

LONG BRANCH PUBLIC SCHOOLS

STANDARD OPERATIONAL PROCEDURE MANUAL (SOP) AND INTERNAL CONTROLS GUIDE (IC)



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School Business Administrator/Board Secretary

PREFACE

This Standard Operating Procedures and Internal Controls Manual was created for Long Branch Public Schools, and inspired by my wife who has reminded me how important it is to keep information relevant for the next incoming School Business Administrator. This is an amalgamation of best practices, compliance requirements, and operational guidance derived from the New Jersey Association of School Business Officials (NJASBO) and existing district-level SOPs. The document is intended as a living framework to promote fiscal discipline, process standardization, and accountability. Further, 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 the school system. For the program to operate at optimum efficiency there must be a spirit of cooperation, teamwork, and communication between the school staff and the Business Office. This document was never intended to replace the integrity and fiduciary responsibility that is required from all School Business Administrators. Our duty is to protect the funds under our charge and to insure they are being used appropriately for the advancement of education and the children we serve for as long as we serve.

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SECTION I – INTERNAL CONTROLS

Includes: Internal Control Overview, Evaluation, Communication, Cash & Payroll Controls.

CHAPTER 1 – Internal Control 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 and resources.

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 are 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 following: control environment, administration's risk assessment, administration's communication of the controls, control activities and monitoring of the controls.

1. 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 this is not in place, situations could arise where errors or irregularities occur and could 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.

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 for the management of the district. Procedures for all areas of financial operations, reporting, technology, transportation, maintenance, personnel and payroll are needed. These policies and procedures will become the basis for the determination of compliance.

2. ADMINISTRATION'S RISK ASSESSMENT

The administration should conduct an assessment of any and all 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

3. ADMINISTRATION'S COMMUNICATION OF THE CONTROLS

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.

4. 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 whether the transaction took place (goods were received before the liability was moved to accounts payable from encumbrances)
2. Valuation (V) or Allocation (A) – Valuation is whether the asset or liability is included on the board secretary's report at the proper value (the amount of cash or state aid receivable). Allocation is whether the revenue and expenditures were recorded in the proper accounts.
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 (and not unrecorded purchase orders).

5. Cutoff (C) – Transactions are recorded at the proper time (purchase orders written in the proper year).

5. MONITORING OF THE CONTROLS

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 just some 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.

CHAPTER 2 – Evaluating Internal Controls

Purpose: To ensure that controls are safeguarding the district's assets and remain effective and efficient.

Procedure:

1. The business administrator will establish a process to evaluate internal controls over all financial areas and operational procedures in the district.
2. These internal controls should be evaluated at least annually or every time one of the following conditions exists:
 - A. Change in personnel performing a control function
 - B. Change in accounting systems
 - 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.

CHAPTER 3- Communicating Staff Members Roles

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 are not performed without an understanding of the need or effectiveness of the control.
 - 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.

CHAPTER 4 – Cash Controls

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

Procedure:

1. The business administrator will establish a process to insure all cash receipts are deposited and accounted for in a timely manner, but in no event shall the funds be deposited later than 48 hours after receipt of the cash has been realized. Friday receipts should be deposited in overnight bags to the bank; however, if no overnight bag exists for said account, then funds must be secured in a safe either at the building level, or at central office.
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 systems
 - c. Change in regulations
 - d. Documentation of these reviews should be maintained.

CHAPTER 5 - PAYROLL CONTROLS

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

Procedure:

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:

With respect to payroll:

1. Search for fictitious (ghost) employees
2. Determine improper adjustments of gross salary amounts or deductions.
3. Verify that proper tax deductions are taken
4. Examine time cards and trace to payroll records to insure the proper recording of employee hours.
5. Verify the accuracy of pay rates by obtaining a list of authorized pay rates from the personnel department.
6. Review the adequacy of internal controls relating to hiring, overtime, and retirement.
7. Determine if proper payroll forms exist such as W-4s and I-9s.

SECTION II – ACCOUNTING

This section provides guidelines on accounting processes aligned with GAAP and New Jersey DOE mandates.

CHAPTER 1 - GENERAL LEDGER

Purpose: To insure the district remains in compliance with all required law and Procedures.

Procedure:

Monthly

- Compare Board Secretary's Report 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

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 (Purchasing agent / 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, 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

Treasurer - 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.

CHAPTER 2 – After School Use of 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 programs 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. **Generally, 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 generally not be scheduled for use on Sunday except for school related activities that cannot be scheduled on another day, or upon approval of the Superintendent of Schools or his designee in advance.

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 insurance coverage. Minimum acceptable coverage is \$1,000,000 Bodily injury each person and each accident \$2,000,000 aggregate; Property damage \$2,000,000 each accident. As a requirement of our insurance carrier, your insurance certificate must name the Board of Education as co-insured. The insurance certificate must be submitted with the application for use of school property.

SPECIAL REGULATIONS FOR USE OF AUDITORIUM, CAFETERIA, OR GYMNASIUM

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 are 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, vaping, illegal drugs, or consuming of alcoholic beverages is permitted in the auditorium or anywhere in or around any school facility.
6. Adequate security must be provided by the using organization (ie. local police, or site supervisors).
7. The "clean-up committee" of the group must make arrangements with the school facilities coordinator for removing debris and work required to restore all district facilities to its original condition.
8. All food must be consumed within defined areas as allowed by the permit issued.
9. 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.
10. A responsible adult together with a site supervisor must check all facilities used after participants have left. Damage must be noted, all water and lights turned off.
11. Annually the School Business Administrator will confer with the Superintendent and School Board to see if there is a need to adjust the fees for use of the facilities.

For a schedule of costs see the APPLICATION FOR USE OF SCHOOL PROPERTY.

CHAPTER 3 – Inventory / Disposal of Obsolete Equipment

Purpose: To insure the district remains in compliance with all law and policies

Procedure:

NEWLY PURCHASED ITEMS

1. When equipment items costing \$2,000.00 or more are received, the Business Office will complete a **Fixed Asset Form**. All information can be obtained from the Receiving Slip and/or the Purchase Order.
2. The fixed asset must be recorded in the month it was purchased and delivered on site to insure all fixed assets are recorded correctly and timely in the district's fixed asset software. This will be done by the Business Office. The item must be described completely. For example, "one tan, four drawer, legal size locking file cabinet" or "one gray secretarial chair, upholstered back and seat."
3. A copy of the Fixed Asset Form along with a copy of the purchase order will be sent to either the **Facilities department or the Technology department** depending on its classification. An asset number will be assigned. A scannable tag and a copy of the asset form will be placed on the item by the appropriate department and the tag number information will be sent back to the business office to be recorded.
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 to another school / department, the school / department initiating the movement must notify the business office on a form prescribed for the purposes of transferring fixed assets. It is the responsibility of the principal / supervisor to ensure the equipment is at the proper location.
2. When requesting disposal of equipment, the initiator must notify the business office with information about why it is no longer of any use in writing along with detail information including the tag number of the item to be disposed of.
3. If approved by the School Business Administrator, the Business Office will use this information to properly remove the item from the fixed asset register.

CHAPTER 4 - Acceptance of Gifts

Purpose: Acceptance of Gifts can only be for the benefit of the Children we serve

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 of Schools 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 of Schools.
3. Gifts which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent of Schools.
4. All gifts require final approval by the Board of Education.

CHAPTER 5 - Sales Tax Exemption Qualifications

Purpose: Local Educational Agencies (LEA) (School Districts) are exempt from paying state tax.

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.

SECTION III – CASH MANAGEMENT

CHAPTER 1 - Petty Cash Fund

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

Procedure:

1. The Board of Education recognizes the convenience of a petty cash fund in the day to day operation of a school district, but the Board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The Board authorizes the establishment of a petty cash funds at the Business Administrator's Office in the amount of \$2,000.00.
3. In accordance with district practice, no single payment from petty cash will exceed \$200.00 and will only be paid by check **NEVER CASH**. The Business Administrator shall insure that petty cash funds are spent only for items such as stamps, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure or to reimburse any employee.
4. To request a purchase using petty cash, prior approval by the School Business Administrator is required before any such purchase may occur. A **Petty Cash Request Form** is to be prepared and all applicable invoices or receipts are to be attached along with the information of the account to be charged. All documentation must be forwarded to the Assistant Business Administrator's Office for processing of the reimbursement. All reimbursements will be by check only.
5. All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final Board Meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the School Business Administrator for deposit back into the General Account of the Board. All Board approved funds will be reestablished on July 1.

References:

N.J.S.A. 18A19-13

CHAPTER 2 - 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

Procedure:

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 be done by the business office. The following are authorized student fund accounts which can be broken down into sub-funds with the approval of the Business Administrator and the Superintendent:
 - a. High School Student Fund
 - b. Middle School Student Fund
 - c. Elementary School Student Fund
 - d. Pre-School Student Fund
3. All funds must be self-sustaining, and have a professional responsible at the school for the administration of said funds.

Receipt of Funds

- A. All funds will be collected by the Building Principal or his/her designee. These funds will be deposited within 48 hours 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 at the Business Office.

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 purchasing 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, the central office administrator responsible for that school, and the Business Administrator. All disbursements must be supported by a receipt, claim or company invoice and will be attached to a Student Fund Payment Request Form
- 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 Superintendent of Schools.
- F. Each month a bank reconciliation must be performed on every student fund account.
- G. Any reimbursement to a current or prior employee for materials supplied or that of any services must be accompanied by a second quote regardless of the amount to insure the integrity of the process
- H. 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 - Balances for graduating classes.

- A. The treasury balance of each graduating class will be maintained by the Business Office for a maximum of one year or until all outstanding debts have been satisfied.
- B. After this time, the balance remaining will be deposited in the general account of the Student Activities Account.

Memo regarding Student Fund Procedures

September 2024

TO: Academy Administrators/Principals/Club and Class
Advisors

FROM: Peter E. Genovese III, RSBO, QPA
School Business Administrator/Board Secretary

RE: Student Fund Procedures

I wanted to take this opportunity to address certain protocols which should help guide you as you take on the responsibilities of managing student funds. First and foremost because they are student funds, the students should organize and create a structure such as President, Vice-President, Treasurer, and Secretary and create a financial plan to support the purpose of the club. The advisor is there to guide the students in their planning and to insure our purchasing and deposit of funds rules and regulations are followed. When the students are planning to fund raise the advisor should make sure that the goals of the club can be met and that the fundraising activity will create a profit in order to achieve those goals. The forms below will help guide your advisors in this process.

