employee who is currently filling the position. Control numbers that are not linked to any employees represent vacant positions. An example: if your district has five board approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

SECTION V – POSITION CONTROL

PCNs are independent of employee records. Each PCN represents a separate *position* within the district, *not* the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN is then assigned to that person.

Vacant PCNs can provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. An assigned PCN will forward a calculated salary into the budget projection. As PCNs represent *positions* within the district, they are only added or deleted when a job position itself is either created or phased out.

G. Request for PCN for a New Position

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

H. Other

Each PCN shall be integrated with the payroll system to ensure that the correct budgetary account is charged. The PCN system should be able to track through payroll and the personnel system the position by account number, individual, PCN and the history of the use of the PCN.

I. Sample Reports

The attached sample reports are to give the SBA information on the actual full function of the use of an integrated and non-integrated PCN system and suggestions for creating actual position control numbers for staff within their particular district.

- PC Payroll Account Mismatch – This report compare personnel information to payroll.
- Report of Position History - This report shows reflects who has been assigned to a specific PCN.
- Report by Employee -A simple alphabetical list indicating FTE, PCN, and Department
- Employee Budget List - A list of all staff by budgetary account code with PCN, FTE, budgetary account charged, percent charged and salary charged.
- Recommendation for Formation of Position Control Numbers – Examples for PCN segments.

SECTION V – POSITION CONTROL

- Internal Control Questionnaire- An example of the segregation of duties with regard to the assignment of Position Control Numbers.

SECTION V – POSITION CONTROL

Recommended Format for Meaningful PCNs

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

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

Recommended Format for PCN Segments

Category	.	District Location/School	.	Dept / Position
2 digits	.	2 digits	.	2 digits
10	.	07	.	S6
11	.	07	.	BA
12	.	23	.	DD
21	.	01	.	02
30	.	02	.	SB
40	.	08	.	DE

Valid List Report
Winslow Township School District

Section V - POSITION CONTROL

Value	Valid Description	Code
Category		
00	Undefined	0
10	Admin WTAA	0
11	Admin UnAff	0
12	Director	0
15	Supervisors	0
20	Teachers (a2/8/00)	0
21	Teachers (b2/8/00)	0
22	Out of District - SSS	0
25	Confidential Secretary	0
30	Secretaries (a2/8/00)	0
31	Secretaries (b2/8/00)	0
32	COTA	0
33	JROTC	0
35	Bookkeepers	0
40	Bus Drivers (a2/8/00)	0
41	Bus Drivers (b2/8/00)	0
45	Food Service	0
50	Trainers	0
55	Medical (a2/8/00)	0
56	Medical (b2/8/00)	0
60	Service Workers	0
61	New Jersey School Based Grant	0
62	Assistant Transportation Direc	0
65	Transportation	0
70	Mechanics	0
71	SECURITY GUARD	0
72	GRANT WRITER P/T	0
99	Substitutes	0
Department		
		0
00	Undefined	1
01	1STGR	1
02	2NDGR	1
03	3RDGR	1
04	4THGR	1
05	5THGR	1
06	6THGR	1
99	Substitutes	1
AA	ABA	1
AB	ACCT	1
AC	APMNOF	1
AD	ART	1
AE	ASRSUP	1
AF	ASSTPRI	1
AG	ASSTSP	1

Valid List Report
Winslow Township School District

Section V - POSITION CONTROL

Value	Valid Description	Code
Department		
AH	ASSTSUP	1
AI	ASTDSP	1
AJ	ASTPRAD	1
AK	ASTTRCR	1
AL	ATHLTR	1
AM	ATTOF	1
AO	ATHLETIC DIRECTOR	0
AS	ADMINISTRATIVE ASSISTANT	0
BA	BADM	1
BB	BKKP	1
BC	BSS	1
CA	CMPSCI	1
CB	COMP	1
CC	COMPT	1
CD	COTA	1
CE	CST	1
CP	COORSPPROJECTS	0
DA	DIRSP	1
DB	DIRSPPR	1
DC	DIRSSS	1
DD	DIRTR	1
DE	DRVR	1
DF	DIRECTOR OF CURRICULUM	0
DN	DNOFSTUD	0
DW	DIRWINSR	0
EA	ENGL	1
EB	ESL	1
ES	Educational Support Services	2
FA	FAMLF	1
FB	FREN	1
FC	FSW	1
GA	G&T	1
GB	GUID	1
GW	GRANT WRITER	1
HA	HDCK	1
HB	HIST	1
HC	HMEC	1
HD	HR	1
IA	ISS	1
IB	ITAL	1
IN	INTERVENTIONIST	1
JA	JROTC	1
KA	KINDGR	1
LA	LAL	1
LB	LDTTC	1

Valid List Report
Winslow Township School District

Value	Valid Description	Code
Department		
LC	LIBR	1
MA	MATH	1
MB	MATH7	1
MC	MECH	1
MD	MED	1
ME	MUSIC	1
NA	NJSBG	1
NB	NJSBGCC	1
NC	NJSBGSW	1
ND	NRS	1
OA	OT	1
PA	PRESCH	1
PB	PRIN	1
PC	PRODEV	1
PD	PSD	1
PE	PE	1
PF	PSYCH	1
PG	PT	1
PH	PYRL	1
RA	RDCCH	1
RB	READING	1
RC	READSP	1
RD	REPT	1
RE	ROTC	1
S1	SPAN	1
S2	SPEECH	1
S3	SS	1
S4	STSP	1
S5	STSPSR	1
S6	SUPR	1
S7	SUPVRTECH	1
SA	SAC	1
SB	SCHS	1
SC	SCI	1
SD	SEBD	1
SE	SEICS	1
SF	SEICSRC	1
SG	SEINC	1
SH	SEINCRC	1
SI	SELLD	1
SJ	SELLDSC	1
SK	SEMD	1
SL	SERC	1
SM	SERCENG	1
SN	SERCHST	1

Valid List Report
Winslow Township School District

Section V - POSITION CONTROL

Value	Valid Description	Code
Department		
SO	SERCICS	1
SP	SERCINC	1
SQ	SERCLAL	1
SR	SERCLLD	1
SS	SERCMTH	1
ST	SERCSCI	1
SU	SERCSPN	1
SV	SERCSS	1
SW	SERD180	1
SX	SESTDYHL	1
SY	SESYS44	1
SZ	SOCWK	1
TA	TECH	1
TB	TECHBS	1
TC	TRANS	1
TD	TVPR	1
TE	TVPRD	1
TG	SECGURD	1
TH	THEATRE	1
School		
		0
00	School Not Defined	0
01	School #1	30
02	School #2	40
03	School #3	50
04	School #4	60
05	School #5	70
06	School #6	80
07	BOE	555
08	Garage	0
11	Substitutes	0
15	Winslow Middle	20
17	Winslow High	10
18	Winslow Regional Day	0
19	Mailers	0
20	Central Avenue Annex	0
21	Special Services	0
22	Winslow Child Development	0
23	Transportation	0

PC Payroll Account Mismatch

Winslow Township BOE

All default pay types and accounts for filled positions.

 Account is on employee Account split on employee**0102A Chief Sch Admin/District Superintendent****07 BOE** 10-07-S6/aul Chief Sch Admin/District Super ID Number, Last Name, First Name

REG Reg. Salary

 11-000-230-104-099-14 100 % BUDGET - SUPERINTENDENT**0112A School Business Administrator****07 BOE** 10-07-BA/aqv School Business Administrator ID Number, Last Name, First Name

REG Reg. Salary

 11-000-251-100-099-17 100 % BUDGET - BUSINESS OFFICE**0114A Assistant School Business Admin****07 BOE** 10-07-AA/bbz Assistant School B ID Number, Last Name, First Name

REG Reg. Salary

 11-000-251-100-099-17 100 % BUDGET - BUSINESS OFFICE**0122A Asst Supt for Curriculum Instruction****07 BOE** 11-07-AH/bcm Asst Supt for Curr ID Number, Last Name, First Name

REG Reg. Salary

 11-000-221-102-000-20 100 % ASSISTANT SUPERINTENDENT

Report of Position History

Winslow Township BOE

S-JOB-CODE: 0102A Chief Sch Admin/District Superintendent**SCHOOL: 07 BOE**

10-07-S6/aul	Chief Sch Admin/District Super	Created 01/01/1969	FTE = 1.00
09/01/2008	11.4 Yrs ID Number, Last Name, First Name		
08/31/2008	0.0 Yrs ##### (Open Position)		

S-JOB-CODE: 0112A School Business Administrator**SCHOOL: 07 BOE**

10-07-BA/aqv	School Business Administrator	Created 01/01/1969	FTE = 1.00
01/09/2008	12.0 Yrs ID Number, Last Name, First Name		
01/08/2008	0.0 Yrs ##### (Open Position)		

S-JOB-CODE: 0114A Assistant School Business Admin**SCHOOL: 07 BOE**

10-07-AA/bbz	Assistant School B	Created 11/16/2013	FTE = 1.00
03/01/2017	2.9 Yrs ID Number, Last Name, First Name		
01/15/2017	0.1 Yrs ##### (Open Position)		
11/16/2013	3.2 Yrs ID Number, Last Name, First Name	Term 01/15/2017	

S-JOB-CODE: 0122A Asst Supt for Curriculum Instruction**SCHOOL: 07 BOE**

11-07-AH/bcm	Asst Supt for Curr	Created 07/01/1950	FTE = 1.00
01/05/2009	11.0 Yrs ID Number, Last Name, First Name		
07/01/1950	58.6 Yrs ##### (Open Position)		

Report by Employee

Winslow Township BOE

Employee	Pen Cal Prd			Position			
01 School #1	43 Employees in School			43.000 FTE			
10 Admin WTAA	1 Employees in Category			1.000 FTE			
PB PRIN	1 Employees in Department			1.000 FTE			
ID Number, Last Name, First Name	02	02	B	10-01-PB/azi	0231A	1.000	Elementary School Principal
20 Teachers (a2/8/00)	38 Employees in Category			38.000 FTE			
01 1STGR	4 Employees in Department			4.000 FTE			
ID Number, Last Name, First Name	02	01	BT	20-01-01/aeh	1001G	1.000	Kindergarten-Grade 8 Teacher
ID Number, Last Name, First Name	02	01	BT	20-01-01/akp	1001G	1.000	Kindergarten-Grade 8 Teacher
ID Number, Last Name, First Name	02	01	BT	20-01-01/aai	1001G	1.000	Kindergarten-Grade 8 Teacher
ID Number, Last Name, First Name	02	01	BT	20-01-01/atb	1001G	1.000	Kindergarten-Grade 8 Teacher
02 2NDGR	3 Employees in Department			3.000 FTE			
ID Number, Last Name, First Name	02	01	BT	20-01-02/aax	1001G	1.000	Kindergarten-Grade 8 Teacher
ID Number, Last Name, First Name	02	01	BT	20-01-02/ace	1004G	1.000	Elementary School Teacher K-5
ID Number, Last Name, First Name	02	01	BT	20-01-02/aor	1001G	1.000	Kindergarten-Grade 8 Teacher

Winslow Township BOE
CURRENT SALARY GUIDE

Employee Budget Listing
Employees and open positions

ID#	Dep	Title	Track / Step	FTE	Budget	Difference
Fund 11	GENERAL CURRENT EXPENSE		Fund Total >	669,940	48,154,677.05	2,662,561.63
11-000-211-100-000-99	ATTENDANCE/REGISTRATION		Act Total >	1,000	57,565.00	1,129.00
ID Number, Last Name, First Name	56,436.00 Secy (bef 2/8/00)	17 Winslow High	Secretary	\$56,436.00	1.000 31-17-SB/agk	1.00 9300
11-000-213-104-099-01	BUDGET - NURSE/MEDICAL A		Act Total >	1,000	90,468.00	1,774.00
ID Number, Last Name, First Name	88,694.00 Tchr MA (a2/8/00)	01 School #1	MA	\$88,694.00	1.000 20-01-ND/azv	1.00 3114G
11-000-213-104-099-02	BUDGET - NURSE/MEDICAL A		Act Total >	1,000	56,331.00	1,904.00
ID Number, Last Name, First Name	54,427.00 Tchr BA+15 (a2/8/00)	02 School #2	BA+15	\$54,427.00	1.000 20-02-ND/ape	1.00 3114G

Leave of absences authorized by																				
Assignment of PCN by																				
Employee Certifications checked by																				
To add an employee authorization																				
Access to employee records																				
Creation of job titles, salary guides																				
Creation of PCN																				
Attendance Input/Edit Control																				
End of year roll over																				
ADDITIONAL DUTIES APPLICABLE IN THIS CASE:																				

The above list indicates a proper separation of duties except for those indicated at _____

LIST OF DUTIES BY EMPLOYEES														
	Asst BA	Bus Adm	Chief School Administrator	- Human Resources 1	- Human Resources 2	- Payroll				Individual School	Prin. and/or Dept Heads	Board of Education		

PAYROLL CYCLE

Additions to payroll authorized by
 Pay rates authorized by
 Terminations authorized by
 Time approved by
 Payrolls computed by
 Payroll checks prepared by
 Payroll records prepared by
 Payroll checks signed by
 Cash payroll envelopes prepared by – N/A
 Payroll distributed by
 Payroll bank account reconciled by

GENERAL LEDGER prepared by
 GENERAL JOURNAL ENTRIES approved by
 ADDITIONAL DUTIES APPLICABLE IN THIS CASE:

The above list indicates a proper separation of duties except for those indicated at _____

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedures
Sub-Title: Authority to Purchase, Bidding and Quotations
Authority to Purchase:

According to New Jersey State statute 18A:18A-2(b), the Purchasing Agent/School Business Administrator is the only individual in the school district that has the authority to make purchases for the Board of Education.

Authorized Purchases

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

Unauthorized Purchases

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

Procedure:

1. **QUOTATIONS:** When a single item or service, or group of like items cost between **\$6,600** to **\$43,999**, **two quotations are required.** **Quotes** are to be attached to the Purchase Requisition for submission to the Business Office.
2. **BIDDING PROCESS:** When a single item or service of a group of like items are at **\$44,000** or greater, the formal bidding process through the Business Office is required. Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date of the Business Office receives the request and specifications. After award of the bid the Business Administrator will notify the appropriate party of the award and the person requesting will submit a purchase order.
3. If the vendor has a State Contract Number, no quotes or bids are necessary, however the State Contract Number must appear on the purchase order.

SECTION VI – PURCHASING

4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase requisition / purchase order which will be approved by the School Business Administrator prior to the purchase.
5. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. The Board **will not reimburse** employees for items and goods personally purchased by the employee as these items are required to be purchased through a vendor through the purchase order system.
6. **Student Activity Accounts:** Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to the Student Activity Accounts for the aforementioned purpose will not be signed by the Purchasing Agent.

LEGAL REFERENCE: Bidding requirements N.J.S.A. 18A:18A 3 and 4, quotation requirements N.J.S.A. 18A:18A-37.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedures

**Subtitle: Definition of Purchase Order
Emergency Orders and Extraordinary Conditions**

Purchase Order:

According to 18A:18A-2(v), a purchase order is a legal document issued by the Purchasing Agent (School Business Administrator) authorizing a purchasing transaction with a vendor to perform or provide goods or services to the Board of Education. **ONLY THE PURCHASING AGENT IS AUTHORIZED BY LAW TO PURCHASE GOODS AND SERVICES FOR THE SCHOOL DISTRICT.**

Emergency Orders or Extraordinary Conditions:

Procedure:

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

References:

18A:18A-3(A)40a:11-9(b)

SECTION VI – PURCHASING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure

Subtitle: Purchase Requisition Processing – CSI SMARTS

Procedure:

Purchase Requisition with No Attachments

1. A paper purchase requisition is created by the originator at the building or department.
2. The requisition is signed and approved by the Principal/Department Head.
3. The purchase requisition is entered into CSI SMARTS. The purchase order number will automatically be assigned. Each item on the requisition must be entered. If it is necessary to use “As per Attached” be sure to include another detail line and provide a basic description of the items. Refer to Appendix K of the Purchasing Manual for Purchase Requisition Processing steps.
4. The Principal/Department Head approves the purchase requisition at Level 1 in CSI SMARTS.
5. Make a note of the purchase order number and keep the backup for your records. Frequently review the status of your requisitions with the Requisition Status Report in CSI SMARTS.

Purchase Requisition with Attachments (Replacing the Invoice for Payment)

1. Follow steps 1 – 4 under Purchase Requisition with No Attachments.
6. Follow the “Procedure for Attaching Documents to Requisitions/Purchase Orders in CSI-SMARTS” located on Appendix L of the Purchasing Manual.
7. Print a copy of the entered purchase requisition from CSI SMARTS, attach the backup, make a copy for your records and send everything to A/P Bookkeeper in the Business Office.
8. Please make a copy of all quotes (not just lowest quote), contracts or membership information.

Some examples of purchase requisitions requiring backup would be:

- Quotes (Any purchase or aggregate spending in a fiscal year over \$6,600 requires 2 quotes unless the vendor is covered by state contract, Ed-Data, or other board approved purchasing agreement.)
- Contracts
- Memberships requiring the original backup
- Professional Development reimbursement for payment
- Reimbursement for purchases (monthly consumables for PK teachers, groceries for curriculum),
- Mileage
- Tuition
 1. Should list Board Approval Date and Student ID # on the requisition
 2. Original contract and two copies attached
 3. Send requisition with attachment to Tuition Bookkeeper, Business Office.

SECTION VI – PURCHASING

9. Once approved, a five part Purchase Order is generated;
 - A. 2 whites - Vendor's & District's Copies
 - B. yellow – receiving copy
 - C. green – sent to originator
 - D. blue – retained on file in the Business Office
10. The two white copies of the P.O. are sent to the vendor for signature. One copy to retain in the vendor's files and one to be returned to the District.
11. The yellow and green copies of the purchase requisition are attached to the yellow and green copies of the P.O. and sent back to the originator.
12. The blue copy of the P.O. is attached to the white copy of the purchase requisition and filed in the Business Office.
13. When goods are received or services performed, the receiving copy is signed and returned to the Business Office.
14. Once the vendor's invoice arrives, it is reviewed to ensure the invoice matches items ordered and amounts do not exceed the 10% limit
13. **Approval of amounts paid in excess of approved purchase:** As per 6A:23A-6.10 the Board will permit the Business Administrator to approve adjustments to purchase orders up to 10% over the original amount without issuing a new purchase order provided that the changes do not change the purpose or vendor or bid award price of the original purchase order. The School Business Administrator/Board Secretary shall identify and investigate, if necessary, the reason for any increase to a purchase order. If it is found by the School Business Administrator/Board Secretary that an increase to a purchase order is warranted, the School Business Administrator/Board Secretary shall either approve a revision to the original purchase order with the reason noted, approve the issuance of a supplemental purchase order for the difference, or cancel the original purchase order and issue a new purchase order. If it is found an increase is not warranted, the purchase order shall be cancelled and the goods returned. In no instance shall an adjustment be made to a purchase order that changes the purpose or vendor of the original purchase order or a bid award price.

SECTION VI – PURCHASING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure

Subtitle: Ordering of Materials

Purpose: To establish a uniform method of purchasing goods, materials and services.

Procedure:

1. All persons responsible for the ordering of goods, materials and services will use the purchase requisition / purchase order form as described
2. It will be the responsibility of the Building Principals and Supervisors, to notify all staff members under their supervision that orders for goods, services or materials will be made by strictly following the procedure for issuing a purchase requisition/purchase order.
3. By following the above procedure for all purchase orders, the obligations of the Board of Education will be more accurately maintained.

