

# GUIDE FOR STANDARD OPERATING PROCEDURES AND INTERNAL CONTROLS

*Revised: January 2023*

***Hoboken Board of Education***  
*Mrs. Sharyn Angley, President*

*Ms. Malani Cademartori, Vice President Mr. Alex De La Torre, Ms. Chetali Khanna, Mr. Thomas Kluepfel, Ms. Ailene McGuirk, Ms. Leslie Norwood, Ms. Melanie Tekirian, Mr. Antonio Grana*

**Administration**  
*Dr. Christine Johnson, Superintendent of Schools*  
*Mrs. Sandra Rodriguez-Gomez, Assistant Superintendent of Schools*  
*Mrs. Joyce A. Goode, Business Administrator/Board Secretary*



**HOBOKEN PUBLIC SCHOOLS**

*Business Office*  
524 Park Ave  
Hoboken, New Jersey 07030

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## PREFACE

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

# **HOBOKEN SCHOOL DISTRICT**

## **INTERNAL CONTROL DOCUMENT**

### **OVERVIEW:**

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

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

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

### **OBJECTIVES OF INTERNAL CONTROL:**

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

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

### **COMPONENTS OF INTERNAL CONTROLS:**

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

### **CONTROL ENVIRONMENT:**

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

#### **ORGANIZATIONAL STRUCTURE:**

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

#### **CONTROL FRAMEWORK:**

Elements of a control framework include the following:

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

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

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

## SECTION I – INTERNAL CONTROLS

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

### DISTRICT'S POLICIES AND PROCEDURES:

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

### ADMINISTRATION'S RISK ASSESSMENT:

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

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

### INFORMATION AND COMMUNICATION:

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

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

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

### CONTROL ACTIVITIES:

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

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

**CONTROL ASSERTIONS:**

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

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

**MONITORING:**

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

Employees should be required to “sign off” on their understanding of the control activities and their responsibilities in those activities.

**AFTER THE CONTROLS ARE ESTABLISHED:**

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

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

**CONTROL DEFICIENCIES:**

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

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

**REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:**

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

## REVIEW OF DISTRICT PROCESSES:

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

1. Who performs each activity? Who receives the outcome of the activities?
2. What activities are performed? What forms and reports are used? What computer systems and files are used?
3. When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?
4. Where are activities performed (i.e., board office, school, etc.)?
5. Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)

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

### CONTROLS LISTED:

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



## SECTION I – INTERNAL CONTROLS

### EVALUATING INTERNAL CONTROLS

**TITLE:** Internal Control

Subtitle: Evaluation of Internal Controls

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

**Procedure:**

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

**COMMUNICATING STAFF MEMBERS ROLES**

**Title:** Internal Control

**Subtitle:** Communicating staff members role in the Internal Controls

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

**Procedure:**

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

## **CASH CONTROLS**

**Title:** Internal Control

**Subtitle:** Cash controls

**Procedure:** To identify the controls over cash and the personnel responsible

**Procedure:**

1. Cash Receipt activities:

**Objectives:**

1. To gain understanding of the process in the revenue and receipts cycle.
2. To ensure that the district has adequate internal controls in place.
3. To ensure that the district is in compliance with the requirements of the New Jersey Department of Education.
4. To document the process of cash receipts.

**Set up of Accounts Receivables**

On approval of the budget and approval of grants and other discretionary funding, the school Business Administrator directs the Asst. BA and the Accountant/Internal Auditor to set up the receivables for the income streams during the year in the General Ledger in the district financial software system.

**Process – Revenue & Receipts**

**Federal Aids and State Core Curriculum Aids**

Federal Funds and State Funds are received by wire transfer (ACH) into the district's General Fund bank account by the Federal and State Agencies. The Accountant records the transactions when the bank credit note is received. The Business Administrator and the Asst. Business Administrators confirms that the funds are credited into the accounts and reviews the JE to post into the accounts. The Treasurer of School Monies prepares the monthly Bank reconciliations.

**Other Aids and Grants from Local Sources**

Other Revenues are received via check. The Assistant Business Administrator records and deposits the check into the districts bank account through an electronic deposition machine. Checks are deposited within 24 hours. Validated deposit slips are attached to the original check and posted by the Accountant after the Business Administrator reviews and approves the postings.

## SECTION I – INTERNAL CONTROLS

### PAYROLL CONTROLS

**Title:** Internal Control

**Subtitle:** Payroll controls

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

**Procedure:**

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

- a. With respect to payroll:

Search for fictitious employees

Determine improper changes of dollar amounts

Ensure proper tax deductions are taken

Examine timecards and compare to payroll documents.

Recording of employee hours.

Verify the accuracy of pay rates / salaries as approved by the Hoboken Board of Education from the personnel department.

Review the adequacy of internal controls relating to hiring, overtime, and Retirement.

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Payroll Preparation

Payroll processing at the Hoboken Board of Education is done in-house by the Business office Payroll Department. The Payroll bookkeeper prepares the Payroll. Payroll is checks are electronically deposited twice a month on the 15<sup>th</sup> and 30<sup>th</sup> of the month, unless the date falls on a holiday.