The attached packet is to be filled out and returned to the Business Office for any fundraising activity that will be conducted throughout the 2017-2018 school year. The packet consists of the following:

1. **Student Fund Information Sheet** – This form is to be completed and signed at the beginning of every school year by the Club Advisor/Principal.
2. **Student Fundraiser Inventory Report** – This report is to be completed at the **end** of the fundraiser and forwarded to the Business Office. All invoices must be sent directly to the Business Office for payment
3. **Student Fundraiser Final Financial Report** – This report must be submitted to the Business Office within **10 days** of the completion of your fundraiser.
4. **Student Fund Payment Request** – Please note that all invoices must be submitted to the Business Office for payment within 30 days. Payment must be made within the current fiscal year. All disbursements must be made by check. **No one** should be reimbursed or paid by cash.
5. **Student Fund Deposit Form** – All money collected must be brought to the Business Office daily.
6. **Fund-Raising Proposal Form** – This form must be filled out and approved by Dr. Freeman before the start of the Fund raiser. Copies of the approved forms have to be attached to all Student Fund Deposit Forms and Student Fund Payment Requests.

Please note that checks should not be made payable to the club, but to the respective student fund as follows:

- LBBOE High School Student Fund
- LBBOE Middle School Student Fund
- LBBOE Elementary Student Fund
- LBBOE JMF Early Childhood Student Fund

Also note that all checks must include the name, address, telephone number and student's name.

Any questions regarding the completion of any of the attached forms, please contact the Business Office at (732) 571-2868, extension 40152.

PEG/sdz

CHAPTER 3 - ATHLETIC FUND

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

Procedure:

- A. Each interscholastic event and their schedule require 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 the Athletic Fund Account.
- C. The athletic fund shall be the responsibility of the Athletic Director and 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 Athletic Director, and the High School Principal. All checks must be signed by the Board Secretary and the Superintendent of Schools.
 4. All gate receipts shall be turned in to the designated person or the High School Principal on the date of collection, so said funds can be safeguarded and deposited within 48 hours.
 5. At the conclusion of the respective athletic program, the athletic director shall submit a complete inventory of all equipment and supplies in writing to the High School Principal. The said list shall be submitted no later than one month after the conclusion of the program. Also, a monthly financial report shall be submitted to the Board.

CHAPTER 4 - Pay Procedures

Purpose: To insure the integrity and accuracy of the district's largest cost center

Procedure:

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 then he/she may receive his/her pay on the working day prior to the pay day after 3:00p.m. with the Superintendent's permission in advance.
- 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 and at least every three years, during one pay period between October - May 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.

Extra Pay and Stipends

- A. All stipend pay will be paid in accordance to the negotiated contract of their bargaining unit.
- B. All substitution pay, overtime pay, breakfast duty, lunch duty, extended school, ect.. will be paid in the following way:

- a. Work from the 1st to 15th will be paid on the 30th
- b. Work from 16th to 30th will be paid on the 15th of the following month.

C. An **Employee Payroll Time sheet** is used to report hours and/or days worked for this classification of employees.

Overtime

A. Overtime is also reported on the **Employee Payroll Time sheet** and is paid in accordance with “B” above and will be based on negotiated contract provisions.

403(b) Salary Reduction Plan

In order to take advantage of the 403(b) Salary Reduction Plan, an employee must agree not to contribute, more than the **Maximum Exclusion Allowance (MEA)**, the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The company offering the 403(b) plan is responsible for doing the MEA calculation for each employee. By the **first day of school** for ten month employees and by **June 20th** 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 in accordance with the plan documents adopted by the Board of Education.

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

CHAPTER 5 - Budget Account Number Coding

Purpose: 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.

Procedure: To assist administrators, supervisors and staff members who complete purchase orders, a link is provided to assist you in using the chart of accounts:

[The Uniform Minimum Chart of Accounts](#)

The accounts are broken down into 18 digits as follows

(see example below)

11-190-100-610-201-01-00

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

201- Internal program code 01- Location 00-index code

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

Internal Program Code – reveals the program such as art, music, math, ect... see below

INTERNAL PROGRAM CODE NUMBERS (IPC) - FY24

PRG NUM	PROGRAM NAME	PRG NUM	PROGRAM NAME
000	CONTRACTED SALARIES	203	BUSINESS
001-009	RESERVED	204	ENGLISH
010	STIPENDS	205	WORLD LANGUAGE
011	STIPENDS - HOURLY	206	GUIDANCE
012-019	RESERVED	207	FAMILY & CONSUMER SCIENCE
020	SUBSTITUTES	208	INDUSTRIAL ARTS
021	OVER TIME	209	LIBRARY
022-059	GRANTS - F20 LOCAL	210	MATH
060	LITTLE WAVE	211	MUSIC
061-091	RESERVED	212	PE/HEALTH
092	MASTER TEACHER - PRESCHOOL	213	TV BROADCASTING
093	PRESCHOOL TEACHERS	214	SCIENCE
094	PRESCHOOL INS ASSIST.	215	SOCIAL STUDIES
095	RESERVED	216-219	RESERVED
096	RESERVED	220	ATHLETICS - HIGH SCHOOL
097	PIRT (EARLY CHILDHOOD)	221	ATHLETICS - MIDDLE SCHOOL
098	KINDERGARTEN TEACHERS	222	EXTENDED DAY CO-CURR - ELM
099	KINDERGARTEN INS ASSIST.	223	CO-CURR/EXTRA-CURR - ATHLETICS
100	DIRECT INSTRUCTIONAL COSTS	224	CO-CURR/EXTRA-CURR - ACADEMICS
101	GRADE 1 TEACHERS	225-230	RESERVED
102	GRADE 2 TEACHERS	231-259	GRANTS - F20 - FEDERAL
103	GRADE 3 TEACHERS	260	MILD COGNITIVE IMPAIRED (MCI)
104	GRADE 4 TEACHERS	261	OTHER HEALTH IMPAIRED (OHI)
105	GRADE 5 TEACHERS	262	LEARNING DISABLED CLASS (LD)
106	GRADE 6 TEACHERS	263	VISUALLY IMPAIRED (VI)
107-159	RESERVED	264	EDUCATIONAL DISABILITIES CLASS (ED)
160	MS LEADERSHIP	265	DEAF / BLIND (not yet)
161-166	RESERVED	266	PRESCHOOL DISABLE. FULL-TIME (PD)
167	HS LEADERSHIP	267	RESOURCE ROOM (RR)

168	HS STEM	268	COMMUNICATION IMPAIRED (CI)
169	HS VISUAL AND PERFORMING ARTS	269	AUTISM CLASS
170	TECHNOLOGY	270- 271	GRANTS - TITLE IIA
171- 174	RESERVED	272	1 TO 1 INSTRUCTIONAL AIDES
175	AWC ELEM PROGRAM	273	IN SCHOOL SUSPENSION
176- 179	RESERVED	274- 297	RESERVED
180	MS CHALLENGE PROGRAM	298	FXD-CHG TAX RELATED
181- 184	RESERVED	299	FXD-CHG EMPLOY BENEFITS
185	HS ACHIEVE PROGRAM	300	HEALTH BENEFITS
186	TRADES - CARPENTRY	301	UTILITIES
187- 199	RESERVED	302	BOARD OF EDUCATION
200	DANCE	303	BUSINESS OFFICE
201	ART	304	PUBLIC/COMMUNITY
202	BILINGUAL	305	SUPERINTENDENT
306	ASST. SUPERINTENDENT	422	STUDENT FACILITATORS
307	TUITION	423- 430	RESERVED
308	FIXED CHARGES - INSURANCES	431	GRANTS - SBYS
309	FACILITIES	432- 443	GRANTS - STATE
310	REQUIRED MAINTENANCE	444	NEW FACILITIES EXPENSES
311	BUILDING RELATED - CUSTODIAL	445- 489	RESERVED
312	PPS SPECIAL SERVICES	490	INTERVENTION & REFERRAL SERVICES
313	ED TECH SPECIALIST	500	FOOD SERVICE - F60
314	FIELD TRIPS	501- 511	NON PUBLIC - STATE
315	DRAMA	512- 699	RESERVED
316	PPS HEALTH / NURSE	700- 710	HEALTH CENTER EXPENSES
317	TRANSPORTATION	711- 775	RESERVED
318	SECURITY	776	DEBT SERVICE - F40
319	PERSONNEL	777	LEASE PURCHASE PAYMENTS
320	ACADEMIC OFFICES	778	ESIP INTEREST & PRINCIPAL
321	DIVERSITY, EQUITY, & INCLUSION	779- 780	BUSINESS OFFICE HOLDING ACCOUNTS

322-360	RESERVED	781-883	RESERVED
361	GRANTS - CARL PERKINS	884	PPS - ESY SUMMER PROGRAMS
362-389	RESERVED	885	HS SUMMER PROGRAMS
390	PRINCIPAL ADMINISTRATION	886	MS SUMMER PROGRAMS
391	SCHOOL LEVEL SECRETARY	887	PREK - K SUMMER PROGRAMS
392	CENTRAL REGISTRATION	888	ELEMENTARY SUMMER PROGRAMS
393	ADVANCEMENT ACADEMY	889-899	RESERVED
394	STUDENT INFO SYSTEM LIASON	900	ADULT ED
395-399	RESERVED	901	ATTENDANCE
400	CHIEF ACADEMIC OFFICER (CAO)	902	VOCATIONAL TUITION
401	DISTRICT LEVEL SUPERVISORS	903	DRUG / ALCOHOL
402	LB - STEAM PROGRAM	904	S.B.Y.S - LOCAL
403	PROJECT LEAD THE WAY (PLTW)	905	FUNDED GRANTS - LOCAL
404	SCHOOL WIDE PLAN (F15)	906	AFJROTC / CIVIC LEADERSHIP
405	DW - CURRICULUM EXPENSES	907	SUBSTANCE ABUSE COORDINATOR
406	CURR/INS/ACADEMIC (CIA)	908	MENTAL HEALTH (STATE AID)
407-420	RESERVED	909-998	RESERVED
421	TUTORS	999	FUND 10 TRANSFERS TO FUND 15

Location - School Buildings/ Departments - Examples:

01-High School 02-Middle School 03-Anastasia School 04-JMF Preschool

05-Moris Ave School 06-Audry W Clark 07-Gregory school 08-Lenna Conrow

09-George L. Catrambone 10-Central Office 11-Pupil Personnel Services

12-District

Index Code – Used to delineate two different accounts if they are identical

SECTION IV – BUDGET PROCESS

CHAPTER 1 - Budget Development Process

Procedure:

School Budgets – School Based Budgeting

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.