References:18A:18A-7

SECTION VI – PURCHASING
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: Purchasing Procedure

Subtitle: Emergency Contracts

Purpose: To be able to deal with emergency situations involving the health and safety of occupants of school buildings by forgoing the bidding process.

Procedure:

1. Any contract may be negotiated or awarded for a Board of Education without public advertising for bids and bidding notwithstanding that the contract price will exceed the bid threshold when an emergency affecting the health or safety of occupants of school property requires the immediate delivery of goods or the performance of services.
2. If the School Business Administrator/Board Secretary is satisfied that an emergency exists, he/she shall be authorized to award a contract or contracts for such purposes as may be necessary to respond to the emergent needs pursuant to the provisions of N.J.S.A. 18A:18A-7 et seq.
3. If conditions permit, the School Business Administrator/Board Secretary shall seek quotations from more than one source. If the expenditures are expected to be in excess of the bid threshold, the School Business Administrator/Board Secretary shall attempt to obtain no fewer than three quotations.
4. When emergency conditions have eased, the School Business Administrator/Board Secretary shall utilize the regular purchasing system to obtain estimates from suppliers, vendors, and contractors for materials and/or services that will eliminate the circumstances that created the emergency.
5. The School Business Administrator/Board Secretary shall prepare and submit a final report to the Board on every occasion an emergency contract is negotiated or awarded in accordance with the provisions of N.J.S.A. 18A:18A-7. The report shall describe:
 - A. The nature of the emergency
 - B. The time of the occurrence
 - C. The need for invoking this regulation
 - D. The action taken
 - E. The costs of the action
 - F. The accounts to be charged
 - G. The plan for preventing a similar situation in the future

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

SECTION VI – PURCHASING
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: **Purchasing Procedure**

Subtitle: **Receipt of Goods**

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

Procedure:

1. Check the packing slips very carefully without delay, as soon as the shipment is received. If the items are on back- order, mark” back order” on the school copy, the Purchase Order and wait a reasonable time for orders to be received (four weeks should be enough time unless the vendor gave you a receiving date). If by that time the back order has not been received, please forward the packing slips with a notation, to this bill to the Business Office for payment.

2. If there is a problem with an order, notify the Business Office immediately.

3. Should it be necessary to cancel the back order items, send the Purchase Order to the Business Office, so marked.

SECTION VI – PURCHASING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Purchasing Procedure

Subtitle: Contributions to Board Members and Contract Awards

Purpose: To ensure the school district maintains honest and ethical relations with vendors and shall guard against favoritism, improvidence, extravagance and corruption in its contracting processes and practices.

Procedure:

1. The Board will not vote upon or award any contract in the amount of \$17,500 or greater to any business entity which has made a contribution reportable by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to a member of the Board during the preceding one-year period.
2. Contributions reportable by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to any Board member from any business entity doing business with the school district are prohibitive during the term of the contract.
3. When a business entity referred to in 2. above is a natural person, a contribution by that person's spouse or child that resides in the same household, shall be deemed to be a contribution by the business entity. Where a business entity is other than a natural person, a contribution by any person or other business entity having an interest therein shall be deemed to be a contribution by the business entity.
4. The disclosure requirement set forth in section 2 of P.L. 2005, c. 271 (N.J.S.A. 19:44A-20.26) also shall apply when the contract is required by law to be publicly advertised for bids.
5. The requirements of N.J.A.C. 6A:23A-6.3 shall not apply to a contract when a district emergency requires the immediate delivery of goods or services.

References

N.J.A.C. 6A:23A-6.3

N.J.S.A. 19:44A-1 et seq.

P.L. 1973, c.83

SECTION VI – PURCHASING
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: **Expenditure Control**

Subtitle: **End of Year Procedure**

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

Procedure:

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

- A. Miscellaneous Principals/ Supervisors Account
- B. Emergency end of the year supplies
- C. End of year activities such as field days, graduation, after school programs, assemblies and workshop / in services
- D. Contractual responsibilities
- E. Special State and Federally Funded Programs

SECTION VI – PURCHASING

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Expenditure Control**

Subtitle: **Professional Affiliations/Expense Reimbursement**

Procedure:

Professional Affiliations:

Payment for approved professional affiliations require all original bills to be attached to the Purchase Order Requests for verification with the account to be charged.

Workshop/ Trip Reimbursement:

1. A request for travel must be submitted to the Superintendent of Schools prior to the travel date(s), and at before a Board meeting. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging, meals, and other expenses. A purchase order with the registration and/ or lodging request must be submitted at the same time. Lodging will only be paid at the Federal GSA (General Service Administration) rate. Any amount that exceeds that rate the individual must reimburse the Board the difference.
2. The Superintendent of Schools shall review and may approve or deny each request for travel expense.
3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator, or designee, to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement).
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Winslow Township Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and related expenses not be reimbursed unless adequately substantiated.

SECTION VI – PURCHASING

5. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
 - a. If expenses are in compliance with the guidelines, the Superintendent will include the Professional Development Request Form information and the purchase order on the Board of Education agenda for approval.
 - b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.
 - c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
6. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.
7. If approval is given by the Superintendent and the Board of Education, a voucher, that must be signed, and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.
8. All fees or expenses not covered by the purchase order, the payment shall be made personally by the school district employee.
9. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.
10. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Board meeting.

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SECTION VI – PURCHASING

12. Board members, officers and designated employees of the Township School District who register for conferences, workshops, or other professional growth and development activities but fail to attend without proper notification shall be responsible for reimbursing the Board for all incurred expenses.

Exceptions caused by extenuating circumstances may be granted at the Board's discretion.

13. School district travel expenditures **shall not include** costs for the following:
- a. Subsistence reimbursement for one day –trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:XX-8.20
 - b. Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedure set forth in N.J.A.C. 6A:XX-8.19(b).
 - c. Attendance by the appropriate people at NJSA, NJADA or NJASBO shall only be permitted for reimbursement for lodging when the convention has received a waiver pursuant to N.J.A.C. 6A:XX-8.19(b) and where home to convention commutation exceeds 50 miles and the event occurs in two or more consecutive days.
 - d. Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the district.
 - e. Car rentals, limousine services, reverse telephone charges or entertainment costs.
 - f. Air fare without documentation of quotes from at least 3 airlines and/or travel agencies and/or on –line services.

Out of State Travel

1. Pursuant to N.J.S.A.18A:11-12, out of state travel shall be limited to the fewest number of board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles.

2. Where a travel event has a total cost that exceeds \$5,000, regardless of the number of attendees, or where more than three individuals from the district are to attend, the school district shall obtain the prior written approval of the Executive County Superintendent.

References

N.J.S.18A:19-1et seq

N.J.S.A. 18A:11-12

N.J.A.C. 6A:XX-8.19(b).

N.J.A.C. 6A:XX-8.20

N.J.S.A. 18A:11-12

SECTION VI – PURCHASING

1. All staff members must use the Mileage Reimbursement Voucher to be reimbursed for all appropriate travel.
2. The Mileage Reimbursement Voucher form must be maintained on a monthly basis for reimbursable mileage.
3. For one day trips involving tolls and parking, all receipts must be attached to the Mileage Reimbursement Voucher form.
4. Staff members who are assigned duties in more than one building may be compensated for mileage. For travel between schools, mileage will be reimbursed based on the Standard District-Wide Mileage Schedules. Use the Mileage Voucher form to keep the daily mileage (submit monthly).
5. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

SECTION VI – PURCHASING
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: Professional Services

Subtitle: Legal Services

Procedure:

1. In order to help minimize the cost of legal services, the Board will authorize the designated persons, Superintendent of Schools, the Business Administrator or the Assistant Superintendent to contact legal counsel. The designated persons shall ensure that contacted legal counsel is not contacted unnecessarily for management decisions or readily available information contained in district materials such as Board policies, administrative regulations, or guidance available through professional source materials.
2. If legal advice is requested by anyone other than the three designated persons listed, a request for legal advice shall be made in writing and shall be maintained on file in the administrative office. The designated person(s) will determine whether the request warrants legal advice or if the information can be obtained elsewhere.
3. A log of all legal counsel contacts, will be maintained by the designated person(s) and will include: the name of legal counsel contacted, date of contact, issue discussed and length of contact. Legal bills shall be compared to the contact log and any variances shall be investigated and resolved.
4. Payments for legal services will comply with payment requirements and restrictions pursuant to N.J.S.A.18A-19-1 et seq. as follows:
 - A. Advance payments are prohibited
 - B. Services to be provided shall be described in detail in the contact
 - C. Invoices for payment shall itemize the services provided for the billing period
 - D. Payment shall only be for services actually provided
5. The Board of Education will annually establish, prior to the budget preparation, a maximum dollar limit for each type of professional service, including legal services.

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

SECTION VI – PURCHASING

6. Contracts for legal services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for legal services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.

References

N.J.A.C. 6A:23-5.

SECTION VI – PURCHASING
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: **Professional Services**

Subtitle: **Authorized Services**

Procedure:

1. In order to help minimize the cost of legal services, the Board will establish annually prior to budget preparation a maximum dollar limit for each type of professional service. In the event it becomes necessary to exceed the established maximum amount, the Superintendent shall recommend to the Board an increase in the maximum dollar amount. This shall require formal Board action.
2. Contracts for professional services will be issued by the Board in a deliberative and efficient manner such as through a request for proposals based on cost and other specified factors or another comparable process that ensures the district receives the highest quality services at a fair and competitive price or through a shared service arrangement. Contracts for professional services shall be limited to non-recurring or specialized work for which the district does not possess adequate in-house resources or in-house expertise to conduct.
3. Nothing in this manual or N.J.A.C. 6A:23A-5.2 shall preclude the Board from complying with the requirements of any statute, administrative code, or regulation for the award of professional service contracts.

References

N.J.A.C. 6A:23A-5.2

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Expenditure Control**

Subtitle: **Maintenance and Computer Work Order System**

Procedure: **Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may generated by the Teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal’s office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department’s Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The General Manager of Facilities will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The General Manager of Facilities will send a notice upon completion of the project.

Computer Work Order System

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

1. A work order is generated by entering a ticket in the Winslow School District Help Desk Ticket System, emailing the Technology Department or phoning the Technology Department indicating a description of the problem and the location. If the order is by phone or email it will be entered into the Winslow School District Help Desk Ticket System.
2. Tickets are received and delegated to the Computer Technicians and given a reference number. Tickets will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the ticket, the person initiating the ticket receive a report stating that the work is completed.

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

WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: **Facilities (includes administration of work and health and safety)**

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

Procedure:

Building Coordinator

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

Planning for Alterations and Remodeling

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

Maintenance and Repair of Equipment

- The Buildings and Grounds Department holds contracts with several service companies who provide maintenance and repair services such as elevators, fire alarms, burglar alarms, clock repairs, public address systems, gym door repairs and roof repairs.

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

- The Maintenance Department is prepared to carry out some renovations, alterations and improvements and support buildings in order to offer a constant safe environment. These operations must be scheduled in advance when possible. Exceptions are always made for emergency situations.

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 they can try to accommodate your needs.

Pest Control

- The School District contracts with an outside vendor to provide exterminator services to rid the building of rodents, insects and other pests in accordance with the district's Integrated Pest Management Plan.
- Please call the Buildings and Grounds Department if this service is needed as well as logging the pest report in your building's IPM log.

Recycling

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

Refuse Collection Services

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

Chemical Hygiene and Disposal of Hazardous Wastes

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

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

Right To Know

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

Safety/Accident Reporting

- All accidents will be reported to the central office on the appropriate district approved form. In the event of an emergency, please seek medical treatment first and then begin the notification process. Following review by the Business Administrator, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

Asbestos Management

- The district shall maintain its AHERA management plan and ensure that it is updated every three years.

Indoor Air Quality

- The district shall maintain all records as required by the Indoor Air Quality regulations.

Fire Alarm Systems

- The district shall ensure that annual inspections are performed on the fire alarm system. It shall also conduct monthly inspections of all fire extinguishers.

Drinking Water (for well systems)

The district shall conduct all required tests and inspections to ensure that all water coming from the well is potable.

Wastewater Treatment

- The district will ensure that either a properly licensed person is on staff or that a professional firm is hired to ensure that all required DEP reports are filed as required.

Boilers

- The district will ensure that all boilers are inspected annually
- The district will ensure that a properly licensed boiler operator is on site whenever the boilers are running and buildings are occupied

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

Safety Inspections

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

Long Range Facility Plan

- The district will ensure that it submits all required documents for its Long Range Facility Plan to the Department of Education on a timely basis

Comprehensive Maintenance Plan

- The district shall annually approve its three year comprehensive maintenance plan which shall include corrective and preventative measures for the interior and exterior of each building

OSHA/PEOSHA requirements

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

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

WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

TITLE: Facilities Maintenance & Repair Scheduling and Accounting

SUBTITLE: General

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

Whenever a school district employee wants to request a repair or an enhancement from the Maintenance Department, they should complete a maintenance request. The maintenance request should be generated by the person making the request. Employees are encouraged to enter their request directly into the web-based work order system instead of using the paper form. The web-based system and paper form have been designed to include all information required by N.J.A.C. 6A:23A-6.9.

Prioritization

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

- A. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.
 1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.
 2. Within three days, the superintendent shall inform the County Superintendent of the nature of the emergency and the estimated needs to respond to it.
 3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
 4. The contract shall only cover the necessary tasks to alleviate the emergency.

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

- B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken locks, water leaks, etc.
 - C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters or air conditioners in violation of “Indoor Air Quality” rules or PEOSHA requirements.
 - D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a broken sink. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district’s Strategic Plan.
- VII. Low – A work order should be categorized as low for requests that are new items, such as a new shelf.

Within each priority category, work orders should be completed in chronological order. The Buildings & Grounds Supervisor may group work orders in order to complete them in an efficient manner. The superintendent or business administrator may authorize the completion of a work order in a priority order other than above.

Cost Benefit Analysis

Whenever the estimated cost of completing the work order, including labor and materials, is greater than the quote threshold, a cost-benefit analysis of outsourcing the work order shall be performed.

If the results of the cost benefit analysis indicate that it would be less expensive to outsource the work, the work shall be outsourced provided the work can be contracted in accordance with the Public Schools Contracts Law and it can be completed on time.

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

- A. The actual hours worked by date.
- B. Whether those hours were at regular or overtime rate.

VIII. The actual materials and supplies needed to complete the order.

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

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

Close Out Procedures

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

Contracted Services:

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

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

Planning

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

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

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Security

Purpose:

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

Procedure:

Buildings and Grounds Security

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

ID Badges

- All employees shall wear district issued identification badges when school is in session.

Visitors/Deliveries

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

Building Keys

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

SECTION VIII – SECURITY

Parking Areas

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

SECTION IX – EMERGENCY PREPAREDNESS

WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

TITLE: Emergency Preparedness

SUBTITLE: General

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

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.
2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
 - a. Bomb Threats
 - b. Fire
 - c. Intruder with gun
 - d. Weather
 - e. Earthquakes
 - f. Intruder/Fights
 - g. Shooting
 - h. Sexual Battery

The quick reference guide shall be distributed to each staff member.

3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
 - a. Planning and Coordination
 - b. Continuity of Learning and Core Operations
 - c. Infection Control Policies and Procedures
 - d. Communications Planning
4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.
5. Training on the Emergency Management Plan shall be conducted annually

SECTION X– RISK MANAGEMENT

WINSLOW TOWNSHIP SCHOOL DISTRICT NEW JERSEY

Title: Safety

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

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

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

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

The Safety Committee will meet periodically during the year.

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

1. Accident investigation and accident trend analysis.
2. Safety themes identified for use at meetings.
3. Remediation of hazards.
4. Modification to improper work methods.
5. Safety guidelines and specific rules for each area of each building in the district.
6. Proper PEOSH- 200 log maintenance.

Each employee and student will be responsible for obeying the safety rules established. Disregard of these rules will automatically cause a progressive disciplinary system to be enforced, which ultimately could lead to termination from the district.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

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 Supervisor within twenty-four (24) hours after the incident occurs. In the case of injury an accident report must be filled out within twenty-four (24) hours. If there is an employee accident, the employee is to report it to the nurse/ supervisor and fill out the **NOTICE OF EMPLOYEE INJURY Form**. If the employee needs medical treatment they will then call the **Human Resources Department** at: **856.767.2850 ext. 7517**

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

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

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

SECTION X– RISK MANAGEMENT

LITIGATION/LIABILITY

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

INJURIES TO VISITORS ON THE PREMISES

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

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Loss Control

Subtitle: Recording of Days Absent Due to Injury/Accident

Procedure:

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

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

SECTION X- RISK MANAGEMENT

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Personal Items

Procedure:

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

SECTION XI– TRANSPORTATION

WINSLOW TOWNSHIP SCHOOL DISTRICT NEW JERSEY

Title: Transportation

Purpose:

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

Procedure:

New Students

- School principal's office shall notify the transportation department of the registration of new students
- Transportation department will assign bus stop and route number for the new student
- Transportation department will communicate the bus information back to the school office and to the bus driver. The school office will notify the student's parent/guardian.

Students Leaving District

- School principal's office shall notify the transportation department when a student withdraws from the district.

Field Trip/Athletic Buses

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

SECTION XI– TRANSPORTATION

Contracted Bus Services

- Bus services provided by outside contractors will be coordinated by Director of Transportation and in accordance with NJ Public Contracts Law.

Non Public/ Aid-in-Lieu

- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The Transportation Supervisor shall determine students' eligibility for transportation or aid in lieu of transportation, and shall notify parents and nonpublic school administrators of the determination for each application by August 1st.
- The Transportation Supervisor shall prepare the Nonpublic School Transportation Summary form and submit it to the nonpublic school administrators in January and May for certification of each.
- The Nonpublic Transportation Summary form shall also be forwarded to the Business Administrator in January and June for the issuance of aid in lieu of transportation reimbursement payments to parents.

Purchase of School Buses

- School bus purchases will be coordinated by the Director of Transportation. Buses shall be replaced on a rotating basis. No vehicle will be utilized to transport students beyond the 15th year from the year of manufacture.

DRTRS

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

Safety

- School principals in cooperation with the Director of Transportation shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.
- The Director of Transportation shall ensure that all school bus drivers are properly trained for the functions of their position.

SECTION XI– TRANSPORTATION

- The Director of Transportation shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers.
- The Director of Transportation shall ensure that anyone driving a school vehicle hold a valid Commercial Driver’s License with appropriate endorsement(s) for the class and type of vehicle operated.
- The Transportation Director will file the Annual Certification of School Bus Drivers Report with the County Department of Education
- Random drug and alcohol testing of bus drivers shall be conducted in accordance applicable regulations.

Bus Accidents

- In the event of a bus accident, the driver shall notify the principal of the receiving school and the Director of Transportation.
- The driver shall contact the Director of Transportation and/or agencies that can assist in promptly providing for the safety and welfare of the passengers.
- The driver shall NOT leave the students unattended under any circumstances.
- The Transportation Director shall notify the Business Administrator and Building Principal of the accident
- The Transportation Director shall proceed to the scene of the accident as soon as possible if the accident is close enough.
- The Transportation Director shall verify the accident with police, keep a written record of each accident, and report all accidents to the state.
- The Transportation Director will notify the school district insurance provider within 24 hours of any accident.

SECTION XI– TRANSPORTATION
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

Title: **Vehicle Tracking, Maintenance and Accounting**

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

Procedure:

1. The district vehicle coordinator shall maintain a vehicle inventory control record including:
 - a. The vehicle make, model and year;
 - b. The vehicle identification numbers (VIN);
 - c. The original purchase price;
 - d. The date purchased;
 - e. The license plate number;
 - f. The person assigned.
 - g. The driver license number of the person assigned and the expiration date;
 - h. The insurer and policy number, and

2. A driving record of the operators of district vehicles including:
 - a. The name of the driver;
 - b. The driver license number and expiration date;
 - c. The insurer policy number of person assigned;
 - d. Motor vehicle abstract;
 - e. Incidents of improper or non-business usage;
 - f. Accidents, and
 - g. Other relevant information.

