

**Policy**

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CONCEPTS AND ROLES IN BUSINESS AND NONINSTRUCTIONAL OPERATIONS;  
GOALS AND OBJECTIVES

Fiscal Management

The board of education recognizes that money and money management are a necessary support of the whole school program. To make that support as effective as possible, the board intends:

- A. To encourage financial planning through the best possible budget procedures;
- B. To explore all practical sources of dollar income;
- C. To guide the expenditure of funds so as to extract the greatest educational returns;
- D. To expect top-quality accounting and reporting procedures; to adopt and implement sound fiscal procedures. The business administrator shall prepare a manual of procedures to ensure that all business operations of the district are carried out uniformly, efficiently and in accordance with law and board policy;
- E. To maintain a level of per pupil expenditure sufficient to provide high quality education.

Internal Controls/Standard Operating Procedures

The board of education is committed to financial integrity and directs the chief school administrator to establish specific regulations and standard operating procedures for business functions which are designed to provide district administrators with reasonable assurance that the district's goals and objectives will be met and that meet the requirements of N.J.A.C. 6A:23A-6.5 through 6.13. Internal controls shall promote operational efficiency and effectiveness, provide reliable financial information, safeguard assets and records, encourage adherence to prescribed policies and comply with law and regulation.

The district may submit a written request to the Commissioner to approve an alternative system, approach or process for implementing the internal controls required in this subchapter. The application must include documented evidence that includes but is not limited to, an independent, third-party written assessment that the alternative system, approach or process will achieve the same safeguards, efficiency and other purposes as the specified internal control requirement(s).

Personnel Tracking and Accounting

The district shall maintain an accurate, complete, and up-to-date automated position control roster to track the actual number and category of employees and the detailed information for each in accordance with N.J.A.C. 6A:23A-6.8.

Support Services

The board of education expects operation and maintenance of the school plant and equipment to set high standards of safety, to maintain the health of pupils and staff, to reflect the aspirations of the community, to support environmentally the efforts of the staff to provide a good education and to preserve the community's major investment.

In order to provide services that sufficiently support the educational program, the board establishes as broad

CONCEPTS AND ROLES IN BUSINESS AND NONINSTRUCTIONAL OPERATIONS; GOALS AND OBJECTIVES (continued)

goals:

- A. To provide a physical environment for teaching and learning that is safe and pleasant for pupils, staff, and public;
- B. To provide safe transportation for eligible pupils;
- C. To make nutritious meals available to pupils;
- D. To provide resources, facilities and assistance to meet the needs of the educational program as they develop.

Long-range Plans

In compliance with law, the chief school administrator will develop a five-year comprehensive maintenance plan. The board will review this plan, and the district's long-range facilities plan annually, and will revise them as necessary with the advice of the chief school administrator.

**NJSBA Review/Update:** August 2008, July 2009  
**Adopted:** January 21, 2009

Key Words

Concepts and Roles in Business, Noninstructional Operations, Goals and Objectives in Business and Noninstructional Operations, Planning, Business

<b><u>Legal References:</u></b> <u>N.J.S.A.</u> 2C:30-4	Disbursement of public moneys, incurrence of obligations in excess of appropriation
<u>N.J.S.A.</u> 18A:4-14	Uniform system of bookkeeping for school districts
<u>N.J.S.A.</u> 18A:17-14.1 through -14.3	Appointment of school business administrator; duties; subcontracting; tenure acquisition
<u>N.J.S.A.</u> 18A:17-24.1	Sharing of superintendent, school business administrator; procedure
<u>N.J.S.A.</u> 18A:18A-1 <u>et seq.</u>	Public School Contracts Law
<u>N.J.S.A.</u> 18A:20-1 <u>et seq.</u>	Acquisition and Disposition of Property
<u>N.J.S.A.</u> 18A:33-1 <u>et seq.</u>	Facilities in general
<u>N.J.S.A.</u> 18A:39-1 <u>et seq.</u>	Transportation to and from schools
<u>N.J.S.A.</u> 40:8A-1 <u>et seq.</u>	Interlocal Services Act
<u>N.J.A.C.</u> 2:36-1.1 <u>et seq.</u>	Child Nutrition Programs
<u>N.J.A.C.</u> 6A:9-12.1 <u>et. seq.</u>	Requirements for administrative certification
<u>See particularly:</u>	
<u>N.J.A.C.</u> 6A:9-12.1, -12.2,-12.3(d), -12.7	
<u>N.J.A.C.</u> 6A:23-1.1 <u>et seq.</u>	Finance and Business Services
<u>N.J.A.C.</u> 6A:26-1.1 <u>et seq.</u>	Educational Facilities
<u>N.J.A.C.</u> 6A:27-1.1 <u>et seq.</u>	Student Transportation

**Possible**

<b><u>Cross References:</u></b> *3100	Budget planning, preparation and adoption
3200	Income

CONCEPTS AND ROLES IN BUSINESS AND NONINSTRUCTIONAL OPERATIONS; GOALS AND OBJECTIVES (continued)

3300	Expenditures/expending authority
3400	Accounts
3500	Noninstructional operations
*3510	Operation and maintenance of plant
3530	Insurance management
3541	Transportation
3542	Food service
3452.1	Local Wellness
3543	Office services
3570	District records and reports
3600	Evaluation of business and noninstructional operations
*7110	Long-range facilities planning
9123/9124	Appointment of board secretary; appointment of business official

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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BUDGET PLANNING, PREPARATION AND ADOPTION

The budget is the financial reflection of the educational plan for the district. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of the district. The budget shall be in accord with statutory and regulatory mandates of the federal government, the state legislature, the state board of education and the board of education.

The budget shall provide sufficient resources for the designed curriculum and instruction. The budget shall be delivered in such a way that all students have the opportunity to achieve the knowledge and skills defined by the core curriculum content standards and local standards.

In reviewing budget proposals, the board will consider priorities to be accomplished during the subsequent year, based on the needs identified through the district's planning process. The budget shall be prepared on forms prescribed by the commissioner of education and should be considered critically by each board member during its preparation.

In order to ensure adequate time for the preparation and review of the proposed budget, the board directs the chief school administrator to develop a schedule of events associated with the development, presentation and adoption of the budget by the board. This calendar of events shall conform to all dates set out in statute and shall be reviewed and adopted by the board annually. The chief school administrator/principal shall prepare a tentative budget and shall confer with the department heads, board committees and other district personnel, as necessary, to make the tentative budget realistic.

The board may call upon key personnel to discuss those portions of the budget that concern their areas of district operations.

The budget should evolve primarily from the district's goals and schools' current needs, but shall also consider the data collected in long-range budget planning. In preparing budget requests, the responsible administrator shall include the following costs by program area:

- A. Staff
- B. Textbooks, equipment and supplies
- C. Cost and maintenance of facilities and equipment
- D. Other costs associated with the operation of each program

The district's operating budget, when presented to the board for review, shall contain:

- A. The proposed expenditure for each line item requested for the ensuing year;
- B. The anticipated expenditure for each existing line item in the current school year;
- C. The actual expenditure for each then-existing line item from the immediately completed school year;
- D. A description of each line item;
- E. An estimate of the pupil population for the coming school year by grade;

BUDGET PLANNING, PREPARATION AND ADOPTION (continued)

- F. The current pupil population by grade;
- G. An estimate of the staff needed for the coming school year by grade and/or by subject;
- H. Actual staff for the current year;
- I. Anticipated revenue by sources and amounts;
- J. Amount of surplus anticipated at the end of the current school year including accumulated surplus;
- K. All other expenses projected for the coming year, anticipated for the present year, and incurred in the preceding year, on the district level;
- L. Projected impact on tax rate.

The board may submit a separate budget proposal or proposals to the voters for additional general fund tax levies which may be in excess to that which has been determined necessary for all students to have an opportunity to achieve the core curriculum content standards and a thorough and efficient education. The board shall adopt any such questions by a recorded roll call majority vote of the full board.

Since the budget is the legal basis on which the school tax rate is established, the annual school budget process is an important means of communication within the school organization and with district residents. The community shall be notified of and encouraged to attend all board meetings at which preliminary budget discussions will be held. The legally required public hearing on the proposed budget shall be held after the budget has been approved by the county superintendent of schools and within the statutorily prescribed timelines.

The annual budget proposal must be adopted by a roll call majority vote of the full membership of the board. Once adopted, the proposal represents the position of the board, and all reasonable means shall be employed by the board to present and explain that position to all community residents and taxpayers.

The proposed budget as accepted by this board shall be set forth in detail, using the form prescribed by the state department of education, and shall be made available to the public as required by law. A brochure may be published to explain the annual school budget and will be distributed to district taxpayers, if the board of education deems it necessary.

The brochure should include:

- A. A summary of the proposed expenditures and anticipated revenues;
- B. General information which may enable district taxpayers to understand the proposed budget better; for example, present and projected school enrollments and assessed valuations, state aid, and teachers' salaries;
- C. An explanation of significant changes in the budget;
- D. An explanation of the tax impact of the proposed budget.

All board members are expected to attend the public hearing on the budget.

**NJSBA Review/Update: August 2008**  
**Adopted: January 21, 2009**

BUDGET PLANNING, PREPARATION AND ADOPTION (continued)Key Words

Budget Planning, Preparation and Adoption; Planning; Budget

<b><u>Legal References:</u></b>	<u>N.J.S.A.</u> 18A:7F-1 <u>et seq.</u>	Comprehensive Education Improvement and Financing Act of 1996
	<u>N.J.S.A.</u> 18A:13-17, -19, -23	Submission of budget; annual regional school election ...
	<u>N.J.S.A.</u> 18A:22-7, -8 through -13	Preparation of budgets ...
	<u>N.J.S.A.</u> 18A:22-8.6	Transportation (budget line item)/hazardous routes
	<u>N.J.S.A.</u> 18A:22-14	Fixing appropriations to be made; notice of intent to appeal (Type I districts)
	<u>N.J.S.A.</u> 18A:22-25	Borrowing against appropriations on notes (Type I districts)
	<u>N.J.S.A.</u> 18A:22-26 through -31	Type II district with board of school estimate; determination; certification and raising of
appropriations;		notice of intent to appeal amount of appropriation ...
	<u>N.J.S.A.</u> 18A:22-32, -33	Type II districts without board of school estimate; determination of appropriation ...
	<u>N.J.S.A.</u> 19:60-1	School elections, adjustments, ballots
	<u>N.J.A.C.</u> 6A:8-1.1 <u>et seq.</u>	Standards and Assessment
	<u>N.J.A.C.</u> 6A:23-8.1 <u>et seq.</u>	Annual Budget Development, Review and Approval
	<u>N.J.A.C.</u> 6A:23-9.4	Per pupil calculation, notification and caps (charter schools)
	<u>N.J.A.C.</u> 6A:23-9.5	Enrollment counts payments process and aid adjustment (charter schools)
	<u>N.J.A.C.</u> 6A:23-9.6	Financial requirements (charter schools)
	<u>N.J.A.C.</u> 6A:10A-1.1 <u>et seq.</u>	<i>Improving Standards-Driven Instruction and Literacy and Increasing Efficiency in Abbott School Districts</i>
	<u>See particularly:</u>	
	<u>N.J.A.C.</u> 6A:10A-8.1 through -8.2	
	<u>N.J.A.C.</u> 6A:26-10.1 <u>et seq.</u>	Purchase and lease Agreements
	<u>N.J.A.C.</u> 6A:30-1.1 <u>et seq.</u>	Evaluation of the Performance of School Districts
	<u>Abbott v. Burke</u> , 149 NJ 195 (1999)	
	<u>Manual for the Evaluation of Local School Districts</u>	

**Possible**

<b><u>Cross References:</u></b>	*3160	Transfer of funds between line items/amendments/purchases not budgeted
	*3220/3230	State funds; federal funds
	*3326	Payment for goods and services

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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TRANSFER OF FUNDS BETWEEN LINE ITEMS/AMENDMENTS/  
PURCHASES NOT BUDGETED

The Ocean Gate Board of Education recognizes that laws of the State of New Jersey and the interest of the community demand fiscal responsibility by the board in the operation of the school district. The board directs the implementation of appropriate fiscal controls to ensure that the board does not spend more than authorized funds and that expenditures do not exceed the amount budgeted for each major line item or program category or change the purposes for which amounts were allocated.

The board secretary shall keep the board informed of the district's financial status according to law.

Except in the case of federal basic skills improvement funds, the board designates the chief school administrator to approve such transfers among line items and programs as are necessary between meetings of the board. Transfers approved by the chief school administrator shall be reported to the board, ratified, and recorded in the minutes at a subsequent meeting of the board, but not less than monthly.

When the necessity arises for an unbudgeted expenditure, and there are no available funds in other line items in the same category, the procedures required by administrative code shall be initiated.