On or before October 15

1. Distribute to the individual schools and departments their prior year line item budgets along with current staff (downloaded from Personnel). Include excel spreadsheet for any additions or deletions from the current year.
2. Allow 2 weeks to review staff and make any adjustments for Personnel should there be an error in account charged or location of staff member.
3. Send out budget calendar (will also be distributed to the Board of Education).

November

1. School Business Administrator will meet with the Central office administration and individual School Principals or Supervisor to review budgetary needs for the following year.
2. Mid to end of November - Teachers may begin inputting orders through Ed Data system for next year.

On or before Mid-January

1. Beginning of January, anticipate the return of the budgets for the subsequent year from all stake holders. Incorporate all budgets into System 3000 and address the anticipated revenue issues in Excel to determine the possible tax levy impact. Also reach out to the city for the valuation of the city **IN WRITING.**

2. If it is anticipated that cuts will be required then send out a request to all budget holders to send in reverse priority order their cuts. All possible changes submitted should be discussed with the Central Office team.
3. After revenue numbers come in the School Business Administrator will make the final adjustments to the budget based on the Board of Education and the Superintendent's request for a desired tax rate increase.

CHAPTER 2 - Budget Transfers

Purpose: Budgets are worked on and completed some 7 to 10 months prior to purchasing, needs can change and prices can go up as well. Priorities may change based on unforeseen considerations.

Procedure:

Individual budget line item transfer requests are to be submitted to the School Business Administrator by the Building Principals and/or Budget manager. 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, 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.

The Assistant Business Administrator will update transfer report as necessary, (suggested on a monthly basis), for submission to County Office as required.

CHAPTER 3 - Grant Application Procedure

Purpose:

Procedure:

1. All grant applications must be submitted for approval prior to submission to the Granting Authority through the Director of Funded Grants to the Superintendent of Schools. All grants require approval from the Superintendent and action from the Board of Education.

SECTION V – POSITION CONTROL

CHAPTER 1 – Position Control – General

Purpose: 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.

Procedure:

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 (PCR) in order to track the actual number of employees, as well as, the category of employees in detail each having a unique position control number (PCN).

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

A. Purpose

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

B. Scope

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

C. Authority

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

D. Position

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

E. Position Control Number – Creating and Maintaining

Position Control data is maintained in the 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.

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, budgetary account charged, percent charged and salary charged.
- Recommendation for Formation of Position Control Numbers – Examples for PCN segments.
- 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.

CHAPTER 2 – Position Control - Other

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 the format that is consistent with other districts maintaining PCNs. This format was used to assist Long Branch in developing our own PCN format.

Current Position Control Roster Format

Unique id number	-	District Location	-	Dept / Office/ program	-	Job title
4 char	-	2 chars	-	5 char	-	6 char
0001	-	10	-	OFCSA	-	SUPDNT
0002	-	10	-	OFSBA	-	SBASBS
0543	-	05	-	METRO	-	TEACHR

LO	DEP	ACCOUNT NUMBER	ACCNT DESCRIP	UPC CODE	Job Title
10	305	11-000-230-100-000-10-00-	CNT GENERAL ADMIN SAL	0001-10-OFCSA-SUPDNT	Superintendent
10	303	11-000-251-100-000-10-00-	CNT BUSINESS OFFICE SAL	0002-10-OFCSA-SBASBS	Business Admin.
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0003-10-OFCSA-ASTSUP	Asst. Superintendent
10	303	11-000-251-100-000-10-00-	CNT BUSINESS OFFICE SAL	0004-10-OFCSA-ASBABS	Asst Business Admin.
10	401	11-000-221-102-000-10-00-	CNT ASSESS/ACCTBLTY SAL	0008-10-OFCSA-CFACAD	Chief Academic Offcr
01	390	15-000-240-103-000-01-00-	HS PRINCIPAL SALARY	0010-01-HSACP-ACADPR	HS Principal
01	390	15-000-240-103-000-01-00-	HS PRINCIPAL SALARY	0011-01-HSACP-ACADPR	HS Principal
01	390	15-000-240-103-000-01-00-	HS PRINCIPAL SALARY	0013-01-HSACP-ACADPR	Academy Admin/Princ.
02	390	15-000-240-103-000-02-00-	MS PRINCIPAL SALARY	0015-02-MSACP-ACADPR	MS Principal
02	390	15-000-240-103-000-02-00-	MS PRINCIPAL SALARY	0016-02-MSACP-ACADPR	HS Principal
02	390	15-000-240-103-000-02-00-	MS PRINCIPAL SALARY	0017-02-MSACP-ACADPR	Academy Admin/Princ.
03	390	15-000-240-103-000-03-00-	AAA PRINCIPAL SALARY	0018-03-ELMPR-PRINCP	ES Principal
04	361	15-000-240-103-000-04-00-	JMF PRINCPL SALARY	0019-04-PRESC-PRINCP	Vice Principal
04	361	20-218-200-103-000-04-00-	JMF PRINCPL SALARY	0019-04-PRESC-PRINCP	Vice Principal
05	390	15-000-240-103-000-05-00-	MOR PRINCIPAL SALARY	0021-05-ELMPR-PRINCP	Academy Admin/Princ.
05	390	20-218-200-103-000-05-00-	MOR PRINCIPAL SALARY	0021-05-ELMPR-PRINCP	Academy Admin/Princ.
07	390	15-000-240-103-000-07-00-	GRE PRINCIPAL SALARY	0023-07-ELMPR-PRINCP	ES Principal
08	390	15-000-240-103-000-08-00-	LWC PRINCPL SALARY	0024-08-ELMPR-PRINCP	ES Principal
08	390	20-218-200-103-000-08-00-	LWC PRINCPL SALARY	0024-08-ELMPR-PRINCP	ES Principal
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	0028-12-TCHNL-DIRITC	Technology Director
12	060	11-800-330-100-000-12-00-	DST CMNTY PRG DIR SAL	0033-12-LTWAV-DIRLTW	Little Waves Manager
10	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	0034-12-TRNSP-MGRTRN	Transportation Mgr.
01	904	11-000-213-100-000-11-00-	PPS DIST NURSE OFFICE	0035-01-SBYSV-DIRSBY	Super School Counsel
01	401	15-402-100-100-000-01-00-	HS ATHLETIC SALARY	0036-01-ATHLETIC-SUP	Athletic Supervisor
01	220	15-402-100-100-000-01-00-	HS ATHLETIC SALARY	0039-01-HSATH-ATHTRN	Athletic Trainer
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0041-01-HISTORY-TEACH	Teacher BA
01	202	15-240-100-101-000-01-00-	HS BILINGUAL TCHR SAL	0043-01-ESLAN-TEACHR	Teacher MA
01	203	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0044-01-BUSNS-TEACHR	Teacher BA+30
01	203	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	0044-01-BUSNS-TEACHR	Teacher BA+30
01	205	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0046-01-WDLG-TEACHR	Teacher BA
01	203	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0047-01-BUSNS-TEACHR	Teacher BA
01	315	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0048-01-DRAMA-TEACHR	Teacher BA
01	200	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0049-01-DANCE-TEACHR	Teacher MA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0052-01-ENGLS-TEACHR	Teacher MA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0053-01-ENGLS-TEACHR	Teacher MA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0054-01-ENGLS-TEACHR	Teacher BA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0056-01-ENGLS-TEACHR	Teacher BA+30
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0057-01-ENGLS-TEACHR	Teacher MA
01	206	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	0058-01-GUIDN-TEACHR	Teacher MA
01	206	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	0060-01-GUIDN-TEACHR	Teacher MA
01	207	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0062-01-HOMEC-TEACHR	Teacher MA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0064-01-HSACP-TEACHR	Teacher BA
01	206	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	0066-01-HSPAC-TEACHR	Teacher BA
02	205	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0068-02-WRDLG-TEACHR	Teacher BA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0069-01-HSPAC-TEACHR	Teacher MA
01	204	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	0069-01-HSPAC-TEACHR	Teacher MA
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0070-01-SOCST-TEACHR	Teacher BA
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0072-01-MATHC-TEACHR	Teacher BA
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0075-01-MATHC-TEACHR	Teacher MA