3. A record of maintenance, repair and body work for each district vehicle including:
 - a. The vehicle make, model and year;
 - b. The vehicle identification number (VIN);
 - c. The original purchase price;
 - d. The date purchased;
 - e. The license plate number;
 - f. The usage category such as regular business, maintenance, security or pupil transportation;
 - g. The manufacturer’s routine maintenance schedule;
 - h. The category of work performed;
 - i. The mileage on the date work was performed, and
 - j. The cost of the work performed.

SECTION XI– TRANSPORTATION

1. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.
2. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.
3. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to file insurance claims.
4. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.
5. When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of an individually assigned vehicle the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.
6. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.
7. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.
8. The driver, or the driver's supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or other vehicle shall file, within 24 hours of the accident, a detailed written report with the vehicle coordinator and the district staff member responsible for making insurance claims.
9. Police shall be immediately notified of an accident by the driver or vehicle coordinator, if the driver is incapacitated. A copy of the police report shall be submitted to the vehicle coordinator and the district staff member responsible for making insurance claims as soon as possible.

10. If a district vehicle is misused in any of the following ways, the driver's driving privileges for district vehicles shall be suspended or revoked, and additional disciplinary action shall be taken as appropriate.
 - a. Frequent violation of traffic laws;
 - b. Flagrant violation of the traffic laws;
 - c. Operation of a vehicle which the police or insurance company determined was the cause of an accident;
 - d. Use of a vehicle for unauthorized use whether personal use, business use, or commuting;
 - e. Violation of these rules, or district policy governing the assignment, use, operation, repair, and/or maintenance of vehicles. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
 - f. Use of a district vehicle by an unauthorized individual while assigned to an employee;
 - g. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or

11. Drivers of district vehicles will be given the attached District Vehicle Protocol form listing the top ten driver procedures/code of conduct along with important reminders. A signed copy will be maintained by the Director of Transportation.

12. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: **Food Service**

Purpose:

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

Procedure:

Application for Participation in Child Nutrition Program

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

Direct Certification

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

New Students

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

Free and Reduced Meal Applications

- Business Office bookkeeper mails Applications for Free and Reduced meals to each family prior the opening of school. In addition applications are disseminated by the schools, upon request, and are returned to the school upon completion. Completed applications are then forwarded to Business Office Bookkeeper.

Determining Eligibility for participation in the Child Nutrition Program

- Business Office Bookkeeper 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.

SECTION XII– FOOD SERVICE

Master Eligibility List

- A master eligibility must be completed and is maintained by Business Office Bookkeeper. This is a comprehensive list of all students who filed an application and indicates their status as free, reduced or denied. The master eligibility list is maintained for each school (location) as well as district-wide as required per regulations.

Civil Rights Compliance

- Per regulation, a Civil Rights Compliance is completed each year. Using the October 15th student data, lists are maintained by school, broken down by ethnic group and further broken down by status of free, reduced and denied.

Verification

- By November 15th, the required percentage of applications deemed eligible for free and reduced are verified. These applications are chosen at random and applicants are asked to provide proof of income.

Bidding

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

Daily Deposits

- Deposits are prepared daily by each school and reconciled to the register tapes/POS system by food service management company personnel. They are then put into a security bank bag and picked up by Food Service courier and brought to the bank. Deposit totals are reconciled to the bank statement by the food service management company general manager and are reviewed by the business office personnel. The financial records are turned over to the Business Office, where they are reviewed and posted.

Setting Prices

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

SECTION XII– FOOD SERVICE

Voucher Certification/submission

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

Commodities

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

Additional Procedures

11. Food Services Procedures

- 11.1 Daily Lunch Claim Amounts
- 11.2 Daily Snack Claim Amounts
- 11.3 Breakfast Claim Amounts
- 11.4 State Report
- 11.5 Maintenance/Technical Repairs & Work Orders
- 11.6 Inventory Management

1. Food Services Procedures

- 11.1 Daily Lunch Claim Amounts
 - (a) Each school submits a Daily Operation Summary Report to the department on a daily basis which reports the amount of students in what eligibility category to claim for reimbursement. (see lunch application procedures to recognize how student lunch eligibility is determined). These numbers are tallied through a computerized POS system.
 - (b) I.D. Cards are generated from a database from each school's POS System for each individual student and picked up in the cafeteria before meal service. Middle & High School students receive a picture I.D. card at the beginning of the school year and they are to carry I.D. with them at all times.

SECTION XII– FOOD SERVICE

- (c) When students come through the lunch line, daily, they are to present the cashier with their personalized ticket. This ticket provides the cashier with the coded information which states each student’s individual lunch status.
- (d) If an “amount due” is attached to the entry based upon the information on the lunch ticket, the cashier collects the money from the student and completes the sale.
- (e) If the student does not have his/her money, the cashier enters it as a charged meal.
- (f) 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 POS's and submitted to the State for reimbursement (breakfast & lunch).

11.2 Daily Snack Claim Amounts

- (a) When after school snacks are served each site supervisor records the daily amounts on their Weekly Recap Sheet that are sent to the food service office. Food Service office will generate a Monthly Special Function Invoice for snacks.

11.3 Breakfast Claim Amounts

- (a) The Breakfast Program is enlisted in a government program named National School Breakfast Program.
- (b) The procedures for daily breakfast claim amounts are the same as Items 11.1 (a) through (f) for daily lunch claim amounts above.

SECTION XII– FOOD SERVICE

11.4 State Report

- (a) A state report is completed by the Administrative Assistant for each above program on a monthly basis.
- (b) Lunch, breakfast, snack and child care daily reported amounts are reviewed by Administrative Assistant and corrected, if necessary by referencing individual school register tapes and/or by conferring with site supervisors.
- (c) Administrative Assistant then enters amounts into department accountability program which projects any seeable errors and generates a “POS edit check” worksheet. Worksheet is reviewed, approved and signed by the Director.
- (d) Once approved, amounts are entered into web based reimbursement program.

All claims are first approved by Food Service Director, then approved and signed by Business Administrator, Assistant Business Administrator and/or Superintendent prior to submission to government.

11.5 Maintenance/Technical Repairs & Work Orders

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

11.6 Inventory Management

- (a) Every time a delivery of frozen foods is scheduled from the government, a processor, or a distributor, these items are perpetually added into inventory by the Food Service Director.
- (b) After ordering is completed, food items must be deducted from inventory.
- (c) The food items that are not being delivered to the schools directly from the distributors are being distributed by district truck driver (FSMC) from inventory at Winslow Twp. Freezer.
- (d) Once the frozen foods order is placed, and the items that are to come out of Winslow Twp. freezer are determined, they are consolidated by the Food Service Director, input on a breakdown sheet for delivery by district truck driver (FSMC) and deducted from the inventory in a perpetual manner.

SECTION XII– FOOD SERVICE

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

11.7 Department Timecards/Payroll

- (a) Time Cards are distributed to each school for board, contracted employees and hourly workers.
- (b) Administrative Assistant is responsible for managing the timecards for hourly workers.
- (c) Hourly workers are required to punch in and out every day stating their time of arrival and departure.
- (d) One time card per week is submitted to Administrative Assistant who reviews all of the time cards to ensure that calculations have been made correctly, hours have been tallied, and all other required information has been completed.
- (e) Every week of the time period are then submitted from Administrative Assistant to Director for approval and signing. (Any discrepancies with time cards will be addressed by the director with Administrative Assistant and/or specific employee(s).)
- (f) Administrative Assistant will then make copies of all timecards and forward originals to Payroll department.
- (g) Administrative Assistant is responsible for managing the timecards for all contracted employees.
- (h) The site supervisors simply have to keep track of any overtime or dockings of contracted employees.
- (i) Both of the above scenarios (overtime, docking) are submitted on the same form that the hourly workers' time is submitted on. (Both extra or deduction of pay will appear during next month's pay period)
- (j) Administrative Assistant consolidates timecards, and submits to Director with overtime and docking sheets for approval.

SECTION XII– FOOD SERVICE

- (k) Director reviews, approves and signs all timecards. (Any discrepancies with timecards will be addressed by the director with Administrative Assistant and/or specific employee(s).
- (a) More serious infractions will automatically be documented and placed in the employee's file. (The employee will always receive a copy of any derogatory information placed in his/her file.)

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Food Service

Subtitle: End of Year Procedure

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

Procedure:

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

- A. Miscellaneous Principals/ Supervisors Account
- B. Emergency end of the year supplies
- C. End of year activities such as field days, graduation, after school programs, assemblies and workshop / in services
- D. Contractual responsibilities
- E. Special State and Federally Funded Programs

SECTION XIII– TECHNOLOGY SYSTEMS

WINSLOW TOWNSHIP SCHOOL DISTRICT NEW JERSEY

TITLE: Technology Systems

SUBTITLE: Physical security over technology equipment, peripherals and media

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

1. Rooms or areas that house servers should be restricted to authorized personnel only.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
3. All computer and technology equipment should be tagged and inventoried. Technology purchases with federal funds regardless of cost must be inventoried and tagged with award name and year purchased. Annually the equipment should be physically verified against the inventory log for existence and location verification.
 - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
 - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
 - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
4. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
5. District should track cost of replacement on all technology equipment valued above \$500.
6. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.

SECTION XIII– TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Security over data – passwords and user accounts

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

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.
 - a. Users should be reminded not share or write down passwords
 - b. Passwords for network access should be forced to be changed periodically
 - c. Passwords for applications should be changed periodically.
 - d. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level
 - e. Passwords should not be repeated for network access and application access, particularly the student information system.
2. User accounts should only be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
 - a. No user profiles should be created, changed or deleted without proper authorization. This should include a written (or electronic) request form that is authorized by central administration. This authorization should include the name of the individual, the applications and network services to be granted access to and the level of security in each.
 - b. Systems that employ automatic account/password creation should be monitored regularly to ensure software functionality.
 - c. Access to district wide public folders should be restricted based on user role.

SECTION XIII– TECHNOLOGY SYSTEMS
WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY

TITLE: Technology Systems

SUBTITLE: Systems software and applications authorized for use in the district

PURPOSE: The number, type and scope of individual applications should be monitored to maximize the efficiency of the technology while not creating an overly complex environment.

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).
 - a. Before new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
 - b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.
 - c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.
 - d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.
2. For existing applications and systems software, a listing should be created and maintained and submitted by the technology department for periodic review by central administration. The list should include:
 - a. Hardware utilized, including name of server or location of software or application
 - b. Summarized description of user

SECTION XIII– TECHNOLOGY SYSTEMS

- c. Number of users
- d. Licensing information, including expiry dates
- e. Application owner responsible for user authorities
- f. Date of original purchase and dates of updated purchases
- g. Version information
- h. Vendor contact information

SECTION XIII– TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Protect the district’s network from internet dangers

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

1. Anti-virus Application is in use and automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.
2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
3. The district utilizes a firewall to prevent access from unauthorized sources.
 - a. Any applications or web pages that will be viewable by the general public or by certain users, will be held in the “DMZ”, or that portion of the network where is there is limited trust.
 - b. Network resources that are relegated to the “DMZ” will be completely separated from any internal networks, thereby blocking firewall avoidance.
 - c. The available and open ports should be reviewed periodically.
4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.
5. The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.
6. District will monitor wireless transmission to verify authentication of users.
7. Network administrators will periodically check systems ability to bind IP addresses to users on the network

SECTION XIII– TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Protect the district's network from internal dangers

PURPOSE: Create procedures that prevent unauthorized use from within the district

1. Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access.
2. User roles should be defined that allows for many users to be grouped together. The use of profiles allows for more standardization and efficiency in administering the security access of each application.
3. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

SECTION XIII– TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Electronic Communication Archival

PURPOSE: Store electronic communications made within district

1. District will employ hardware solution to maintain electronic backups of all communications.
2. District will store for a period of three years, all inbound and outbound messages
3. Email archival system access will be restricted to secure district personnel
4. Periodic checks of the email archival system will be made to ensure reliability.
5. Regular password changes will be made to the archival system to limit potential security breaches.
6. The district will setup network policies to block any electronic instant messaging/chat program that cannot be monitored/archived.

SECTION XIII– TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Video Surveillance Security

PURPOSE: To ensure a safe and secure environment for student learning

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

SECTION XIII– TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Web content filtering and supervision

PURPOSE: To ensure a safe and secure electronic environment for students.

1. District will employ tools to monitor access to web sites. The district will put into place a method to filter web sites containing content that is against the district’s acceptable use policy.
2. District will develop a system to log attempts at blocked web sites
3. Technology staff will conduct regular maintenance of the “proxy” filter.

SECTION XIII– TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Technology Systems

SUBTITLE: Network Storage Availability

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

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
3. Access to individual network space will be restricted to individual users and network administrators.
4. Shared network storage will be monitored to ensure proper access based on security groups.
5. Network administrators will periodically check backups of the system.

WINSLOW TOWNSHIP SCHOOL DISTRICT

NEW JERSEY

Title: Technology Systems

Subtitle: Maintenance and Computer Work Order System

Procedure: Maintenance Work Order System

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may generated by the teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal’s office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department’s Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order. The General Manager of Facilities will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The General Manager of Facilities will send a notice upon completion of the project.

Procedure: Computer Work Order System

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

1. A work order is generated by entering a ticket in the Winslow School District Help Desk Ticket System, emailing the Technology Department or phoning the Technology Department indicating a description of the problem and the location. If the order is by phone or email it will be entered into the Winslow School District Help Desk Ticket System.
2. Tickets are received and delegated to the Computer Technicians and given a reference number. Tickets will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the ticket, the person initiating the ticket receive a report stating that the work is completed.

SECTION XIII– TECHNOLOGY SYSTEMS

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: Technology Systems

Subtitle: Physical security over technology equipment, peripherals and Media

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

1. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
3. All computer and technology equipment should be tagged and inventoried. Technology purchases with federal funds regardless of cost must be inventoried and tagged with award name and year purchased. Annually the equipment should be physically verified against the inventory log for existence and location verification.
 - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
 - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
 - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
 - d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
 - e. District should track cost of replacement on all technology equipment valued above **\$2,000.00**.

SECTION XIII– TECHNOLOGY SYSTEMS

4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.

SECTION XIV– INFORMATION MANAGEMENT

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

TITLE: Information Management

Subtitle: Acceptable Use of Districts Technology and Information

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

Procedure:

1. The board will establish a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.
2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.
 - a. Conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying
 - b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.
 - c. Threats, harassment, libel or slander
3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used

Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.

SECTION XIV– INFORMATION MANAGEMENT

- a. Individuals who have access to district records should not use the information for personal reasons
 - b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.
 - c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.
4. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
 - a. Forms should be signed at least annually and for any major change in position that allows access to additional information.
5. Violations of AUP should be spelled out in student and staff code of conduct.

SECTION XIV– INFORMATION MANAGEMENT

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

- Title: Information Systems**
- Subtitle: Maintenance and Computer Work Order System**
- Procedure: Maintenance Work Order System**

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may generated by the teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal's office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department's Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The General Manager of Facilities will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The General Manager of Facilities will send a notice upon completion of the project.

Procedure: Computer Work Order System

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

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2. Tickets are received and delegated to the Computer Technicians and given a reference number. Tickets will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the ticket, the person initiating the ticket receive a report stating that the work is completed.

Section XV- Financial and Human Resource Management Systems

N.J.A.C. 6A:23A-6.7 GUIDANCE DRAFT

Directive

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

ERP System Integration Features

Three applications – comprise an ERP; accounting, payroll, and human resources system. System integration permits data sharing among the three applications, therefore eliminating any duplication of data entry. System integration features facilitate data sharing not only among the applications, but may also with third-party payroll, substitute placement/absence tracking, and bidding applications. Integration between these applications allows for the automation of many functions, enabling:

In Accounting

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

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

In Payroll

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

In Personnel

Import attendance information (automatically generating employee attendance records within Personnel from your AESOP or SUBFINDER system). Implement position control codes (transfer of employee budget spread data from Payroll via alpha/numeric position control code for each employee record within Personnel). Automatically update position control budget spread information (based on payroll budget spread changes – transfer of updated budget spread

Section XV- Financial and Human Resource Management Systems

data from Payroll updates Position Control Code budget spread data in Personnel). Generate projected salary data, by expense account, for budget preparation (transfer of employee salary data and Position Control Code budget spread information from Personnel to an Accounting's Budget Projection Module).

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

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

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

Additional Benefit:

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

Bidding to Budget Transfer

(Third-Party Bidding Software to Accounting)

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

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

At the beginning of each new fiscal year, salary information can be updated for all employees automatically. Districts who utilize third-party payroll applications (such as ADP) may have to manually enter in each new salary amount for every single employee. If system integration is

Section XV- Financial and Human Resource Management Systems

used this should be an automated process for those districts that utilize both Payroll and Personnel applications. Personnel provides the ability to maintain historic, current and future year salary information, allowing Payroll to access this data when it is time to update individual employee salaries.

Synchronize Contracted Salaries

This function would update the “Salary” field with employees’ total calculated salary amounts from Personnel.

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

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

Synchronize Contract Days Remaining

(AESOP or SUBFINDER Systems to Personnel)

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

Entering the district’s daily attendance and substitute information can be time consuming and labor intensive. System integration should be able to import attendance records, which automatically generates employee attendance records within Personnel from your AESOP or SUBFINDER file, reducing the need to manually enter this information in. This function is available to all districts who utilize either the AESOP or SUBFINDER systems.

Key benefits include increasing the district’s efficiency in: 1.) filling teacher absences with substitute teachers, and 2.) automating the attendance data entry process. For those districts whose attendance is not entered on a daily basis (due to work overloads or staff absences), integration between the two applications aides districts with keeping their attendance current and up-to-date, providing school administrators access to accurate and reliable absence information on a timely basis.

Section XV- Financial and Human Resource Management Systems

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

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

Validate current year budget appropriations against Personnel contracted salaries, by account.

Present salary projection analysis to the board to assist with budget projection for the next fiscal year.

Track and project the district's vacant positions, allowing for more accurate budget projections.

Import future year salary data directly into Accounting's Budget Projection Module.

Utilize employee budget spread information from Payroll to generate PCN in Personnel.

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

PCNs are independent of employee records. Each PCN represents a separate position within the district, not the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN is then assigned to that person.

Vacant PCNs provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. When a PCN is linked to an employee record, the calculated salary for that employee overrides the vacant salary amount entered for the PCN. As PCNs represent positions within the district, they are only added or deleted when a job position itself is either created or phased out.

Section XV- Financial and Human Resource Management Systems

Meaningful vs. Non-Meaningful PCNs

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

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

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

Generate Annual Contract Letters/Create Mailing Labels, etc.

Export Employee Data from Personnel

Generate Letters or Labels using Microsoft Word

Export Employee Data from Personnel

Generate Letters/Labels from Microsoft Word

Export Employee Salary Data from Personnel

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

1. Do we need to comply given district budget or populace?
2. Look at current systems utilized (i.e. fund accounting, payroll and personnel) for integration or expansion.
3. Define needs-are systems in place fully utilized? Is training necessary to implement system capabilities? Is there no integration in place?
4. If utilizing multi modules (systems) i.e. ADP payroll, Microsoft Excel position control, outside fund accounting module....can they be integrated? If so, have approval for utilization been obtained from the ESC?
5. Does the system..... (Fund accounting, personnel, and payroll) currently being utilized sufficiently meets the requirements of 6A:23A-6.7? If so, has approval been obtained from the ESC?
6. If not able to expand current systems for appropriate utilization, is there another district or county organization that can accommodate needs? (Remember to check with the ESC for potential providers)
7. What expenditures are available to extend to the full integration of systems (ERP)? Does the additional cost add directly to the districts administrative limits or can the additional cost be shifted to an outside agency (i.e. bank payment for services)?