**NJSBA Review/Update:**       **August 2008**  
**Adopted:**                       **January 21, 2009**

Key Words

Transfer of Funds, Budget, Budget Amendment

**Legal References:**   N.J.S.A. 2C:30-4                       Disbursing moneys, incurring obligations in excess of appropriations  
N.J.S.A. 18A:17-9                               Secretary; report of appropriations, etc.; custodial duties, etc.  
N.J.S.A. 18A:18A-7                             Emergency purchases and contracts  
N.J.S.A. 18A:22-8.1                            Transfer of amounts among line items and program categories  
N.J.S.A. 18A:22-8.2                            Prohibited transfers  
N.J.S.A. 18A:24-48 through -54                       Application of proceeds to new purpose; in districts having boards of school estimate; certification by boards of education  
N.J.A.C. 6A:23-2.1 et seq.                   Double Entry Bookkeeping and GAAP  
See particularly:                             Accounting in Local School Districts  
N.J.A.C. 6A:23-2.2, -2.11  
N.J.A.C. 6A:30-1.1 et seq.                   Evaluation of the Performance of School Districts  
  
Hawkins-Stafford Elementary and Secondary School Improvement Act of 1988 (Pub. L. 100-297)  
  
Manual for the Evaluation of Local School Districts  
  
Guidelines for Development of Application--Basic Skills Improvement Plan--New

TRANSFER OF FUNDS BETWEEN LINE ITEMS/  
AMENDMENTS/PURCHASES NOT BUDGETED (continued)

Jersey  
State Department of Education, revised annually

Guidelines for Development of Program Plan--Bilingual/ESL Education Programs--New Jersey State Department of Education, revised annually

**Possible**

<b><u>Cross References:</u></b>	*3000/3010	Concepts and roles in business and noninstructional operations; goals and objectives
	*3100	Budget planning, preparation and adoption
	3170	Budget administration
	3300	Expenditures/expending authority
	*3320	Purchasing procedures
	*3570	District records and reports
	3571	Financial reports
	*6142.2	English as a second language; bilingual/bicultural
	*6171.3	At-risk and Title 1
	9127	Appointment of auditor
	*9325.4	Voting method
	*9326	Minutes

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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STATE FUNDS; FEDERAL FUNDS

Each year, when it is believed that the school district is eligible for federal and/or state assistance under the provisions of public laws, application for said assistance may be submitted so long as acceptance of the funds does not include conditions contrary to the policies of the board of education. The chief school administrator shall inform the board about specific assurances which may be required in addition to those addressed in this policy, and will provide the required language for board adoption.

When the law requires the development and implementation of administrative procedures for submitting state and federal financial reports, with specified time schedules, the chief school administrator and board secretary shall ensure that the staff has properly completed the reports and that in each instance the reports have been submitted within the specified time. In particular, the chief school administrator is responsible for assuring that the District is in compliance with Education Department General Administrative Regulations (EDGAR) and all persons responsible for following those administrative regulations shall be held accountable

The regular operating budget must include amounts anticipated to be received from state and/or federal sources, and a listing of projects describing how this money will be spent. These recommendations for expenditures will be approved by the board before projects are submitted.

If additional amounts become available during the year, additional projects will be recommended to the board and, with its approval, added to the budget.

Maintenance of Effort

The board of education will maintain a combined fiscal effort per pupil or aggregate expenditures of state and local funds with respect to the provision of the public education for the preceding fiscal year that is not less than the required amount of the combined fiscal effort per pupil or the aggregate expenditures for the second preceding fiscal year.

Equivalence

To be in compliance with the requirements of federal law, the board of education directs the chief school administrator to assign staff and distribute curriculum materials and instructional supplies to the schools in such a way that equivalence of personnel and materials is ensured among the schools.

Supplement not Supplant

Federal funds shall be used for supplementary services only and shall not be used to replace services that the district would supply eligible pupils, if state and federal funds were not available.

Parent/Guardian Participation

The district shall implement parent/guardian consultation and participation, advisory councils, etc., as mandated for the specific program.

Control of Equipment

Title to and control over equipment and/or property purchased with federal funds shall be maintained in accordance with the pertinent federal regulations. The chief school administrator shall develop written procedures outlining federal ownership and district use, loan, loss and disposal of such equipment/property

STATE FUNDS; FEDERAL FUNDS (continued)

for public and private/nonpublic schools.

Special Education Medicaid Initiative (SEMI) Program

The chief school administrator or designee shall ensure that the district follows all required procedures to maximize its revenue from reimbursements under the Special Education Medicaid Initiative (SEMI) Program. This Program allows the district to recover a portion of the cost of certain health-related services considered medically necessary in a student's Individualized Education Program (IEP), including evaluation services, physical, occupational and speech therapy, and specialized transportation services.

Procedures to be followed are included in the SEMI Provider Handbook, found at [www.state.nj.us/treasury/administration/SemiMac.htm](http://www.state.nj.us/treasury/administration/SemiMac.htm). These procedures include maximizing the return rate of parental consent forms for all SEMI eligible students.

In accord with the Family Education Rights and Privacy Act (FERPA), the district shall obtain the parent/guardian's informed written consent prior to any disclosures of personally identifiable information from education records, including health information, to the Medicaid program for Medicaid claim submission.

All supporting documentation for Medicaid claims shall be maintained on file and available for state or federal audit for at least seven years from the date of service. Records shall fully document the basis upon which claims for reimbursement are made.

**Adopted:** September 1993  
**NJSBA Review/Update:** September 2008  
**Readopted:** February 4, 2009

Key Words

State Funds, Federal Funds, Disposal of Equipment, State/Federal Funds

<b><u>Legal References:</u></b> <u>N.J.S.A.</u> 18A:7F-1 <u>et seq.</u>	Comprehensive Improvement and Financing Act of 1996
<u>N.J.S.A.</u> 18A:7G-1 through -44 <u>et al.</u>	Educational Facilities Construction and Financing Act
<u>N.J.S.A.</u> 18A:11-1	General mandatory powers and duties
<u>N.J.S.A.</u> 18A:34-1	Textbooks; selection; furnished free with supplies; appropriations
<u>N.J.S.A.</u> 18A:38-7.7 through -7.14	Legislative findings and declarations (impact aid)
<u>N.J.S.A.</u> 18A:54-20	Powers of board (county vocational schools)
<u>N.J.S.A.</u> 18A:58-7.1	School lunch program
<u>N.J.S.A.</u> 18A:58-7.2	School lunch program; additional state aid
<u>N.J.S.A.</u> 18A:58-11	Emergency aid
<u>N.J.S.A.</u> 18A:58-11.1	Loss of tuition to district due to establishment of regional district; state aid for one year
<u>N.J.S.A.</u> 18A:58-33.6 through -33.21	Additional State School Building Aid Act of 1970
<u>N.J.S.A.</u> 18A:58-37.1 through -37.7	Textbook Aid to Public and Nonpublic Schools
<u>N.J.S.A.</u> 18A:59-1	

STATE FUNDS; FEDERAL FUNDS (continued)

through -3	Federal aid
<u>N.J.A.C. 6A:10A-1.1 et seq.</u>	<i>Improving Standards-Driven Instruction and Literacy and Increasing Efficiency in Abbott School Districts</i>
<u>N.J.A.C. 6A:14-1.1 et seq.</u>	Special Education
<u>N.J.A.C. 6A:23-5.1 et seq.</u>	State Aid
<u>N.J.A.C. 6A:23-8.1 et seq.</u>	Annual Budget Development, Review and Approval
<u>N.J.A.C. 6A:23A-5.3</u>	Accountability Regulations
<u>N.J.A.C. 6A:26-1.1 et seq.</u>	Educational Facilities
<u>N.J.A.C. 6A:27-8.1 et seq.</u>	State Aid
<u>N.J.A.C. 6A:30-1.1 et seq.</u>	Evaluation of the Performance of School Districts
<u>N.J.A.C. 6A:32-14.1</u>	Review of mandated programs and services

Abbott v. Burke, 149 N.J. 145 (1997)

Hawkins-Stafford Elementary and Secondary School Improvement Amendments of 1988 (Pub. L. 100-97)

20 U.S.C.A. 1401 et seq. - Individuals with Disabilities Education Act

29 U.S.C.A. 794 et seq. - Section 504 of the Rehabilitation Act of 1973

Drug-Free Workplace Act of 1988

34 CFR 80 (7-1-05) monitoring districts' use of federal grant funds  
Education Department General Administrative Regulations (EDGAR)

34 CFR Part 85, Governmentwide Debarment and Suspension (nonprocurement) and Governmentwide Requirements for Drug-Free Workplace (Grants)

34 CFR 200.1 et seq.

34 CFR 80 (7-1-05) monitoring districts' use of federal grant funds

No Child Left Behind Act of 2001, Pub. L. 107-110, 20 U.S.C.A. 6301 et seq.

Manual for the Evaluation of Local School Districts

**Possible**

<b><u>Cross References:</u></b>	*3100	Budget planning, preparation and adoption
	*3160	Transfer of funds between line items/amendments/purchases not budgeted
	3500.1	Energy
	*3541.1	Transportation routes and services
	*3542.31	Free or reduced-price lunches/milk
	*3570	District records and reports
	*4119.23	Employee substance abuse
	*4219.23	Employee substance abuse
	*6142.2	English as a second language; bilingual/bicultural
	*6142.6	Basic skills
	*6142.12	Career education
	*6171.3	At-risk and Title 1
	*6171.4	Special education

STATE FUNDS; FEDERAL FUNDS (continued)

\*9326 Minutes

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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INCOME FROM FEES, FINES, CHARGES

All charges to elementary and secondary pupils shall be kept at a minimum. Materials used by pupils in art, industrial arts, and home economics in projects that are to be taken home may be charged to the pupils. No pupil shall be caused to suffer embarrassment because of financial inability to participate in any activity or project under control of the district.

Reasonable charges for admission to school-sponsored events shall be approved by the board on recommendation of the chief school administrator.

The chief school administrator shall oversee preparation of a schedule of fines for lost or damaged textbooks and/or equipment. The same schedule shall apply to nonpublic school pupils who lose or damage textbooks loaned to them.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

Gate Receipts; Charges for Supplies; Fees, Fines, Charges

**Legal References:** N.J.S.A. 18A:34-1 Textbooks; selection; furnished free with supplies; appropriations  
N.J.S.A. 18A:34-2 Care and keeping of textbooks and accounting  
N.J.S.A. 18A:37-3 Liability of parents or guardian of minor for damage to property  
N.J.S.A. 18A:58-37.3 Purchase and loan of textbooks  
N.J.A.C. 6A:23-2.14 Student activity funds  
N.J.A.C. 6A:23-2.15 School store business practice  
N.J.A.C. 6A:23-6.6 Charge for textbook loss or damage

Ballato v. Long Branch Board of Education 1990 S.L.D. (August 20)

**Possible**

**Cross References:** \*3453 School activity funds  
3517 Security  
\*5131.5 Vandalism/violence  
\*6145.1/6145.2 Intramural competition; interscholastic competition  
\*6153 Field trips  
6161.3 Guidelines pertaining to overdue, damaged or lost instructional materials  
\*6200 Adult/community education

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES;  
SALE, LICENSING AND RENTAL OF PROPERTY

The Ocean Gate Board of Education believes that the efficient administration of the district requires the disposition of property and goods no longer necessary for the maintenance of the educational program or the operation of the school district. The board shall direct the chief school administrator to review periodically all district property and shall authorize the disposition by sale, licensing, rental or donation of any property not required for school purposes.

The school business administrator shall develop rules for the disposition of property that ensure that all sales are conducted in a fair and open manner consistent with the public interest, and in compliance with law.

Any district property designated for donation or unsold after such offer may be offered without cost to charitable or nonprofit organizations having a use for such property.

Supplies and equipment for specific programs, purchased with funds granted by the state and federal government, shall be disposed of in strict accordance with applicable law and regulations.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

Sale of Property, Licensing, Rental, Donation to Private Organizations, Disposal of Property

**Legal References:** N.J.S.A. 18A:7F-7(e) Appropriation by school district of undesignated fund balance; amounts allowable  
N.J.S.A. 18A:18A-45 Manner and method of sale (personal property)  
N.J.S.A. 18A:20-2 Purchase and sale of property in general  
N.J.S.A. 18A:20-5 Disposition of property and title of purchaser  
N.J.S.A. 18A:20-6 Sale at public sale; exceptions  
N.J.S.A. 18A:20-7 Sale at fixed minimum prices; rejection of bids  
N.J.S.A. 18A:20-8.1 Transfer of land for vocational school purposes  
N.J.S.A. 18A:20-8.2 Lease of land, or part or all of school building not necessary for school purpose; resolution; procedure  
N.J.S.A. 18A:20-9 Conveyance of unneeded real estate for nominal consideration; qualified recipients; reversion  
N.J.S.A. 18A:20-9.1 Conveyance of certain sewer lines to a municipality  
N.J.S.A. 18A:20-9.2 Sale of school property to nonprofit schools for the handicapped  
N.J.S.A. 54:4-3.6 Exemption of property of nonprofit organizations  
N.J.A.C. 6A:26-7.4 Approval for the disposal of land

**Possible**

**Cross References:** \*3220/3230 State funds; federal funds  
\*3280 Gifts, grants and bequests  
\*3440 Inventories  
\*6171.3 At-risk and Title 1  
\*7110 Long-range facilities planning

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES;  
SALE, LICENSING AND RENTAL OF PROPERTY (continued)

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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GIFTS, GRANTS AND BEQUESTS

Only the Ocean Gate Board of Education may accept for the school district any bequest or gift of money, property or goods.

The board reserves the right to refuse to accept any gift that does not contribute to the achievement of district goals or could deplete the resources of the district.

Any gift accepted by the board or the chief school administrator shall become the property of the board, may not be returned without the approval of the board, and is subject to the same controls and regulations as are other properties of the board. The board shall be responsible for the maintenance of any gift it accepts.