01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0076-01-MATHC-TEACHR	Teacher BA
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0077-01-MATHC-TEACHR	Teacher MA
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0078-01-MATHC-TEACHR	Teacher MA+30
01	210	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	0078-01-MATHC-TEACHR	Teacher MA+30
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0080-01-MATHC-TEACHR	Teacher BA
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0081-01-MATHC-TEACHR	Teacher MA
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0082-01-MATHC-TEACHR	Teacher BA
01	211	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0084-01-MUSIC-TEACHR	Teacher BA
01	211	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0085-01-MUSIC-TEACHR	Teacher BA
01	212	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0087-01-PEHLT-TEACHR	Teacher BA
01	212	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0089-01-PEHLT-TEACHR	Teacher MA
01	212	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	0089-01-PEHLT-TEACHR	Teacher MA
01	212	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0090-01-PEHLT-TEACHR	Teacher MA+30
01	212	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	0090-01-PEHLT-TEACHR	Teacher MA+30
01	212	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0092-01-PEHLT-TEACHR	Teacher MA+30
01	212	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0094-01-PEHLT-TEACHR	Teacher MA+30
01	312	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	0095-01-SBYSV-TEACHR	Teacher MA+30
01	214	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0097-01-SCNCE-TEACHR	Teacher MA+30
01	214	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0098-01-SCNCE-TEACHR	Teacher MA
01	214	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	0098-01-SCNCE-TEACHR	Teacher MA
01	214	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0100-01-SCNCE-TEACHR	Teacher MA
01	214	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0101-01-SCNCE-TEACHR	Teacher MA
01	214	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0102-01-SCNCE-TEACHR	Teacher MA
01	214	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0103-01-SCNCE-TEACHR	Teacher MA
01	214	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0106-01-SCNCE-TEACHR	Teacher MA
01	267	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0112-01-SELDI-TEACHR	Teacher BA+30
01	267	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	0112-01-SELDI-TEACHR	Teacher BA+30
01	264	15-213-100-101-000-01-00-	HS SPED RR TEACHR SAL	0113-01-SELDI-TEACHR	Teacher MA+30
01	260	15-201-100-101-000-01-00-	HS SPED CMI TEACH SAL	0114-01-SEMDI-TEACHR	Teacher MA
01	215	15-213-100-101-000-01-00-	HS SPED RR TEACHR SAL	0115-01-SERSR-TEACHR	Teacher BA
01	185	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	0116-01-SERSR-TEACHR	Teacher BA
01	215	15-213-100-101-000-01-00-	HS SPED RR TEACHR SAL	0117-01-SERSR-TEACHR	Teacher MA
01	267	15-213-100-101-000-01-00-	HS SPED RR TEACHR SAL	0118-01-SERSR-TEACHR	Teacher BA
01	204	15-213-100-101-000-01-00-	HS SPED RR TEACHR SAL	0119-01-SERSR-TEACHR	Teacher BA
01	210	15-213-100-101-000-01-00-	HS SPED RR TEACHR SAL	0122-01-SERSR-TEACHR	Teacher MA
01	267	15-213-100-101-000-01-00-	HS SPED RR TEACHR SAL	0123-01-SERSR-TEACHR	Teacher BA
01	204	15-213-100-101-000-01-00-	HS SPED RR TEACHR SAL	0126-01-SERSR-TEACHR	Teacher MA
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0128-01-SOCST-TEACHR	Teacher MA
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0130-01-SOCST-TEACHR	Teacher MA+30
01	215	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	0130-01-SOCST-TEACHR	Teacher MA+30
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0131-01-SOCST-TEACHR	Teacher BA
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0132-01-SOCST-TEACHR	Teacher MA
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0133-01-SOCST-TEACHR	Teacher MA
01	206	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	0134-01-GUIDN-TEACHR	Teacher MA+30
01	205	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0137-01-WRDLG-TEACHR	Teacher BA
01	205	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0138-01-WRDLG-TEACHR	Teacher BA
01	205	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0139-01-WRDLG-TEACHR	Teacher BA
01	210	15-213-100-101-000-01-00-	HS SPED RR TEACHR SAL	0140-01-SEMATH-TEACH	Teacher MA
01	215	15-000-221-102-000-01-00-	HS IMPRVMT OF INS SAL	0141-01-WREAD-TEACH	Teacher BA
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0142-01-MAFAC-TEACHR	Teacher MA+30

01	212	15-402-100-100-000-01-00-	HS ATHLETIC SALARY	0143-01-PEHLT-TEACHR	Teacher MA
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0146-01-MATHC-TEACHR	Teacher BA
01	209	15-000-222-100-000-01-00-	HS TECH SAL	0147-01-LIBRY-TEACHR	Teacher MA
12	304	11-000-211-100-000-12-00-	DST ATT & SW SALARY	0148-01-BILNG-COMLIA	PARENT COMM. LIAISON
12	304	20-241-200-100-000-20-00-	TITLE III SUPP SALARY	0148-01-BILNG-COMLIA	PARENT COMM. LIAISON
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0150-01-MATHE-TEACHR	Teacher BA
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0152-01-MATHC-TEACHR	Teacher BA+30
01	212	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0153-01-PEHLT-TEACHR	Teacher BA
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0154-01-SOCST-TEACHR	Teacher MA
01	207	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0155-01-CONSC-TEACHR	Teacher MA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0157-01-ENGLS-TEACHR	Teacher BA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0159-01-ENGLS-TEACHR	Teacher MA
01	204	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	0159-01-ENGLS-TEACHR	Teacher MA
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0160-01-MATHC-TEACHR	Teacher MA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0162-01-ENGLS-TEACHR	Teacher MA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0164-01-ENGLS-TEACHR	Teacher MA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0166-01-ENGLS-TEACHR	Teacher MA+30
01	904	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	0167-01-GUIDN-TEACHR	STUDENT ASSIST COORD
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0168-01-SOCST-TEACHR	Teacher BA
01	204	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0171-01-ENGLS-TEACHR	Teacher BA
01	392	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	0172-01-HSACP-MGRSCH	Schedule/Data Mgr.
07	269	15-204-100-106-000-07-00-	GRG SPED LD PARA SALARY	0173-07-SELDI-PARAPF	Instruct Asst 7 HRS
01	262	15-204-100-106-000-01-00-	HS. SPED LD PARA SAL	0174-01-MTHSC-PARAPF	Instruct Asst 7 HRS
01	202	15-240-100-106-000-01-00-	HS BILINGUAL PARA SAL	0176-01-BILNG-PARAPF	Instruct Asst 7 HRS
01	202	15-240-100-106-000-01-00-	HS BILINGUAL PARA SAL	0177-01-BILNG-PARAPF	Instruct Asst 7 HRS
01	260	15-201-100-106-000-01-00-	HS. SPED LD IA SAL	0180-01-SELDI-PARAPF	Instruct Asst 7 HRS
01	262	15-213-100-106-000-01-00-	HS SPED RR PARA SAL	0187-01-SERSR-PARAPF	Instruct Asst 7 HRS
01	391	15-000-240-105-000-01-00-	HS SCHOOL CLERICAL SAL	0191-01-HSACP-SEC123	Secretary 12 Level 3
01	391	15-000-240-105-000-01-00-	HS SCHOOL CLERICAL SAL	0193-01-HSACP-SEC123	Secretary 12 Level 3
01	904	11-000-213-100-000-11-00-	PPS DIST NURSE OFFICE	0194-01-SBYSV-NURPRC	Head Nurse/Practitio
01	220	15-402-100-100-000-01-00-	HS ATHLETIC SALARY	0195-01-HSACP-SEC123	Secretary 12 Level 3
01	904	15-000-213-100-000-02-00-	MS HEALTH SERV SALARIES	0197-01-HSACP-SEC123	Secretary 12 Level 3
01	391	15-000-218-105-000-01-00-	HS GUIDANCE CLERCL SAL	0198-01-HSACP-SEC123	Secretary 12 Level 3
01	402	15-000-218-105-000-01-00-	HS GUIDANCE CLERCL SAL	0200-01-HSACP-SEC123	Secretary 12 Level 3
01	391	20-453-240-105-000-20-00-	SBYS FED SECRETARY SAL	0201-01-SBYSV-SEC123	Secretary 12 Level 3
01	391	15-000-240-105-000-01-00-	HS SCHOOL CLERICAL SAL	0202-01-HSACP-SEC123	Secretary 12 Level 3
01	391	15-000-240-105-000-01-00-	HS SCHOOL CLERICAL SAL	0203-01-GUIDN-SEC123	Secretary 12 Level 3
01	318	15-000-262-107-000-01-00-	HS SAFE SCHOOL	0204-01-OFB&G-CORAID	Corridor Aide
01	318	15-000-262-107-000-01-00-	HS SAFE SCHOOL	0205-01-WMATH-CORAID	Corridor Aide
01	318	15-000-262-107-000-01-00-	HS SAFE SCHOOL	0206-01-WMATH-CORAID	Corridor Aide
01	318	15-000-262-107-000-01-00-	HS SAFE SCHOOL	0207-01-WMATH-CORAID	Corridor Aide
01	318	15-000-262-107-000-01-00-	HS SAFE SCHOOL	0208-01-OFB&G-CORAID	Corridor Aide
01	318	15-000-262-107-000-01-00-	HS SAFE SCHOOL	0209-01-OFB&G-CORAID	Corridor Aide
01	311	11-000-262-100-000-01-00-	HS GROUNDS/CUSTDAL SAL	0211-01-OFB&G-CUST12	Custodian 12 Month
01	311	11-000-262-100-000-01-00-	HS GROUNDS/CUSTDAL SAL	0213-01-OFB&G-CUST12	Custodian 12 Month
01	311	11-000-262-100-000-01-00-	HS GROUNDS/CUSTDAL SAL	0214-01-OFB&G-CUST12	Custodian 12 Month
01	311	11-000-262-100-000-01-00-	HS GROUNDS/CUSTDAL SAL	0215-01-OFB&G-CUST12	Custodian 12 Month
01	311	11-000-262-100-000-01-00-	HS GROUNDS/CUSTDAL SAL	0216-01-OFB&G-CUST12	Custodian 12 Month
07	311	11-000-262-100-000-07-00-	GRE GROUNDS/CUSTDAL SAL	0218-07-OFB&G-CUST12	Custodian 12 Month
01	311	11-000-262-100-000-01-00-	HS GROUNDS/CUSTDAL SAL	0220-01-OFB&G-CUST12	Custodian 12 Month