Section XV- Financial and Human Resource Management Systems

8. What are the “quiet” costs of system integration?
 - New equipment (servers, wiring, computers)
 - Supplies (paper, checks, ink and associated copy costs)
 - Staffing (training and number to respond to necessary reporting, daily updates, etc.)
 - Facilities (is there room for all necessary equipment, supplies and staff?)

9. If it is necessary to research outside ERP systems, are they able to give you a BETA for 2009/2010? Are they state approved for compliance?
 - In looking at ERP systems, does the potential system allow for control over access and audit trail for access to all system components?
 - Does the anticipated ERP system allow for appropriate updates for all systems within or outside pursuant to DOE requirements?
 - Has the proposed ERP system been used in full by NJASBO members within the last three (3) years?
 - Is the proposed ERP system harmonious to NJSA and NJAC requirements
 - Does the proposed ERP system allow for staff training, support updates, appropriate back up of information and back up for start up?

Determination

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

Internal Controls

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

WINSLOW TOWNSHIP SCHOOL DISTRICT

NEW JERSEY

Title: ASSA REPORTING

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

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

WINSLOW TOWNSHIP SCHOOL DISTRICT NEW JERSEY

Title: FREE AND REDUCED LUNCH APPLICATIONS

Procedure:

The Free and Reduced Meal applications are sent to us electronically by the state. It is mandated that we use this form without change. The BOE Business Office is responsible for getting the forms distributed directly to the parent/guardian prior to school starting. One application per household is mailed prior to the start of the school year. All students who live in the same household can be entered on one application. Once completed by the parent/guardian all applications can be returned to the schools or directly to the board office for processing. The bookkeeper sends home a meal status notification letter to all applicants. Applications are kept at a central location: Board Office. Using Meal Time for processing the application, the eligibility determination is downloaded to each student's file in Genesis and to the Point of Sale system. The appropriate staff at each school can view this information via Genesis. Verification of qualification for free and reduced meals is the responsibility of the BOE Business Office Bookkeeper. Verification of applications must be completed in November. Applications continue to be processed throughout the school year.

Elementary Schools Procedures

The cafeterias have computerized point of sale cash registers. After the student identifies himself with a Pin number, the picture of the student comes up on the screen along with the meal status code and any balance the student may have.

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

Middle School and High School

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

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

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: FALL REPORT

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

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

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

Title: GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

ACCOUNT - A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

AUDIT - The examination of records and documents and the securing of other evidence for one or more of the following purposes:

- A. Determining the propriety, legality and mathematical accuracy of proposed or completed transactions.
- B. Ascertaining whether all transactions have been recorded.
- C. Determining whether transactions are accurately recorded in the accounts and in the statement drawn from the accounts.
- D. To determine whether the statements prepared present fairly the financial position of the school district.

AVERAGE DAILY ATTENDANCE, ADA - The aggregate days; attendance of a given school during a reporting period divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session.

BID - The process which includes legal advertising and direct contact, sought from appropriate vendors for goods and services individually or in the aggregate, whose cost is above the mandated bid threshold.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

CAPITAL OUTLAY - An expenditure which results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings and the remodeling of buildings, with the life expectancy of at least ten years.

CASH - Currency, checks, postal and express money orders, and bankers' drafts on hand on deposit with an official or agent designated as custodian of cash, and bank deposits.

CHART OF ACCOUNTS - A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number which has been assigned to each account. Accounts in the chart are arranged by Fund, Program, Function and Object.

CONTRACTED SERVICES - Services rendered by personnel who are not on the payroll of the Board of Education including all related expense covered by the contract. Also see Purchased Services.

CURRENT - The term refers to the fiscal year in progress.

DEFICIT - The excess of the obligations of a fund over the fund's resources.

DISBURSEMENTS - Payment in cash.

ENCUMBRANCES - Purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid.

EQUIPMENT - An instrument, machine, apparatus, or set of articles with a value of at least \$500 which retains its original shape and appearance with use and/or is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair than to replace it with an entirely new unit.

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

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

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the Board of Education intends to hold or continue to use over a long period of time and costs over **\$2,000.00** when purchased. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

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

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

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

APPENDIX

INVENTORY - A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

INVOICE - An itemized list of merchandise purchased from a particular vendor from which payment is made. The list includes quantity, description, price, terms, date and the like, and is matched with the signed receiving copy.

OBJECT - The commodity or service obtained from a specific expenditure.

OBLIGATIONS - Amounts which the Board of Education will be required to meet out of its resources, including both liabilities and encumbrances.

PETTY CASH - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Also, a sum of money, in the form of a special bank deposit, set aside for the purpose of making immediate payments of comparatively small amounts.

PROGRAM - A plan of activities and procedures designed to accomplish a predetermined objective or set of allied objectives.

PROGRAM MANAGER - The individual responsible for monitoring the expenditures within a particular program of the budget. This person usually determines what to purchase, originates purchase orders and receives goods and/or services.

PRORATING - The allocation of parts of a single expenditure to two or more different accounts. The allocation is made in proportion to the benefits which the expenditure provides for the respective purposes or programs for which the accounts were established.

PURCHASE ORDER - A written request to a vendor to provide materials or services at a price set forth in the order and is used as an encumbrance document.

PURCHASED SERVICES - personal services rendered by personnel who are not on the payroll of the Board of Education, and other services which may be purchased by the Board of Education.

REFUND - A return of an overpayment or over collection. The return may be either in the form of cash or a credit to an account.

REIMBURSEMENT - The return of an overpayment or over collection in cash.

REPLACEMENT OF EQUIPMENT - A complete unit of equipment purchased to take the place of another complete unit of equipment which is to be sold, scrapped or written off the record and serving the same purpose as the replaced unit in the same way.

APPENDIX

REQUISITION - A written request to a school official for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official to a vendor.

STUDENT ACTIVITY FUND - Financial transactions related to school-sponsored student activities and interscholastic activities. These activities are supported in whole or in part by income from students, gate receipts, and other fund-raising activities.

SUPPLY - A material item of an inexpensive, expendable nature that is consumed, worn out or deteriorated in use; loses its identity through fabrication or incorporation into a different or more complex unit or substance. Is expendable or subject to replace rather than repair if damaged or if some of its parts are lost or worn out.

TRAVEL - Costs for transportation, meals, hotel and other expenses associated with traveling on business for the Board of Education.

UNIT COST - Expenditures for a function, activity, or service divided by the total number of units for which the function activity or service was provided.

VOUCHER - A document which authorizes the payment of money and usually indicates the accounts to be charged.

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

**WINSLOW TOWNSHIP SCHOOL DISTRICT
NEW JERSEY**

***For the recent copy of the State's Records
Retention policy, please go to our website and look under resources.***

Title: Retention of Records

Date:

Procedure:

1. No material which qualifies as a record or document may be destroyed without the prior approval of the Department of Education.
2. All requests for document disposal must be submitted to the Business Administrator.
3. The Business Administrator will forward all requests to the State for approval.
4. Questions concerning the disposition of records should be directed to the Business Administrator.

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

APPENDIX

STATE DEPARTMENT OF EDUCATION
RECORDS RETENTION SCHEDULE

Retention Period-Destroy Records After

Item #	Form #	Description	District	County
1	A-1	School Register, Classroom	6 Years	-----
2	A-1a	School Register, Central	6 Years	-----
3	A-2b	Record of Individual Instruction	6 Years	-----
4	A-3	Annual Report of Education Statistics	10 Years	10 Years
5	A-4	Annual Financial Statistical Report	10 Years	10 Years
6	A-4a	Report of Res. Enrollment Statistics	10 Years	10 Years
7	A-4b	Report of Pupils Receiving Bedside/ Home Instruction	10 Years	10 Years
8	A-4c	Report of Tuition Pupils Sent to App. Special Classes for Atypical Pupils	10 Years	10 Years
9	A-4d	Application for State Aid-Transportation	10 Years	10 Years
10	A-4e	Atypical Pupils	10 Years	10 Years
11	A-4f	Report of School Budget and District Taxes	10 Years	10 Years
12	A-4g	Report of Pupils Living on Non-Taxable State-Owned Property	10 Years	10 Years
13	A-5	Custodian's Financial Report	10 Years	10 Years
14	A-13	Certificate of Tax Ordered	10 Years	10 Years
14a	A-17	Financial Record Book, Custodian of School Monies	Permanent	-----
15	A-22	Employment Contract Teacher	10 Years After Term.	10 Years After Term.
16	A-28	Tally Sheet	---	1 Year
18	A-32	Proceedings with Respect to Authorization of Bonds	Bond Maturity	_____

				APPENDIX
19	A-33	Report of Election Proceedings	10 Years	10 Years
20	A-36	Board Members Affidavit and Oath of Office	10 Years	10 Years
21	A-41a	Pupils Transfer Card	3 Years	-----
22	A-44	Record of Exclusion	3 Years	-----
23	A-45	Medical Inspection Record Card	1 Yr after Graduation	-----
24	A-50	Age Certificate	When Minor	Reaches age 21
25	A-56a	School Record	When Minor	Reaches age 21
26	A-56b	Promise of Employment	When Minor	Reaches age 21
27	A-56c	Physician's Certificate	When Minor	Reaches age 21
28	A-66a	Vacation Employment Certificate	When Minor	Reaches age 21
29	A-66a1	Vacation Employment Certificate (Employment outside of district)	When Minor	Reaches age 21
30	A-66b	Regular Employment Certificate	When Minor	Reaches age 21
31	A-66c	Application for Special Newsboy or Special Street Trades Permit	When Minor	Reaches age 21
32	A-66d	Application for Special Agricultural Permit	When Minor	Reaches age 21
33	A-66e	Special Agricultural Permit	When Minor	Reaches age 21
34	A-66f	Special Newsboy Permit	When Minor	Reaches age 21
35	A-66g	Special Street Trades Permit	When Minor	Reaches age 21
36	A-66h	Age Certificate - Agricultural	When Minor	Reaches age 21
37	A-66i	Application for Special Theatrical Permit	When Minor	Reaches age 21
38	A-66j	Special Theatrical Permit	When Minor	Reaches age 21
39	A-66k	Application for Special Newspaperboy Permit	When Minor	Reaches age 21
40	A-66m	Special Newspaperboy Permit	When Minor	Reaches age 21
41	A-59	Notice to Parents	6 Years	-----

				APPENDIX
42	A-60	State Warrant	6 Years	-----
43	A-61	Rule to Show Cause	6 Years	-----
44	A-62	Complaint	6 Years	-----
45	A-63	Attendance Report	3 Years	-----
46	A-74	Employment Contract -- Attendance Officer	10 Years After Term.	-----
47	A-77	Medical Inspection Notice	1 Year After Graduation	-----
48	A-100	Budget	Permanent	-----
49	A-101	Budget	Permanent	-----
50	A-102	Budget	Permanent	-----
51	A-103	Budget	Permanent	-----
52	A-104	Budget	Permanent	-----
53	A-109	Appropriations Receivable	Permanent	-----
54	A-110	Appropriations and Cash Receipts	Permanent	-----
55	A-111	Cash Expenditures	Permanent	-----
56	A-112	General Control	Permanent	-----
57	A-115	Distribution of Costs, Administration	10 Years	-----
58	A-116	Distribution of Costs, Instruction	10 Years	-----
59	A-117	Distribution of Costs, Attendance and Health	10 Years	-----
60	A-118	Distribution of Costs, Maintenance	10 Years	-----
61	A-119	Distribution of Costs, Fixed Charges	10 Years	-----
62	A-120	Distribution of Costs, Capital Outlay	10 Years	-----
63	A-121	Distribution of Costs, Vocational	10 Years	-----
64	A-122	Distribution of Costs, Evening School	10 Years	-----
65	A-125	Distribution of Costs	10 Years	-----

				APPENDIX
66	A-130	Property Record	10 Years	-----
67	A-131	Tuition Ledger - Pupils Sent	10 Years	-----
68	A-132	Tuition Ledger - Pupils Received	10 Years	-----
69	A-148	Report of the Secretary	Permanent	-----
70	A-149	Report of the Custodian	Permanent	-----
71	A-151	Purchase Order	6 Years	6 Years
72	A-162	Bond Register	Permanent	-----
73	A-231	Permanent Record Card	Permanent	-----
74	B-1A	Bonding Election Report	---	3 Years
75	C-212	Transportation Contract	6 Years After Term.	6 Years After Term.
76	C-213	Transportation Contract Renewal	6 Years After Term.	6 Years After Term.
77	TB-1	Tuberculosis Testing Survey Card	1 Year after Graduation	-----
77a	101	Application to Local Finance Board & Comm. Of Education (for extension of credit)	Bond Maturity	-----
		<u>FEDERAL PROGRAMS IDEA</u>		-----
78		Reimbursement Claim	6 Years	-----
79		Request for Verification of Expenditures Title V	6 Years	-----
		PUBLIC LAWS 815 AND 874		-----
80	RSF-1	Application for Assistance	3 Years	3 Years
81	RSF-2	Application for Financial Assistance, Public School Construction, Parts I and II	3 Years	3 Years
82	RSF-3	Report for Determining Payment	3 Years	3 Years

APPENDIX

FORMS

Section

II (2.1-2.3) – Use of Facilities Application (available on district website)

III (2.1-2.2) - Student Activity Record of Payments Received

III (2.1-2.2) - Student Activity Cash Paid Voucher

XI (2.1-2.3) - District Vehicle Protocol

Winslow Township Public Schools Purchasing Manual

Business Office

Revised & Approved 06.21.2023

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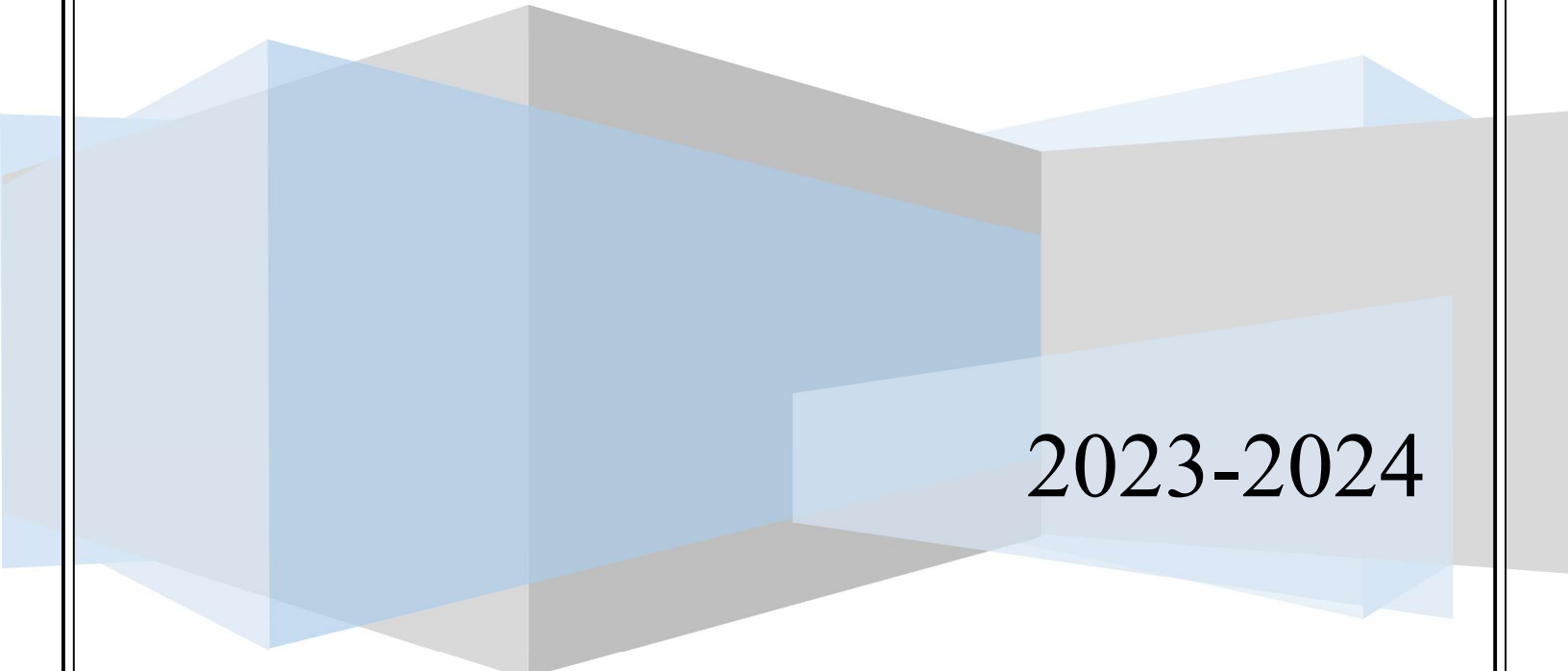
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Table of Contents

	Page #
Introduction and Purpose	3
Ethics and Conduct In Purchasing; Vendor Relations.....	5
Public School Purchasing – Legal Authority.....	8
Purchase Order Process.....	11
Methods of Procurement.....	16
Other Purchasing Procedures.....	22
Select Purchasing Topics.....	26
Requisition/Purchase Order Process – Receipt of Goods/Services.....	34
Appendix List.....	39

Appendices A through L ... (Pages 40 -54)

❧ INTRODUCTION AND PURPOSE ❧

The purpose of this Purchasing Manual is to assist all Board of Education employees in the proper purchasing practices to be in full compliance with:

- New Jersey Public School Contracts Law N.J.S.A. 18A:18A-1 et seq.;
- New Jersey Administrative Code N.J.A.C. 5:34-1 et seq.;
- Board of Education Purchasing Policies;
- Federal Procurement Code--2 CFR 200.317 et seq., when applicable;
- NJQSAC Fiscal DPR Indicator #15;
- Local Finance Notices – NJ Division of Local Government Services
- Other laws and administrative code when applicable.

The Purchasing Manual is designed to achieve three (3) goals:

1. Compliance with the law, code and board policy on purchasing;
2. Promote efficiency in the purchasing practices; and
3. Achieve savings of money through proper purchasing practices.

Proper Planning

We ask you, the user of the purchasing system, to help achieve these goals through proper planning. Please allow yourself enough leeway between generating a purchase order and the actual date materials or services are needed. Please think of purchasing in terms of a whole year. What items and services do you need on an annual basis? Through proper planning, we can eliminate much of the frustration that is encountered in all public school purchasing procedures.

Who Should Review this Manual?

This manual should be reviewed with all administrators, department heads, teachers, secretaries, and others who are involved in the purchasing process. It is imperative that everyone adhere to all purchasing laws and guidelines.

Deliberative Process—Purchases of Goods and Services Take Time!

- **Compliance with Law; Code; Board Policy**

Public school purchasing is a deliberative process, designed to ensure compliance with the Public School Contracts Law, appropriate New Jersey Administrative Code, board of education policy and when applicable, Federal Procurement Code.

- **Limit Fraud**

The deliberative process also encompasses checks and balances and internal controls designed to limit fraudulent activities.

Public school purchasing is indeed a time consuming effort; please be patient!

Mandatory Training

All school personnel involved in the requisition and purchasing process shall attend mandatory training sessions concerning proper purchasing procedures. The training will be presented in two (2) sessions:

- **Session I—Purchasing Procedures**

All administrators, supervisors and principals, pursuant to N.J.A.C. 5:34-1.1 (b), shall attend this mandatory training session on purchasing procedures.