The board will make every effort to honor the intent of the donor in its use of the gift, but reserves the right to use any gift it accepts in the best interest of the educational program of the district. In no case shall acceptance of a gift be considered to be an endorsement by the board of a commercial product or business enterprise or institution of learning.

Grants

Staff members are encouraged to seek out sources of grants and gifts, and bring them to the attention of the chief school administrator, who shall investigate the conditions of such grants and make recommendations to the board regarding the advisability of seeking them.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

Gifts, Grants, Bequests

<b><u>Legal References:</u></b> N.J.S.A. 18A:6-33.1 through -33.12	Incentive Grants
N.J.S.A. 18A:18A-15.1	Payment for goods or services; funds received from a bequest, legacy or gift
N.J.S.A. 18A:20-4	Acceptance and use of gifts
N.J.S.A. 18A:20-11 through -16	Property devised in trust
N.J.S.A. 18A:29A-1 through -7	Governor's Annual Teacher Recognition Act
N.J.S.A. 18A:71A-1 <u>et seq.</u>	Authority Structure and General Provisions
N.J.S.A. 18A:71B-1 <u>et seq.</u>	Student Financial Aid
N.J.S.A. 18A:71C-1 <u>et seq.</u>	Student Loans
N.J.A.C. 6A:26-7.4	Approval of land acquisition

**Possible**

**Cross References:** \*1230 School-connected organizations  
3200 Income

GIFTS, GRANTS AND BEQUESTS (continued)

- \*3220/3230 State funds; federal funds
- \*3453 School activity funds
- \*5126 Awards for achievement
- \*6163.1 Media center/library

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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PURCHASING PROCEDURES

The board of education wishes to establish and carry out a careful system of purchasing and accounting to help provide an effective program of education while guarding against loss due to carelessness, inefficiency, theft, or improper maintenance of records.

The duties of purchasing are to be centralized under the business administrator, who shall be familiar with and perform all his/her activities within the limitations prescribed by law, board policy and legal opinions.

The board of education encourages the administration to seek advantages in savings through joint agreements for the purchase of work, materials or supplies with the governing body(ies) of other contracting units within this county or adjoining counties or by other cooperative pricing arrangements. The administration shall also evaluate any savings which may result from the purchase of any materials, supplies or equipment under contracts entered into by the state treasury department, division of purchase and property.

The board may use competitive contracting instead of public bidding for purchasing specialized goods and services, the price of which exceeds the bid threshold, for the purposes and with the conditions specified in law.

Affirmative Action Statement

The board of education shall not knowingly enter into contract with any company that does not subscribe to and implement a policy of non-discrimination. The board secretary shall be responsible for so informing all prospective suppliers of work or materials. The school system shall not enter into any contract with a person, agency, or organization if it has knowledge that such person, agency or organization discriminates, as defined by law, either in employment practices or in the provision of benefits or services to employees.

Conflict of Interest

The school system shall not extend favoritism in purchasing practices. Each order shall be placed on the basis of quality, price and delivery with past service being a factor if all other considerations are equal.

The school, or individual staff members, shall not solicit funds or material from vendors, however worthy of purchase. No purchase will be made from a member of the elected board of education, or from a member of the board member's immediate household, nor from an enterprise in which the board member holds a substantial interest except for public utilities. No employee shall endorse any product of any type or kind in such manner as will identify him/her in any way as an employee of the school system.

Students and their parents, suppliers, contractors and others doing or seeking to do business with the school system shall be discouraged from giving gifts to a staff member, the gift shall not be unduly expensive. Administrators, teachers, and other staff members are urged to discourage the solicitation of funds from students for a class or group gift to an individual staff member.

Bidding and Quotations

N.J.S.A. 18A:18A-2 provides that a board of education shall assign the authority, responsibility and accountability for the purchasing activity of the board of education to a person or persons who shall have the power to prepare advertisements, to advertise for and receive bids and to award contracts a permitted

PURCHASING PROCEDURES (continued)

by this Title 18A, and N.J.S.A. 18A:18A-3 provides that contracts, awarded by the purchasing agent that do not exceed in the aggregate in a contract the bid threshold (\$17,500) may be awarded by the purchasing agent without advertising for bids and bidding therefore when so authorized by board resolution.

N.J.S.A. 18A:18A-37 provides that all contracts that are in the aggregate less than 15% of the bid threshold (\$2625.00) may be awarded by the purchasing agent without soliciting competitive quotations if so authorized by board resolution.

The Ocean Gate Board of Education pursuant to the statutes cited above may appoint the business administrator as its duly authorized purchasing agent and is duly assigned the authority, responsibility and accountability for the purchasing activity of the Ocean Gate Board of Education.

The business administrator is authorized to award contracts on behalf of the Ocean Gate Board of Education that are in the aggregate less than 15% of the bid threshold (\$2625.00) without soliciting competitive quotations as permitted by N.J.S.A. 18A:18A-37.

The business administrator is authorized to seek competitive quotations, when applicable and practicable, when contracts in the aggregate exceed 15% of the bid threshold (\$2,625.00) but less than the bid threshold of \$17,500 as permitted by N.J.S.A. 18A:18A-37.

Other Items

The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which has been authorized prior to purchase. This means that there should be no confirming purchase order, except in the case of an emergency, and those should be authorized by the chief school administrator prior to the commitment of funds. (See Regulation 3320: Emergency Purchase Order Procedures)

Approval

All copies of the quotes and forms must be forwarded to the board office for approval before a purchase order can be prepared.

All purchases shall be approved by resolution of the board.

Nothing is to be ordered independently by school personnel.

**Adopted:** February 21, 2001  
**NJSBA Review/Update:** August 2008  
**Readopted:** February 4, 2009

Key Words

Purchasing Procedures, "Set Aside" Contracts, Nondiscrimination, Affirmative Action, Vendors

**Legal References:** N.J.S.A. 10:5-1 et seq. Law Against Discrimination  
See particularly:  
N.J.S.A. 10:5-31  
through -35  
N.J.S.A. 18A:18A-1 et seq. Public Schools Contracts Law  
N.J.S.A. 18A:19-1 et seq. Expenditure of Funds; Audit and Payment of Claims

PURCHASING PROCEDURES (continued)

<u>N.J.S.A.</u> 52:32-44	Business registration for providers of goods and services (definitions)
<u>N.J.A.C.</u> 6A:7-1.8	Equity in employment and contract practices
<u>N.J.A.C.</u> 6A:23-1.2	Definitions
<u>N.J.A.C.</u> 6A:23-2.6	Supplies and equipment
<u>N.J.A.C.</u> 6A:23-6.1 <u>et seq.</u>	Purchase and Loan of Textbooks
<u>N.J.A.C.</u> 6A:23-7.1 <u>et seq.</u>	Management of Public School Contracts
<u>N.J.A.C.</u> 6A:27-9.1 <u>et seq.</u>	Contracting for Transportation Services
<u>N.J.A.C.</u> 6A:30-1.1 <u>et seq.</u>	Evaluation of the Performance of School Districts
<u>N.J.A.C.</u> 6A:32-14.1	Review of mandated programs and services

20 U.S.C.A. 1681 et seq. - Title IX of the Education Amendments of 1972

42 U.S.C.A. 2000e et seq. - Title VII of the Civil Rights Act of 1964 as amended by the Equal Employment Opportunities Act of 1972

29 U.S.C.A. 794 et seq. - Section 504 of the Rehabilitation Act of 1973

Manual for the Evaluation of Local School Districts

**Possible**

**Cross References:**

*2224	Nondiscrimination/affirmative action
3300	Expenditures/expending authority
*3326	Payment for goods and services
*3327	Relations with vendors
*3570	District records and reports
3571	Financial reports

\*Indicates policy is included in the Critical Policy Reference Manual.

## **Regulation**

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### PURCHASING PROCEDURES

#### Approval

All copies of the quotes and forms must be forwarded to the board office for approval before a purchase order can be prepared.

#### Regular Purchase Orders

1. All regular Purchase Orders will have the appropriate number sequence on each form.
2. Purchase Order Requisition Forms for the new budget will be available in the Board Office on or about April 1 of each year.
3. Requests for additional blank Purchase Order Requisition Forms should be made to the board office.

#### Chart of Accounts

The board office will have available a monthly report of encumbrances, expenditures and available funds in each account on or before the 15th of the following month, starting in September of each year.

Each person is responsible for the management of his/her ordering and will be held accountable for period projections of year-end balances, when requested by the board office.

#### Authorizations

Only items listed in a particular fiscal year's budget documentation, either individually (equipment) or collectively (supplies, etc.) may be purchased during a particular year. Expenditures may not exceed the budget amount for any object category without prior authorization from the board office.

#### Ordering of Materials

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

1. All persons responsible for the ordering of goods, materials and services shall use the Purchase Order form approved by the board of education.
2. It shall be the responsibility of the chief school administrator to notify all staff members under his/her supervision that orders for goods, services or materials shall be made by strictly following the procedure for issuing a purchase order.

#### 3. Confirming Orders

Should it be necessary that goods, services or materials be needed quickly, an order must be placed in the prescribed way. The chief school administrator and all others responsible for approving requisitions shall call the business administrator for approval and shall request a purchase order number to be used and shall notate the authorizing words "Confirming Order" on the purchase order requisition.

#### 4. Orders for Materials on Approval

PURCHASING PROCEDURES (regulation continued)

To avoid vendors from notifying the board office of unpaid and past due bills, all vendors should be notified that nothing can be ordered on approval or on consignment without following the procedures listed below:

- a. A requisition/purchase order should be made following standard operation procedures for the items requested on approval.
  - b. In the description section of the requisition, ON APPROVAL or ON CONSIGNMENT shall be notated in ALL CAPITAL LETTERS.
  - c. The Purchase Order will then be processed in the normal manner.
5. By following the above procedures for all Purchase Orders, the obligations of the board of education shall be more accurately maintained.

Ordering of School Supplies

To establish a uniform method for ordering school supplies and to further establish a standardized form by which school supplies can be requested by the chief school administrator, the following procedures should be followed:

1. By using a standardized order form, each teacher will submit a list of supplies needed for the coming school year prior to May 1<sup>st</sup> of the present school year.
2. The list of required supplies should be compiled on the previous year's specifications. New items should be added to the end.
3. When the required amounts of supplies are submitted to the chief school administrator's office they will be compared to the amount of materials still existing as per end of year inventory and be reduced by the amount of surplus supplies that will be available at the end of the current school year.
4. Supplies will then be purchased through State contracted vendors.
5. Included in the specifications will be a statement to the effect that any materials not received by December 15 of that school year will be canceled. A list of such items will be submitted to the chief school administrator upon return to school from Christmas recess. This list should then be evaluated by the employee ordering the materials and a decision should be made as to whether or not this material is still necessary, and, if so, it should be reordered from another supplier.
6. All correspondence referring to a purchase order is to be handled by the board office only. No one should contact a vendor independently. Any problems regarding materials received should be referred to the board office only. When there is equipment failure the board office should be contacted for instructions.

Emergency Orders/Extraordinary Conditions

1. Emergency situations shall be defined as situations in which the operation of a school or program would be seriously hampered.
2. Extraordinary conditions shall 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 person, as

PURCHASING PROCEDURES (regulation continued)

designed by the board of education, may authorize by telephone the purchase of the necessary item or services, if the account to be charged has sufficient unencumbered balance for the amount of the purchase.

4. All emergency or extraordinary expenses must be followed by a purchase order including all information on the incurred expense. This type of order shall be identified as CONFIRMING ORDER, following the routing procedure for Regular Purchase Orders.
5. CONFIRMING ORDERS, OTHER THAN THOSE DESCRIBED ABOVE, ARE NOT ALLOWED.

End of Year Procedure

To assure delivery and acceptance prior to June 30 for budgeted goods and services the following procedures should be followed:

1. The deadline for receipt in the Central Office for Purchase Orders from the current operating budget is April 30 unless an earlier date is set by the board of education.
2. Any purchases which must be made after May 1st, i.e., graduation expenses, must be authorized on May 1st by the chief school administrator. It is the responsibility of the chief school administrator to submit the list of anticipated expenditures to the board office in writing.

<b>Adopted:</b>	<b>February 21, 2001</b>
<b>NJSBA Review/Update:</b>	<b>August 2008</b>
<b>Readopted:</b>	<b>January 21, 2009</b>

**Policy**

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PAYMENT FOR GOODS AND SERVICES

Before warrants signed by the president, business administrator and treasurer of school moneys may be issued in payment of bills or claims, the bill or claim must be properly audited and approved according to law.

Bills or claims shall be audited by the business administrator and approved by resolution of the board. However, in order to provide for the prompt payment to which vendors are entitled, and which leads to more effective competitive bidding and provision of services to the district, claims duly audited by the business administrator for items previously approved by the board or provided for in the budget may be approved by board president or chief school administrator. Such payments shall be reported to the board at the next regular meeting.

Items not previously approved by the board or provided for in the budget must be audited by the board secretary and presented for board approval.

Purchase Orders

The district will carefully monitor payments for invoice amounts that are greater than the approved purchase order, in order to avoid over-payments. A new purchase order will be issued (and the original purchase order voided) when the adjusted amount unreasonably exceeds the original purchase order amount. In no instance shall an adjustment be made to a purchase order that changes the purpose or vendor of the original purchase order or the bid award price.