01	318	15-000-262-107-000-01-00-	HS SAFE SCHOOL	0221-01-METRO-CORAID	Corridor Aide
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0222-02-MSGR6-TEACHR	Teacher MA+30
02	215	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0223-02-MSGR7-TEACHR	Teacher BA
02	201	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0225-02-ARTCL-TEACHR	Teacher MA+30
02	202	15-240-100-101-000-02-00-	MS BILINGUAL TCHR SAL	0227-02-BILNG-TEACHR	Teacher BA+30
02	ESL	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0228-02-BILNG-TEACHR	Teacher BA
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0229-02-ENGLS-TEACHR	Teacher MA+30
02	206	15-000-218-104-000-02-00-	MS GUIDANCE SERV SAL	0230-02-GUIDN-TEACHR	Teacher MA
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0232-02-ENGLS-TEACHR	Teacher MA
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0233-02-ENGLS-TEACHR	Teacher MA
02	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0234-02-ENGLS-TEACHR	Teacher BA+30
02	215	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0236-02-ENGLS-TEACHR	Teacher MA+30
02	205	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0238-02-WRDLG-TEACHR	Teacher BA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0245-02-MATHC-TEACHR	Teacher BA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0246-02-MATHC-TEACHR	Teacher BA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0247-02-MATHC-TEACHR	Teacher BA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0248-02-MATHC-TEACHR	Teacher MA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0249-02-MATHC-TEACHR	Teacher MA
02	422	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0251-02-MATHC-TEACHR	Teacher BA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0252-02-MATHC-TEACHR	Teacher BA
02	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0253-02-MATHC-TEACHR	Teacher MA
02	211	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0255-02-MUSIC-TEACHR	Teacher MA
02	212	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0256-02-PEHLT-TEACHR	Teacher BA+30
02	212	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0257-02-PEHLT-TEACHR	Teacher BA
02	212	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0258-02-PEHLT-TEACHR	Teacher BA
02	212	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0259-02-PEHLT-TEACHR	Teacher BA+30
02	212	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0260-02-PEHLT-TEACHR	Teacher MA
02	212	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0261-02-PEHLT-TEACHR	Teacher MA
02	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0262-02-SCNCE-TEACHR	Teacher BA
02	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0263-02-SCNCE-TEACHR	Teacher MA
02	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0264-02-SCNCE-TEACHR	Teacher BA
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0266-02-ENGLH-TEACHR	Teacher MA
02	215	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0267-02-SOCST-TEACHR	Teacher BA
02	215	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0269-02-SOCST-TEACHR	Teacher MA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0270-02-MSGR6-TEACHR	Teacher BA+30
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0271-02-MSGR6-TEACHR	Teacher BA
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0273-02-MSGR6-TEACHR	Teacher MA
02	215	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0274-02-MSGR6-TEACHR	Teacher MA+30
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0275-02-MSGR6-TEACHR	Teacher BA+30
02	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0276-02-MSGR6-TEACHR	Teacher BA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0278-02-MSGR6-TEACHR	Teacher MA
02	215	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0279-02-MSGR6-TEACHR	Teacher MA+30
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0281-02-MSGR6-TEACHR	Teacher BA+30
02	215	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0284-02-SELDI-TEACHR	Teacher BA
02	215	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0284-02-SELDI-TEACHR	Teacher BA
02	262	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0285-02-SELDI-TEACHR	Teacher BA+30
02	267	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0286-02-SELDI-TEACHR	Teacher MA
02	215	15-204-100-101-000-02-00-	MS SPED LD TEACHER SAL	0287-02-SELDI-TEACHR	Teacher BA+30
02	269	15-214-100-101-000-02-00-	MS. SPED AUT TECHR SAL	0288-02-SELDI-TEACHR	Teacher MA
02	262	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0290-02-SELDI-TEACHR	Teacher MA

02	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0293-02-SELDI-TEACHR	Teacher MA
02	210	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0294-02-SERSR-TEACHR	Teacher MA
02	267	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0295-02-SERSR-TEACHR	Teacher MA
02	262	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0298-02-SERSR-TEACHR	Teacher MA
02	210	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0299-02-SERSR-TEACHR	Teacher MA
02	262	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0300-02-SERSR-TEACHR	Teacher MA
02	260	15-201-100-101-000-02-00-	MS SPED CMI TEACH SAL	0301-02-SERSR-TEACHR	Teacher MA+30
02	267	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0302-02-SERSR-TEACHR	Teacher MA
02	267	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0303-02-SERSR-TEACHR	Teacher MA
02	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0306-02-MSGR7-TEACHR	Teacher MA
02	316	15-000-213-100-000-02-00-	MS HEALTH SERV SALARIES	0307-02-OFPPS-TEACHR	Teacher BA
02	213	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0308-02-MEDIA-TEACHR	Teacher MA
02	206	15-000-218-104-000-02-00-	MS GUIDANCE SERV SAL	0309-02-GUIDN-TEACHR	Teacher MA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0311-02-MSGR7-TEACHR	Teacher MA
02	211	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0312-02-MUSIC-TEACHR	Teacher MA
02	206	15-000-211-100-000-01-00-	HS FAMILY/SOC WORK SAL	0313-02-FACIL-TEACHR	Teacher BA
02	206	15-000-211-100-000-02-00-	MS STUDNT ATTNDNCE SAL	0313-02-FACIL-TEACHR	Teacher BA
02	206	15-000-221-104-000-02-00-	MS FACILITATOR SALARY	0314-02-GUIDN-TEACHR	Teacher MA
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0315-02-SEGR7-TEACHR	Teacher BA
02	215	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0316-02-SEGR7-TEACHR	Teacher MA+30
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0318-02-MATHC-TEACHR	Teacher MA
02	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0319-02-MSGR6-TEACHR	Teacher MA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0321-02-ISSUS-TEACHR	Teacher MA
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0322-02-MSGR6-TEACHR	Teacher BA+30
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0323-02-MATHC-TEACHR	Teacher MA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0324-02-MSGR7-TEACHR	Teacher BA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0325-02-MATHC-TEACHR	Teacher BA+30
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0326-02-MSGR7-TEACHR	Teacher MA
02	204	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	0327-02-MSGR7-TEACHR	Teacher BA
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0328-02-MATHC-TEACHR	Teacher MA
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0329-02-MSGR6-TEACHR	Teacher MA+30
02	260	15-201-100-106-000-02-00-	MS SPED CMI PARA SAL	0332-02-SEMCI-PARAPF	Instruct Asst 7 HRS
02	260	15-213-100-106-000-02-00-	MS SPED RR PARA SAL	0334-02-SELDI-PARAPF	Instruct Asst 7 HRS
02	262	15-213-100-106-000-02-00-	MS SPED RR PARA SAL	0335-02-SELDI-PARAPF	Instruct Asst 7 HRS
02	264	15-213-100-106-000-02-00-	MS SPED RR PARA SAL	0338-02-SERSR-PARAPF	Instruct Asst 7 HRS
02	202	11-000-217-100-000-02-00-	MS 1:1 AIDE SALARY	0339-02-SERSR-PARAPF	Instruct Asst 8 HRS
02	391	15-000-240-105-000-02-00-	MS SCHOOL CLERICAL SAL	0344-02-MSACP-SEC123	Secretary 12 Level 3
02	391	15-000-240-105-000-02-00-	MS SCHOOL CLERICAL SAL	0345-02-MSACP-SEC123	Secretary 12 Level 3
02	391	15-000-240-105-000-02-00-	MS SCHOOL CLERICAL SAL	0346-02-MSACP-SEC123	Secretary 12 Level 3
02	391	15-000-240-105-000-02-00-	MS SCHOOL CLERICAL SAL	0347-02-MSACP-SEC123	Secretary 12 Level 3
02	318	15-000-262-107-000-02-00-	MS SAFE SCHOOL SAL	0348-02-WMATH-CORAID	Corridor Aide
02	318	15-000-262-107-000-02-00-	MS SAFE SCHOOL SAL	0349-02-WMATH-CORAID	Corridor Aide
02	318	15-000-262-107-000-02-00-	MS SAFE SCHOOL SAL	0350-02-OFB&G-CORAID	Corridor Aide
02	318	15-000-262-107-000-02-00-	MS SAFE SCHOOL SAL	0351-02-OFB&G-CORAID	Corridor Aide
02	318	15-000-262-107-000-02-00-	MS SAFE SCHOOL SAL	0352-02-WMATH-CORAID	Corridor Aide
02	318	15-000-262-107-000-02-00-	MS SAFE SCHOOL SAL	0353-02-OFB&G-CORAID	Corridor Aide
02	311	11-000-262-100-000-02-00-	MS GROUNDS/CUSTDAL SAL	0355-02-OFB&G-CUST12	Custodian 12 Month
02	311	11-000-262-100-000-02-00-	MS GROUNDS/CUSTDAL SAL	0356-02-OFB&G-CUST12	Custodian 12 Month
02	311	11-000-262-100-000-02-00-	MS GROUNDS/CUSTDAL SAL	0357-02-OFB&G-CUST12	Custodian 12 Month
02	311	11-000-262-100-000-02-00-	MS GROUNDS/CUSTDAL SAL	0358-02-OFB&G-CUST12	Custodian 12 Month