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: GENERAL LEDGER**

**Procedure:**

**Monthly**

- Compare Board Secretary's Report (A-148) to Subsidiary Ledgers
  - Compare Board Secretary and Treasurer's Report for agreement
  - Board Secretary Report balances for all funds
  - Verify that all accounts and funds are reported in Board Secretary's Report ·
- Review all accounts for funds availability

**Year-End Procedures**

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

**ACCOUNTS RECEIVABLE**

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

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### SECTION II – ACCOUNTING

#### **ACCOUNTS PAYABLE**

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

#### **PAYROLL**

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

#### **FIXED ASSETS**

- Identify all equipment costs for fixed asset control if cost is over \$2,000, item must be

tagged and recorded

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

## **CASH MANAGEMENT**

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

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

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

Investing-cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes Reconciling-all accounts must be reconciled in a timely manner.

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## **SECTION II – ACCOUNTING**

### **HOBOKEN SCHOOL DISTRICT NEW JERSEY**

#### **Title: Use of School Facilities**

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

#### **Procedure:**

The Board of Education authorizes the Business Administrator to approve and schedule the use of school facilities by school related and non-school organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. **It is the position of the Board to approve only community groups whose organization's function will benefit the pupils of the school/ community or the school district.** School facilities will not be scheduled for use on Sunday except for school related activities that cannot be scheduled on another day.

The rules and regulations thus adopted are designed to safeguard a community investment while at the same time to permit use of the school facilities by the community.

The Board of Education shall hold each organization financially responsible for damage to facilities while in its care and retains the right to refuse further permission to any organization not complying with all rules and regulations.

The Business Administrator shall request the organization using the facility to supply proof of General Liability Insurance Coverage. Minimum acceptable coverage is **\$2,000,000** (insurance limits). As a requirement of our insurance carrier, your insurance

certificate must name the HOBOKEN BOARD OF EDUCATION as co-insured. The insurance certificate must be submitted with the application for use of school property.

Except for costs incurred by the district to provide personnel or special services, charges for the use of school facilities shall be waived for those organizations only that have been listed or approved by the Board:

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SECTION II – ACCOUNTING

**SPECIAL REGULATIONS FOR USE OF AUDITORIUM**

1. Youth groups must be sponsored by a responsible adult group with the names of sponsors given in the application. These sponsors must be present at the activity.
2. The Public Address system, lighting panel board, movie screen, etc, must be operated by a school authorized person.
3. No food /drink is to be sold or consumed in the auditorium.
4. Visual Aids equipment furnished by the user must be approved by a school coordinator for proper use through our sound system.
5. No smoking is permitted in the auditorium or anywhere in the school.
6. Adequate outside security must be provided by the using organization (local police ).

**SPECIAL REGULATIONS FOR USE OF CAFETERIA**

1. Groups giving dances must conform to all rules and regulations for use of the cafeteria. 2. Arrangements must be made with the Township Police for an officer to be on duty one-half hour before and one-half hour after the dance.
3. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition. 4. Youth groups sponsored by adults must submit a list of chaperons with application. One adult required for each twenty people.
5. No smoking is permitted anywhere in the school.
6. Control of the group is the responsibility of the adult sponsors.
7. Adult groups using the cafeteria or kitchen will adhere to all rules and regulations of the Board of Education.
8. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.

**SPECIAL REGULATIONS FOR USE OF GYMNASIUM**



1. Shoes or black soled sneakers are not permitted on the gym floor. Sneakers with white soles must be worn at all times, by participants, referees and coaches.
2. A responsible adult together with a custodian must check all facilities used after participants have left. Damage should be noted, all water and lights turned off.
3. Groups using the gym must meet outside the door with the responsible adult at a designated time. The entire group will be admitted at one time by the custodian on duty.
4. Use of the gymnasium does not permit use of hallways for any reason.
5. All rules and regulations apply whether admission is charged or not. Use of the gymnasium bears responsibility for supervision of the public lavatories, locker and shower room facilities and hallway traffic.
6. No smoking is permitted anywhere in the school.
7. No food/drink is to be sold or consumed in the gymnasium.
8. Youth groups must be properly chaperoned with the names of chaperons appearing on the application. A minimum of one adult should be responsible for every fifteen youths. **See Form for a schedule of costs and the APPLICATION FOR USE OF SCHOOL PROPERTY.**

***References***

***N.J.S.A. 18A:20-20 N.J.S.A. 18a:20-34***

II-2.2

SECTION II – ACCOUNTING

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Inventory**

**Subtitle: Disposal of Obsolete Equipment**

**Procedure:**

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

Equipment may not be sold directly to individuals. If the estimated fair value or the property to be sold exceeds the amount determined by the Governor in any one sale and it is neither livestock nor perishable goods, it will be sold at public sale to the highest bidder. If the value is less than the amount, public sale is not required, but may be desirable.

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

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SECTION II – ACCOUNTING

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Acceptance of Gifts**

**Procedure:**

Acceptance of gifts or scholarships from any individuals or groups in the community requires the approval of the Superintendent of Schools subject to the following:

1. No gift or scholarship will be accepted, which in the opinion of the Superintendent is inappropriate for use by the schools.
2. The use and disposition of such gifts or scholarships will remain at the discretion of the Superintendent.
3. Gifts which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent and the school Principal.
4. All gifts require final approval by the Board of Education

## SECTION II – ACCOUNTING

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY****Title: Inventory****Subtitle: Equipment Identification and Accountability****Procedure: NEWLY PURCHASED ITEMS**

1. When equipment items costing \$2,000.00 or more are received, each department must complete a **Fixed Asset Form**. All information can be obtained from the Receiving Slip and/or the Purchase Order.
2. When completing item # 4, describe this item completely. For example, “one tan, four drawer, legal size locking file cabinet” or “one gray secretarial chair, Upholstered back and seat.”
3. Forward this form together with a copy of the purchase order to the Business Office. An asset number will be assigned. A scanable tag and a copy of the asset form will be returned to the principal/ department for filing. It is the responsibility of the principal/supervisor to ensure the tag is attached to the equipment.
4. An Inventory will be maintained and continually updated by the Business Office.