Financial Systems to Avoid Over-Payments

Pursuant to N.J.A.C. 6A:23A-6.10, the district will program its financial systems to avoid over-payments by:

- A. Limiting system access so that only appropriate staff may make purchase order adjustments;
- B. Reject adjustments in excess of any established approved thresholds;
- C. Prevent unauthorized changes to be processed;
- D. Reject payments where the sum of the invoice amount plus any previous invoices charged to the purchase order exceeds the sum of the original purchase order;
- E. Reject duplicate invoice numbers;
- F. Prepare an edit/change report listing all payments made in excess of the approved purchase order amount.

The business administrator shall review on a monthly basis edit/change reports listing all payments made in excess of the originally approved purchase order amount to ensure that all payments are properly authorized.

**NJSBA Review/Update: September 2008**  
**Adopted: February 4, 2009**

Key Words

Payment for Goods and Services, Bills

PAYMENT FOR GOODS AND SERVICES (continued)

<b><u>Legal References:</u></b>	<u>N.J.S.A.</u> 18A:19-1	Expenditure of funds on warrant only; requisites
	<u>N.J.S.A.</u> 18A:19-2	Requirements for payment of claims; audit of claims in general
	<u>N.J.S.A.</u> 18A:19-3	Verification of claims
	<u>N.J.S.A.</u> 18A:19-4	Audit of claims, etc., by secretary; warrants for payment
	<u>N.J.S.A.</u> 18A:19-4.1	Account or demand; audit; approval
	<u>N.J.S.A.</u> 18A:19-9	Compensation of teachers, etc., payrolls
	<u>N.J.S.A.</u> 18A:22-8.1	Transfer of amounts among line items and program categories
	<u>N.J.A.C.</u> 6A:23-2.9	Petty cash funds
	<u>N.J.A.C.</u> 6A:23A-6.10	Financial system and payment approval process

**Possible**

<b><u>Cross References:</u></b>	*3320	Purchasing procedures
	*3451	Petty cash funds
	*3453	School activity funds
	4142	Salary checks and deductions
	4242	Salary checks and deductions

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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RELATIONS WITH VENDORS

The board of education wishes to maintain good working relations with vendors who supply materials and services to the school system. Constructive efforts by the administration to seek the advice and counsel of vendors about how to improve such relationships are encouraged.

In the schools, vendors shall be seen by appointment only. Vendors who call upon a school shall be governed by policy #1250. Teachers or supervisors of instruction who have invited vendors to call should notify the chief school administrator's office in advance so that proper courtesies may be extended.

No agents, canvassers, or vendors shall have access to teachers during their classes. No business concern which solicits or gains business through the school system shall use school facilities for this purpose.

Nondiscrimination

All vendors shall supply assurances that they do not practice discrimination as described in the administrative code. All vendors shall be informed that harassment of any kind of district pupils or employees by their representatives is prohibited.

Honest and Ethical Relations with Vendors

The district shall maintain honest and ethical relations with vendors and shall guard against favoritism, improvidence, extravagance and corruption in its contracting processes and practices. The school system shall not extend favoritism to any vendors. Each order shall be placed on the basis of quality, price and delivery with past service being a factor if all other considerations are equal.

The school board will not vote upon or award a contract in the amount of \$17,500 or greater to any business entity which has made a reportable contribution to a member of the district board of education during the previous one-year period. Such contributions, to any member of the school board, from any entity doing business with the district are prohibited during the term of the contract, including contributions by a vendor's spouse or child, or contributions by any person having an interest in the business entity. Disclosure of contributions shall be made when contracts are required by law to be publicly bid. However, these limitations do not apply when a district emergency requires the immediate delivery of goods or services.

Strategies to Avoid Excessive Professional Services Expenditures

The board will seek to avoid excessive professional services expenditures, such as by:

- A. Establishing a maximum dollar limit, for budgetary purposes,
- B. Following state legal requirements and procedures to obtain the highest quality services at a fair and competitive price; and
- C. Limiting professional services contracts to non-recurring or specialized work for which the district does not possess adequate in-house resources or expertise.

Prudent Use of Legal Services

To ensure the prudent and cost-effective use of legal services, the district will limit and designate the

RELATIONS WITH VENDORS (continued)

persons with the authority to request services or advice from contracted legal counsel. Legal counsel will not be used unnecessarily to make management decisions or to obtain readily available information such as district policies. Requests for legal advice shall be made in writing. Contact logs and records shall be kept and reviewed to determine that the requests for legal advice are necessary. Advance payments for legal services are prohibited. Services shall be described in detail and invoices for payment shall be itemized. Payment shall only be for services actually provided.

**NJSBA Review/Update:**           **September 2008**  
**Adopted:**                           **February 4, 2009**

Key Words

Vendors, Sexual Harassment, Harassment, Nondiscrimination, Affirmative Action

<b><u>Legal References:</u></b>	<p><u>N.J.S.A.</u> 10:5-1 <u>et seq.</u>            Law Against Discrimination</p> <p><u>See particularly:</u></p> <p><u>N.J.S.A.</u> 10:5-31 through -35</p> <p><u>N.J.S.A.</u> 18A:6-8                    Interest of school officers, etc., in sale of textbooks or supplies, royalties</p> <p><u>N.J.S.A.</u> 18A:11-1                General mandatory powers and duties</p> <p><u>N.J.S.A.</u> 18A:12-2                Inconsistent interests or office prohibited</p> <p><u>N.J.S.A.</u> 18A:12-21 <u>et seq.</u>      School Ethics Act</p> <p><u>N.J.S.A.</u> 18A:18A-1 <u>et seq.</u>    Public Schools Contracts Law</p> <p><u>N.J.S.A.</u> 18A:54-20              Powers of board (county vocational schools)</p> <p><u>N.J.S.A.</u> 52:32-44                Business registration for providers of goods and services</p> <p><u>N.J.A.C.</u> 6A:7-1.8                Equality in employment and contract practices</p> <p><u>N.J.A.C.</u> 6A:28-1.1 <u>et seq.</u>      School Ethics Commission</p> <p><u>N.J.A.C.</u> 6A:23A-6.3            Accountability regulations</p> <p><u>N.J.A.C.</u> 6A:30-1.1 <u>et seq.</u>    Evaluation of the Performance of School Districts</p> <p><u>N.J.A.C.</u> 6A:32-14.1            Review of mandated programs and services</p>
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Manual for the Evaluation of Local School Districts

Comprehensive Equity Plan, New Jersey State Department of Education

**Possible**

<b><u>Cross References:</u></b>	<p>*1250            Visitors</p> <p>1313            Gifts to district employees</p> <p>*1330            Use of school facilities</p> <p>*2224            Nondiscrimination/affirmative action</p> <p>*3320            Purchasing procedures</p> <p>*4119.21        Conflict of interest</p> <p>*4219.21        Conflict of interest</p> <p>*9270            Conflict of interest</p>
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\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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LOST CHECKS

Checks that are hand-delivered and lost by the payee must be reported to the business administrator within sixty (60) days. No payment will be made to the payee after a period of sixty (60) days from issuance date has elapsed. Any fees such as, but not limited to, stop payment or voiding of a check will be paid by the payee.

The board office will issue a replacement check after a waiting period of ten (10) business days after notification by the payee that a check has been lost. This will allow for enough time to complete all paperwork necessary to re-issue a replacement check

Any checks lost in the mail will be issued a stop payment and a replacement check will be issued after a ten (10) business day waiting period. The waiting period will commence upon notification to the board office.

There will be no cost assessed to the payee for checks that are lost during the mailing process.

<b>Adopted:</b>	<b>November 22, 2000</b>
<b>NJSBA Review/Update:</b>	<b>August 2008</b>
<b>Readopted:</b>	<b>January 21, 2009</b>

Key Words

Checks, Lost Checks

**Policy**

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ACCOUNTS

Generally Accepted Accounting Principles

The chief school administrator shall ensure that generally accepted accounting principles (GAAP) are applied in preparing the budget and keeping all accounts of the district in accordance with code and statute.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

Bookkeeping, Accounting, Generally Accepted Accounting Principles

**Legal References:** N.J.S.A. 18A:4-14 Uniform system of bookkeeping for school districts  
N.J.S.A. 18A:17-8 Secretary; collection of tuition and auditing of accounts  
N.J.S.A. 18A:17-35 Records of receipts and payments  
N.J.S.A. 18A:22-8 Contents of budget; program budget system  
N.J.S.A. 18A:34-2 Care and keeping of textbooks and accounting  
N.J.A.C. 6A:23-2.1 et seq. Double Entry Bookkeeping and GAAP  
Accounting in Local School Districts  
N.J.A.C. 6A:23-8.1 et seq. Annual Budget Development, Review and Approval

Manual for the Evaluation of Local School Districts

Handbook 2R2 – Financial Accounting for Local and State School Systems

**Possible**

**Cross References:** \*3100 Budget planning, preparation and adoption  
\*3326 Payment for goods and services  
\*3450 Money in school buildings  
\*3451 Petty cash funds  
\*3453 School activity funds  
\*3570 District records and reports  
3571 Financial reports  
\*3571.4 Audit

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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INVENTORIES

The board secretary shall maintain an accurate and complete inventory of all buildings, fixed equipment and contents, and their value, in order to offer proof of loss in the event of an insurance claim and to provide a continuous chain of accountability.

The inventory shall be updated to reflect new equipment and shall be verified in a cycle to coincide with the reissuance of insurance policies. Loss of any portable capital equipment of \$100 unit value or more shall be reported to the board. Consumable supplies shall be maintained on a continuous inventory basis.

Major discrepancies in inventories which are not resolved by proper accounting procedures shall be reported to the board.

The board shall determine when it is necessary to hire an outside service to assist in appraisal.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

Inventory, District Records and Reports

**Legal Reference:** N.J.S.A. 18A:11-2 Power to sue and be sued; reports; census of school children

**Possible**

**Cross References:** 3530 Insurance management  
\*3570 District records and reports

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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MONEY IN SCHOOL BUILDINGS

All funds from athletic events or other activities of pupil organizations collected by school district employees and by pupil treasurers under the auspices of the board shall be handled and accounted for pursuant to prudent business procedures and rules of the state board of education.

The chief school administrator or their designee shall be responsible for the receipt and deposit of all funds collected in his/her school and shall administer an accounting system for all such moneys.

In no case shall money be left overnight in schools except in the school safe provided for safekeeping of valuables.

Lost money shall be replaced by the person responsible.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

Money in School Buildings, Pupil Organizations, Athletic Funds

**Legal References:** N.J.S.A. 18A:17-34 Receipt and disposition of moneys  
N.J.S.A. 18A:19-13 Petty cash funds  
N.J.S.A. 18A:19-14 Funds derived from pupil activities  
N.J.S.A. 18A:23-2 Scope of audit  
N.J.A.C. 6A:23-2.9 Petty cash fund  
N.J.A.C. 6A:23-2.14 Student activity funds  
N.J.A.C. 6A:23-2.15 School store business practices

**Possible**

**Cross References:** \*3250 Income from fees, fines, charges  
3293 Depositories  
\*3400 Accounts  
\*3451 Petty cash funds  
\*3453 School activity funds  
3571 Financial reports  
\*3571.4 Audit  
\*5136 Fund-raising activities  
6145.4 Public performances and exhibitions

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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PETTY CASH FUNDS

The Ocean Gate Board of Education authorizes establishment of imprest petty cash accounts by resolution annually.

Funds are to be used for emergencies and small purchases only and not to subvert the intent of the regular purchasing procedures or for routine expenditures. No single expenditure shall exceed the amount determined by the board in its resolution, and all expenditures must be authorized by the designated individual.

All disbursements from petty cash shall be reported at the next regular monthly meeting of the board. All petty cash funds shall be established by board-approved voucher and all unused cash is to be returned to the depository at the close of each fiscal year.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

Petty Cash

**Legal References:** N.J.S.A. 18A:19-13 Petty cash funds  
N.J.S.A. 18A:23-2 Scope of audit  
N.J.A.C. 6A:23-2.9 Petty cash fund

**Possible**

**Cross References:** \*3320 Purchasing procedures  
\*3326 Payment for goods and services  
3571 Financial reports  
3571.3 Annual financial statement

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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SCHOOL ACTIVITY FUNDS

School activity funds (funds derived from pupils' activities) shall be audited annually along with other district funds and shall be administered, expended, and accounted for according to rules of the state board of education.

The pupil activity funds for each school shall be kept in separate accounts, supervised by the chief school administrator/principal. Separate and complete records shall be maintained for each pupil organization. All receipts from pupil fund-raising projects, athletic events, and other events for which admission is charged will be deposited promptly. Bank deposits shall agree with the receipts in the case receipt book and shall be traceable to definite receipts or groups of receipts.

Disbursements must be made by check signed by the chief school administrator/principal and supported by a claim, bill or written order to persons supervising the fund. Checks shall bear two or more authorized signatures. All disbursements shall be recorded chronologically showing the date, vendor, check number, purpose and amount.

Borrowing from the pupil activity accounts is prohibited.