02	311	11-000-262-100-000-02-00-	MS GROUNDS/CUSTDAL SAL	0359-02-OFB&G-CUST12	Custodian 12 Month
02	311	11-000-262-100-000-02-00-	MS GROUNDS/CUSTDAL SAL	0360-02-OFB&G-CUST12	Custodian 12 Month
02	311	11-000-262-100-000-02-00-	MS GROUNDS/CUSTDAL SAL	0361-02-OFB&G-CUST12	Custodian 12 Month
12	311	11-000-262-100-000-12-00-	DST GROUNDS/CUSTDAL SAL	0362-02-OFB&G-FACMGR	MS/HS Asst Facil Mgr
12	901	15-000-211-100-000-01-00-	HS FAMILY/SOC WORK SAL	0363-01-ATTND-OFFCER	Attendance Officer
12	901	15-000-211-100-000-02-00-	MS STUDNT ATTNDNCE SAL	0363-01-ATTND-OFFCER	Attendance Officer
02	907	15-000-211-100-000-02-00-	MS STUDNT ATTNDNCE SAL	0365-02-GUIDN-COUNSL	STUDENT ASSIST COORD
03	104	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0369-03-GRDE4-TEACHR	Teacher MA
03	103	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0371-03-GRDE3-TEACHR	Teacher MA
03	105	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0372-03-GRDE5-TEACHR	Teacher BA
03	185	15-000-218-104-000-03-00-	Salaries of Other Profes	0375-03-GUIDN-TEACHR	Teacher MA+30
03	101	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0377-03-GRDE1-TEACHR	Teacher BA
03	101	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0378-03-GRDE1-TEACHR	Teacher MA
03	103	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0380-03-GRDE3-TEACHR	Teacher MA+30
03	211	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0381-03-MUSIC-TEACHR	Teacher BA
03	104	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0382-03-GRDE4-TEACHR	Teacher BA
03	103	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0383-03-GRDE1-TEACHR	Teacher BA
03	200	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0384-03-DANCE-TEACHR	Teacher BA
03	101	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0387-03-GRDE1-TEACHR	Teacher BA
03	095	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0388-03-GRDE2-TEACHR	Teacher MA
03	262	15-204-100-101-000-03-00-	AAA SPED LD TEACHER SAL	0389-03-SCLDI-TEACHR	Teacher BA
03	103	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0390-03-GRDE3-TEACHR	Teacher BA
03	202	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0392-03-GRDE2-TEACHR	Teacher MA
03	101	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0395-03-GRDE1-TEACHR	Teacher MA+30
03	102	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0396-03-GRDE2-TEACHR	Teacher MA+30
03	104	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0397-03-GRDE4-TEACHR	Teacher MA
03	104	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0399-03-GRDE3-TEACHR	Teacher MA
03	201	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0400-03-ARTCL-TEACHR	Teacher MA
01	206	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	0403-01-GUIDN-TEACHR	Teacher MA
03	209	15-000-222-100-000-03-00-	AAA MEDIA/LIB SAL	0404-03-LIBRY-TEACHR	Teacher BA
03	212	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0407-03-PEHLT-TEACHR	Teacher MA+30
03	262	15-204-100-101-000-03-00-	AAA SPED LD TEACHER SAL	0410-03-SCLDI-TEACHR	Teacher MA
03	260	15-201-100-101-000-03-00-	AAA SPED MCI TEACH SAL	0411-03-SEMCI-TEACHR	Teacher MA
03	267	15-213-100-101-000-03-00-	AAA SPED RESRM TCHR SAL	0413-03-SERSR-TEACHR	Teacher MA
03	262	15-204-100-101-000-03-00-	AAA SPED LD TEACHER SAL	0414-03-SCLDI-TEACHR	Teacher MA
03	262	15-213-100-101-000-03-00-	AAA SPED RESRM TCHR SAL	0418-03-SERSR-TEACHR	Teacher BA
03	102	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0421-03-GRDE2-TEACHR	Teacher BA
08	316	15-000-213-100-000-08-00-	LWC NURSE SALARY	0422-08-OFPPS-SCNURS	Teacher MA
08	316	20-218-200-104-000-08-00-	LWC OTH PROF SALARY	0422-08-OFPPS-SCNURS	Teacher MA
03	202	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0426-03-GRDE1-TEACHR	Teacher MA
03	105	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0427-03-GRDE5-TEACHR	Teacher BA
03	421	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0428-03-TUTOR-TEACHR	Teacher BA
03	104	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0429-03-GRDE4-TEACHR	Teacher BA+30
03	103	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0436-03-GRDE3-TEACHR	Teacher BA
03	105	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0438-03-GRDE5-TEACHR	Teacher BA
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	0439-12-TCHNL-TECHNC	SENIOR FIELD TECHNIC
03	269	15-214-100-106-000-03-00-	AAA SPED AUT PARA SALARY	0450-03-SEAUT-PARAPF	Instruct Asst 7 HRS
03	272	15-204-100-106-000-03-00-	AAA SPED LD PARAPROF SAL	0452-03-SEAUT-PARAPF	Instruct Asst 7 HRS
07	269	15-214-100-106-000-07-00-	GRG SPED AUT PARA SAL	0452-07-SEAUT-PARAPF	Instruct Asst 7 HRS
03	262	15-204-100-106-000-03-00-	AAA SPED LD PARAPROF SAL	0453-03-SELDI-PARAPF	Instruct Asst 7 HRS

03	272	15-204-100-106-000-03-00-	AAA SPED LD PARAPROF SAL	0454-03-SELDI-PARAPF	Instruct Asst 6 HRS
03	262	15-204-100-106-000-03-00-	AAA SPED LD PARAPROF SAL	0458-03-SELDI-PARAPF	Instruct Asst 7 HRS
03	391	15-000-240-105-000-03-00-	AAA SCHOOL CLERICAL SAL	0460-03-ELMPR-SEC103	Secretary 10 Level 3
04	391	15-000-240-105-000-04-00-	JMF SECRETARY SALARY	0461-04-PRESC-SEC123	Secretary 12 Level 3
04	391	20-218-200-105-000-04-00-	JMF SECRETARY SALARY	0461-04-PRESC-SEC123	Secretary 12 Level 3
01	318	15-000-262-107-000-01-00-	HS SAFE SCHOOL	0462-01-OFB&G-CORAID	Corridor Aide
03	311	11-000-262-100-000-03-00-	AAA GROUNDS/CUSTDAL SAL	0465-03-OFB&G-CUST12	Custodian 12 Month
03	311	11-000-262-100-000-03-00-	AAA GROUNDS/CUSTDAL SAL	0466-03-OFB&G-CUST12	Custodian 12 Month
03	311	11-000-262-100-000-03-00-	AAA GROUNDS/CUSTDAL SAL	0467-03-OFB&G-CUST12	Custodian 12 Month
03	311	11-000-262-100-000-03-00-	AAA GROUNDS/CUSTDAL SAL	0468-03-OFB&G-CUST12	Custodian 12 Month
04	093	20-218-100-101-000-04-00-	JMF TEACHER SALARY	0470-04-PRESC-TEACHR	Teacher BA
04	098	20-218-100-101-000-04-00-	JMF TEACHER SALARY	0473-04-PREK3-TEACHR	Teacher MA
04	093	20-218-100-101-000-04-00-	JMF TEACHER SALARY	0474-04-PRESC-TEACHR	Teacher MA
04	095	20-218-100-101-000-04-00-	JMF TEACHER SALARY	0477-04-PRESC-TEACHR	Teacher BA
04	093	20-218-100-101-000-04-00-	JMF TEACHER SALARY	0480-04-PRESC-TEACHR	Teacher MA
04	093	20-218-100-101-000-04-00-	JMF TEACHER SALARY	0485-04-PRESC-TEACHR	Teacher BA
04	093	20-218-100-101-000-04-00-	JMF TEACHER SALARY	0488-04-PRESC-TEACHR	Teacher BA+30
04	095	20-218-100-101-000-04-00-	JMF TEACHER SALARY	0491-04-PRESC-TEACHR	Teacher BA
04	093	20-218-100-101-000-04-00-	JMF TEACHER SALARY	0497-04-PRESC-TEACHR	Teacher BA
04	316	15-000-213-100-000-04-00-	JMF NURSE SALARY	0499-04-OFPPS-NURSE	Teacher MA
04	316	20-218-200-104-000-04-00-	JMF OTH PROF SALARY	0499-04-OFPPS-NURSE	Teacher MA
04	092	20-218-200-176-000-04-00-	JMF FACILITR SALARY	0500-04-MASTR-TEACHR	Teacher BA
03	311	11-000-262-100-000-03-00-	AAA GROUNDS/CUSTDAL SAL	0502-03-OFB&G-CUST12	Custodian 12 Month
04	099	15-190-100-106-000-04-00-	JMF PS PARA SALARIES	0504-04-KINDG-PARAPF	Instruct Asst 7 HRS
08	094	20-218-100-106-000-08-00-	LWC PRK PARA SALARY	0505-08-SEPSD-PARAPF	Instruct Asst 7 HRS
04	094	20-218-100-106-000-04-00-	JMF PARA SALARY	0509-04-PRESC-PARAPF	Instruct Asst 7 HRS
04	099	15-190-100-106-000-04-00-	JMF PS PARA SALARIES	0511-04-KINDG-PARAPF	Instruct Asst 7 HRS
04	094	20-218-100-106-000-04-00-	JMF PARA SALARY	0513-04-PRESC-PARAPF	Instruct Asst 7 HRS
04	094	20-218-100-106-000-04-00-	JMF PARA SALARY	0514-04-PRESC-PARAPF	Instruct Asst 7 HRS
04	094	20-218-100-106-000-04-00-	JMF PARA SALARY	0515-04-PRESC-PARAPF	Instruct Asst 7 HRS
04	099	15-190-100-106-000-04-00-	JMF PS PARA SALARIES	0519-04-KINDG-PARAPF	Instruct Asst 7 HRS
04	318	11-000-266-100-000-04-01-	JMF SECURITY SALARY	0535-04-PRESC-CORAID	Corridor Aide
04	318	20-218-200-110-000-04-01-	JMF SECURITY SALARY	0535-04-PRESC-CORAID	Corridor Aide
04	311	11-000-262-100-000-04-00-	JMF CUSTODIANL SALARY	0536-04-OFB&G-CUST12	Custodian 12 Month
04	311	20-218-200-110-000-04-00-	JMF CUSTODIAL SALARY	0536-04-OFB&G-CUST12	Custodian 12 Month
08	311	11-000-262-100-000-08-00-	LWC CUSTODIAN SAL	0537-08-OFB&G-CUST12	Custodian 12 Month
08	311	20-218-200-110-000-08-00-	LWC CUSTODIAL SALARY	0537-08-OFB&G-CUST12	Custodian 12 Month
04	309	11-000-262-100-000-04-00-	JMF CUSTODIANL SALARY	0538-04-OFB&G-CUST12	Custodian 12 Month
04	309	20-218-200-110-000-04-00-	JMF CUSTODIAL SALARY	0538-04-OFB&G-CUST12	Custodian 12 Month
05	098	15-240-100-101-000-05-00-	MOR BIL/ESL TCHR SAL	0543-05-BILNG-TEACHR	Teacher MA
05	202	15-240-100-101-000-05-00-	MOR BIL/ESL TCHR SAL	0548-05-BILNG-TEACHR	Teacher BA
07	103	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0552-07-GRDE2-TEACHR	Teacher MA
07	421	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0556-07-GRDE4-TEACHR	Teacher MA+30
07	101	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0557-07-GRDE1-TEACHR	Teacher BA
05	202	15-240-100-101-000-05-00-	MOR BIL/ESL TCHR SAL	0568-05-BILNG-TEACHR	Teacher MA
07	262	15-204-100-101-000-07-00-	GRG SPED LD TCHR	0572-07-SELDI-TEACHR	Teacher BA
05	316	15-000-213-100-000-05-00-	MOR HEALTH SERV SALAR	0574-05-OFPPS-NURSE	Teacher BA
05	316	20-218-200-104-000-05-00-	MOR OTH PROF SALARY	0574-05-OFPPS-NURSE	Teacher BA
05	093	11-105-100-101-000-05-00-	MOR LOCAL TEACHER SAL	0576-05-GUIDN-TEACHR	Teacher MA+30
05	093	20-218-200-173-000-05-00-	MOR FMLY LIASN SALARY	0576-05-GUIDN-TEACHR	Teacher MA+30