**TRANSFERS AND DISPOSAL OF EQUIPMENT**

1. When equipment is moved on a permanent basis the school/department initiating the movement fills out **the bottom only** of the **Fixed Asset Form** and passes it on to the business office for completion. It is the responsibility of the principal/ supervisor to ensure the equipment is at the proper location.
2. When requesting disposal of equipment, send over the **Fixed Asset Form** with all appropriate information and check the top for Disposal.
3. The Business Office will use this copy to update the Inventory.

**Form - Fixed Asset Form**

SECTION II – ACCOUNTING

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Sales Tax Exemption Qualifications**

**Procedure:**

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

**Legal Reference: Sales Tax Exemption Letter**

***Form # - Sales Tax Exemption Letter***

SECTION III – CASH MANAGEMENT

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Petty Cash Fund**

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

**Procedure:**

The Hoboken Board of does not have Petty Cash Accounts.

## SECTION III – CASH MANAGEMENT

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY****Title: Student Activity Funds****Purpose:**

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

1. The general organization of the fund to include student government, student clubs, student publications, school classes and class trips.
2. The Board authorizes the maintenance of student activity funds to be located at and known as the High School Student Account, Middle School Student Accounts, and Elementary Student Accounts.
3. All funds must be self- sustaining, the responsibility of a designated person and administered by the Business Administrator.

**Procedure:****1. Receipt of Funds:**

- A. All funds will be collected by the Building Principal or his/her designee. These funds will be deposited in a reasonable amount of time into the established bank checking account.
- B. All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
- C. All deposited funds will be recorded in a Receipts Journal including the date of receipt, source of receipt, amount of receipt and the total amount of the deposit and will be maintained by the Student Activity Bookkeeper in the Business Office.

**2. Disbursement of Funds:**

- A. Contracts for materials or supplies, may be made by the building principal only for a one year period; following applicable Board bidding policies and state statutes with the exception of the yearbook which requires Board approval.
- B. No educational materials may be purchased from these funds.
- C. All funds will be disbursed from the established checking account on the authority of the Building Principal. All disbursements must be supported by a receipt, claim or company invoice and will be attached to a “**School Accounts-Check Requisition Form**” and a **Student Activity Fund voucher**.

### SECTION III – CASH MANAGEMENT

- D. All checks written will be recorded in a simple Cash Disbursement Journal to include the date of check, payee, amount of check and activity or class to which it is to be charged.
- E. Checks will require two signatures: that of the Board Secretary and the Assistant Business Administrator.
- F. Each month a bank reconciliation must be prepared and this balance is balanced with the individual activity or class balance by the Student Activity Bookkeeper in the Business Office.

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

**Class Accounts: The following procedure pertains to treasury balances for graduating classes.**

- A. The treasury balance of each graduating class will be maintained by the Student Activity Bookkeeper in the Business Office for a maximum of five years.
- B. After five years, the balance remaining will be deposited in the general account of the Student Activities Account. The president of the class will receive a written notification of such action at least sixty (60) days before the account is closed.
- C A class may liquidate its account prior to the five year period if it so desires, but the account cannot be liquidated prior to September 30<sup>th</sup> following June graduation (to cover financial responsibilities of the class during the summer).

***Form - School Accounts-Check Requisition***

***Form - Student Activity Fund Voucher***

## SECTION III – CASH MANAGEMENT

### **HOBOKEN SCHOOL DISTRICT NEW JERSEY**

#### **Title: ATHLETIC FUND**

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

#### **Procedure:**

- A. Each interscholastic event and their schedule requires annual approval from the Board of Education before any moneys can be collected or disbursed in the name of the said activity.
- B. The Board authorizes the maintenance of the following athletic funds to be known as and to be located at: Athletic Account/ High School.
- C. The athletic fund shall be the responsibility of the building principal and shall be administered by the Business Administrator.
- D. The Board will provide sufficient funds to overcome any deficit encountered at the end of the year.
- E. In order to comply with the legal requirement of the annual audit and to further comply with all state statutes the Board requires that adequate financial and bookkeeping controls be established to include the following:
  - 1. The books of account shall reflect the income of each approved sport.
  - 2. All payments for supplies, equipment, and services shall be made through the regular purchasing procedures of the district, except for ticket takers fees, police fees, and athletic officials' fees, but no such fees shall be paid in cash.
  - 3. A checking account shall be established for disbursements from the athletic fund. Each such disbursement must be approved by the High School vice Principal in charge of Athletics. All checks must be signed by the Board Secretary and the Assistant Board Secretary.
  - 4. All gate receipts shall be turned in to the designated person or the High School Vice-Principal in charge of athletics on the date of collection, so they can be safeguarded.



### SECTION III – CASH MANAGEMENT

5. At the conclusion of the respective athletic program, the athletic coach shall submit a complete inventory of all equipment and supplies in writing to the High School Vice Principal in charge of Athletics. The said list shall be submitted no later than one month after the conclusion of the program.
6. A financial report of the athletic fund shall be submitted to the Board monthly.