- **Session II—Requisition and Purchase Order Process**

All school personnel involved in the preparation of requisitions and purchase orders shall attend this mandatory training session.

Recommending Purchases; Educational/Operational Rationale

Administrators who recommend purchases should be able to explain and defend the need of the purchase and why the purchase is essential to the school district. Administrators who sign off on requisitions/purchase orders may have to provide an educational or operational rationale for the purchase based on the following:

- How will students learn or benefit from the purchase?
- What educational achievement or program may be linked to the purchase?
- How is the purchase of operational value to your school/office?
- Are the goods/services purchased useful for the long term rather than immediate need?
- Have inventories been checked to determine whether there is a real need for the purchase?

Administrators may have to justify the need for the purchase and if so required, explain the need at a Board of Education meeting.

QPA Certification—Current Bid Threshold--\$44,000

Any thresholds listed are based upon the assumption the School Business Administrator/Board Secretary possesses a Qualified Purchasing Agent (QPA) Certificate and the board of education has set the bid threshold at the current maximum of \$44,000.

ETHICS AND CONDUCT IN PURCHASING; VENDOR RELATIONS

All district employees are to practice exemplary ethical behavior in the purchasing process. Employees are to avoid any action that may be considered a conflict with their position with the district and those dealings with vendors who provide goods and services to the district. All district employees should adhere to the following terms and conditions of the board's policy on Ethics and Conduct in Purchasing; Vendor Relations.

Federal Code of Standards of Conduct

The board of education, pursuant to **Federal Regulation 2 CFR 200.318 (c) (1)**, hereby acknowledges the Ethics and Conduct in Purchasing section to be applicable to the selection, award and administration of contracts using federal funds. The code of conduct also applies to all purchases, notwithstanding the source of funding.

A. Financial Interest in any Contract with the Board of Education--Prohibited

No employee or board member may have a direct interest in any contract or agreement for the sale of goods and services to the Board of Education, nor receive any benefit, compensation or reward from any contract for the sale of goods and services to the Board of Education. Reference—N.J.S.A. 18A:6-8.

B. Solicitation/Receipt of Gifts from Vendors -- Prohibited

School board members, school officials and employees, or members of their immediate family are prohibited from soliciting, receiving or agreeing to receive any compensation, reward, employment, gift, meal, honorarium, travel, reimbursement, favor, loan, service, or **other thing of value** from any person, firm, corporation, partnership, or business that is a recipient of a purchase order from the district, or a potential bidder, or an applicant for any contract with the district, based upon an understanding that what is solicited or offered was for the purpose of influencing the board member or school employee in the discharge of their official duties. This policy shall be consistent with the School Ethics Act—N.J.S.A. 18A:12-21 et seq.

C. School District Responsibility – Favoritism; Family Members; Businesses

School officials and employees who recommend purchases shall not extend any favoritism to any vendor. Each recommended purchase should be based upon quality of the items, service, price, delivery, and other applicable factors in full compliance with N.J.S.A. 18A:18A-1 et seq.

School officials and employees are to avoid recommending purchases from members of their families, businesses that employ members of their families and from businesses in which the official, employee or members of their immediate family have a direct financial interest.

School officials and employees who are authorized to sign off on purchase orders and/or to recommend purchases or business transactions by virtue of their signature on the purchase order certify that their actions are consistent with this policy and all applicable statutes.

D. Vendor Responsibility – Doing Business with the Board of Education

Any vendor doing business or proposing to do business with the Winslow Township Board of Education, shall neither pay, offer to pay, either directly or indirectly, any fee, commission, or compensation, nor offer any gift, gratuity, or other thing of value of any kind to any official or employee of the Winslow Township Board of Education or to any member of the official’s or employee’s immediate family.

No vendor shall cause to influence or attempt to cause to influence, any official or employee of the Winslow Township Board of Education, in any manner which might tend to impair the objectivity or independence of judgment of said official or employee.

E. Vendor Certification

Vendors will be asked to certify that no official or employee of the Winslow Township Board of Education or immediate family members are directly or indirectly interested in this request or have any interest in any portions of profits thereof. The vendor participating in this request must be an independent vendor and not an official or employee of the Winslow Township Board of Education.

F. Disciplinary Actions for Violations of the Policy--Sanctions

In accordance with N.J.S.A. 18A:6-8, any school district employee who violates the terms of this policy may be subject to withholding of annual increments, suspension, demotion, school ethics complaint, termination and/or revocation of license to teach or to administer.

Conflict of Interests

No employee, officer, or agent of the Board of Education may participate in the selection, award, or administration of any contract, if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. Ref. 2 CFR 200.318 (c) (1)

School district employees who are part of an evaluation committee to review responses to Request for Proposals (RFP) and/or to Competitive Contracting proposals will be required to complete a Conflict of Interest certification in accordance with N.J.A.C. 5:34-4.3 (e) (f).

Possible Conflict of Interest

Any school employee who feels there may be a potential conflict of interest with a recommendation of award with any vendor doing business with the district, is encourage to contact the School Business Administrator for guidance.

CRIMINAL CODE CITATIONS

All school employees are reminded of the following New Jersey Criminal Code citations:

2C:27-9 Unlawful Official Business Transaction

“A public servant commits a crime of the fourth degree if, while performing his official functions on behalf of the government entity, the public servant knowingly transacts any business with himself, a member of his immediate family, or a business organization in which the public servant or an immediate family member has an interest.” (N.J.S.A. 2C:27-9)

2C:27-10 -- Acceptance or Receipt of Unlawful Benefit by Public Servant for Official Behavior

“A public servant commits a crime in the fourth degree...if the public servant directly or indirectly, knowingly solicits, accepts or agrees to accept any benefit, whether the benefit inures to the public servant on another person, to influence the performance of an official duty or to commit a violation of an official duty.” (N.J.S.A. 2C:27-10)

❧ PUBLIC SCHOOL PURCHASING—LEGAL AUTHORITY ❧**AUTHORITY TO PURCHASE****Authority to Purchase—School Business Administrator/Board Secretary**

The purchase of goods and/or services by a board of education is governed by state statutes, administrative code and board policy. New Jersey State Law 18A:18A-2(b) assigns the legal authority to the Purchasing Agent (School Business Administrator) to make purchases for the board of education.

The Purchasing Agent is the only individual in the school district that has the authority to make purchases for the board of education. The terms “Purchasing Agent” and “School Business Administrator” will be used interchangeably throughout the manual.

Authorized Purchases

All requests for purchases of goods and/or services must be made through an approved purchase order signed by the Purchasing Agent, prior to the goods or services to be received.

Purchase Order--Defined

A purchase order, pursuant to N.J.S.A. 18A:18A-2 (v), is a document issued by the Purchasing Agent authorizing goods or materials to be ordered for the school district or work/service to begin. 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 Purchasing Agent.

Unauthorized Purchases

Any school district employee who orders and/or receives any materials, supplies or services without first going through the approved purchase order process has made an unauthorized purchase.

Unauthorized purchases are a violation of State Law and Board Policy.

Penalties and sanctions for unauthorized purchases may be assigned by the Superintendent of Schools, which may include for the employee to pay for the unauthorized purchase.

Corrective Action for Non-compliance**1. Memo to Administrator**

If the Purchasing Agent has determined that an unauthorized purchase has been made, a memo will be sent to the responsible administrator advising the administrator of the unauthorized purchase. The Superintendent of Schools shall receive a copy of the memo.

2. Memo to Superintendent

The responsible administrator shall prepare a memo explaining the reasons why proper purchasing procedures were not followed. The memo will be attached to the purchase order and a copy of the memo will be sent to the Superintendent of Schools.

3. Letter to Vendor

The Purchasing Agent will also send a letter to the vendor who provided either unauthorized services or goods. The letter will advise the vendor that payment may not be made for the unauthorized purchase. The Board Attorney will be copied on the letter.

District Sanctions to Violations

All district employees are reminded that the school district may receive sanctions because of unauthorized (confirming) purchases. Employees are to note the following consequences of such actions:

1. Withholding of State Aid—N.J.A.C. 6A:23A-5.4

The Commissioner of Education may withhold State funds from any school district that fails to obey the provisions of the Public School Contracts Law—N.J.S.A. 18A:18A-1 et seq.

2. NJQSAC Fiscal DPR Indicator #15

The school district is subject to a penalty of four (4) NJQSAC points by not being in compliance with the Fiscal District Performance Review Item #15, which prohibits confirming or unauthorized orders.

3. Audit Finding and Recommendations

All financial transactions are subject to audit review. The district may receive an audit finding and recommendation for unauthorized (confirming) purchases. Repeat audit findings may lead to sanctions against the school district.

4. Employee Sanctions

The Superintendent of Schools may recommend to the Board of Education the filing of sanctions against any employee who does not comply with federal and state purchasing laws and code, board policy and district purchasing procedures. The sanctions may include, but are not limited to, paying for any unauthorized purchase, withholding of increment, employee suspension or tenure charges.

Purchasing Prohibitions**1. Employees Prohibited from Signing Contracts--Prohibition**

Board of Education employees are prohibited from signing any contract offered by a vendor. The power to sign and execute vendor contracts after Board of Education approval lies with the Board President and the Board Secretary.

Personal Liability

Contracts signed by an employee shall be considered non-binding by the Winslow Township Board of Education with the employee accepting full responsibility for the costs of the contract.

2. Reimbursements; Employee--Prohibition

The Board of Education only recognizes an employee reimbursement purchase order when it pertains to tuition reimbursement, pre-approved travel, meals, and conferences. The Board will not reimburse employees for items and goods personally purchased by the employee.

3. Student Activity Accounts--Prohibition

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

4. Private Purchases -- Prohibited

Goods and services procured by the Winslow Township Board of Education are exclusively for the use of the board and if applicable, other public and non-public schools. These goods and services are purchased through the signed purchase order process.

Employees of the Winslow Township Board of Education are prohibited from purchasing privately goods and/or services off the bid prices and quotation prices offered by the vendors to the board of education.

Purchasing Guidance**1. Cancellation of Purchase Orders--Guidance**

All requests to cancel purchase orders must be made in writing to the Purchasing Agent. Reasons explaining the need to cancel the purchase order must be outlined. The Purchasing Agent maintains the sole right to cancel purchase orders.

2. Credit Cards Prohibited

Pursuant to the New Jersey Department of Education Audit Program page I-5.9, a school district is not permitted to use a credit card for the purchase of goods and services. All purchases are to be made through the purchase order process in compliance with the Public School Contracts Law.

3. Contracts; Purchase Order Required--Guidance

The award of contract to a vendor approved by the Board of Education at a public meeting does not automatically authorize any employee to use the services of, or purchase materials from, the vendor.

All contract purchases require the issuance of a purchase order authorizing the purchase of services and/or goods and materials from the vendor. N.J.S.A. 18A:18A-2 (v).

4. Preview of Materials--Guidance

All staff members must receive permission from administrators, supervisors, or principals to preview materials. After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be prepared for a new item.

❧ PURCHASE ORDER PROCESS ❧

The Board of Education uses CSI-Budgetary Accounting System for the preparation of our Purchase Requisitions/Purchase Orders. See “CSI Smarts- Budgetary Accounting Purchase Requisition Processing” for instructions on how to input the requisitions. Note that this process is electronic.

A. Preparing a Requisition

The person who prepares the requisition has certain responsibilities before the order is sent to the administrator, supervisor, or principal for approval. He/she is to ensure the following:

1. **Requisitions are entered into CSI – Smarts.**
2. **Vendor’s Name** --All Board checks are made payable to the vendor name (top line) listed on the purchase order/requisition. Please ensure the proper vendor name is in CSI - Smarts. If a vendor is not listed in CSI – Smarts, contact “Accounts Payable Department”.
3. **Vendor’s Complete Address** -- The purchase order must include the vendor’s complete address and phone number. Post Office Box addresses by themselves are not acceptable unless they are of major well-known companies. Note: Same as Vendor’s Name. Also, there could be multiple Vendor’s Name, however, there could be different Addresses.
4. **Current Budget Year Included** -- The current budget year must be included in the body of the Purchase Order/Requisition. Note: CSI-Smarts numbers the requisitions in a manner that shows the years as the first number. (Example: 2015-16 purchase orders start with the number “6”.)
5. **Description of Items, Services, Costs and Catalogue Numbers** -- Items and/or services requested are to be described clearly with correct and up-to-date catalogue numbers and costs.
6. **Shipping Costs**--Shipping and handling costs are to be added to all purchase orders. Please read the catalogue or contact the vendor to determine the actual shipping and handling costs.

If you are unable to ascertain the actual charges, type:

“10% Estimated Shipping and Handling”

If there are no shipping and handling charges, type on requisition/purchase order:

“Shipping and Handling Included”

7. **Delivery Address--Attention of** -- The delivery address should include a name of a person or a specific department.
8. **Delivery, Types of** --- The Board of Education recognizes two (3) types of delivery for equipment and furniture.
 - a. **PLATFORM DELIVERY**
Items are delivered to a platform or loading dock area and are taken off the truck by transportation carrier personnel and placed on a platform or loading dock area. Board of Education personnel will bring items in the school or office building storage area.

b. INSIDE DELIVERY

Items are to be delivered to a Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building.

c. SPOTTED DELIVERY

Items are to be delivered to a Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building. Transportation carrier personnel or specialized individuals are responsible to then uncrate, setup, assemble items to determine good working order and remove all debris to the satisfaction of the Winslow Township Board of Education within five (5) working days. Please ensure that all purchase orders have the correct delivery designation.

9. **Total Cost** -- Please include the words "Total Cost" on the purchase order with the actual amount of the order.

Please verify your figures for accuracy. Please note: **The Board of Education is exempt from paying New Jersey Sales Tax.**

10. **Budget Account Number** -- Please be sure the correct Budget Account Number is entered into the requisition. Note: If no account number is included in the requisition in CSI-Smarts, the requisition will sit in the queue of the employee who entered it and the requisition will not be approved by the intended approvers.

11. **State Contract Orders** -- When ordering through State Contract vendors please include on the requisition

- a. State Contract Number;
- b. Shipping and Handling Included; and
- c. Appropriate documentation when required.

Special guidance will be issued as it pertains to State Contract purchases.

12. **Quotations** -- If quotations are obtained, please attach to the purchase order a copy of each written quotation received. Please type the quotation date and the quotation number.

13. **Bids** -- If bids are obtained, please include the following on the requisition:

- a. Bid Date; and
- b. Bid Number.

14. **Staple Purchase Orders**--Purchase orders are to be stapled if two or more purchase order forms are used for the same order.

B. Responsibilities of Administrator/Supervisor or Principal – Reviewing a Requisition

Administrators/supervisors and principals must ensure the following is reviewed before the requisition is approved:

1. Funds Available

They must check to determine if *funds are available* in their budget to cover the amount of the purchase order. Note: CSI-Smarts does indicate if there is efficient funds in the line the requisition is being charged to.

2. Requisition Completion

They must check to determine that items 1-14 previously noted (Responsibilities of the Originator) have been *properly completed*.

3. Requisitions are to be approved online by the appropriate administrator. Note: Approval is completed electronically in CSI- Smarts.**4. Approval of Principal**

Central office administrators and supervisors have been notified that whenever they order equipment for the instructional staff of the various schools, the purchase order must be approved by the school principal. The principal must approve the purchase order for equipment purchases.

It is the responsibility of the level I approver to obtain the signature of the principal.

5. Originator Copy

The originator copy of the purchase order remains in the Business office. When preparing a requisition, please retain a copy for your files.

6. Receiving Copy

Once the purchase order has been posted and mailed to the vendor, the Business Office will send the Receiving Copy of the purchase order back to the school or office. If you do not receive the Receiving Copy within two (2) weeks of signing the purchase order, please contact the Business Office.

C. Responsibilities of Level II Approvers

Upon receipt of the purchase requisition, the level II approver reviews and determines the educational or operational value of each purchase order. If satisfied approves the purchase order.

The requisition/purchase order is then moved to the Business Office for review and approval.

D. Responsibilities of Business Office

The Purchasing Agent reviews each purchase order. Special attention is given to the following:

1. **Available Funds**—The Requisition system will not permit a requisition to be finalized if there are insufficient funds in the account. If preparing PO, be sure to check for funds availability.
2. **What is being ordered and the cost**--The Purchasing Agent reviews the technical aspects of the purchase order to ensure compliance with State Law and Board Policy.

The Business Office checks the cost of each item and determines if it can be purchased from another vendor at a savings. The Business Office also reviews whether the purchase order exceeds: **This manual reflects a QPA purchasing agent threshold of \$44,000.**

The Quotation Limit	\$ 6,600.00
The Bid Limit	\$44,000.00

3. **Document Check – State Law**

Pursuant to various State Laws, the Purchasing Agent must ensure the following documents are on file in the Business Office before the purchase order is signed and processed:

- Affirmative Action Evidence – Contracts \$44,000.00 and over (cumulative)
- Business Registration Certificate (BRC) – Purchases \$6,600.00 and over
- Chapter 271 – Political Contribution Disclosure Form (PCD)
Purchases over \$17,500.00 (cumulative)
- Disclosure of Investment Activities in Iran Form
- IRS W-9 Form
- Russia-Belarus Activities and Iran Investment Activities Form

4. **Review of Purchase Order** -- The purchase order is also reviewed for technical aspects such

as:

- a. Account number missing or incorrect;
- b. Shipping charges added;
- c. Signatures missing;
- d. State contract numbers incorrect/missing;
- e. Vendor address incomplete; and
- f. Other items as listed in Section A.

Incomplete or improper purchase orders/requisitions will be returned/rejected in CSI-Smarts with a memo comment explaining deficiencies.

If the Purchasing Agent is satisfied, the requisition is approved. The Business Office will then:

- Print purchase order
- Mail the purchase order to the vendor.

The purchase order process, as explained, may take 5 – 10 days to complete. Please plan accordingly.

5. **Transfer of Funds**--The Business Office processes purchase orders only if there are appropriate funds to cover the purchase. Purchase orders lacking sufficient funds are sent back to the originator for a request to transfer funds. All requests for a transfer of funds are to be sent to the **Business Administrator/Board Secretary or the Assistant Business Administrator.**

All transfers of funds have to be approved by the Board of Education at a public meeting.

In certain cases some transfer of funds requests must be sent to the State Department of Education for review. Substantive transfers of money (more than 10% of the budget line item) must be approved by the State.

E. Responsibility of the Vendor

The Business Office sends to the vendor the purchase order and the voucher. The vendor is to sign the voucher and return it to the Business Office with an invoice. If you receive a signed voucher, return it to the Business Office. A check is prepared for the vendor once the Business Office has a

- Signed Voucher
- All Packing Slips
- Invoice
- Receiving Copy Signed

The award of contract to a vendor approved by the Board of Education at a public meeting does not automatically authorize any employee to use the services of, or purchase materials from, the vendor.

All contract purchases require the issuance of a purchase order authorizing the purchase of services and/or goods and materials from the vendor.

❧ METHODS OF PROCUREMENT ❧

A. Advertise for Bids (Purchases that exceed the bid threshold--\$44,000)

This method is used for procuring goods, materials, services and public work projects that exceed in the aggregate of the board of education approved bid threshold of \$44,000.

Examples of Bidding:

Building Services Department

Plumbing, Electrical, HVAC work
Custodial Supplies
Public Works Project

Technology

Computer Supplies/Equipment
Printers / Computer
Interactive Boards

Food Services Department

Groceries and Canned Goods
Kitchen Equipment

District

Furniture
AV Equipment

Athletics

Footwear
Athletic Supplies/Equipment
Physical Ed Supplies/Equipment

Award of Contract--Lowest Responsible Bidder

The common thread of all these bids is that the district has to award the contract pursuant to N.J.S.A. 18A:18A-4 (a) to the lowest responsible bidder.