An account shall be submitted monthly to the board secretary and shall include a listing of all receipts and disbursements. Book balances shall be reconciled with bank balances. Cancelled checks and bank statements shall be retained for examination as part of the annual audit required by law and code.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

School Activity Funds, Athletic Funds, Class Funds

**Legal References:** N.J.S.A. 18A:19-14 Funds derived from pupil activities  
N.J.S.A. 18A:23-2 Scope of audit  
N.J.A.C. 6A:23-2.1et seq. Double Entry Bookkeeping and GAAP Accounting in  
Local  
School Districts  
See particularly:  
N.J.A.C. 6A:23-2.14(c)

**Possible**

**Cross References:** \*3280 Gifts, grants and bequests  
\*3400 Accounts  
\*3450 Money in school buildings  
3571 Financial reports  
\*3571.4 Audit  
\*5136 Fund-raising activities

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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OPERATION AND MAINTENANCE OF PLANT

The Ocean Gate Board of Education is responsible for providing school facilities that are safe from hazards; sanitary; properly equipped, lighted and ventilated; and aesthetically suited to promoting the goals of the district. School buildings and site accommodations shall include provisions for individuals with disabilities pursuant to law and regulations.

The chief school administrator shall develop and enforce detailed regulations for the safe and sanitary operation of the buildings and grounds. The regulations shall be reviewed and adopted by the board, and explained to all staff annually at the beginning of each school year and when any changes are made.

The chief school administrator and board secretary shall develop a multiyear comprehensive maintenance plan for board approval, to be updated annually.

Integrated Pest Management

The New Jersey School Integrated Pest Management Act of 2002 requires schools to implement a school integrated pest management policy. The chief school administrator of the Ocean Gate School District shall implement Integrated Pest Management (IPM) procedures to control pests and minimize exposure of children, faculty, and staff to pesticides. The Ocean Gate School District shall develop and maintain an IPM plan as part of the school's policy.

**Integrated pest management procedures in schools**

Implementation of IPM procedures will determine when to control pests and whether to use mechanical, physical, cultural, biological or chemical methods. Applying IPM principles prevents unacceptable levels of pest damage by the most economical means and with the least possible hazard to people, property, and the environment.

The Ocean Gate District School shall consider the full range of management options, including no action at all. Non-pesticide pest management methods are to be used whenever possible. The choice of using a pesticide shall be based on a review of all other available options and a determination that these options are not effective or not reasonable. When it is determined that a pesticide must be used, low impact pesticides and methods are preferred and shall be considered for use first.

**Development of IPM plans**

The school IPM plan is a blueprint of how the Ocean Gate School District will manage pests through IPM methods. The school's IPM plan states the school's goals regarding the management of pests and the use of pesticides. It reflects the school's site-specific needs. The IPM plan shall provide a description of how each component of the school IPM policy will be implemented at the school. The chief school administrator, in collaboration with other qualified and designated staff, shall be responsible for the development of the IPM plan for this school.

**IPM Coordinator**

The chief school administrator shall designate an integrated pest management coordinator, who is responsible for the implementation of the school integrated pest management policy.



OPERATION AND MAINTENANCE OF PLANT (continued)

<u>N.J.S.A.</u> 18A:22-8	educational facilities managers
<u>N.J.S.A.</u> 34:5A-1 <u>et seq.</u>	Contents of budget; program budgeting system
<u>N.J.S.A.</u> 34:6A-25 <u>et seq.</u>	Worker and Community Right to Know Act
	New Jersey Public Employees Occupational Safety and Health Act
<u>N.J.A.C.</u> 5:23	Barrier free subcode of the uniform construction code
<u>N.J.A.C.</u> 6A:26-12.1 <u>et seq.</u>	Operation and Maintenance of Facilities
<u>See particularly:</u>	
<u>N.J.A.C.</u> 6A:26-12.2(a)1, 2	
<u>N.J.A.C.</u> 6A:30-1.1 <u>et seq.</u>	Evaluation of the Performance of School Districts
<u>N.J.A.C.</u> 6A:32-12.1	Reporting requirements
<u>N.J.A.C.</u> 7:30-13.1 <u>et seq.</u>	Integrated Pest Management

Manual for the Evaluation of Local School Districts**Possible**

<b><u>Cross References:</u></b> *1410	Local units
*2240	Research, evaluation and planning
*3000/3010	Concepts and roles in business and noninstructional operations; goals and objectives
*3516	Safety
*5141	Health
6161	Equipment, books and materials
*7110	Long-range facilities planning
*9130	Committees

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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EQUIPMENT

Equipment purchased by the Ocean Gate Board of Education is intended for support of the educational program.

The chief school administrator shall oversee the maintenance of all district educational and noneducational equipment in safe working condition. No employee or pupil shall use equipment found unsafe. Equipment use during school hours shall be properly supervised by appropriate teaching staff.

Specific items of equipment may be loaned or rented for community use after a written request is made to and approval granted by the chief school administrator. The user of district-owned equipment shall be fully liable for any damage or loss occurring to the equipment during the period of its use. He/she shall be responsible for its safe return.

When equipment authorized for loan requires the services of an operator, the user shall employ the services of a person designated by the district and shall pay such costs as have been set for his/her hire.

The board shall not be responsible for any loss, damage or injury liability or expense that may arise during or be caused in any way by such use of district equipment.

School equipment may be removed from school property by pupils or staff members only when such equipment is necessary to accomplish tasks arising from their school or job responsibilities. The consent of the chief school administrator/principal is required for such removal.

Removal of school equipment from school property for personal use is prohibited.

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**Adopted:** January 21, 2009

Key Words

Loaning District Equipment

**Legal References:** N.J.S.A. 18A:11-1 General mandatory powers and duties  
N.J.S.A. 18A:20-34 Use of schoolhouse and grounds for various purposes  
N.J.S.A. 18A:54-20 Powers of board (county vocational schools)  
N.J.A.C. 6A:26-12.2 Policies and procedures for school facility operation

**Possible**

**Cross References:** \*1330 Use of school facilities  
\*1410 Local units  
\*3250 Income from fees, fines, charges  
\*3510 Operation and maintenance of plant  
\*3516 Safety  
3530 Insurance management  
4143 Extra pay for extra work  
\*4147 Employee safety  
4243 Overtime pay

EQUIPMENT (continued)

- \*4247 Employee safety
- \*5142 Pupil safety

\*Indicates policy is included in the Critical Policy Reference Manual.

Policy

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SMOKING PROHIBITION

To promote the health and safety of all students and staff and to promote the cleanliness of school grounds, the Ocean Gate Board of Education prohibits all smoking or use of tobacco products in all school facilities and on all school grounds at all times. Definitions of "school facilities" and "school grounds" shall be in accord with definitions in the administrative code.

Notice of this policy shall be given at each school entrance and at appropriate locations on school grounds in accordance with law. Smoking shall not be permitted at any time in classrooms, lecture halls, auditoriums or anywhere else on school grounds.

The chief school administrator/principal is authorized to report violations, in accordance with law, to the board of health. Pupils and district employees who violate the provisions of this policy shall be subject to appropriate disciplinary measures. The chief school administrator shall prepare and the board shall adopt regulations prohibiting smoking in all district buildings and on school grounds.

Definition: For purposes of this policy, "smoking" means the burning of a lighted cigar, cigarette, pipe or any other matter or substance which contains tobacco. Chewing tobacco is also specifically prohibited by this policy.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

Smoking, Smoking Prohibition

**Legal References:** N.J.S.A. 26:3D-55 et seq. New Jersey Smoke-Free Air Act  
N.J.S.A. 30:5B-5.3 Smoking in child care centers prohibited  
N.J.A.C. 6A:16-1.3 Definitions  
N.J.A.C. 6A:16-3.1(a)7 Establishment of comprehensive alcohol, tobacco and other drug abuse programs  
N.J.A.C. 6A:26-1.2 Definitions  
N.J.A.C. 6A:26-12.2(a)4 Policies and procedures for school facility operation

No Child Left behind Act of 2001, Pub. L. 107-110, 20 U.S.C.A. 6301 et seq.

**Possible**

**Cross References:** \*1250 Visitors  
\*1330 Use of school facilities  
\*4119.23 Employee substance abuse  
\*4219.23 Employee substance abuse  
\*5131.6 Drugs, alcohol, tobacco (substance abuse)

\*Indicates policy is included in the Critical Policy Reference Manual.

## Policy

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### SAFETY

The chief school administrator shall develop rules governing school safety which shall include but not be limited to: pupil safety in school; care of injured pupils; vehicle safety programs; plant safety including removal and/or encapsulation of asbestos; labeling and storage of hazardous substances; emergency procedures; pupil safety in transit to and from school; and eye protection. In addition, pupils shall be provided with safety instruction in accordance with the law.

#### Use and Storage of Hazardous Substances

The Ocean Gate Board of Education shall not allow the use of any hazardous substances in or on any of the buildings or grounds of this district when children are present, except in emergencies. A list of substances that are legally exempted from this requirement can be obtained from the chief school administrator.

The chief school administrator shall inform the board when hazardous substances may be used when children are present, and the board shall determine if an emergency situation exists and such use is warranted.

If any hazardous substance is stored on any school site, the chief school administrator shall make available the hazardous substance fact sheet for that substance to any one who requests it.

At least two days prior to the start of any construction activity involving hazardous substances, the chief school administrator shall post on a bulletin board at the school a notice that such construction will take place. The notice will state the activity to be conducted and the hazardous substance(s) to be used.

The chief school administrator shall ensure that all parents/guardians receive a notice at least once a year informing them of the following:

- A. Notice of any construction or other activities involving hazardous substances will be posted on the bulletin board of their children's school;
- B. Hazardous substances may be stored at the school at various times throughout the year;
- C. Hazardous substance fact sheets for any of the hazardous substances being used or stored are available at the school.

#### Implementation

Rules and procedures implementing this policy shall be reviewed and adopted by the board as required by law and shall be disseminated to staff and pupils annually, and whenever any changes are made.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

#### Key Words

Safety, Pupil Safety, Employee Safety, Asbestos, Hazardous Materials, Student Safety

SAFETY (continued)

<b>Legal References:</b>	<u>N.J.S.A.</u> 18A:6-2	Instruction in accident and fire prevention
	<u>N.J.S.A.</u> 18A:11-1	General mandatory powers and duties
	<u>N.J.S.A.</u> 18A:17-42 <u>et seq.</u>	Public School Safety Law
	<u>N.J.S.A.</u> 18A:40-12.1, -12.2	Protective eye devices required for teachers, pupils and visitors in certain cases
	<u>N.J.S.A.</u> 18A:41-1 <u>et seq.</u>	Fire Drills and Fire Protection
	<u>See particularly:</u>	
	<u>N.J.S.A.</u> 18A:41-5	
	<u>N.J.S.A.</u> 18A:42-1	Safety patrol by pupils
	<u>N.J.S.A.</u> 18A:54-20	Powers of board (county vocational schools)
	<u>N.J.S.A.</u> 34:5A-1 <u>et seq.</u>	Worker and Community Right to Know Act
	<u>See particularly:</u>	
	<u>N.J.S.A.</u> 34:5A -10.1 through -10.5	
	<u>N.J.S.A.</u> 34:6A-25 <u>et seq.</u>	New Jersey Public Employees Occupational Safety and Health Act
	<u>N.J.A.C.</u> 5:23	Barrier free subcode of the uniform construction code
	<u>N.J.A.C.</u> 6A:16-1.4	District policies and procedures
	<u>N.J.A.C.</u> 6A:19-10.1 <u>et seq.</u>	Safety and Health Standards
	<u>N.J.A.C.</u> 6A:26-1.1 <u>et seq.</u>	Educational Facilities
	<u>See particularly:</u>	
	<u>N.J.A.C.</u> 6A:26-12.1 <u>et seq.</u>	
	<u>N.J.A.C.</u> 6A:27-12.2	Accident reporting
	<u>N.J.A.C.</u> 6A:30-1.1 <u>et seq.</u>	Evaluation of the Performance of School Districts
	<u>N.J.A.C.</u> 6A:32-12.1	Reporting requirements

Manual for the Evaluation of Local School Districts

**Possible**

<b>Cross References:</b>	*1330	Use of school facilities
	*1410	Local units
	*3510	Operation and maintenance of plant
	*5141.1	Accidents
	*5142	Pupil safety
	*5142.1	Safety patrols
	*6114	Emergencies and disaster preparedness
	*6142.12	Career education
	*7110	Long-range facilities planning

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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TRANSPORTATION ROUTES AND SERVICES

The Ocean Gate Board School District is a walking district and does not provide district owned or contracted transportation to and from the district school. Arrangements for transportation to and from school shall be the responsibility of the board as required by law to students with disabilities in accordance with the student's IEP.