#### *References*

*N.J.S.A. 18A:19-14*

*N.J.A.C. 6:29-6.4*

*18A:23-2*

## SECTION III – CASH MANAGEMENT

### **HOBOKEN SCHOOL DISTRICT NEW JERSEY**

#### **Title: Pay Procedures**

#### **Procedure:**

##### **1. Regular Pay:**

A. Employees will be paid on the 15th and the 30th of each month as per contract. When this is a school holiday or an employee is scheduled to be off or out of the district, then he/she may receive his/her pay on the working day prior to the pay day after 3:00 p.m.

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

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

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

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

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

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

##### **2. Extra Contracts:**

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

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

## SECTION III – CASH MANAGEMENT

C. For all After School Programs, workshops and teachers covering classes, personnel will be paid twice a year, first pay in December and the last pay in June.

### 3. Substitutes and Hourly Paid Employees:

A. All daily and hourly paid individuals will receive pay for the time worked as of the prior pay date.

B. An **Employee Payroll Input Form** is used to report hours and/or days worked for this classification of employees.

### 4. Overtime:

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

### 5. 403(b) Salary Reduction Plan

In order to enroll in the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the **Maximum Exclusion Allowance (MEA)**, the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The plan administrator for the 403(b) plans, or handled in district will do the MEA calculation for each employee. By the **first day of school** for ten month employees and by **June 20<sup>th</sup>** for twelve month employees the payroll office must receive from the employee a 403(b) Salary Reduction Agreement Form before deductions for the Salary Reduction Plan for the new school year will begin. Any changes made during the year may only be done by **January 5** or the start of the year as stated above. In order to make changes the employee must fill out 403(b) Change Form.

6. All other changes to be made for tax or voluntary deductions must be forwarded to the Payroll Department “In Writing” two weeks prior to the pay period that these changes are to take effect.

### *References*

**6A:23A-5.7 Verification of payroll check distribution**

**Form # - Employee Payroll Input Form**

**Form # – 403(b) Salary Reduction Agreement**

**Form # - 403(b) Salary Reduction Change Form**

## SECTION III – CASH MANAGEMENT

### HOBOKEN SCHOOL DISTRICT NEW JERSEY

#### **Title: Budget Account Number Coding**

##### **Procedure:**

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

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

**11 190 100 610 01 11 - Fund 190- Program 100-Function 610-Object 01- Location Fund-** an accounting entity with a self-balancing set of accounts.

**11** General Fund (instruction);

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

**13** Special Schools;

**20** Special Revenue

**Program-** activities and procedures to accomplish an objective.

**105 – Pre-K, 110- K, 120- 1-5; 130- 6-8; 140-9-12; 150-Home Instruction; 190-Undistributed 200- *Special Programs*(Special Education);**

**000- *Undistributed Expenditures***- charged indirectly to a program

**Function** - describes the activity for which a service/material is acquired.

**100- *Instruction***- activities dealing directly with instruction

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

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

**Object-** the service obtained as a result of a specific expenditure.

**320 *Purchased Professional Services***- Consultants, Assembly speakers

**420 *Cleaning, repair and Maintenance Services***- Equipment and repair contracts 500

***Repair and maintenance of Instructional Equipment***

**580 *Travel-Staff Conferences***-staff mileage

**590 *Miscellaneous Purchased Services***-Printing costs-student publications, booklets, 610 ***General Supplies***-A.V. supplies, furniture under \$2,000, workbooks, classroom/off. Supplies 640 ***Textbooks***

**730 *Equipment*** - Capital Outlay Fund - each unit must exceed \$2,000 & last more than a year. **800 *Miscellaneous Expenditures***- Awards, graduation expenses, registration-conferences **Location** -

School Buildings/ Departments - Examples:

High School Middle School Elementary School Curriculum Office Administrative Off.

Special Service Maintenance Transportation Special Services Business Office

## SECTION IV – BUDGET PROCESS

### **HOBOKEN SCHOOL DISTRICT NEW JERSEY**

#### **Title: Budget Development Process**

#### **Procedure:**

##### **School Budgets – Site Based Management**

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

#### **October 15**

Distribution of:

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

#### **November**

1. Beginning of November, meeting with the Superintendent of Schools, School Business Administrator, and individual School Principal or Supervisor to review additional needs for the following year.
2. November 15<sup>th</sup>- return of the individual school/ department line item Budget, along with the Personnel Request Form.
3. November 20<sup>th</sup>-Teachers may begin inputting orders through Ed Data system for next year.

#### **December 15**

1. Verification from principals/ supervisors of approval of all school purchase orders. All changes to the submitted budgets will be at the Direction of the Superintendent of Schools.

## SECTION IV – BUDGET PROCESS

### **HOBOKEN SCHOOL DISTRICT NEW JERSEY**

#### **Title: Budget Transfers**

#### **Procedure:**

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

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

## SECTION IV – BUDGET PROCESS

### **HOBOKEN SCHOOL DISTRICT NEW JERSEY**

#### **Title: Grant Application Procedure**

##### **Procedure:**

1. All grant applications must be submitted for approval prior to submission to the Granting Authority to the Building Principal then to the Supervisor of Curriculum and Instruction. All grants require approval from the Superintendent and action from the Board of Education.
2. All other procedures as described in this handbook will apply to transactions involving grant funds.