N.J.S.A. 18A:18A-2 (l). "Aggregate" means the sums expended or to be expended for the provision or performance of any goods or services in connection with the same immediate purpose or task, or the furnishing of similar goods or services, during the same contract year through a contract awarded by a purchasing agent.

Bids and Purchasing:

1. Bid Limit -- \$44,000 --this is the QPA purchasing agent bid threshold.

The Winslow Township Board of Education is restricted by New Jersey state law on how much money can be spent by the district for the entire year on materials, supplies, and services.

This restriction is called the **bid threshold** or **bid limit**. The bid limit is \$44,000. This means that any specific item, class of items, and/or services of a similar nature, purchased by the school district totaling in the aggregate more than \$44,000 for the entire year, must be competitively and advertised for bid. This restriction is for the entire district and not by location or schools.

School officials cannot circumvent the law by splitting purchases to be under the \$44,000 bid limit. Administrators that have purchases that may exceed the \$44,000 bid limit, are to contact the Purchasing Office to begin planning the bid process.

The formal bidding process takes about 6-8 weeks to complete as explained the Appendix under Bid Process.

2. Annual Bids—N.J.S.A. 18A:18A-9

The Board of Education, to be in compliance with N.J.S.A. 18A:18A-9, requests that central office administrators, directors, supervisors and school principals start to plan and prepare for Annual Bids. The proposed time lines are as follows:

- February-March* • Administrators/Supervisors prepare technical specifications to be reviewed by Purchasing Agent.
- April* • Purchasing Agent prepares final bid specifications to be drafted in a manner to encourage free, open, and competitive bidding. Bids are advertised pursuant to the Public School Contracts Law.
- May/June* • Annual bids are received, opened and tabulated by Purchasing Agent.
- May/June* • Award of contract resolutions are prepared by the Purchasing Agent for Board of Education review and approval.
- June* • Purchase orders are generated by Administrators/Supervisors and presented to the Purchasing Agent for services to begin on July 1st.
- June/July* • Purchase orders are generated for goods and materials to be delivered to the schools for August delivery.

3. Bidding: Time Frame

As stated before, the formal bidding process usually takes about 6-8 weeks from start to finish. Please plan appropriately. An outline of the bidding process is located in the Appendix.

4. Exceptions to the Bid Limit

New Jersey State Law allows for some exceptions to the bid requirements. There are approximately twenty (20) exceptions where a Board of Education does not have to go for bid for goods and services. Some of them are:

- a. Purchasing through New Jersey State Contract; Other State Approved Co-ops.
- b. Professional services as outlined by New Jersey law;
- c. Textbooks, kindergarten supplies, student produced publications, library and educational goods;
- d. Legal notices, food supplies, milk, utilities, insurance, election expenses, travel and conferences; and
- e. Contracts with other government entities; county and state colleges.

* These purchases may be subject to the quotation process pursuant to N.J.S.A. 18A:18A-37(a) if practicable.

B. Quotations (Purchases that fall between \$6,600 and \$43,999)

This method of procurement is used for contracts for goods, materials, services and public works projects that in the aggregate are between \$6,600 and \$43,999.

Examples:

Athletic Trainer Supplies
 Fitness Equipment
 Payroll Checks

Athletic Wear
 Instrument Reeds
 Dry Cleaning Services

Award of Contract—Price and Other Factors

The board of education, is obligated to solicit at least two (2) competitive quotations and award the contract pursuant to N.J.S.A. 18A:18A-37 (a), to the vendor whose response is most advantageous, price and other factors included.

Quotations and Purchasing

1. Quotation Limits--\$6,600 through \$43,999

The quotation limit (threshold) presently is \$6,600. This means that any specific item or group of items of a similar nature purchased by the school district, totaling more than \$6,600 and less than \$44,000 for the entire year, must be competitively quoted or advertised for bid at the discretion of the Purchasing Agent.

School officials cannot circumvent the law by splitting purchases to be under the quote threshold.

2. Quotation Process

All quotations shall be in writing and will be coordinated by the Business Office. When a quotation is deemed necessary, the Administrator, Principal, or Department Head is required to get quotations in writing. When a quotation is deemed necessary, the administrator/supervisor or school principal is asked to contact the Business Office. The Business Office will review these quotation specifications to determine whether they are set up to provide open and competitive quotations.

Please note: The formal quotation process could take about 2-4 weeks from start to finish.

There will be no telephone quotations except in a case of extreme urgency.

3. Receipt of Two (2) Quotations

Pursuant to N.J.S.A 18A:18A-37(a) the school district shall solicit two (2) quotations, if practicable. Evidence of the quotation process shall be kept on file. A copy of the quotation shall be attached to the purchase order. The comparable quote should be documented in the description of the requisition. It should also be attached to the requisition in CSI-Smarts. See “Procedures for Attaching Documents in CSI” (Appendix L). It is the responsibility of the Purchasing Agent to solicit formal quotations.

C. Request for Proposal—RFP -- This method is preferred for the following contracts:

Professional Services

Medical
Auditing; Accounting
Legal
Engineering, Architectural
Special Education Related Services

Academic/Operational Services

(Contracts less than \$44,000)
Instructional Improvement
Educational Consultants
Professional Development

Award of Contract—Evaluative Criteria

The RFP method is designed to award the contract to the vendor based upon a list of criteria which include as recommended by the New Jersey State Comptroller's Office with the

Best Practices in Awarding Service Contracts (2010)

- Technical
 - Submission of narrative how firm will provide services; planned approach; measurable results
 - Understanding how services will be provided
- Management
 - Business organization; staffing
 - Experience; and
 - Knowledge of district
- Cost
 - Fee proposal submission; cost analysis

The contract for an RFP contract *does not have* to be given to the respondent who submits the lowest price. The evaluative criteria process is designed to award the contract to the respondent whose response will provide the highest quality services at fair and competitive prices.

D. Competitive Contracting (Certain Contracts over \$44,000)

This procurement method is used for certain contracts over \$44,000.00.

The district can only use this method for contacts that are outlined in NJ State Law 18A:18A-4.1. **Some** of the examples that are permitted are

- Proprietary Computer Software for Board Use
 1. Student Data Warehousing
 2. Student Information System
 3. Business Office; Human Resources Software
- Professional Development Services
- Educational Consultant Services
- Instructional Improvement Services

The award of contract is similar to the RFP award of contract. It is based upon the same evaluative criteria which is designed to award the contract to the respondent whose response will provide the highest quality services at fair and competitive prices.

The administrative process of Competitive Contracting as outlined in N.J.S.A. 18A:18A-4.1 et seq. and N.J.A.C. 5:34-4.1 et seq. is a rather lengthy process and make take 6-8 weeks to complete.

E. State Contract --NJ START--Purchasing

Pursuant to N.J.S.A. 18A:18A-10 (a), a Board of Education may purchase goods and services through New Jersey START (NJ START) contract vendors. If the purchase exceeds the bid threshold, the Board of Education must adopt a resolution awarding the contract.

It is the recommendation of the Purchasing Agent to procure the following equipment and supplies from New Jersey START contract vendors.

❶ *Office Supplies and School Supplies*

The Purchasing Agent will distribute separate memos highlighting State Contract vendors who sell Office Supplies and School Supplies. Please review these memos with your staff.

If you plan to purchase Office Supplies and School Supplies from the State Contract vendor, please follow the instructions on the memo.

❷ *Computers*

If you plan to purchase computers, please adhere to the following process prior to completing purchase orders for computers.

- *Contact the Supervisor of Educational Technology*

Please contact the **Supervisor of Educational Technology at Ext. 7502**. The Supervisor will be able to assist you with the technical aspects and the State Contract requirements of purchasing computers.

⑤ Copiers—Approvals Needed—Superintendent, SBA and Board of Education

If you plan to purchase a copier, please contact the Business office. All purchases of copiers must be pre-approved by the Business Office and the Superintendent of Schools. All purchase of copiers through the State Contract GSA pricing require board of education approval pursuant to the requirements of N.J.A.C. 5:34-9.7.

Other State Contract NJ START Purchasing

The School Business Administrator is required to have board of education approval for all NJ START contract purchases that exceed the bid threshold. All NJ START contract purchases will be verified by the Purchasing Agent prior to processing.

Purchase Order Requirements--State Contract

All purchase orders made through NJ START Contract vendors shall include the following:

1. State Contract Number;
2. State Contract System Identifier—**1 NJCP**;
3. Notification of Award attached to the purchase order;
4. Approved State Contract price list; and
5. Shipping and Handling included.

OTHER PURCHASING PROCEDURES

A. Cooperative Purchasing

The school district may use the services of an authorized cooperative purchasing entity to purchase goods and services. Recognized cooperative purchasing groups are, but not limited to:

- Boards of Education
- Educational Services Commissions
- Regional Services Commissions
- County Special Services Districts
- NJ Division of Purchase and Property (NJ START State Contract)
- National Cooperative Vendors

Cooperative Purchasing System Identifiers—Include on Purchase Orders

School districts are required by administrative code to identify the cooperative group and include the identification number on the purchase order. The following Cooperative Purchasing System Identifiers are provided for your use. This is not an all-inclusive list. The Business Office shall inform all school officials of other cooperative purchasing system entities during the course of the year.

<p>1NJCP 26EDCPS 65MCESCCPS 34HUNCCP</p>	<p>New Jersey START Contract vendors Educational Data Services, Inc., vendors Educational Services Commission of New Jersey vendors Hunterdon County Educational Services vendors</p>
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B. Emergency Contracts

Emergency contracts are strictly regulated by N.J.S.A. 18A: 18A-7. A situation must exist affecting the health or safety of the occupants of school property that requires the immediate delivery of articles or the performance of a service to alleviate the emergency.

The emergency contract process is reviewed in the Appendix. Please note that the Superintendent of Schools must be notified **first** of all emergency purchase requests. Only the Purchasing Agent may award an emergency contract.

C. EUS—Extraordinary Unspecifiable Services

The EUS procurement method is used for the procurement of insurance and insurance consultant services. The Purchasing Agent will coordinate all EUS activities pursuant to N.J.S.A. 18A:18A-5 (a) (10) and N.J.A.C. 5:34-2.1 et seq.

D. Federal Funds—Procuring Goods and Service When Using Federal Funds

All non-federal entities (school districts) are to follow NJ Public School Contracts Law when procuring goods and services using federal funds except where the federal standards detailed in 2 CFR Part 200. 317 et seq. are in conflict or **more restrictive**.

School districts, when procuring goods and services using federal funds, are to comply with the Federal Procurement Code 2 CFR 200.317 et seq. A more detailed explanation of procuring goods and services when using federal funds is found in the Appendix Section of this manual.

E. Increasing a Purchase Order Amount

There may be times where a purchase order amount has to be increased to meet the needs of the district. The School Business Administrator, in accordance with N.J.A.C. 6A:23A-6.10 will identify and investigate the reason(s) for any increase to a purchase order. An appropriate form to request an increase has been prepared and is available from the Business Office.

Vendors Doing Business with the District

New Vendors

The Purchasing Agent must enter new vendor information in the Business Office financial system prior to using the services or goods of that new vendor. The Purchasing Agent also has to receive from vendors certain legal documents prior to issuing a purchase order. Depending on the amount of the purchase order in the aggregate the following documents must be in the possession of the Purchasing Agent:

- Affirmative Action Evidence—Certificate of Employee Information Report
- Business Registration Certificate from the State of New Jersey
- Chapter 271 Political Contribution Disclosure form
- Disclosure of Investment Activities in Iran Form
- IRS W-9 Form
- Russia-Belarus Activities and Iran Investment Activities Form
- Other documents required by Federal Procurement Code

Vendor Performance--Unsatisfactory

It is hoped that vendors used by the school district provide goods and services in accordance with the terms and conditions of the contract. If any school official does not receive goods or services in a satisfactory manner, it is important the Purchasing Agent be informed.

Vendor/Contractor Evaluation & Recommendation

The Public School Contracts Law permits the school district to renew the contract of a vendor or contractor who provides services to the district. School officials administering the contract for those vendors shall, pursuant to N.J.S.A. 18A:18A-42, complete Vendor/Contractor Evaluation and Recommendation form to determine if the vendor has provided services to the district in an “effective and efficient manner.

Debarment, Suspension or Disqualification– (N.J.A.C. 17:19-1.1 et seq.)

The Board of Education will not enter into a contract for work with any person, company or firm that is on the State Department of Labor and Workforce Development; Prevailing Wage Debarment List, or the State of New Jersey Consolidated Debarment Report or the Federal System for Award—SAM.gov.

Renewal of Contracts—Services

Any vendor contract for services other than professional services, may be extended or renewed by the board of education pursuant to the terms and conditions of N.J.S.A. 18A:18A-42 (o). The major conditions are as follows:

1. Renewal contract is awarded by board resolution;
2. No contract shall be extended so that it exceeds five (5) consecutive years;
3. Any price increase shall not exceed the quarterly Index Rate; and
4. Terms and conditions of the contract remain substantially the same.

The Purchasing Agent will notify all administrators in March of the preceding fiscal year of any vendor contracts that are eligible for renewals.

Student Activity Account Purchases

The purpose of having student activity funds should be to finance the normal legitimate co-curricular activities of the student body organization. ***Only expenditures relating to student group activities, which benefit students, may be made from student activity accounts.*** Student activity funds are monies generated by students' participation, authorized to be spent by students and expended on behalf of the students.

Signing of Contracts with Vendors--Prohibited

School officials are strictly prohibited of signing any contracts with vendors, unless expressly authorized by board resolution. All contracts with vendors shall be reviewed by the School Business Administrator, who if satisfied, will affix his signature to the vendor contract

Purchases—Bids May Be Required—Discretion of School Business Administrator

The School Business Administrator is aware of the following exception to bidding

Goods and services paid with funds that: are raised by or collected from students to support the purchase of student-oriented items or materials, such as yearbooks, class rings, and a class gift; and are deposited in school or student activity accounts; and require no budget appropriation from the board of education; N.J.S.A. 18A:18A-5 (a) (21)

It will be the determination of the School Business Administrator, whether an advertisement for bid will be required for a Student Activities purchase, which in the aggregate exceeds the bid threshold of \$44,000.

Purchases—Quotations Required

Goods and services paid with student activity funds and require no budget appropriation from the board of education, are considered an exception to bidding under the New Jersey Public School Contracts Law. It is important to note however, that purchases less than the bid threshold may be subject to official quotations solicited by the School Business Administrator. Please alert the Business Office for any upcoming purchases that are more than \$6,600.

Purchases—Board Resolution Required Exceeding the Bid Threshold

All purchases exceeding the bid threshold, currently \$44,000, require prior board of education approval at a regularly scheduled meeting.

Board Resolution -- Pursuant to N.J.S.A. 18A:18A-5 (a) (21) all purchases from the student activity account that exceed the bid threshold must be approved by board resolution prior to the purchase being made.

Purchases of yearbooks, school rings; catering hall for proms, may fall in this category. Fund-raising contracts that exceed the bid threshold in the aggregate require a board resolution.

❧ SELECT PURCHASING TOPICS ❧

A. Field Trip Transportation

The district maintains a fleet of buses which should be utilized for approved field trips. All employees are reminded to follow the district policies as it pertains to the field trip approval process and transportation.

1. Purchase order must be prepared and processed prior to the date of the field trip.
2. Attached to the field trip transportation purchase order is a copy of the board of education resolution approving the destination of the field trip.
3. All field trips using board of education funds (purchase order) shall be part of the instructional program, have an educational value and shall be reasonable in cost. Field trips solely for student entertainment are prohibited when using public funds. A board resolution approving the field trip must be attached to the purchase order.
4. The cost of field trips may be borne by the pupils' parents with the exception of pupils in special education classes and pupils with financial hardship. Reference—N.J.S.A. 18A:36-21

B. Meals; Refreshments and Catering

The State of New Jersey Department of Education has provided guidance to school districts through Administrative Code N.J.A.C. 6A:23A-5.8 on board expenditures for meals and refreshments.

The expenditure of public funds for meals and refreshments may be used for the following:

1. Permitted Activities for Meals; Refreshments; Catering

- ***Student Activities***
Reasonable costs for light meals and refreshments directly related to activities that benefit students and are part of the **instructional program** are permissible. These activities must be part of the instructional program and not solely for student entertainment.
- ***Parent Activities***
Reasonable costs* for light meals and refreshments for parent activities are permissible. It is expected that expenditures for this purpose will be minimal and infrequent.
- ***Dignitaries***
Reasonable costs* for light meals and refreshments for dignitaries as defined in State code, are permissible.
- ***Board Member Meetings -- N.J.A.C. 6A:23A-7.12(f)***
Light meals and refreshments* are permitted for all board members and for employees who are required to attend a board of education meeting.

*Please note that costs for light meals and refreshments are limited as follows:

Breakfast	\$ 7.00 per person
Lunch	\$ 10.00 per person
Dinner	\$15.00 per person

(NJ OMB Circular 20-04-OMB Section XI—Letter I)

Documentation Required—Light Meals and Refreshments

Documentation must be provided to support expenditures for light meals and refreshments. The following information is to be provided on the Purchase Order:

- Description of the activity;
- Purpose/justification of the activity; goal; objectives;
- Make-up of the group receiving the meals; and
- Names of employees and board members included in the group.

2. Prohibited Activities—Meals; Refreshments and Catering

- **Athletic Activities—Feeding Guests**

Light meals and refreshments served to *guests* at any athletic event, game or contest are not permitted.

- **Staff and Employees of the School District**

Light meals and refreshments are not permitted for employees and staff of a school district, unless the staff member or employee is essential to *a student activity* where light meals or refreshments are being served. N.J.A.C. 6A:23A-7.12 (d); 6A:23A-5.8 (b) (4)

- **Honoring Employees**

Receptions, dinners or other social functions held for or honoring any employee or group of employees are not permitted when public funds are being used.

Please note: the use of public funds (purchase order) for the purchase of employee recognition awards is permitted. For example—Retirement Plaques!

3. Purchase of Food Supplies – Supermarkets

New Jersey state law and code excludes the purchase of food supplies from the bidding process if the food supplies are for the school cafeteria or home economics classes. Many schools and offices have prepared purchase orders to:

Zallie Supermarkets

Food supplies purchased from the supermarkets shall be in compliance with state law and code and only for the approved list of situations. All purchase orders, including student activity account purchases, are subject to review by Department of Education (DOE) officials and auditors.

4. Food Supplies

New Jersey Administrative Code 6A:23A-16.5(b) clearly notes that food supplies include those supplies that are “eaten or drunk.” Administrators are to ensure that purchases from the supermarkets have only items listed that follow the code. The Business Office will review the register receipts and highlight those items that do not follow the code.

Purchase Order Deadline—Annual Notification

The deadline for submitting purchase orders for the current operating budget is on or about **June 1, of the current year** unless on an earlier date set by the Superintendent.

(Purchasing Freeze) Exceptions to the deadline date may be for purchases of the following:

- End of the year activities—field trips, graduation, assemblies;
- Employee contractual obligations—tuition reimbursement;
- Emergency contracts;
- State and/or federal funded program grant programs;
- Travel reimbursements; and
- Other goods, materials or services approved by the Superintendent

Fixed Assets

Generally Accepted Accounting Principles (GAAP) reporting, requires the district to maintain physical accountability over district owned assets. Fixed assets are property, plant or equipment, assets that are long-term and continued use, such as land, buildings, machinery, and equipment.