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**Adopted:** January 21, 2009

Key Words

Pupil Transportation, Transportation, Busing, Buses, Courtesy Busing, Nonpublic School Pupils, Student Transportation

- Legal References:** N.J.S.A. 18A:7F-25 Transportation aid  
N.J.S.A. 18A:22-8.6 Transportation (budget line item)  
N.J.S.A. 18A:36A-13 Transportation services (charter schools)  
N.J.S.A. 18A:39-1 et seq. Transportation To and From Schools  
See particularly:  
N.J.S.A. 18A:39-1.2  
through -1.9  
N.J.S.A. 18A:46-19.6 Transportation to location or maintenance of vehicular  
classrooms to obtain services; payment of cost  
N.J.S.A. 18A:46-23 Transportation of pupils; special classes; handicapped  
children; state aid  
N.J.S.A. 39:3-10.9 et al. New Jersey Commercial Drivers License Act  
N.J.S.A. 39:3-27 Free registration of certain vehicles; transfer to other  
motor vehicles  
N.J.A.C. 6A:27-1.1 et seq. Student Transportation  
See particularly:  
N.J.A.C. 6A:27-1.1(b), -2.1,  
-3.1, -5.1, -6.2, -6.3, -6.4,  
-9.1(e), -11.1, -13.3  
N.J.A.C. 6A:30-1.1 et seq. Evaluation of the Performance of School Districts
- Parents for Student Safety, Inc., v. Morris Bd. of Ed., 1986 S.L.D. (February 5), St. Bd.  
rev'g 1984 S.L.D. (August 24), aff'd App. Div., unreported decision (docket no. A-3257-  
85-T7, decided February 17, 1987) certif. den. 108 N.J. 180 (1987)
- Wayne Board of Education v. Kraft et al., 139 NJ 597 (1995)
- Policies and Procedures Manual for Pupil Transportation, N.J. State Department of  
Education
- Manual for the Evaluation of Local School Districts

**Possible**

**Cross References:** \*3220/3230 State funds; federal funds

TRANSPORTATION ROUTES AND SERVICES (continued)

*3516	Safety
*3541.31	Privately owned vehicles
*3541.33	Transportation safety
*4211	Recruitment, selection and hiring
*5200	Nonpublic school pupils
*6145	Extracurricular activities
*6153	Field trips
*6171.4	Special education

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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PRIVATELY OWNED VEHICLES

In recommending arrangements for pupil transportation to and from school- related activities, the chief school administrator shall consider the type of activity, the total number of pupils involved, and the availability of appropriate vehicles. Pupils may be transported in privately owned passenger vehicles driven by qualified school personnel, state employees and parents/guardians.

Transportation by Volunteer Drivers

The chief school administrator or designee may quantify the transportation resources of the district by identifying qualified school personnel, state employees and parents/guardians who are willing to provide transportation for district pupils to and from school-related activities.

Qualifications shall include:

- A. A valid New Jersey (or other) driver's license with no convictions for moving violations;
- B. A private passenger vehicle of eight or fewer capacity, with a current New Jersey or other inspection sticker; and
- C. Evidence of at least the statutorily required insurance coverage.

The chief school administrator shall develop and the board shall adopt detailed regulations to ensure:

- A. District approval of activities involved;
- B. District determination of drivers and assignment of pupils to them;
- C. Pupil safety in pickup, transit and drop-off;
- D. Adequate supervision of pupils at the activity.

Transportation of Pupils by District Employees as Part of Assigned Duties

District employees who transport pupils in a private vehicle during working hours as part of their assigned duties shall:

- A. Have a current New Jersey (or other) driver's license with no convictions for moving violations;
- B. Use a privately owned passenger vehicle of eight or fewer capacity with evidence of at least the statutorily required insurance coverage. The vehicle must have a current inspection sticker;
- C. Conform to all safety practices set forth in the regulations to this policy.

Implementation of this section shall be in conformity with applicable negotiated agreement.

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PRIVATELY OWNED VEHICLES (continued)

Key Words

Privately Owned Vehicles, Auxiliary Pupil Transportation, Pupil Transportation, Student Transportation

**Legal References:** N.J.S.A. 18A:16-6 Indemnity of officers and employees against civil actions  
N.J.S.A. 18A:39-20.1 Transportation to and from related school activities in private vehicle with capacity of eight or less; authorization of qualified school personnel, state employees or parents  
N.J.A.C. 6A:27-7.6 Transportation to and from related school activities  
N.J.A.C. 6A:27-7.7 Parent transporting his or her own child or children

**Possible**

**Cross References:** \*5020 Role of parents/guardians  
\*6145 Extracurricular activities  
\*6145.1/6145.2 Intramural competition; interscholastic competition  
\*6153 Field trips

\*Indicates policy is included in the Critical Policy Reference Manual.

**Regulation**

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PRIVATELY OWNED VEHICLES

Volunteer Driver Pool

- A. By September 30 of each school year, the chief school administrator or designee will send home to parents/guardians a form on which to indicate willingness to provide school-related transportation. The form should be accompanied by a brief explanation of the pattern of liability under New Jersey's No Fault Law.

The form shall include spaces for:

1. Name, address, phone number and willingness to drive;
2. Driver's license number and statement that the driver has received no moving violations;
3. Make, model, year and mileage of car to be used;
4. Insurance coverage and name of carrier;

NOTE: FOR A NEW JERSEY REGISTERED VEHICLE TO BE OPERATED AT ALL, THE OWNER MUST PROVIDE EVIDENCE OF INSURANCE IN AT LEAST THE AMOUNTS OF \$15,000 PER INDIVIDUAL INJURED TO A TOTAL OF \$30,000, plus \$5,000 PROPERTY DAMAGE.

5. Hours during which the parent/guardian is generally available;
6. Schools and grades of children, their activities or other interests;
7. Any particular interests of the parents/guardians not reflected in their children's participation;
8. Restrictions, such as number of children or grade levels that the parent/guardian is willing to transport.

Forms are to be returned to the homeroom teacher and forwarded to the school business administrator or other staff designated by the chief school administrator or business administrator to be sorted and collated.

- B. By September 30 of each school year, forms will be put in each teacher's and administrator's mailbox.

Form will include:

1. Name, address, home phone, willingness to drive;
2. Driver's license number and statement that the driver has received no moving violations;
3. Make, model, year and mileage of car to be used;
4. Insurance coverage and name of carrier;

NOTE: FOR A NEW JERSEY REGISTERED VEHICLE TO BE OPERATED AT ALL, THE OWNER MUST

PRIVATELY OWNED VEHICLES (continued)

PROVIDE EVIDENCE OF INSURANCE IN AT LEAST THE AMOUNTS OF \$15,000 PER INDIVIDUAL INJURED TO A TOTAL OF \$30,000, plus \$5,000 PROPERTY DAMAGE.

5. Times at which teacher/administrator will be available;
6. Activities supervised or in which teacher/administrator has an interest;
7. Restrictions, such as number of children or grade levels the staff member is willing to transport.

Forms will be returned to the school business administrator or other staff designated by the chief school administrator or business administrator to be sorted and collated.

Transportation of Pupils by District Personnel as Part of Assigned Duties

A card shall be kept on file in the chief school administrator's office for each employee who transports pupils in a passenger vehicle as part of his/her assigned duties. Information on the card shall include:

- A. Name, address, home phone number;
- B. Driver's license number and statement that the driver has received no moving violations;
- C. Make, model, year and mileage of car to be used;
- D. Insurance coverage and name of carrier.

NOTE: FOR A NEW JERSEY REGISTERED VEHICLE TO BE OPERATED AT ALL, THE OWNER MUST PROVIDE EVIDENCE OF INSURANCE IN AT LEAST THE AMOUNTS OF \$15,000 PER INDIVIDUAL INJURED TO A TOTAL OF \$30,000, PLUS \$5,000 PROPERTY DAMAGE.

Approval of Activities; Supervision of Pupils at Activities

- A. Board approval is required for all interscholastic competitions, field trips, and special away-from-school activities, either as a listing or item by item as they occur. provisions of this section will depend on the district's policy.
- B. At the time of approval, a determination should be made as to whether volunteer transportation will be used.

All volunteers must be from the chief school administrator's master list. There shall be no last minute recruitment of drivers without sufficient time allowed to ascertain the drivers' qualifications.

- C. Supervision of pupils at activity
  1. When the pupils will become part of a larger group on arrival at their destination, the driver will deliver them to the faculty member or other chaperone in charge, who will be responsible for the pupils at the activity. If the driver is one of the faculty members or chaperones, he/she will assume those duties on joining the group.
  2. When the driver is the sole adult, he/she shall remain with the group for the entire period. Pupils shall be informed that the driver has the same authority over them as a member of the teaching staff, and that appropriate penalties will be imposed for infractions of the district's code of conduct or pupil discipline policy.

PRIVATELY OWNED VEHICLES (continued)

Selection of Volunteer Drivers and Assignment of Pupils

When the chief school administrator or other designated staff has confirmed the date of the event and the number of pupils, he/she will attempt to secure drivers to accommodate them.

If it is impossible to provide transportation for all interested pupils through some combination of district resources and the volunteer pool, pupils shall be selected randomly by lottery.

In assigning pupils to volunteer drivers, the chief school administrator or other designated staff will take into account:

- A. Grade level and number of pupils if driver has expressed limitations;
- B. Location of pupil residences in relation to driver if pupils are to be delivered home.

Safety in Pickup, Transit and Drop-off

When the chief school administrator or other designated staff has assigned the pupils to their drivers, he/she shall prepare a sheet for each driver listing the pupils, the pickup time and place, the activity time and place, directions to the activity, arrangements for drop-off, arrangements for supervision of the pupils at the activity, arrangements for picking up the pupils after the activity, instructions as to time and place of final drop-off, and a copy of the district's policy/regulations on pupil bus conduct. The sheet shall include emergency telephone numbers at which the driver can reach an administrator of the school, and, if possible, other persons at the activity, should it become necessary.

- A. Pickup place will in most instances be the school. It will be the responsibility of the pupils' parents/guardians to deliver the pupils to the assigned pickup place at the proper time. Parents/guardians are responsible for supervision of their children until the driver arrives, unless the children are being loaded during school hours, in which case appropriate faculty will be responsible until the vehicle departs. When children are being transported in more than one private vehicle or a combination of district and private vehicles, the faculty member in charge of the expedition is responsible for accounting for all the children. No child shall enter a vehicle on the traffic side.
- B. In transit, the driver shall keep the doors locked and the windows at a safe level. All pupils shall use seat belts. General rules of pupil conduct will be those of the district's regular policy on bus conduct.

On arrival at the activity, the driver will drop off the pupils according to directions. In no event shall a pupil exit from a vehicle on the traffic side.

On leaving the activity, the driver shall be sure he/she has all of the same children he/she started with. At activities where faculty and chaperones are in charge of a large group, the faculty member in charge shall be responsible for ensuring that all pupils are accounted for at time of departure.

- C. Final drop-off place shall usually be the school. Parents/guardians will have been informed of the time of the drop-off, and will be responsible for providing transportation home for their own child. In the event that pupils are to be delivered to their door, the driver should wait until the pupil has entered the outer door before driving off.

Reimbursement

All tolls for highways, bridges, tunnels, etc., will be reimbursable on presentation of a receipt. Parking charges are reimbursable on presentation of either the lot ticket or a voucher, if a meter was used. The

PRIVATELY OWNED VEHICLES (continued)

district will not reimburse for mileage on volunteer trips.

**NJSBA Review/Update: August 2008**  
**Adopted: January 21, 2009**

**Policy**

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TRANSPORTATION SAFETY

The safety and welfare of pupils shall be the first consideration in all matters pertaining to transportation, when transportation is contracted for school trips and activities. The board directs the chief school administrator to oversee development of regulations to govern:

- A. Pupil conduct on buses;
- B. Information for bus drivers to include:
  - 1. Management of pupils;
  - 2. Safe driving practices; recognition of hazards;
  - 3. Special concerns in transporting pupils with disabilities;
  - 4. Emergency procedures on the road; accident report;
  - 5. Information on required drug and alcohol testing.

Accidents

Forms shall be provided for the immediate reporting of all incidents involving a district-owned or contracted vehicle that include any of the following:

- A. Physical injury to anyone concerned, no matter how minor
- B. Property damage of any kind, even if the financial loss is negligible
- C. Failure of any mechanical function of contracted vehicle during operation, even if no injury or damage results

It shall be the responsibility of the chief school administrator to direct an investigation on the report and to comply with the law. The information gained shall be considered in evaluating personnel performances, and in scheduling inspection of vehicles.

Drills

Emergency procedures and evacuation drills shall be reviewed and conducted before field trips involving contracted buses. All pupils must receive evacuation instruction at least once within the school year.

Vehicles and Equipment

All contracted vehicles used to transport children shall be maintained in such condition as to provide safe and efficient transportation service with a minimum of delays and disruption due to mechanical or equipment failure.

All contracted vehicles used to transport children shall conform with state standards for such vehicles and shall be equipped with all safety devices required by code and statute.

TRANSPORTATION SAFETY (continued)

All passengers on buses equipped with seat belts shall wear properly adjusted and fastened seat belts or other child restraint systems at all times while the bus is in operation.

Bus Drivers

Drivers shall comply with all state requirements on physical condition, criminal history clearance, etc. The district shall be in compliance with all drug and alcohol testing requirements of the Omnibus Transportation Employee Testing Act and implementing regulations and shall provide all bus drivers with required information on them (see policy 4219.23 Employee substance abuse). Bus drivers are responsible for the safety of pupils entering, riding, and departing their vehicle.