## SECTION V – POSITION CONTROL

### POSITION CONTROL STANDARD OPERATING PROCEDURE

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

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

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

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

The position control roster shall:

1. Share a common database and be integrated with the district's payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:
  - i. The employee name
  - ii. The date of hire
  - iii. A permanent position tracking number for each employee including:
    - (1) An accurate expenditure account code(s)
    - (2) The building the position is assigned
    - (3) The certification title and endorsement held, as applicable
    - (4) The assignment position title as follows:
      - (A) Superintendent or Chief School Administrator
      - (B) Assistant Superintendent
      - (C) School Business Administrator
      - (D) Board Secretary (when other than I, II or III above)
      - (E) Principal
      - (F) Vice Principal
      - (G) Director
      - (H) Supervisor
      - (I) Facilitator
      - (J) Instructional Coach by Subject Area



## SECTION V – POSITION CONTROL

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

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

## SECTION V – POSITION CONTROL

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

### **A. Purpose**

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

### **B. Scope**

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

### **C. Authority**

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

### **D. Position**

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

### **E. Position Control Number – Creating and Maintaining**

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

### **F. Position Control Number (PCN)**

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

## SECTION V – POSITION CONTROL

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

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

### **G. Request for PCN for a New Position**

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

### **H. Other**

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

### **I. Sample Reports**

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

- Personnel to Payroll Spread – This report compare personnel information to payroll. ▪

History Report-This report shows reflects who has been assigned to a specific PCN.

- PCN by alpha-A simple alphabetical list indicating FTE, PCN, budgetary account charged, percent charged and salary charged.
- PCN by budgetary account- A list of all staff by budgetary account code with PCN, FTE, and budgetary account charged, percent charged and salary charged.
- Recommendation for Formation of Position Control Numbers – Examples for PCN segments.

## SECTION V – POSITION CONTROL

- Position Control Sample Spreadsheets-These are examples of small districts that are not using integrated systems of how PCN can be controlled using simple spreadsheet formats.
- Internal Control Questionnaire- An example of the segregation of duties with regard to the assignment of Position Control Numbers.

## Recommended Format for Meaningful PCNs

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

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

***Recommended Format for PCN Segments***

<b>General Category</b>	.	<b>District Location</b>	.	<b>Dept / Position</b>	.	<b>Specific Grade</b>	.	<b>Total # of Positions Available</b>
<b>3 char</b>	.	<b>2 chars or digits</b>	.	<b>4 char</b>	.	<b>2 chars or digits</b>	.	<b>2 digits</b>
ADM	.	BO	.	SUPT	.	NA	.	01
ADM	.	BO	.	BADM	.	NA	.	01
SEC	.	BO	.	BADM	.	NA	.	01
TCH	.	HS	.	MATH	.	09	.	01
TCH	.	HS	.	MATH	.	09	.	02
TCH	.	MS	.	MATH	.	07	.	01

***Suggested General Category Codes***

<b>Category Description</b>	<b>Code</b>
Administrators	ADM
Aides	AID
Bus Drivers/Transp.	BUS
Child Study Team	CST
Clerical	CLR
Custodians	CUS
Food Service Workers	FSW
Maintenance	MNT
Nurses	NRS
Secretarial	SEC
Special Services	SPS
Supervisors	SUP
Support Staff	SPT
Teachers	TCH
Technology	TCN

**Suggested Department/Position Codes**

<b>Department/Position</b>	<b>Code</b>
Superintendent	SUPT
Business Admin.	BADM
Assistant BA	ABA
Principal	PRIN
Director	DIR
Supervisor	SUPV
Payroll	PYRL
Bookkeeper	BKPR
Accounts Payable	APAY
Accounts Receivable	AREC
School Secretary	SCHS
Psychologist	PSYC
Clerk	CLRK
Math	MATH
History	HIST
English	ENGL
Science	SCNC
Instructional Aide	INST

Special Ed Aide	SPEC
Cafeteria Aide	CAFT



## SECTION V – POSITION CONTROL

***Suggested Grade Codes***

<b>Grade Level</b>	<b>Code</b>
Kindergarten	KD
Grade 1	01
Grade 2	02
Grade 3	03
Grade 4	04
Grade 5	05
Grade 6	06
Grade 7	07
Grade 8	08
Grade 9	09
Grade 10	10
Grade 11	11
Grade 12	12
Floating/Multiple Grades	FL
Grade Not Applicable	NA

[illegible]

[illegible][illegible]

[illegible][illegible]

[illegible]



## **HOBOKEN SCHOOL DISTRICT NEW JERSEY**

### **Title: Purchasing Procedures**

### **Sub-Title: Authority to Purchase, Bidding and Quotations**

#### **Authority to Purchase:**

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

#### **Authorized Purchases**

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

#### **Unauthorized Purchases**

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

#### **Procedure:**

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

## SECTION VI – PURCHASING

4. **OTHER ITEMS:** The purchase of any single item or service not falling into one of the above categories must be processed on a purchase order which will be approved by the School Business Administrator prior to the purchase. This means **there will be no purchase orders authorized by a telephone call by a Principal, Supervisor, Teacher or other staff member.** Board members/staff members attending conventions or workshops are not to make purchases in the name of the school district without following the purchasing process. All purchases of goods and services require a purchase order to be generated with approval from the Superintendent and Business Administrator.
5. **Preview of Materials:** All staff members must receive permission from Principals or Supervisors **to preview materials.** After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be originated for a new item.. All purchases must go through the Business Office.
6. **Reimbursements of employees:** The Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. The Board **will not reimburse** employees for items and goods personally purchased by the employee as these items are required to be purchased through a vendor through the purchase order system.
7. **Student Activity Accounts:** Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to the Student Activity Accounts for the aforementioned purpose will not be signed by the Purchasing Agent.