05	099	11-190-100-106-000-05-00-	MOR PS PARA SALARIES	0583-05-BILING-PARAP	Instruct Asst 7 HRS
05	094	15-190-100-106-000-05-00-	MOR KND PARA SALARIES	0586-05-PRESC-PARAPF	Instruct Asst 7 HRS
08	096	20-218-100-106-000-08-00-	LWC PRK PARA SALARY	0591-08-PRESC-PARAPF	Instruct Asst 7 HRS
03	272	15-214-100-106-000-03-00-	AAA SPED AUT PARA SALARY	0592-03-SEAUT-PARAPF	Instruct Asst 6 HRS
05	099	11-190-100-106-000-05-00-	MOR PS PARA SALARIES	0593-05-PRESC-PARAPF	Instruct Asst 7 HRS
05	206	15-000-240-105-000-05-00-	MOR SCHOOL CLERICAL S	0596-05-ELMPR-SEC103	Secretary 10 Level 3
05	206	20-218-200-105-000-05-00-	MOR SECRETARY SAL	0596-05-ELMPR-SEC103	Secretary 10 Level 3
05	391	15-000-240-105-000-05-00-	MOR SCHOOL CLERICAL S	0597-05-ELMPR-SEC103	Secretary 12 Level 3
05	391	20-218-200-105-000-05-00-	MOR SECRETARY SAL	0597-05-ELMPR-SEC103	Secretary 12 Level 3
05	318	15-000-262-107-000-05-00-	MOR SAFE SCHOOL SALAR	0598-05-SCRITY-CORAID	Corridor Aide
05	318	20-218-200-110-000-05-01-	MOR SECURITY SALARY	0598-05-SCRITY-CORAID	Corridor Aide
05	311	11-000-262-100-000-05-00-	MOR GROUNDS/CUSTDAL S	0599-05-OFB&G-CUST12	Custodian 12 Month
05	311	20-218-200-110-000-05-00-	MOR CUSTODIAL SAL	0599-05-OFB&G-CUST12	Custodian 12 Month
05	311	11-000-262-100-000-05-00-	MOR GROUNDS/CUSTDAL S	0600-05-OFB&G-CUST12	Custodian 12 Month
05	311	20-218-200-110-000-05-00-	MOR CUSTODIAL SAL	0600-05-OFB&G-CUST12	Custodian 12 Month
07	267	15-213-100-101-000-07-00-	GRE SPED RC TEACHR SAL	0629-07-SERSR-TEACHR	Teacher MA
07	105	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0633-07-GRDE4-TEACHR	Teacher BA
07	269	15-214-100-101-000-07-00-	GRE SPED AUT TCHR SAL	0641-07-SEAUT-TEACHR	Teacher MA
03	269	15-214-100-106-000-03-00-	AAA SPED AUT PARA SALARY	0643-03-SEAUT-PARAPF	Instruct Asst 7 HRS
06	264	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	0646-06-SELDI-PARAPF	Instruct Asst 7 HRS
06	311	11-000-262-100-000-06-00-	AWC GROUNDS/CUSTDAL SAL	0652-06-OFB&G-CUST12	Custodian 12 Month
06	311	11-000-262-100-000-06-00-	AWC GROUNDS/CUSTDAL SAL	0653-06-OFB&G-CUST12	Custodian 12 Month
07	105	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0654-07-GRDE2-TEACHR	Teacher MA
08	092	20-218-200-176-000-08-00-	LWC FACILITR SALARY	0655-08-PRESC-TEACHR	Teacher BA
07	202	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0656-07-BILING-TEACH	Teacher MA
07	102	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0656-07-GRDE3-TEACHR	Teacher BA
07	103	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0657-07-GRDE3-TEACHR	Teacher BA
07	105	15-214-100-101-000-07-00-	GRE SPED AUT TCHR SAL	0658-07-SEAUT-TEACHR	Teacher BA
07	101	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0659-07-GRDE1-TEACHR	Teacher BA
07	102	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0661-07-GRDE2-TEACHR	Teacher BA
07	104	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0662-07-GRDE4-TEACHR	Teacher BA
07	102	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0665-07-GRDE3-TEACHR	Teacher MA
07	101	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0670-07-GRDE2-TEACHR	Teacher MA
07	201	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0672-07-ARTCL-TEACHR	Teacher MA
07	205	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0673-07-WRDLG-TEACHR	Teacher BA
07	209	15-000-222-100-000-07-00-	GRE MEDIA/LIB/TECH SAL	0674-07-LIBRY-TEACHR	Teacher MA
07	211	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0675-07-MUSIC-TEACHR	Teacher MA
09	212	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	0676-09-PEHLT-TEACHR	Teacher BA
07	260	15-204-100-101-000-07-00-	GRG SPED LD TCHR	0677-07-SELDI-TEACHR	Teacher BA
07	262	15-204-100-101-000-07-00-	GRG SPED LD TCHR	0678-07-SELDI-TEACHR	Teacher BA
03	262	15-204-100-101-000-03-00-	AAA SPED LD TEACHER SAL	0681-03-SCLDI-TEACHR	Teacher BA
07	316	15-000-213-100-000-07-00-	GRE HEALTH SERV SALARIES	0682-07-OFPPS-NURSE	Teacher MA
07	102	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0685-07-TUTOR-TEACHR	Teacher MA
07	422	15-000-218-104-000-07-00-	GRG GUIDANCE SALARIES	0690-07-GUIDN-TEACHR	Teacher MA
07	101	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0692-07-GRDE1-TEACHR	Teacher MA
07	101	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0693-07-GRDE1-TEACHR	Teacher BA
07	262	15-214-100-106-000-07-00-	GRG SPED AUT PARA SAL	0695-07-SEAUT-PARAPF	Instruct Asst 7 HRS
07	206	15-213-100-101-000-07-00-	GRE SPED RC TEACHR SAL	0700-07-SERSR-TEACHR	Teacher MA+30
07	391	15-000-240-105-000-07-00-	GRE SCHOOL CLERICAL SAL	0707-07-ELMPR-SEC102	Secretary 12 Level 3
07	391	15-000-240-105-000-07-00-	GRE SCHOOL CLERICAL SAL	0708-07-ELMPR-SEC103	Secretary 10 Level 3

07	311	11-000-262-100-000-07-00-	GRE GROUNDS/CUSTDAL SAL	0711-07-OFB&G-CUST12	Custodian 12 Month
03	102	20-218-100-101-000-08-00-	LWC PRK TEACHER SAL	0712-08-PRESC-TEACHR	Teacher MA
08	093	20-218-100-101-000-08-00-	LWC PRK TEACHER SAL	0714-08-PRESC-TEACHR	Teacher BA
08	098	20-218-100-101-000-08-00-	LWC PRK TEACHER SAL	0721-08-PRESC-TEACHR	Teacher BA
08	202	15-110-100-101-000-08-00-	LWC KIND TEACHER SAL	0722-08-KINDG-TEACHR	Teacher BA+30
08	093	20-218-100-101-000-08-00-	LWC PRK TEACHER SAL	0727-08-PRESC-TEACHR	Teacher MA
08	095	20-218-100-101-000-08-00-	LWC PRK TEACHER SAL	0731-08-PRESC-TEACHR	Teacher MA
08	093	20-218-100-101-000-08-00-	LWC PRK TEACHER SAL	0733-08-PRESC-TEACHR	Teacher MA
08	212	20-218-100-101-000-08-00-	LWC PRK TEACHER SAL	0738-08-PRESC-TEACHR	Teacher MA+30
08	093	20-218-100-101-000-08-00-	LWC PRK TEACHER SAL	0739-08-PRESC-TEACHR	Teacher BA
08	267	15-213-100-101-000-08-00-	LWC SPED RESRM SALARY	0740-08-SERSR-TEACHR	Teacher BA
08	422	11-105-100-101-000-08-00-	LWC LOCAL TEACHER SAL	0742-08-GUIDN-TEACHR	Teacher MA+30
08	422	20-218-200-173-000-08-00-	LWC FMLY LIASN SALARY	0742-08-GUIDN-TEACHR	Teacher MA+30
08	094	20-218-100-106-000-08-00-	LWC PRK PARA SALARY	0745-08-PRESC-PARAPF	Instruct Asst 7 HRS
08	099	11-190-100-106-000-08-00-	LWC PS PARA SALARIES	0746-08-PRESC-PARAPF	Instruct Asst 7 HRS
08	264	11-216-100-106-000-08-00-	LWC PS SPED AIDE SALARY	0748-08-SEPSD-PARAPF	Instruct Asst 7 HRS
08	266	11-190-100-106-000-08-00-	LWC PS PARA SALARIES	0749-08-PRESC-PARAPF	Instruct Asst 7 HRS
08	260	11-216-100-106-000-08-00-	LWC PS SPED AIDE SALARY	0752-08-SEPRD-PARAPF	Instruct Asst 7 HRS
08	099	15-190-100-106-000-08-00-	LWC KNDR PARA SALARY	0753-08-KINDG-PARAPF	Instruct Asst 7 HRS
08	099	15-190-100-106-000-08-00-	LWC KNDR PARA SALARY	0757-08-KINDG-PARAPF	Instruct Asst 7 HRS
05	094	15-190-100-106-000-05-00-	MOR KND PARA SALARIES	0759-05-PRESC-PARAPF	Instruct Asst 7 HRS
08	266	11-190-100-106-000-08-00-	LWC PS PARA SALARIES	0763-08-PRESC-PARAPF	Instruct Asst 7 HRS
08	094	11-190-100-106-000-08-00-	LWC PS PARA SALARIES	0765-08-PRESC-PARAPF	Instruct Asst 7 HRS
08	094	20-218-100-106-000-08-00-	LWC PRK PARA SALARY	0771-08-PRESC-PARAPF	Instruct Asst 7 HRS
08	094	20-218-100-106-000-08-00-	LWC PRK PARA SALARY	0773-08-PRESC-PARAPF	Instruct Asst 7 HRS
08	391	15-000-240-105-000-08-00-	LWC SECRETARY SALARY	0774-08-ELMPR-SEC103	Secretary 10 Level 3
08	391	20-218-200-105-000-08-00-	LWC SECRETARY SALARY	0774-08-ELMPR-SEC103	Secretary 10 Level 3
08	318	11-000-266-100-000-08-00-	LWC SECURITY SALARY	0775-08-SCRITY-CORAID	Corridor Aide
08	318	20-218-200-110-000-08-01-	LWC SECURITY SALARY	0775-08-SCRITY-CORAID	Corridor Aide
04	311	11-000-262-100-000-04-00-	JMF CUSTODIANL SALARY	0776-04-OFB&G-CUST12	Custodian 12 Month
04	311	20-218-200-110-000-04-00-	JMF CUSTODIAL SALARY	0776-04-OFB&G-CUST12	Custodian 12 Month
07	102	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0778-07-GRDE5-TEACHR	Teacher BA+30
09	104	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	0779-09-GRDE4-TEACHR	Teacher MA
09	104	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	0780-09-GRDE4-TEACHR	Teacher BA+30
09	101	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	0781-09-GRDE1-TEACHR	Teacher BA
09	103	15-120-100-101-000-09-06-	GLC ELEM 1-5 TCHR SAL	0782-09-GRDE3-TEACHR	Teacher BA
09	105	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	0783-09-GRDE5-TEACHR	Teacher MA+30
09	403	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	0784-09-LPLTW-TEACHR	Teacher MA
07	101	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0785-07-GRDE5-TEACHR	Teacher BA
07	102	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0786-07-GRDE1-TEACHR	Teacher BA
08	093	20-218-100-101-000-08-00-	LWC PRK TEACHER SAL	0788-08-PRESC-TEACHR	Teacher BA
09	103	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	0789-09-GRDE3-TEACHR	Teacher MA+30
09	101	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	0791-09-GRDE1-TEACHR	Teacher BA
07	212	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0793-07-PEHLT-TEACHR	Teacher BA
09	105	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	0794-09-GRDE1-TEACHR	Teacher MA
07	262	15-213-100-101-000-07-00-	GRE SPED RC TEACHR SAL	0796-07-SERSR-TEACHR	Teacher MA
03	262	15-214-100-101-000-03-00-	AAA SPED AUT TCHR SAL	0798-03-SEAUT-TEACHR	Teacher MA
03	262	15-204-100-101-000-03-00-	AAA SPED LD TEACHER SAL	0799-03-SCLDI-TEACHR	Teacher BA
07	269	15-214-100-101-000-07-00-	GRE SPED AUT TCHR SAL	0800-07-SEAUT-TEACHR	Teacher BA
09	206	15-000-218-104-000-09-00-	Salaries of Other Profes	0802-09-GUIDN-TEACHR	Teacher MA