Cost Determination of Fixed Asset

For the purpose of this purchasing manual and to be in compliance with law and code, a fixed asset is a single item cost of \$2,000 or more.

Recording of Fixed Assets

School officials ordering and receiving a fixed asset item, shall properly record the item on the purchase order in accordance with Business Office procedures. The fixed asset item shall also be identified with the district's bar-coding system.

Disposal of Fixed Assets

All school district property must be disposed of in a manner prescribed by law as per the Records Retention Schedule prepared by the New Jersey Bureau of Records Management. The Business Office will assist all school officials in the disposal of all school property, especially those identified as fixed assets.

Contracted Service Providers—Protecting Our Children

Regular Contact with Students

There may be times during the performance of a vendor contract, where a contracted service provider may come in contact with students of the school district. The district fully understands its obligation to provide to all students and staff members, a safe educational environment. To this end, the district will be requiring all contracted service vendors who come in **regular contact with students** to comply with the following requirements.

Anti-Bullying Reporting--Requirement

When applicable, the contracted service provider shall comply with all applicable provisions of the New Jersey Anti-Bullying Bill of Rights Act—N.J.S.A. 18A:37-13.1 et seq., all applicable code and regulations, and the Anti-Bullying Policy of the Board of Education. In accordance with N.J.A.C. 6A:16-7.7 (c), a contracted service provider, who has witnessed, or has reliable information that a student has been subject to harassment, intimidation, or bullying shall immediately report the incident to any school administrator or safe schools resource officer, or the School Business Administrator/Board Secretary.

Criminal History Background Checks—N.J.S.A. 18A:6-7.1--Requirement

When applicable, the contracted service provider, shall provide to the school district prior to commencement of contract, evidence or proof that each employee assigned to provide services and that comes in **regular contact with students**, has had a criminal history background check, and furthermore, that said background check indicates that no criminal history record information exists on file for that worker. Failure to provide a proof of criminal history background check for any employee coming in regular contact with students, prior to commencement of contact, may be cause for breach of contract. No employee of a contracted service provider shall commence work at a school facility without having first obtained an approval for employment from the Office of Student Protection. **New Jersey DOE Broadcast 9/9/2019.**

Pre-Employment Requirements

When applicable, all contracted service providers, whose employees have **regular contact with students**, shall comply with the Pre-Employment Requirements in accordance with New Jersey P.L. 2018 c.5, N.J.S.A. 18A:6-7.6 et seq. Contracted service providers are to review the following New Jersey Department of Education—Pre-Employment Resource P.L. 2018 c.5 link below for guidance and compliance procedures.

<https://www.nj.gov/education/crimhist/preemployment/>

Textbooks; Approval and Purchase**1. Approval of Textbooks**

In accordance with state law (N.J.S.A. 18A:34-1), all textbooks must be approved by the Board of Education prior to their use in the educational program. Purchasing textbooks that have not been approved by the Board of Education is a violation of state law. The Director of Curriculum, has set up procedures to have textbooks approved by the Board of Education.

2. Textbook Approval – Board of Education Resolution

The procedure for obtaining Board approval is:

- a) Complete the District Textbook Evaluation and Approval form
- b) Submit textbook and form to the Office of Curriculum and Staff Development, who will prepare the Board resolution.

3. Purchase of Textbooks and Curriculum Department Review

New Jersey Administrative Code 6A:23A-9.3(c) (12) requires the purchase of textbooks to meet one of the following conditions:

- a. The purchase is in accordance with a textbook replacement plan;
- b. Textbooks have been identified as stolen or destroyed; or
- c. A change in curriculum or new edition requires a new textbook.

It is important that all purchase orders for textbooks withstand any state or district audit review. The following documentation shall be attached to each purchase order for textbooks:

- Textbook Order Rationale Form (See Appendix)
This form which must be completed and attached to the front of the purchase order requires the administrator or supervisor to
 - explain the reason for the purchase; and
 - provide documentation the textbook was pre-approved.

Budget Accounts

As always, only textbooks may be purchased from the “640” object code. All other books and reading material must be purchased from the “600” or “610” series accounts.

Books; Purchasing Procedures**1. Purchase Orders Processed**

The Purchasing Office, to ensure compliance with Public School Contracts Law and board policy, will now process all purchase orders for books and workbooks that require board of education approval, once a month.

The Purchasing Office will hold all purchase orders for books and workbooks to determine whether the total cost of the purchase orders exceed the bid threshold. If the total cost of the purchase orders exceeds the bid threshold then the Purchasing Office will prepare the appropriate board resolution.

After the board of education adopts the resolution to purchase the books/workbooks, the purchase orders will be signed and processed if all the documents required are on file.

The Purchasing Office will use the Superintendent's deadline for agenda items for this process. Purchase orders for books and workbooks received after the deadline will be held for the next board meeting.

2. Purchases Must be Planned

All schools/offices buying books and workbooks must now plan appropriately. Administrators and supervisors are to direct teachers and staff members to have all purchase orders ready before the deadline or otherwise they will have to wait for the next board of education meeting.

3. Online Pricing or Price Quotations

School principals are to ensure that purchase orders for books and workbooks be presented to the Assistant Superintendent/Superintendent with pricing that was obtained through the book company representative or by using online pricing.

4. Purchase Order Review – Online Pricing or Price Quotations

Each purchase order for the purchase of books and workbooks will be reviewed by the Purchasing office. It is expected that attached to the purchase order will be either:

- Copies of the price quotation received from the sales representative; or
- Copies of the online pricing obtained from the company's website.

Shipping and handling costs must be confirmed by the sales representative or the customer service number.

Any book purchase order that does not have either the price quotation from the sales representative or copies of online pricing will be returned.

Use of Catalog Pricing – PROHIBITED

Using written paper catalogue pricing is prohibited. All book prices must be obtained by contacting the sales representative or by obtaining the prices online.

Travel Reimbursement—Purchase Order—Conferences and Workshops

The State of New Jersey, pursuant to N.J.S.A. 18A:11-12, has adopted strict travel guidelines for school districts to follow. All school officials and employees seeking travel reimbursement must adhere to the law and travel administrative code—N.J.A.C. 6A:23A-7.1 et seq. **At a minimum**, reimbursement purchase orders for travel must meet the following requirements:

a. Written Approval of the Superintendent—prior to travel event

The travel shall be approved in writing by the Superintendent prior to the travel event. Documentation shall be provided with the purchase order for reimbursement.

b. Board of Education Approval—prior to travel event

The travel shall be approved by resolution at a public board of education meeting, again, prior to the travel event. A copy of the board resolution shall be attached to the purchase order.

c. Reimbursement Procedures

Prior to being reimbursed for approved costs for the travel event, the following must be presented with the purchase order when applicable

1. Approvals in writing;
2. Travel Report;
3. Receipts for hotel and meals (when applicable);
4. Mileage Travel Form;
5. Driver's License; Vehicle Registration; Insurance Card; and
6. Other documents when requested.

All public school employees are to review all board policy and school administrative procedures with the School Business Administrator prior to planning for the travel event. Additional rules and procedures on travel are available by contacting the School Business Administrator.

❧ REQUISITION/PURCHASE ORDER PROCESS ❧
❧ ACCOUNTS PAYABLE SECTION ❧
❧ Receipt of Goods/Services ❧

A. Processing the Requisition/Purchase Order--Design of Purchase Order

The purchase order is made of six (6) sheets. Listed below are the names and the purpose of each sheet. (A Requisition becomes a purchase order after all required administrators have approved the requisition in the Business Office Software System).

<u>Copy</u>	<u>Color</u>	<u>Disposition</u>
Vendor Copy	White (top)	Sent to vendor to order items/provide services
Voucher Copy	White (2 nd)	Sent to vendor for signature
Receiving Copy	Goldenrod	Sent to school/office; returned to Business Office upon receipt of goods/services
File Copy	Blue	Remains on file in Business Office
Authorization Copy	Goldenrod	Signatures authorizing purchase remains on file in the Business Office
Originator Copy	Green	Remains with office of administrator or supervisor.

B. Receipt of Goods and Services

The originator of the purchase order should follow the following process when receiving materials, goods, and services.

1. Receipt of Items Ordered

It is important that all items received be immediately checked. Please note the following:

- a. Obtain receiving copy of purchase order and packing slip of items ordered.
- b. Open boxes and check off items received on the receiving copy and the packing slip.
- c. If all items are enclosed, then sign and attach packing slip to the receiving copy of the purchase order.
- d. The school principal/office supervisor should sign the receiving copy and send it with the packing slip to

Accounts Payable c/o Business Office

Receipt of Goods and Services—Responsibilities of Administrators; Supervisors

Administrators and supervisors are to ensure that all goods received have been checked in for accuracy. If the goods received match the purchase order and the packing slip then the administrator should do the following:

- Sign the packing slip to confirm receipt of delivery of goods;
- Sign the Receiving Copy (pink slip) of the purchase order;
- Sign any invoices that may have been submitted with the order; and

Send all items to the Business Office c/o Accounts Payable within seven (7) days of the receipt of goods.

Accounts Payable Procedures—Notification Process—Unreturned Paperwork

There will be instances where the Business Office Accounts Payable Office will send a courtesy reminder to any school or office that has not returned the paperwork in a timely fashion. The following procedures have been approved:

- **Thirty (30) Day Notice—Original**

The Accounts Payable Office will send a reminder notice to all schools and offices that have not submitted their paperwork after 30 days of receipt of the invoice.

- **Second Notice—Seven (7) Days**

The Accounts Payable Office will send a second reminder notice seven (7) days later if no paperwork is received from the school or office.

- **Final Notice—Seven (7) Days**

The Accounts Payable Office will send a Final Notice reminder seven (7) days later if no paperwork is received from the school or office

- **Superintendent’s Office Contacted—Three (3) Days**

The School Business Administrator will contact the Superintendent of Schools after three (3) days if the paperwork is not received from the school or office.

All receiving copies of purchase orders and packing slips should be signed and sent to the Business Office within seven (7) days of receipt of items.

The Winslow Township Board of Education has an excellent reputation for paying its bills in a timely fashion. We ask that all employees assist in maintaining this fine reputation. Paying Bills in a Timely Fashion—within 30-60 days and Paying Bills Pursuant to State Law—within 90 days N.J.S.A. 18A:18A-10.1

2. **Problems Encountered with Receipt of Goods**

- **Problem: Back Orders**

Sometimes items ordered will not be received in the first shipment. This is known as a back order. The packing slip will have back order written on those particular items.

- **Process to Follow: Back Orders**

If the order is incomplete because there is a back order, do not wait for the next shipment. Please do the following:

- Mark on your receiving copy of the purchase order those items you did not receive.
- Make and keep a copy of your receiving copy and the packing slip.
- Send the original receiving copy and packing slip to the Business Office. Mark “Do not Liquidate.”
- Upon receipt of the back order in the next shipment, check off your copies of the receiving copy and the packing slip and send both copies to the Business Office.

+ Problem: Items Missing from Order

Sometimes items are marked on the packing slip that they were delivered but are missing from your shipment.

Process to Follow: Items Missing

- Call the company and tell them what was missing.
- Mark on the receiving copy and packing slip what items were missing.
- Make and keep a copy of your receiving copy and the packing slip.
- Send the original receiving copy and packing slip to the Business Office marked “Do not Liquidate.”
- Upon receipt of the missing item in the next shipment, check off your copies of the receiving copy and the packing slip and send both copies to the Business Office.

+ Problem: Items Damaged; Wrong Item

Sometimes you will receive items that are damaged or the wrong item.

Process to Follow: Items Damaged; Wrong Item

- Call the company and ask them what the procedure is for returning damaged or wrong items.
- Return the item(s) to the company.
- On the receiving copy and the packing slip, mark what items were returned and the reasons for being returned. Please note how the items were returned (UPS/PO/Vendor Pick Up).
- Send the receiving copy and packing slip to the Business Office marked “Do not Liquidate.”
- Upon receipt of the missing/wrong item in the next shipment, check off your copies of the receiving copy and return to Business Office.

+ Problem: Discontinued Item

Sometimes the items you requested have been discontinued.

Process to Follow: Discontinued Item

- Mark on the receiving copy goldenrod of the purchase order “discontinued.”
- Do not call the company for a replacement item. You must complete a new purchase order.

VENDOR PAYMENT PROCESS**Contracted Services****Role of School District****Purchase Order Contract Amount—Not To Be Exceeded!**

The contracted services vendor/provider (vendor) receives a purchase order from the Purchasing Agent notifying the vendor that services may begin.

The purchase order has a total contract amount. This contract amount may not be exceeded unless authorized by the Board of Education in writing.

Monitoring Contract Amount—District Administrator Responsibility!

The School Business Administrator asks all district administrators to monitor all vendor bills and invoices to ensure they do not exceed the total contract amount. Administrators are asked to contact the Purchasing Agent, forty-five (45) days in advance, if the total contract amount is close to being exceeded. The Purchasing Agent then can begin a process to exceed the purchase order amount pursuant to administrative code.

Exceeding Contract Amount—Unauthorized Service!

If any administrator permits a vendor to exceed the contract amount, the administrator has permitted an unauthorized service, which is similar to an unauthorized purchase. Administrators are asked to monitor the dollar amount of services being provided to the district.

Monitoring Contract Amount—Vendor Responsibility!

The district asks all vendors to also monitor all bills and invoices to ensure they do not exceed the total contract amount. Vendors are asked to contact the respective administrator, forty-five (45) days in advance, if the total contract amount is close to being exceeded.

Exceeding Contract Amount — Written Authorization!

Contracted vendors may only exceed the amount on the purchase order when authorized by the School Business Administrator in writing. The authorization will be in the form of a new purchase order being issued to the contractor signed by the Purchasing Agent.

All bills and invoices submitted to the Business Office by the vendor will be sent to the appropriate school district administrator/supervisor for review and approval. The Business Office cannot begin the payment process until it receives the invoices signed and approved by the appropriate administrator.

End of Year Billing/Cancellation of Purchase Orders

Administrators are to work with contracted services vendors so that end of the year invoices are submitted to the Business Office in a timely fashion. This is imperative. In order to comply with the State of New Jersey Department of Education requirements, the district has adopted a policy of canceling open purchase orders at the end of the fiscal year. All invoices must be billed within thirty (30) days of services to meet the State Department of Education deadline. If we are not in receipt of your invoice within the thirty (30) day deadline, we will not be able to process payment in a timely fashion and the corresponding purchase order may be cancelled, thereby causing a delay in payment.

❧ APPENDIX ❧

- A. Formal Bid Process
- B. Emergency Purchases/Contracts
- C. Memorandum--Return of Purchase Order
- D. Chart—Purchase Order Requirements
- E. Vendor Letter—Unauthorized Purchases
- F. Copy of Purchase Order
- G. Copy of Requisition
- H. Federal Contracts
 - 1. Federal Programs for School District
 - 2. Compliance with 2 CFR 200.317 et seq.
 - 3. Federal Funds Procurement Methods
 - 4. Debarment and Suspension for Federal Contacts
 - 5. Stevens Amendment
- I. Federal Contracts—Chart of Thresholds
- J. Budget Account Coding – Description of Items
- K. CSI Smarts – Budgetary Accounting Purchase Requisition Processing
- L. Procedures for Attaching Documents in CSI

❧ FORMAL BID PROCESS ❧

<u>Process</u>	<u>Time Line</u>
Initial request to bid made by Administrator/Supervisor. Certification that funds exist.	One Day
Review of specifications, fully outlining items, materials or services to be bid by the Purchasing Agent.	One Week
Return of reviewed specifications to Administrator/Supervisor for final approval. Administrator/Supervisor signs off final approval.	One Week
Bid package prepared by the Purchasing Agent.	One Week
Copies of bids run off by Print Shop.	One Day
Legal advertisement sent to newspaper.	Three Day Advance Notice
Bid Date/Time -- must be at least 10 days after Legal Ad appears in newspaper. Bids are opened and read publicly.	10-20 Days
Bid results are reviewed by: a. Administrator/Supervisor b. Purchasing Agent	One Week
Administrator/Supervisor prepares spreadsheet showing lowest bidders and recommends award of bid. Purchasing Agent reviews bids. Resolution is prepared.	One-Two Weeks
Bids are reviewed at Board Agenda, Committee of the Whole, and Regular Public Meetings.	One Week
Purchase orders are prepared by Administrator/Supervisor.	One Week

The formal bidding process takes about 6-8 weeks from start to finish.

Please note: Bids for Public Works/Construction Projects take longer as a request for wage determination must be formally made to the State of New Jersey.

❧ EMERGENCY CONTRACTS (18A:18A-7) ❧**A. Background**

An actual emergency must exist. An “emergency” is not to be created as a result of inadequate planning, delay, failure to take into account construction season or administrative convenience.

B. Definition of Emergency

An emergency is a situation affecting the health or safety of occupants of school property that requires the immediate delivery of the articles or performance of a service to alleviate the emergency. Federal and State of New Jersey *Declarations of Emergencies* may also apply. The school business administrator will contact the board attorney for guidance on such declarations.

C. Process in Declaring an Emergency**1. Superintendent of Schools Notified**

The Superintendent of Schools is notified by the employee/supervisor/administrator requesting a declaration of emergency.

2. Business Administrator/Purchasing Agent Notified

The official in charge of the building or facility, wherein the emergency occurred shall notify the Business Administrator/Purchasing Agent of the following:

- a. Nature of the emergency;
- b. Time of the occurrence; and
- c. The need for the performance of a contract.

Such notification shall be prepared in writing and filed with the Purchasing Agent as soon as possible.

3. Awarding of Contract by Business Administrator/Purchasing Agent

If the Business Administrator/Purchasing Agent is satisfied the emergency exists, the Business Administrator/Purchasing Agent by State Law is authorized to award the contract.

4. Filing of Documents with State and County by Board Secretary/School Business Administrator

In accordance with N.J.A.C. 5:34-6.1, the following documents must be filed with the County Superintendent within three (3) days after awarding the contract or agreement:

- a. A copy of the contract or agreement; and
- b. A copy of the written requisition.

5. Approval by Board of Education

The Board of Education, at its next regular Board of Education Public Meeting, shall review and acknowledge said emergency purchase. This may be done by board resolution.

(Appendix B)

WINSLOW TOWNSHIP BOARD OF EDUCATION
BUSINESS OFFICE
M E M O R A N D U M

To: _____
From: _____, Business Administrator/Board Secretary
Date: _____
Re: **Return of Purchase Order(s)**

I am returning the attached purchase order(s) for the reason(s) checked below:

- _____ Account Number Incorrect; Missing--Please use Account Code # _____
- _____ Bid Number, Quotation Number--Not Included on Purchase Order
- _____ Board Resolution Needed--Attach to Purchase Order
- _____ Conference Request Form--Not Attached; Not Approved
- _____ Description of Item(s), Service Needed
- _____ Funds; Federal/State – Title of Grant Program – Type on Purchase Order/Requisition
- _____ Minimum Order \$25.00 Minimum State Contract Order \$100.00
- _____ Proposal/Contract Missing -- Attach to Purchase Order
- _____ Quotation Needed--Please contact me Ext _____ to discuss process
- _____ Rationale Form Missing; Unsigned
- _____ Shipping Charges Not Added
- _____ Shipping Charges Not Needed. Type on P.O. "Shipping and Handling Included"
- _____ Signature Missing--Administrator, Supervisor, Principal
- _____ State Contract Number Incorrect, Missing--State Contract Documentation Missing
- _____ Textbook Documentation Missing
- _____ Website Documentation / Board Resolution
- _____ Unauthorized Order--Please contact me Ext. _____ to discuss procedures
- _____ Vendor Address Incomplete--Post Office Box Number Only
- _____ Vendor Check Needed?
- _____ As Per Attached Memo
- _____ Other _____

Please make the adjustments needed and return the requisition/purchase order with this form to my office.