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



**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Purchasing Procedures**

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

**Purchase Order:**

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

**Emergency Orders or Extraordinary Conditions:**

**Procedure:**

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

***References:***

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

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Purchasing Procedure**

**Subtitle: Purchase Order Form**

**Procedure:**

1. The Purchase Order Form is a six part carbonized form.
  - A. (original) - Vendor's Copy
  - B. Voucher
  - C. (third copy) - Business Office copy
  - D. Receipt verification
  - E. School Copy-returned to Business Office upon completion of order.
  - F. Originating department or school file copy
2. This Purchase Order form acts as a requisition form and when signed by all concerned, it becomes a purchase order.
3. The initiator completes the following information.
  - A. Type the School Year, but do not date the Purchase Order.
  - B. Account Number to be charged - this information can be found in your copy of the budget allocation notices.
  - C. Vendor's Name, address and zip code
  - D. Ship to: School Address, and zip code with person's name who placed the order.
  - E. Quantity, description, unit price and total should be clearly stated. It is essential that current prices are used and shipping costs are Included in the total.
  - F. Incomplete or improper Purchase Orders will be returned with a memo explaining the deficiencies.
  - G. Attached to each Purchase Order is a **Purchase Order Rationale Form (Form)** that justifies the need for the purchase.
4. All orders at **\$6,600, unless purchased under a State contract**, require a **Quotation Record Form (Form)** attached.
5. Purchase orders are forwarded to the Principal's Office for approval.
6. After approval by the Principal, the purchase order will be forwarded to the Assistant Superintendent's Office for approval. The PO is then sent to the Business Administrator for final approval.

## SECTION VI – PURCHASING

7. All purchase orders will be approved and dated by the following: A. **Principal or Supervisor**-must check to determine if funds are available. B. **Curriculum/Technology Supervisors**- determines if PO is appropriate for the curriculum. C. **Assistant Superintendent** determines educational value of each order. D. **School Business Administrator**-reviews the technical aspects to ensure compliance with State Law and Board Policy.
8. The Finance Committee of the Board, then approves all purchase orders at the next Board meeting.
9. After the Board meeting, the Business Office receives the PO with all approvals, the copy (original) of the purchase order is then forwarded to the vendor.
10. Upon receipt of the goods/ services the school copy, (E), of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, the **Order Information Form (Form)** must be sent along with the packing slip to the Business Office. When the Order is complete, the school copy, (E), must be sent to the Business Office. The Business Office will not authorize the payment to the vendor until the school copy, (E), copy is received.
11. **Partial Payments**- In order to pay a vendor for the material received the Principal/ Supervisor must send a **copy** of the school copy,(E), denoting the items received. As stated above final payment will not be made until the school copy, (E), is received.
12. **Approval of amounts paid in excess of approved purchase:** As per 6A:23A-6.10 the Board will permit the Business Administrator to approve adjustments to purchase orders up to 10% over the original amount without issuing a new purchase order provided that the changes do not change the purpose or vendor or bid award price of the original purchase order.
13. **Computers/Hardware**- All purchases of computers/hardware require the Principal/Supervisor to contact Technology Supervisor to assist employees with the technical aspects and the State Contract requirements of purchasing computers. After the PO is signed by the Principal/Supervisor, it must be signed by Technology Supervisor before it is sent to the Assistant Superintendent.
14. **Copiers**- If a copier needs to be replaced or a new one purchased the Business Administrator must be contacted.. All purchases or replacements must be pre-approved by the Business Administrator.

**15. Cooperative Purchasing-**The Board of Education has contracted with to bid items in the following categories on an as needed basis.

1. Office Supplies
2. School Supplies
3. Custodial Supplies
4. Art Supplies
5. Science Supplies
6. Industrial Arts
7. Athletics 8. Technology

The above categories are purchased using the on-line Ed-Data web-site. Supply catalogues are available at each building.

*References: 6A:23A-6.10*

*Form # - Purchase Order Form*

*Form # - Quotation Record Form*

*Form # - Order Information Form*

*Form # - Memorandum -Return of Purchase Order*

## HOBOKEN SCHOOL DISTRICT NEW JERSEY

**Title: Purchasing Procedure**

**Subtitle: Ordering of Materials**

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

**Procedure:**

1. All persons responsible for the ordering of goods, materials and services will use the purchase order form as described in this Business Procedure Handbook.
2. All employees responsible for submitting purchase orders, will have to attach to the purchase order the **Purchase Order Rational Form (Form)** that will determine why the purchase is essential to the school district. Non –essential items will not be ordered. **Exceptions for the Purchase Order Rational Form:**  
 After School Supplementary Service Providers (regulated state law)  
 Emergency purchases (rationale already provided),  
 Field trips, student transportation, & athletic trips (not required),  
 Travel reimbursement for employees (state code and board policy),  
 Tuition contracts (state regulated) and tuition reimbursement for employees (contractual).
3. It will be the responsibility of the Building Principals and Supervisors, to notify all staff members under their supervision that orders for goods, services or materials will be made by strictly following the procedure for issuing a purchase order.
4. Emergency Orders: Should it be necessary that goods, services or materials are needed quickly, an order must be placed in the prescribed way. The Building Principal/Supervisor and all others responsible for approving orders will call the Business Office for approval and will submit immediately all necessary information needed for the Business Office to process. The following procedure must be followed:
5.
  - A. A purchase order must be immediately sent to the Business Office with **“EMERGENCY PURCHASE ORDER”** on the top right hand corner of the purchase order.
  - B. The purchase order will be immediately processed..
  - C. Upon receipt of the goods, the **school copy, (E)**, of the Purchase Order will be returned to the Business Office noting the receipt of all materials. If the order is incomplete, damaged materials, wrong materials or an incorrect amount, the **Order Information Form (Form)** must be sent along with the packing slip to the Business Office. When the order is complete, the **school copy, (E)**, must be sent to the Business Office. The Business Office will not authorize payment to the vendor until the **school copy, (E)**, is received.
6. By following the above procedure for all purchase orders, the obligations of the Board of Education will be more accurately maintained.