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**Adopted:** January 21, 2009

Key Words

Safety, Bus Safety, Transportation Safety, Pupil Transportation, Student Transportation

- Legal References:** N.J.S.A. 18A:6-7.1 Criminal history record; employee in regular contact with pupils; grounds for disqualification from employment; exception
- N.J.S.A. 18A:25-2 Authority over pupils
- N.J.S.A. 18A:39-1 et seq. Transportation To and From Schools
- See particularly:
- N.J.S.A. 18A:39-17, -18, -19, -20
- N.J.S.A. 39:3-10.9 et seq. New Jersey Commercial Driver License Act
- N.J.S.A. 39:3B-1.1 et seq. School Buses, Equipment and Regulations
- See particularly:
- N.J.S.A. 39:3B-10 through -12
- N.J.A.C. 6A:27-1.1et seq. Student Transportation
- See particularly:
- N.J.A.C. 6A:27-11.1, -11.2, -12.2, -13.3
- 34 CFR Part 85.100 et seq., Governmentwide Debarment and Suspension (nonprocurement) and Governmentwide Requirements for Drug-Free Workplace (Grants)
- 49 U.S.C. § 31306 et seq.- Omnibus Transportation Employee Testing Act of 1991
- 49 C.F.R. Part 40.1 et seq. - Procedures for Transportation Workplace Drug Testing Programs
- 49 C.F.R. Part 382.101 - Controlled Substance and Alcohol Use and Testing
- 49 C.F.R. Part 391.1 et seq. - Qualification of drivers

TRANSPORTATION SAFETY (continued)

Policies and Procedures Manual for Pupil Transportation, N.J. State Department of Education

Manual for the Evaluation of Local School Districts

**Possible**

<b><u>Cross References:</u></b>	*3516	Safety
	*3541.1	Transportation routes and services
	*4211	Recruitment, selection and hiring
	*4219.23	Employee substance abuse
	*4231/4231.1	Staff development; inservice education/visitations/conferences
	*5131	Conduct/discipline
	*5142	Pupil safety

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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FOOD SERVICE

The school lunch program shall make a nutritionally adequate lunch available to every pupil and shall operate on the most economically feasible basis.

It shall be operated in strict compliance with all laws and regulations pertaining to health, sanitation and safety; internal accounting; employment practices; nutritional standards; costs of lunches; and periodic reporting required by New Jersey law.

The chief school administrator is responsible for the administration and operation of the school lunch program in keeping with federal and state laws and the policies and directives of the board.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

School Lunch, Food Service, Nutrition, Wellness,

**Legal References:** N.J.S.A. 18A:11-1 General mandatory powers and duties  
N.J.S.A. 18A:18A-5 Exceptions to requirement for advertising  
See particularly:  
N.J.S.A. 18A:18A-5a(6)  
N.J.S.A. 18A:18A-6 Standards for purchase of fresh milk; penalties; rules and regulations  
N.J.S.A. 18A:33-3 through -5 Cafeterias for pupils  
N.J.S.A. 18A:54-20 Powers of board (county vocational schools)  
N.J.S.A. 18A:58-7.1 through -7.2 School lunch program ...  
N.J.A.C. 2:36-1.1 et seq. Child Nutrition Programs  
N.J.A.C. 6A:23-2.6 Supplies and equipment  
N.J.A.C. 6A:30-1.1 et seq. Evaluation of the Performance of School Districts  
N.J.A.C. 6A:32-12.1 Reporting requirements  
N.J.A.C. 6A:32-14.1 Review of mandated programs and services  
Manual for the Evaluation of Local School Districts

**Possible**

**Cross References:** \*1200 Participation by the public  
\*1220 Ad hoc advisory committees  
\*3000/3010 Concepts and roles in business and noninstructional operations; goals and objectives

FOOD SERVICE (continued)

*3220/3230	State funds; federal funds
*3450	Money in school buildings
*3510	Operation and maintenance of plant
*3542.1	Local wellness/Nutrition
*3542.31	Free or reduced-price lunches/milk
*3542.44	Purchasing
*4222	Noninstructional aides
*5131	Conduct/discipline
9123	Appointment of board secretary
9124	Appointment of business official

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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LOCAL WELLNESS/NUTRITION

The board believes that children need access to healthful foods and opportunities to be physically active in order to grow, learn, and thrive, and that good health fosters student attendance and education.

Obesity rates have doubled in children and tripled in adolescents over the last two decades, and physical inactivity and excessive calorie intake are the predominant causes of obesity. Heart disease, cancer, stroke, and diabetes are responsible for two-thirds of deaths in the United States, and major risk factors for those diseases, including unhealthy eating habits, physical inactivity, and obesity, often are established in childhood. Further, the items most commonly sold from school vending machines, school stores, and snack bars include low-nutrition foods and beverages, such as soda, sports drinks, imitation fruit juices, chips, candy, cookies, and snack cakes.

To promote healthful behavior in the school, the board is committed to encouraging its students to consume fresh fruits, vegetables, lowfat milk and whole grains. The board is also committed to encouraging students to select and consume all components of the school meal.

In order to promote and protect children's health, well-being, and ability to learn, the board is committed to providing school environments that support healthy eating and physical activity and will ensure that:

- A. All students will have opportunities, support, and encouragement to be physically active on a regular basis.
- B. Foods and beverages sold or served at school will meet the nutrition recommendations of the *U.S. Dietary Guidelines for Americans*, and the USDA nutrition standards for National School Lunch, School Breakfast and/or After School Snack Programs. The district will regulate the types of food and beverage items offered outside the federal meal requirements, such as ala carte sales, vending machines, school stores, and fund raisers.
- C. All students will be provided with adequate time for student meal service and consumption in a clean, safe, and pleasant dining environment. Lunch and recess or physical education schedules will be coordinated with the meal service.
- D. To the maximum extent practicable, all schools in our district will participate in available federal school meal programs (including the School Breakfast Program, National School Lunch Program including-After-School Snack Programs, Summer Food Service Program, and Child and Adult Care Food Program).
- E. Schools will provide nutrition education and physical education to foster lifelong habits of healthy eating and physical activity, and will establish linkages between health education and school meal programs, and with related community services.
- F. The board will engage students, parents, teachers, food service professionals, health professionals, and other interested community members in developing, implementing, monitoring, and reviewing district-wide nutrition and physical activity policies.

All Schools

The following items shall not be served, sold or given out as free promotion anywhere on school property at anytime before the end of the school day:

LOCAL WELLNESS/NUTRITION (Continued)

- A. Foods of minimal nutritional value as defined by the United States Department of Agriculture
- B. All food and beverage items listing sugar, in any form as the first ingredient
- C. All forms of candy

Schools shall reduce the purchase of any products containing trans fats. All snack and beverage items sold or served anywhere on school property during the school day, including items sold in a la carte lines, vending machines, snack bars, school stores and fundraisers or served in the reimbursable After School Snack Program, shall meet the following standards:

- A. Based on manufacturers nutritional data or nutrient facts labels:
  - 1. No more than eight grams of total fat per serving, with the exception of nuts and seeds.
  - 2. No more than two grams of saturated fat per serving.
- B. All beverages shall not exceed 12 ounces, with the following exceptions:
  - 1. Water.
  - 2. Milk containing two percent or less fat.
- C. Whole milk shall not exceed eight ounces.

Elementary School

- A. 100 percent of all beverages offered shall be milk, water or
- B. 100 percent fruit or vegetable juices.

Middle School

- A. At least 60 percent of all beverages offered, other than milk and water, shall be 100 percent fruit or vegetable juices.
- B. No more than 40 percent of all ice cream/frozen desserts shall be allowed to exceed the above standards for sugar, fat, and saturated fat.

General School District Requirements

Food and beverages served during special school celebrations or during curriculum related activities shall be exempt from this policy, with the exception of foods of minimal nutritional (FMNV) value as defined by USDA regulations.

This policy does not apply to: medically authorized special needs diets pursuant to federal regulations; school nurses using FMNVs during the course of providing health care to individual students; or special needs students who's Individualized Education Plan (IEP) indicates their use for behavior modification. Adequate time shall be allowed for student meal service and consumption. Schools shall provide a pleasant dining environment. The board recommends that physical education or recess be scheduled before lunch whenever possible.

LOCAL WELLNESS/NUTRITION (Continued)

The district's curriculum shall incorporate nutrition education and physical activity consistent with the New Jersey Department of Education Core Curriculum Content Standards.

The chief school administrator will specifically address the issue of biosecurity for the school food service. Biosecurity may be part of the plans, procedures and mechanism for school safety.

The board is committed to promoting the nutrition policy with all food service personnel, teachers, nurses, coaches and other school administrative staff so they have the skills they need to implement this policy and promote healthy eating practices. The board will work toward expanding awareness about this policy among students, parents, teachers and the community at large.

The chief school administrator shall develop regulations consistent with this policy, including a process for measuring the effectiveness of its implementation, and designating personnel within each school with operational responsibility for ensuring the school is complying with the policy.

**Adopted:** December 14, 2005  
**NJSBA Review/Update:** August 2008  
**Readopted:** January 21, 2009

Key Words

School Lunch, Food Service, Nutrition, Wellness,

<b><u>Legal References:</u></b> <u>N.J.S.A.</u> 18A:11-1	General mandatory powers and duties
<u>N.J.S.A.</u> 18A:18A-4.1 f.,h.	Use of competitive contracting in lieu of public bidding; boards of education
<u>See particularly:</u> <u>N.J.S.A.</u> 18A:18A-5a(6)	
<u>N.J.S.A.</u> 18A:18A-6	Standards for purchase of fresh milk; penalties; rules and regulations
<u>N.J.S.A.</u> 18A:33-3 through -5	Cafeterias for pupils
<u>N.J.S.A.</u> 18A:33-9 through -14	Findings, declarations relative to school breakfast programs..
<u>See particularly:</u> <u>N.J.S.A.</u> 18A:33-10	
<u>N.J.S.A.</u> 18A:33-15 through -19	Improved Nutrition and Activity Act (IMPACT Act)
<u>N.J.S.A.</u> 18A:54-20	Powers of board (county vocational schools)
<u>N.J.S.A.</u> 18A:58-7.1 through -7.2	School lunch program ...
<u>N.J.A.C.</u> 2:36-1.1 et seq.	Child Nutrition Programs
<u>See particularly:</u> <u>N.J.A.C.</u> 2:36-1.7	Local school nutrition policy
<u>N.J.A.C.</u> 6A:16-5.1(b)	School safety plans
<u>N.J.A.C.</u> 6A:23-2.6	Supplies and equipment
<u>N.J.A.C.</u> 6A:32-12.1	Reporting requirements
<u>N.J.A.C.</u> 6A:32--14.1	Review of mandated programs and services
<u>N.J.A.C.</u> 6A:30-1.1 et seq.	Evaluation of the Performance of School Districts

LOCAL WELLNESS/NUTRITION (Continued)

Sec. 204 at the Federal Child Nutrition and WIC Reauthorization Act of 2004 (P.L. 108-265)

42 U.S.C. 1751 et seq. Richard B. Russell National School Lunch Act

42 U.S.C. 1771 et seq. Child Nutrition Act of 1966

7 C.F.R. Part 210 Medically authorized special needs diets

7 C.F.R. Part 210.10 Foods of minimum nutritional value

**Resources:**

<http://www.state.nj.us/agriculture/> The New Jersey Department of Agriculture, Model Policy and Question and Answer resource.

[www.usda.gov/cnpp/DietGd.pdf](http://www.usda.gov/cnpp/DietGd.pdf) Dietary Guidelines for Americans.

[www.usda.gov/cnpp/pyramid.html](http://www.usda.gov/cnpp/pyramid.html) USDA Food Guide for dietary Guidelines, examples of eating patterns that exemplify these standards.

[www.nasbe.org/HealthySchools/fithealthy.mgi](http://www.nasbe.org/HealthySchools/fithealthy.mgi) Fit, Healthy and Ready to Learn, A School Health Policy Guide. This Guide lists elements such as the size of tables and chairs; seating is not overcrowded; a relaxed environment for socializing; amount of noise; rules of safe behavior, and cleanliness.

[www.fns.usda.gov/cnd/menu/fmny](http://www.fns.usda.gov/cnd/menu/fmny) foods of minimal nutritional value (FMNV's ) as defined by federal regulations at 7 C.F.R. Part 210.10.

**Possible**

<b><u>Cross References:</u></b>	*1200	Participation by the public
	*1220	Ad hoc advisory committees
	*3000/3010	Concepts and roles in business and noninstructional operations; goals and objectives
	*3220/3230	State funds; federal funds
	*3450	Money in school buildings
	*3510	Operation and maintenance of plant
	*3542	Food Service
	*3542.31	Free or reduced-price lunches/milk
	*3542.44	Purchasing
	*4222	Noninstructional aides
	*5131	Conduct/discipline
	9123	Appointment of board secretary
	9124	Appointment of business official

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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FREE OR REDUCED-PRICE LUNCHES/MILK

It is the policy of the Ocean Gate Board of Education that this school district shall participate in any federal or state subsidized food program for the benefit of eligible pupils. Pupil eligibility shall be as determined by the guidelines of the subsidizing agency. The board requires that all regulations of the subsidizing agency be observed including especially those which preserve the privacy of eligible pupils.

The board hereby adopts as its own the free and reduced-price policy developed by the bureau of child nutrition programs pursuant to federal regulations.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

Free Lunch, School Lunch, Lunch, Milk, Reduced-price Lunches/Milk

**Legal References:**

<u>N.J.S.A.</u> 18A:33-3	Cafeterias for pupils
<u>N.J.S.A.</u> 18A:33-4	School lunch; availability to all children
<u>N.J.S.A.</u> 18A:33-5	Exemptions
<u>N.J.S.A.</u> 18A:33-10	Establishment of school breakfast program in certain schools
<u>N.J.S.A.</u> 18A:33-11	Implementation of school breakfast program by district
<u>N.J.S.A.</u> 18A:58-7.1 through -7.2	School lunch program ...
<u>N.J.A.C.</u> 2:36-1.2	Policy and agreement for school nutrition programs
<u>N.J.A.C.</u> 2:36-1.8	Review and evaluation

**Policy**

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PURCHASING

The Ocean Gate Board of Education authorizes and directs the chief school administrator or designee to execute contracts with proper vendors in accordance with state law to purchase subsistence amounts of perishable foods without competitive bids. This policy shall be published annually as required by law, along with the procedures by which authorized vendors may become eligible to submit quotations.