(Appendix C)

PURCHASE ORDER REQUIREMENTS

CONTRACT/PURCHASE ORDER THRESHOLDS (AGGREGATE)	AFFIRMATIVE ACTION EVIDENCE (AA)	BUSINESS REGISTRATION CERTIFICATE (BRC)	CHAPTER 271 PCD (PAY TO PLAY) (271)
Up to \$ 6,600	No (a)	No	No
\$ 6,600 - \$17,499	No (a)	YES	No
\$17,500 - \$43,999	No (a)	YES	YES
*\$44,000 – and over	YES	YES	YES

Affirmative Action Evidence Exemptions (a)	Business Registration Certificate Exemptions	Chapter 271 (PCD) Exemptions
<ul style="list-style-type: none"> Contracting Units Subject to Title 40A:11 State of New Jersey Contract Purchases Boards of Education including Educational Services Commissions Other contracting units, e.g. County and State Colleges and local authorities, boards, etc. 	<ul style="list-style-type: none"> Contracting Units Subject to Title 40A:11 State of New Jersey Contract Purchases Boards of Education including Educational Services Commissions Other contracting units, e.g. County and State Colleges and local authorities, boards, etc. Non-profit Organizations <p><u>Exempt Situations</u></p> <ul style="list-style-type: none"> Emergency Purchases – No payment unless BRC is on file. Employee settlements paid to attorneys; Establishments that are out of state & business being conducted takes place out of state, e.g. hotels, band camps, seminars, theatres, etc. Purchase made entirely through School Student Activity Funds. 	<ul style="list-style-type: none"> Contracting Units Subject to Title 40A:11 State of New Jersey Contract Purchases Boards of Education including Educational Services Commissions Other contracting units, e.g. County and State Colleges and local authorities, boards, etc. Non-profit Organizations New Jersey School Boards Association Contract Renewals Public Utilities, e.g. PSE&G <p><u>Exempt Situations</u></p> <ul style="list-style-type: none"> Emergency purchases; Litigation payments to parties through court order.

***Based upon a QPA \$44,000 Bid Threshold**

(a) It is suggested that Affirmative Action evidence be on file from vendors and contractors.

It is suggested that school districts request from all vendors the Iran Disclosure Form (Appendix D)

Sample

Name of School District
Office of the Superintendent
Address
City, State, Zip

Sample

TO: All Vendors

Date: _____

UNAUTHORIZED ORDERS

Official Notification

Authorized Purchases

The _____ Board of Education only recognizes purchases made through the approved purchase order process. All purchases made by the _____ Board of Education require:

- *Written Purchase Order;*
- *Purchase Order Number; and an*
- *Authorized Signature (Purchasing Agent)*

Unauthorized Purchases

Any Board of Education employee who orders and/or receives any materials, supplies or services without first going through the approved purchase order process has made an unauthorized purchase.

Vendors' Responsibility

• **Do NOT Honor Requests!**

Vendors are not to honor or accept any requests for goods or services unless the vendor receives a written purchase order with an authorized signature and a purchase order number.

• **Contact the Business Office!**

Please alert _____ at _____ if any Board employee attempts to place an order without an authorized purchase order.

• **You will NOT Get Paid!**

The _____ Board of Education will not be held responsible for any unauthorized orders or unauthorized purchases.

Authorized Signatures

The _____ Board of Education will only recognize purchase orders signed by:

Business Administrator, Board Secretary

(Appendix E)

END ALL INVOICES TO
PURCHASE ORDER
THE BOARD OF EDUCATION IS AN EQUAL
 EMPLOYMENT AND EDUCATIONAL
 OPPORTUNITY DISTRICT

WINSLOW TOWNSHIP BOARD OF EDUCATION
 30 COOPERS FOLLY ROAD • ATCO, NJ 08004
 TEL (856) 767-2850 • FAX (856) 768-2765
 FED EIN #21-6000136

THIS NUMBER MUST
 APPEAR ON ALL
 INVOICES, PACKAGES
 & CORRESPONDENCE

Ship to
 WINSLOW TWP BOE
 ATCO, NJ 08004

To

 Fax

Account Code	Amount

Date: Dept:

Qty	Unit	Description	Unit Price	Amount

CLAIMANT'S SIGNED DECLARATION

I declare that the goods or services itemized in this bill have been delivered or rendered; that no bonus has been given or received by any person or persons with the knowledge of the dependent; and that the above bill is true and correct.

X

SIGNATURE

OFFICIAL POSITION

DATE

NO CHANGES TO THIS ORDER PERMITTED WITHOUT THE APPROVAL OF THE BUSINESS OFFICE.

FOR PAYMENT SIGN & RETURN THIS PAGE WITH YOUR INVOICE

Total for Lines

NO ORDER VALID UNLESS SIGNED BY THE BOARD SECRETARY

SECRETARY, BOARD OF EDUCATION

PAYMENT WILL BE MADE UPON COMPLETE SHIPMENT

FOR OFFICIAL USE ONLY: Payment Authorized The above claim was ordered paid at meeting of the Board of Education

Check Date

Check No.

VOUCHER - RETURN TO BOARD - SEE REVERSE SIDE

(Appendix F)

BOARD OF EDUCATION WINSLOW TOWNSHIP
 40 COOPER FOLLY ROAD
 ATCO, NJ 08004
 856-767-2850
 FAX-856-768-2765

To: VENDOR NAME

P.O. # _____

Address: _____

Vendor # _____

Date: MM/DD/YY

(Payee)

ORDER #	QUANTITY	DESCRIPTION	AMOUNT	TOTAL
Total				0.00

VENDOR ONLY

OFFICER'S CERTIFICATION
 I, having knowledge of the facts certify that the materials, supplies or services rendered, have been received, said certification being based on signed delivery slips or other reasonable procedures,

I, See attached declare that the goods or services itemized in the bill have been delivered or rendered; that no bonus has been given or received by any person(s) with the knowledge of the deponent, and that the above bill is true and correct.

 BOARD SECRETARY/BUSINESS ADMINISTRATOR

(Signature of Payee)

 SUPERVISOR

ACCOUNT CHARGED	APPROVED BY FINANCE COMMITTEE DATE: _____	PAYMENT RECORD
XX-XXX-XXX-XXX-XX		CHECK #:

❧ FEDERAL CONTRACTS ❧

Examples of Federal Funding Sources—Every Student Succeeds Act (ESSA)

- Title I, Part A – Improving Basic Programs Operated by LEA’s
- Title II, Part A – Teacher and Principal Training and Recruiting
- Title III– English Language Acquisition and Language Enhancement
- Title III—Immigrant Education Program
- Title IV, Part A – Student Support and Academic Enrichment Program

Other Examples of Federal Funding Sources

- I.D.E.A. Part B Handicapped
- Perkins Vocational Education
- National School Lunch Program
- National School Breakfast Program
- ESSER I, II Act—Elementary and Secondary School Emergency Relief Act
- CARES Act—Coronavirus Aid, Relief and Economic Security Act 2020
- ARP-ESSER – American Rescue Plan Act of 2021 Elementary and Secondary Schools
- ARP-IDEA - American Rescue Plan Act of 2021 Individuals with Disabilities Education Act

Federal Procurement Guidelines—Federal Regulations 2 CFR Part 200.318 et seq.

School districts, when procuring goods and services using federal funds, shall comply with Federal Regulations Procurement Standards 2 CFR 200.318 et seq., and the New Jersey Public School Contracts Law.

Methods of Procurement—When Using Federal Funds

All procurement transactions must be conducted in a manner providing full and open competition. (2 CFR 200.319). Examples of procurement methods to be used:

- **Micro-purchases—Purchases less than \$6,600.00**

The Purchasing Agent shall use sound business practices for purchases in the aggregate that do not exceed \$6,600.00. Reference--2 CFR 200.320 (a) and 2 CFR 200.67

- **Small Purchase Procedures—\$6,600 through \$43,999**

The Purchasing Agent shall use the competitive quotation process as outlined in N.J.S.A. 18A:18A-37 (a) or the Request for Proposal process, when applicable, in procuring goods and services in the aggregate of more than \$6,600.00 and less than \$43,999. Reference--2 CFR 200.320 (b) and 2 CFR 200.88

- **Sealed Bids—\$44,000 or more**

The Purchasing Agent shall use the competitive bid process to procure those contracts which in the aggregate exceed the \$44,000 bid threshold. The contract shall be awarded to the vendor who submits the lowest responsible bid for a firm fixed contract price—lump sum or unit cost.

Reference--2 CFR 200.320 (c),

(Appendix H)

- **Competitive Proposals—\$44,000 or more**

The Purchasing Agent shall use the Request for Proposal (RFP) or competitive contracting process when procuring certain contracts which in the aggregate exceed the \$44,000 bid threshold, which are to be awarded by an evaluative process, rather than a firm fixed contract price. Reference--2 CFR 200.320 (d) and N.J.S.A. 18A:18A-4.1 et seq.

- **Non-competitive Proposals (Sole Source)**

Although the Federal government recognizes contracts may be awarded to sole source vendors through non-competitive proposals, the Purchasing Agent shall use the competitive proprietary bid process or the competitive contracting process for sole or single source contracts.

Reference 2 CFR 200.320 (f) and N.J.S.A. 18A:18A-15. The amounts listed are subject to change.

New Jersey Department of Education Guidance on Federal Spending

All grant administrators and Purchasing Agents of school districts are to comply with federal regulations and the Public School Contracts Law and should adhere to the guidance as provided by the New Jersey Department of Education in the publication entitled *Navigating the Uniform Grant Guidance*.

Food Services Directors

The USDA and the New Jersey Department of Agriculture—Food and Nutrition, have announced through various documents and forms, new procedures for the procurement of goods and services for the Food Services program in every school district.

Debarment and Suspension for Federal Contracts

Debarment and Suspension (E.O. 12549 and E.O. 12689) – A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p 235). Debarment and Suspension. SAM Exclusions contains the names of parties debarred, suspended or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. (Ref. 2 CFR 200.212)

Federal Programs/Targeted Students—Include on Requisitions/Purchase Orders

Purchase orders using Federal Funds shall include on the document:

- Name of Federal Program
- Targeted Group of Students

Stevens Amendment—Statement on Bid Advertisement

The Board of Education recognizes its obligation as it pertains to the Stevens Amendment, Section 8136 of the Department of Defense Appropriations Act (P.L. 104-134, Sec.507) which requires the board of education to state clearly the percent (%) of the total cost of this project will be financed through Name of Federal Grant.

Federal Contracts—Chart of Thresholds

<u>Description of Goods/Services</u>	<u>Amount</u>	<u>Procurement Method</u>
Goods and Services	Less than \$6,600	Sound Business Practice
Goods and Services	\$6,600-\$43,999	Quotation or Bid
Goods and Services	\$44,000 or more	Bid
Professional Services	Less than \$6,600	Simple Proposal
Professional Services	\$6,600-\$43,999	Request for Proposals (RFP)*
Professional Services	\$44,000 or more	Competitive Contracting
Educational Consultant Services	Less than \$6,600	Simple Proposal
Educational Consultant Services	\$6,600-\$43,999	Request for Proposals (RFP)*
Educational Consultant Services	\$44,000 or more	Competitive Contracting
Instructional Improvement Services	Less than \$6,600	Simple Proposal
Instructional Improvement Services	\$6,600-\$43,999	Request for Proposals (RFP)*
Instructional Improvement Services	\$44,000 or more	Competitive Contracting
Professional Development Services	Less than \$6,600	Simple Proposal
Professional Development Services	\$6,600-\$43,999	Request for Proposals (RFP)*
Professional Development Services	\$44,000 or more	Competitive Contracting
Sole Source (Proprietary) ^(a)	Less than \$6,600	Simple Proposal
Sole Source (Proprietary) ^(a)	\$6,600-\$43,999	Proprietary Quotation
Sole Source (Proprietary) ^(a)	\$44,000 or more	Proprietary Bid
Services Provided by Government Units/Schools	Less than \$6,600	Simple Proposal
Services Provided by Government Units/Schools	\$6,600-\$43,999	Request for Proposals (RFP)*
Services Provided by Government Units/Schools	\$44,000 or more	Competitive Contracting
Construction; Public Works	Less than \$6,600	Written Proposal; PW Documents
Construction; Public Works	\$6,600-\$43,999	Quotation or Bid
Construction; Public Works	\$44,000 or more	Bid

Based upon a QPA purchasing agent bid threshold of \$44,000.

***RFP’s must be publicized when federal funds are being used.**

(a) Limited/Restrictive usage.

(Appendix I)

**WINSLOW TOWNSHIP PUBLIC SCHOOLS
BUDGET ACCOUNT CODING**

<u>PROGRAM</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>
190	100	320	Purchased Professional--Educational Services <ul style="list-style-type: none"> • Classroom Guest Speakers • Assembly Speakers
000	221	320	Purchased Professional--Educational Services <ul style="list-style-type: none"> • Consultants for Curriculum, Instruction, Planning Child Development
190	100	340	Purchased Technical Services <ul style="list-style-type: none"> • Computer Instruction Services for Students
000	221	390	Other Purchased Professional/Technical Services <ul style="list-style-type: none"> • In-Service Instruction Technology
000	262	420	Operation of Plant Cleaning/Repair/Maintenance <ul style="list-style-type: none"> • Maintenance Contracts--Copiers, Typewriters, Fax, Calculators • Computers—Non-instructional
190	100	440	Rental of Equipment—Instruction <ul style="list-style-type: none"> • Equipment for Instructional Use • Driver Education Vehicles
000	240	440	Rental of Equipment--School Administration /Department Heads <ul style="list-style-type: none"> • Copiers
190	100	500	Other Purchased Services--Instructional Repair Maintenance--Instructional Equipment, AV/Musical, Computer--Instructional <ul style="list-style-type: none"> • Cleaning Uniforms, Choir Robes • Vendor Printing Costs-Yearbook, Student Produced Publications • Software Site Licensing
000	222	500	Other Purchased Services--Media/Library <ul style="list-style-type: none"> • On-line Fees • Cable TV Fees • Software Licensing
000	240	500	Other Purchased Services--School Administration /Department Heads <ul style="list-style-type: none"> • Vendor Printing--Graduation Programs, Tickets • Postage Costs, Rental of Postage Machine

(Appendix J-1)

WINSLOW TOWNSHIP SCHOOLS
BUDGET ACCOUNT CODING

<u>PROGRAM</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>
000	270	512	Student Transportation Services • Field Trip Transportation
000	223	580	Instructional Staff Training Service -- Professional Development • Travel Expenses • Registration Expenses Instructional Staff Only
000	240	580	Support Services-School Administration /Department Heads • Travel Expenses • Registration Expenses School Administration Only
190	100	610	General Supplies--Direct Classroom Instruction Costs Supplies and Equipment for Instructional Programs • Classroom Supplies and Equipment • Consumables, Workbooks • Reference Materials • Software • Periodicals, Magazines • Musical Instruments • AV. Materials, Equipment--Classroom • Classroom Furniture • Incentives, Rewards • Maps, Globes, Charts * Equipment, Furniture, Instruments, and Software must have a unit value of less than \$2,000
000	221	610	Support Service--General Supplies • Software • Subscriptions, Books, Periodicals • General Supplies Supplements activities presented by consultants and learned at workshops
000	222	610	General Supplies-Media/Library/Audio Visual • Equipment, Furniture • Software • Books, Periodicals, Tapes • Subscriptions *Equipment, Furniture \$2,000

(Appendix J-2)

**WINSLOW TOWNSHIP SCHOOLS
BUDGET ACCOUNT CODING**

000	240	610	General Supplies -- School Administration/ Department Heads • Office Supplies and Equipment • Periodicals and Subscriptions • Diplomas *Equipment, Furniture \$2,000
190	100	640	Textbooks* Workbooks use 610 Account *Must be on Board of Education approved list
000	222	890	Miscellaneous Expenditures—Media / Library . Membership Dues
190	100	890	Miscellaneous Expenditures--Instructional • Admission Fees—Field Trip
000	240	890	Miscellaneous Expenditures--School Administration/Department Heads • Awards/Plaques--Honor Roll, Attendance • Graduation Expenses • Memberships--Professional Organization, Honor Society

<u>PROGRAM</u>	<u>FUNCTION</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>
Capital Outlay	\$2,000 or more		
Fund <u>12</u>			
110	100	730	Capital Outlay—Pre-School/Kindergarten
120	100	730	Capital Outlay—Grades 1 - 5
130	100	730	Capital Outlay—Grades 6 - 8
140	100	730	Capital Outlay—Grades 9 - 12
000	240	730	Capital Outlay—School Administration/Department Heads

CSI Smarts-Budgetary Accounting Purchase Requisition Processing

Purchase Requisitions – General Information for Entering into CSI Smarts

Note: Please review the Purchasing Manual for detail about preparing purchase requisitions/purchase orders. The following information only applies to inputting the information into CSI Smarts.

1. The purchase requisition is entered into CSI SMARTS using the PO Entry command. The purchase order number will automatically be assigned. Each item on the requisition must be entered, unless exception is noted in the Purchasing Manual. If it is necessary to use “As per Attached”, be sure to include another detail line and provide a basic description of the items.
2. Ensure that the account number is correct and there is an amount listed. (L-A is \$.00) Also, if there is insufficient funds, CSI will state that. At this point, there will need to be a reduction in the purchase requisition or a transfer will need to be completed.
3. Attach any documentation that supports the information listed in the requisition. See “Procedure for Attaching Documents in CSI”. This will also help speed up the approval process and answer questions the business office might have. Also, please send two copies of the quote you will using to Gail Smith in the Business Office.
4. Once everything is entered and saved, please make a note of the purchase order number and keep a copy of all the documentation for the purchase requisition. After this is completed, the requisition will be seen by all approvers in their “Requisition Approval” queue.
5. Frequently review the status of your requisitions with the “Requisition Status Report” in SMARTS.
6. If you have any questions about this process, please contact Assistant Business Administrator in the Business Office.

(Appendix K)

Procedure for Attaching Documents to Requisitions/Purchase Orders in CSI-SMARTS

This is the procedure for attaching documents to various screens in CSI. Most screens have the capability of “holding” attachments. The Document Icon (looks like a desktop scanner) is the 3rd icon in the icon row, or in the File menu. It is advisable that you establish a folder on your PC in My Documents for easy uploading purposes, storing your attachment and file organization. Please follow these steps when creating attachments in CSI:

1. Organize the documents appropriately before scanning. Each scan will create an individual file so consider scanning quotes and other documents as separate files instead of one large document all together. (see step #6 for the categories of files)
2. Scan documents to your email
3. Save pdf from email into your designated folder for such files
4. In CSI, when entering a requisition, for example, click the Document Icon to activate the attachment box
5. Click “Copy” and browse to the file you wish to attach, click Open
6. Select a Document Type from the drop down menu, click OK
 - a. Catalog Page
 - b. Employee Reimbursement Form
 - c. Invoice/Voucher
 - d. Membership Form
 - e. Miscellaneous Backup
 - f. Packing Slip/Receiving Copy
 - g. Professional Development Doc
 - h. Quotation/Proposal
 - i. Rationale
 - j. Registration Form (Conf)
 - k. Request for Quote
 - l. Subscription Order Form
7. You may also click “Note” and write any text you wish. It will be saved as another attachment

After the requisition has been saved and refreshed, you should see a green background on the Document Icon. That means there are attachments. When you click it, you will see the attachments that have been saved to the requisition, vendor, etc.

(Appendix L)