**References: 18A:18A-7 Form - Order Information Form**

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Purchasing Procedure**

**Subtitle: Emergency Contracts**

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

**Procedure:**

1. Any contract may be negotiated or awarded for the Board without public advertising for bids even if the price exceeds the bid threshold when an emergency affecting the health or safety of occupants of school buildings, provided that the contracts are awarded in the following manner:
  - A. The principal or other designee in charge of the building, facility or equipment where the emergency occurs notifies the Business Administrator of the need for the performance of the contract, the nature of the emergency, the time of the occurrence and the need to utilize the emergency provision.
2. This notification must be put in writing to the Business Administrator.
3. If the Business Administrator is satisfied that an emergency exists, he/she shall be authorized to award a contract or contracts for such purposes as may be necessary to respond to the emergent needs.
4. If conditions permit, the Business Administrator will seek at least two quotes if the bid is below the bid threshold. If the expenditures are expected to be in excess of the bid threshold, the Business Administrator shall attempt to obtain at least three quotes.
5. Upon furnishing the goods or services under the terms of this emergency contract provision, the contractor shall be entitled to be paid and the Board shall be obligated to take action needed to authorize the payment of the bill.
6. This procedure will only be enacted in an emergency situation. All other contracts for goods and services will proceed using the regular purchasing process.
7. At the conclusion of the contract the Business Administrator shall submit a final report to the Board for any contract under the provisions of an emergency contract in accordance with N.J.S.A. 18A:18A-7. The report shall describe:
  - A. The nature of the emergency
  - B. The time of the occurrence
  - C. The need for invoking this regulation
  - D. The action taken
  - E. The costs of the action
  - F. The accounts to be charged
  - G. The plan for preventing a similar situation in the future

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

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Purchasing Procedure**

**Subtitle: Receipt of Goods**

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

**Procedure:**

1. Check the packing slips very carefully without delay, as soon as the shipment is received. If the items are on back- order, mark” back order” on the school copy, (E), of the Purchase Order and wait a reasonable time for work orders to be received (four weeks should be enough time unless the vendor gave you a receiving date). If by that time the back order has not been received, please forward the packing slips with a notation, to this bill and hold the school copy, (E), for the additional back orders. Sometimes the packing slip is marked “out of stock” or “cancel” then send the whole thing to the Business Office for payment.
2. If there is a problem with an order, notify the Business Office immediately with an Order Information Form (Form) with the packing slip attached. Most companies will allow a shortage claim within thirty (30) days.
3. Check with the Business Office for any back order cancellation notices.
4. Should it be necessary to cancel the back order items, send back the school copy, (E), of the Purchase Order to the Business Office, so marked.
5. The Receiving Record of the Purchase Order must be given to the Business Office within 30 days after returning to school for all items delivered during The summer months.

***References***

***Form – Order Information Form***

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Purchasing Procedure**

**Subtitle: Contributions to Board Members and Contract Awards**

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

**Procedure:**

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

***References***

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

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

***P.L. 1973, c.83***



**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Expenditure Control**

**Subtitle: End of Year Procedure**

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

**Procedure:**

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

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

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Expenditure Control**

**Subtitle: Professional Affiliations/Expense Reimbursement**

**Procedure:**

**Professional Affiliations:**

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

**Workshop/ Trip Reimbursement:**

- 1 A request for travel must be submitted to the Superintendent of Schools which includes a Professional Development Request Form (Form), prior to the travel date(s), and at least seven (7) days before a Board meeting. The request shall include supporting documentation to include a statement outlining the primary purpose for the travel and key issues that will be addressed and their relevance to improving instruction or the operation of the district. Additionally, the documentation must include the type of travel; location, date(s) of travel; and all related costs including transportation expenses, parking, tolls, lodging, meals, and other expenses. A purchase order with the registration and/ or lodging request must be submitted at the same time. Lodging will only be paid at the Federal GSA (General Service Administration) rate. Any amount that exceeds that rate the individual must reimburse the Board the difference.
2. The Superintendent of Schools shall review and may approve or deny each request for travel expense. The Superintendent's signature designating approval is required on the request for travel reimbursement.
3. All requests for travel approved by the Superintendent of Schools shall be forwarded to the Business Administrator, or designee, to determine if the expenses as outlined in the request are in compliance with the New Jersey travel reimbursement guidelines as established by the Department of Treasury and with guidelines established by the Federal Office of Management and Budget (car rentals and/or limousine services are ineligible expense for reimbursement).
4. Expenses for travel and related expenses must meet two sets of tests in order to be reimbursable. First, there is the requirement that the expenses be incurred for matters affecting the Township Schools, and they be ordinary and necessary. Secondly, there is the requirement that travel and related expenses not be reimbursed unless adequately substantiated.