The chief school administrator is authorized to purchase not more than \$250 worth of food supplies in any month for the cafeterias or food preparation classes without soliciting quotations. Such purchases must be documented according to law.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

Food Purchases, Purchasing Procedures

**Legal References:** N.J.S.A. 18A:18A-5(a)6 Exceptions to requirements for advertising  
N.J.S.A. 18A:18A-6 Standards for purchase of fresh milk; penalties; rules and regulations  
N.J.A.C. 6A:23-2.6 Supplies and equipment

Possible

**Cross References:** \*3320 Purchasing procedures  
3571 Financial reports

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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DISTRICT RECORDS AND REPORTS

The operation of a school district results in the generation of numerous documents and official records. These must be maintained in compliance with the NJ Open Public Records Act and other laws and regulations. Members of the public have the right under law to inspect and copy (with certain exceptions) the public records of the district.

The district plans to preserve these records by (1) appointing the business administrator as records custodian, (2) periodically reviewing records retention with the chief school administrator and the school board or a committee thereof, and (3) retaining records according to the schedule for educational institutions promulgated by NJDARM (NJ Division of Archives & Records Management). A partial schedule, for key classes of records, is shown at the end of this policy.

Availability to the Public

For the protection of the public interest, the board believes that members of the community have a right to inspect, copy or examine district records, with certain exemptions as specifically described in statute. Any limitations on this right shall be construed in favor of the public's right to access. Requests for district records shall be submitted to the records custodian (or designee) in writing on the appropriate form. The custodian shall reply to all requests promptly and shall grant access or deny the request as soon as possible, but within seven days, provided that the record is currently available and not in storage or archived.

The custodian shall permit district records to be inspected, examined or copied during the hours that the board office is open (or for small districts with an enrollment of 500 or fewer, during not less than six regular business hours over not less than three business days per week). Immediate access ordinarily must be granted for budgets, bills, contracts and collective negotiations agreements. Copies may be made at fees not to exceed those set by statute. Anonymous requests for government records are permitted by law. If an anonymous request is made and the estimated cost of producing copies exceeds \$5.00, a deposit may be required. Anonymous requests for personal information will not be fulfilled.

Access shall be granted in the medium requested or some other meaningful medium, unless the request is for a record in a medium not routinely used by the district; not routinely developed or maintained by the district; or requiring a substantial amount of manipulation or programming of information technology. In these cases, the board may add a special reasonable charge. The custodian shall ensure that statements are prominently posted in district offices that describe the specific terms of the public's right to appeal a denial of access and procedures for filing an appeal.

Records Exempted from Public Access

Records exempted by law include: security and emergency response procedures; purchase, lease or acquisition of real property; pending or anticipated litigation; reports of investigations in progress; matters for which disclosure would impair the right to receive federal funds; pending negotiations toward a collective bargaining agreement; most personnel and pension records of an individual; questions and answer keys (for personnel or academic examinations and job interviews); records concerning individual pupils and staff, their home addresses and telephone numbers (unless waived by the individual); reports and recommendations that involve unwarranted invasion of privacy; medical and psychological records. The records custodian will keep confidential and edit out information in records that disclose social security numbers, credit card information and drivers' license numbers.

DISTRICT RECORDS AND REPORTS (continued)Record Retention

Record retention periods in conformance with state and federal codes, regulations, and statutes of limitation may be accessed through the New Jersey Division of Archives and Records Management (NJDARM) in the School District Records Retention and Disposition Schedule located at <http://www.state.nj.us/state/darm/links/retention.html#eds>. The records custodian will ensure that records are retained and appropriately stored in accordance with state and federal statute and regulation.

A partial schedule of retention periods for pertinent school record categories is listed below (Note: the School District Records Retention and Disposition Schedule should be consulted before any record is destroyed).

Partial Record Retention Schedule

1. *Financial records*: 7 (seven) years
2. *Agendas and minutes*: Permanent for originals; 1 year for copies
3. *Resolutions of the school board*: Permanent
4. *Administrative policy and advisory statements*: Permanent
5. *Correspondence, including emails*: 3 (three) years for general external correspondence; one year for internal correspondence
6. *Official public meeting notice*: 3 (three) years
7. *Legal notice in newspaper*: 7 (seven) years
8. *Publisher's affidavits*: 10 (ten) years
9. *Tape recordings of school board meetings (audio tape and video)*: 45 (forty-five) days or until summary or verbatim transcripts have been approved as minutes
10. *Election file*: 5 (five) years for bonding election report, certificate and voting authority
11. *Other election materials*: 1 (one) year
12. *Master publications file of school newsletters, yearbooks, student handbooks, etc.*: Permanent
13. *School monitoring file (with school monitoring annual plan)*: Permanent
14. *Internal monitoring guide and action plan*: 14 (fourteen) years
15. *Academic master plan (updated every seven years)*: Permanent
16. *Support file for the academic master plan, including school evaluations*: 10 (ten) years.
17. *Fall and statistical report file*: 5 (five) years
18. *Settlements (original)*: Permanent

DISTRICT RECORDS AND REPORTS (continued)

19. *Agency copy of routine settlements: 3 (three) years after final settlement*

School District Retention Schedule: Active Records – Administration, can be found at NJDARM School District Records Retention and Disposition Schedule reference number M7000101-999. For all other items the district will consult NJDARM School District Records Retention and Disposition Schedule for retention and disposal information.

Implementation

The chief school administrator shall periodically review the work of the records custodian with the school board or a committee thereof, to ensure that necessary steps are being taken to gather, record, disseminate, copy, store and ultimately to destroy school district records in accordance with applicable laws. Particular attention shall be paid to implementing the public's right to access records and to protecting from public access those records specifically exempted by law. If deemed necessary, the board will adopt additional rules, regulations and procedures to implement this policy.

**NJSBA Review/Update:** August 2008  
**Adopted:** February 4, 2009

Key Words

District Records and Reports, Public Access, Records, Reports

<p><b><u>Legal References:</u></b> <u>N.J.S.A.</u> 10:4-6 <u>et seq.</u>  <u>N.J.S.A.</u> 18A:4-14  <u>N.J.S.A.</u> 18A:7A-11</p> <p><u>N.J.S.A.</u> 18A:11-2  <u>See particularly:</u>  <u>N.J.S.A.</u> 18A:11-2b  <u>N.J.S.A.</u> 18A:17-7  through -12  <u>N.J.S.A.</u> 18A:17-28(e)  <u>N.J.S.A.</u> 18A:17-35  <u>N.J.S.A.</u> 18A:17-36  <u>N.J.S.A.</u> 18A:17-46</p> <p><u>N.J.S.A.</u> 18A:36-19</p> <p><u>N.J.S.A.</u> 47:1A-1 <u>et seq.</u>  <u>See particularly:</u>  <u>N.J.S.A.</u> 47:1A-1.1, -5  <u>N.J.S.A.</u> 47:3-15 <u>et seq.</u>  <u>N.J.A.C.</u> 2:36-1.1 <u>et seq.</u>  <u>N.J.A.C.</u> 6A:16-5.3</p> <p><u>N.J.A.C.</u> 6A:23-2.1 <u>et seq.</u></p> <p><u>N.J.A.C.</u> 6A:27-7.9  <u>N.J.A.C.</u> 6A:30-1.1 <u>et seq.</u>  <u>N.J.A.C.</u> 6A: 32-7.1 <u>et. seq.</u></p>	<p>Open Public Meetings Act  Uniform system of bookkeeping for school districts  Annual report of local school district; contents; annual report of commissioner; report on improvement of basic skills  Power to sue and be sued; reports; census of school children</p> <p>Secretary to give notices and keep minutes, etc.  Duties of business manager  Records of receipts and payments  Accounting; monthly and annual reports  Act of violence; report by school employee; notice of action taken; annual report  Pupil records; creation, maintenance and retention, security and access; regulations; nonliability  Examination and copies of public records (“Open Public Records Act”)</p> <p>Destruction of Public Records Law  Child Nutrition Programs  Incident reporting of violence, vandalism and substance abuse  Double Entry Bookkeeping and GAAP Accounting in Local School Districts  Vehicle records  Evaluation of the Performance of School Districts  Student Records</p>
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DISTRICT RECORDS AND REPORTS (continued)

See particularly:

- N.J.A.C. 6A:32-7.1(g), -7.8
- N.J.A.C. 6A:32-12.1                      Reporting requirements
- N.J.A.C. 6A:32-12.2                      School level planning
- N.J.A.C. 15:3-2.1 et. seq.                Records Retention

Annual Data Collection Plan, New Jersey State Department of Education

Records Retention Schedule, New Jersey State Department of Education

Matawan Regional Teachers Association v. Matawan-Aberdeen Bd. of Ed., 212 N.J. Super. 328 (Law Div. 1986)

Laufgas v. Barnegat Twp. Bd. of Ed., 1987 S.L.D. 2442, aff'd St. Bd. 1988 S.L.D. 2496

Horner v. Kingsway Regional, 1990 S.L.D. 752

Beatty v. Chester Bd of Ed, 1999 S.L.D. (Sept.)

Manual for the Evaluation of Local School Districts

Possible

- Cross References:**
- 3543            Office services
  - 3571            Financial reports
  - \*4112.6        Personnel records
  - \*4212.6        Personnel records
  - \*5125           Pupil records
  - \*5131.5        Vandalism/violence
  - \*6142.2        English as a second language; bilingual/bicultural
  - \*6171.3        At-risk and Title 1
  - \*6171.4        Special education
  - \*9322           Public and executive sessions
  - \*9326           Minutes

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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AUDIT

An audit of the accounts of the Ocean Gate School District shall be made annually by a public school accountant selected by the board of education. The audit examination shall be conducted in accordance with statute and generally accepted auditing standards and shall include all funds over which the board has direct or supervisory control.

An auditor's fee shall be established in each fiscal year. The board of education shall select an auditing firm experienced in school accounting and willing to perform the required services for the established fee.

Within 30 days following the receipt of the annual audit, the board of education will, at a regular meeting, cause the recommendations of the auditor to be read and to be discussed, and the discussion noted in the minutes of the meeting. The board will direct the implementation of the auditor's recommendations.

**NJSBA Review/Update:** August 2008  
**Adopted:** January 21, 2009

Key Words

Audit, Auditor

**Legal References:** N.J.S.A. 18A:6-68 Bookkeeping and accounting system (educational services commission)  
N.J.S.A. 18A:18A-1 et seq. Public School Contracts Law  
N.J.S.A. 18A:23-1 et seq. Audits and auditors  
N.J.A.C. 6A:23-1.2 Definitions  
N.J.A.C. 6A:23-2.2(i) Principles and directives for accounting and reporting  
N.J.A.C. 6A:30-1.1 et seq. Evaluation of the Performance of School Districts  
N.J.A.C. 6A:32-12.2 School level planning

Manual for the Evaluation of Local School Districts

**Possible**

**Cross References:** \*1100 Communicating with the public  
\*1120 Board of education meetings  
\*3570 District records and reports  
3571 Financial reports  
9127 Appointment of auditor

\*Indicates policy is included in the Critical Policy Reference Manual.

**Policy**

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EVALUATION OF BUSINESS AND NONINSTRUCTIONAL OPERATIONS

The Ocean Gate School District shall evaluate business processes annually and allocate available resources appropriately in an effort to establish a strong control environment.

The business administrator/board secretary shall identify processes that when performed by the same individuals are a violation of sound segregation of duties. The business administrator/board secretary shall segregate the duties of all such processes among business office staff based on available district resources, assessed vulnerability and the associated cost-benefit

The following functions shall be segregated and completed by different employees in all districts.

A. Human resources and payroll; and

B. Purchasing and accounts payable.

The district shall include in the Comprehensive Annual Financial Report (CAFR) detailed organizational charts for the central office that tie to the districts' position control logs, including, but not limited to, the business, human resources and information management functions.

**NJSBA Review/Update:**       **July 2009**

**Adopted:**

Key Words

Concepts and Roles in Business, Noninstructional Operations, Goals and Objectives in Business and Noninstructional Operations, Planning, Business

**Legal References:** N.J.S.A. 18A:11-1   General Mandatory Powers and Duties  
N.J.A.C. 23A-6.5       Segregation of duties

**Possible**

**Cross References:** \*3000/3010   Concepts and Roles in business and non-instructional operation  
\*3100           Budget planning, preparation and adoption  
3200           Income  
3300           Expenditures/expending authority  
3400           Accounts  
3500           Noninstructional operations  
\*3510           Operation and maintenance of plant  
3530           Insurance management  
3541           Transportation  
3542           Food service  
3452.1         Local Wellness  
\*3570 series   District records and reports  
\*7110           Long-range facilities planning

\*Indicates policy is included in the Critical Policy Reference Manual.