5. Lodging and meals must comply with the federal per diem rate. Lodging expense may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rate.
  - a. If expenses are in compliance with the guidelines, the Superintendent will include the Professional Development Request Form information and the purchase order on the Board of Education agenda for approval.
  - b. If any expenses are not in compliance with the guidelines, the Business Administrator, or designee, will return the request to the Superintendent of Schools.
  - c. The Superintendent will notify the professional staff member or Board member of any expenses not in compliance with the guidelines. To receive final approval the staff member or Board member must agree to assume financial responsibility for the non-compliant expenses.
6. Approval of the travel request requires a majority of the full voting membership of the Board of Education at a Board meeting.
7. If approval is given by the Superintendent and the Board of Education, a copy of the Professional Development Request Form will be returned to the staff member. This copy along with the Conference Travel Expense Report (Form) and the Voucher, (second page of the PO that must be signed) and all receipts (no receipts, no reimbursement) need to be attached to the purchase order and sent to the Business Office for reimbursement after the trip.
8. All fees or expenses not covered by the purchase order, the payment shall be made personally by the school district employee and reimbursed at the conclusion of the travel event.
9. The purchase order for expenses should not be submitted until the staff member has the canceled check or a receipt from a credit card. The cancelled check or the receipt from a credit card should be attached to the purchase order.
10. A duly executed purchase order should be submitted early enough to have it included for payment at the next regular Board meeting. If the purchase order is submitted in the beginning of the month payment will be made after the second Tuesday of the month.
11. At the time of submission of all expense reimbursements, the staff member must submit a Post Professional Development (PD) Report (Form) that will state the purpose of the travel, key issues addressed at the event and their relevance to improving instruction or the operation of the school district.

## SECTION VI – PURCHASING

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

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

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

### **Out of State Travel**

1. Pursuant to N.J.S.A.18A:11-12, out of state travel shall be limited to the fewest number of

Board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles.

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

### ***References***

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

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

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

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

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

***Form - Professional Development Request Form***

***Form - Conference Travel Expense Report***

***Form – Post Professional Development (PD) Report***

**Reimbursement for Mileage only:**

1. All staff members must use the Mileage Reimbursement Voucher (Form) to be reimbursed for all appropriate travel.
2. This form is available in the Principal's office, Superintendent's office or on the district website.
3. The Mileage Reimbursement Voucher form must be maintained on a monthly basis for reimbursable mileage.
4. For one day trips involving tolls and parking, all receipts must be attached to the Mileage Reimbursement Voucher form.
5. Staff members who are assigned duties in more than one building may be compensated for mileage. For travel between schools, mileage will be reimbursed based on the State of New Jersey approved mileage reimbursement rate. Use the Mileage Voucher form to keep the daily mileage (submit monthly).
6. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

***Form # – Mileage Reimbursement Form***

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Professional Services**

**Subtitle: Legal Services**

**Procedure:**

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

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

## SECTION VI – PURCHASING

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

### *References*

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

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Professional Services**

**Subtitle: Authorized Services**

**Procedure:**

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

***References***

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



**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

**Title: Expenditure Control**

**Subtitle: Maintenance Service Contract and Other Repairs**

**Procedure:**

1. Service contracts for continued maintenance and repair of office machines/typewriters are available for district wide equipment.
2. The Business Office will provide each school office/ department with the names(s) and phone numbers(s) of the successful bidders.
3. Whenever a repair is required, the school/department will call the Business Office for availability of funds. The Business Office will authorize the school/department to notify the vendor of the need for repair.
4. When the repair is made, **the service call form from the company** who serviced the machine must be signed by the staff member and the copy forwarded to the Business Office. **Give a voucher to the serviceman** to take back to his office, to be signed and returned to the Business Office.
5. The Business Office will match the service call from the company invoice with the bill as it comes in. The Business Office will then send the bill to the Building Principal to have the PO typed and the appropriate account charged.

## **HOBOKEN SCHOOL DISTRICT NEW JERSEY**

### **Title: Expenditure Control**

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

#### **Procedure: Maintenance Work Order System**

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

#### **Computer Work Order System**

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

1. A work order (Trouble Trakker) is generated on the web site indicating a description of the problem and the location.
2. Trouble Trakker's are received and delegated to the Computer Technicians and given a reference number. Trouble Trakker's will then be processed in the order they are received, unless there is one that is classified as a priority request.
3. Upon completion of the Trouble Trakker, the person initiating the Trouble Trakker and the supervisor receive a report stating that the work is completed.

***Form # – Maintenance Work Order Form***

***Form # – Computer Service Request Form***

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

**HOBOKEN SCHOOL DISTRICT  
NEW JERSEY**

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

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

**Procedure:**

Building Coordinator

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

Planning for Alterations and Remodeling

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

Maintenance and Repair of Equipment

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

VII-1.1

- The Maintenance Department is prepared to carry out some renovations, alterations and improvements and support buildings in order to offer a Constant safe environment. These operations must be scheduled in Advance.

#### Noise Control

- The Maintenance Department attempts to schedule work with high noise potential at times least likely to be disruptive. However, it is not always possible to delay emergency repairs.
- When you are bothered by noise caused by repair projects, call the Buildings and Grounds Department so we can try to accommodate your needs.

#### Pest Control

- The Buildings and Grounds Department provides exterminator services to rid the building of rodents, insects and other pests in accordance with the district's Integrated Pest Management Plan.
- Please call the Buildings and Grounds Department if this service is needed.

#### Recycling

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

#### Refuse Collection Services

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

#### Chemical Hygiene and Disposal of Hazardous Wastes

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

### VII-1.2

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

#### Right To Know

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

### Safety/Accident Reporting

- All accidents will be reported to the central office on the appropriate district approved form. Following review by the \_\_\_\_\_, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

### Asbestos Management

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

### Indoor Air Quality

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### Fire Alarm Systems

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

### Drinking Water (for well systems)

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

### Wastewater Treatment

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

### Boilers

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