09	093	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	0803-09-BILNG-TEACHR	Teacher MA
01	205	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0808-01-WRDLG-TEACHR	Teacher BA
09	262	15-204-100-106-000-09-00-	GLC SPED LD PARA SALARY	0811-09-SEAUT-PARAPF	Instruct Asst 7 HRS
04	094	20-218-100-106-000-04-00-	JMF PARA SALARY	0812-04-PRESC-PARAPF	Instruct Asst 7 HRS
09	391	15-000-240-105-000-09-00-	GLC SCHOOL CLERICAL SAL	0817-09-ELMPR-SEC103	Secretary 10 Level 3
09	391	15-000-240-105-000-09-00-	GLC SCHOOL CLERICAL SAL	0818-09-ELMPR-SEC103	Secretary 10 Level 3
09	318	15-000-262-107-000-09-00-	GLC SAFE SCHOOL SALARY	0819-09-SCRTY-CORAID	Corridor Aide
09	311	11-000-262-100-000-09-00-	GLC GROUNDS/CUSTDAL SAL	0820-09-OFB&G-CUST12	Custodian 12 Month
09	311	11-000-262-100-000-09-00-	GLC GROUNDS/CUSTDAL SAL	0821-09-OFB&G-CUST12	Custodian 12 Month
10	303	11-000-251-100-000-10-00-	CNT BUSINESS OFFICE SAL	0822-10-OFSBA-FISANL	Fiscal Analyst
10	303	11-000-251-100-000-10-00-	CNT BUSINESS OFFICE SAL	0823-10-OFSBA-PAYROL	Payroll/Revenue Asst
10	303	11-000-251-100-000-10-00-	CNT BUSINESS OFFICE SAL	0824-10-OFSBA-CONSEC	Conf. Secretary
10	303	11-000-251-100-000-10-00-	CNT BUSINESS OFFICE SAL	0825-10-OFSBA-CONSEC	Conf. Secretary
10	303	11-000-251-100-000-10-00-	CNT BUSINESS OFFICE SAL	0826-10-OFSBA-CONSEC	Conf. Secretary
10	303	11-000-251-100-000-10-00-	CNT BUSINESS OFFICE SAL	0827-10-OFSBA-CONSEC	Conf. Secretary
10	302	11-000-221-105-000-10-00-	CNT ASSESS/ACCTBLTY SEC	0828-10-OFCSA-CONSEC	Conf. Secretary
10	305	11-000-230-100-000-10-00-	CNT GENERAL ADMIN SAL	0830-10-OFCSA-CONSEC	Conf. Secretary
10	319	11-000-251-100-000-10-01-	CNT PERSONNEL SALARY	0831-10-OFCSA-CONSEC	Conf. Secretary
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	0832-12-TCHNL-CONSEC	Conf. Secretary
10	400	11-000-251-100-000-10-00-	CNT BUSINESS OFFICE SAL	0836-10-OFCSA-CONSEC	Conf. Secretary
11	312	11-000-219-105-000-11-00-	PPS CST CLERL SAL	0837-10-OFCSA-CONSEC	Conf. Secretary
12	311	11-000-262-100-000-10-00-	CNT B&G FACILITIES SALRY	0838-10-OFB&G-CUST12	Custodian 12 Month
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0839-11-OFPPS-TEACHR	Teacher MA
11	312	20-250-100-100-000-20-00-	IDEA PRE SALARY	0839-11-OFPPS-TEACHR	Teacher MA
11	268	11-000-219-104-000-11-00-	PPS SALARIES	0841-11-OFPPS-TEACHR	Teacher MA
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0842-11-OFPPS-TEACHR	Teacher MA+30
02	206	11-000-219-104-000-11-00-	PPS SALARIES	0843-11-OFPPS-TEACHR	Teacher MA
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0845-11-OFPPS-TEACHR	Teacher MA+30
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0846-11-OFPPS-TEACHR	Teacher MA+30
07	267	15-213-100-101-000-07-00-	GRE SPED RC TEACHR SAL	0847-07-SERSR-TEACHR	Teacher MA
06	312	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	0848-11-SEBDC-TEACHR	Teacher MA+30
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0850-11-LDTCR-TEACHR	Teacher MA+30
11	206	11-000-211-100-000-12-00-	DST ATT & SW SALARY	0851-11-OFPPS-SOCWK	Teacher MA
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0852-11-OFPPS-TEACHR	Teacher MA
11	312	11-000-216-100-000-11-00-	PPS RELATED SRV SAL	0853-11-OFPPS-TEACHR	Teacher MA
11	312	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	0854-11-OFPPS-TEACHR	Teacher MA+30
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0855-11-OFPPS-TEACHR	Teacher MA
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0856-11-OFPPS-TEACHR	Teacher MA
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0858-11-OFPPS-TEACHR	Teacher MA+30
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0859-11-OFPPS-TEACHR	Teacher MA+30
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0860-11-OFPPS-TEACHR	Teacher MA+30
06	312	11-000-219-104-000-11-00-	PPS SALARIES	0861-11-OFPPS-TEACHR	Teacher MA+30
06	206	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	0862-11-OFPPS-SOCWK	Teacher MA
06	312	15-000-218-104-000-06-00-	AWC GUID CSLR SAL	0863-11-OFPPS-TEACHR	Teacher MA+30
06	312	15-000-211-100-000-01-00-	HS FAMILY/SOC WORK SAL	0864-11-OFPPS-TEACHR	Teacher MA
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0865-11-OFPPS-SCPSY	Teacher MA+30
06	312	11-000-211-100-000-12-00-	DST ATT & SW SALARY	0866-11-OFPPS-SOCWK	Teacher MA
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0867-11-OFPPS-TEACHR	Teacher MA+30
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0870-11-OFPPS-TEACHR	Teacher MA
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0872-11-OFPPS-TEACHR	Teacher MA+30

11	312	11-000-219-104-000-11-00-	PPS SALARIES	0875-11-SPECH-TEACHR	Teacher MA+30
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0876-11-SPECH-TEACHR	Teacher MA+30
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0877-11-SPECH-TEACHR	Teacher MA+30
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0879-11-SPECH-TEACHR	Teacher MA+30
11	312	11-000-219-104-000-11-00-	PPS SALARIES	0882-11-SPECH-TEACHR	Teacher MA+30
06	312	15-000-211-100-000-01-00-	HS FAMILY/SOC WORK SAL	0884-11-OFPPS-TEACHR	Teacher MA+30
09	391	15-000-240-105-000-09-00-	GLC SCHOOL CLERICAL SAL	0885-09-ELMPR-SEC123	Secretary 12 Level 3
11	312	11-000-219-105-000-11-00-	PPS CST CLERL SAL	0887-11-OFPPS-SEC123	Secretary 12 Level 3
11	312	11-000-219-105-000-11-00-	PPS CST CLERL SAL	0889-11-OFPPS-SEC124	Secretary 12 Level 3
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	0891-12-TCHNL-NETMGR	Computer Network Mgr
05	318	15-000-262-107-000-05-00-	MOR SAFE SCHOOL SALAR	0892-10-SCRITY-CORAID	Corridor Aide
05	318	20-218-200-110-000-05-01-	MOR SECURITY SALARY	0892-10-SCRITY-CORAID	Corridor Aide
12	094	11-800-330-100-000-12-01-	DST CMNTY PRG PARA SAL	0893-12-LTWAV-PARAPF	Instruct Asst 7 HRS
12	311	11-000-263-100-000-12-00-	DST GROUNDS CONT SAL	0894-12-OFB&G-GROUND	Groundsperson
12	311	11-000-263-100-000-12-00-	DST GROUNDS CONT SAL	0896-12-OFB&G-GROUND	Custodian 12 Month
12	311	11-000-263-100-000-12-00-	DST GROUNDS CONT SAL	0897-12-OFB&G-GROUND	Custodian 12 Month
12	309	11-000-262-100-000-12-01-	DST MAINT SALARIES	0901-12-OFB&G-HVACME	Maintenance Current
12	311	11-000-262-100-000-12-01-	DST MAINT SALARIES	0904-12-OFB&G-MAINTC	Maintenance
12	311	11-000-262-100-000-12-01-	DST MAINT SALARIES	0905-12-OFB&G-MAINTC	Maintenance
12	311	11-000-262-100-000-12-01-	DST MAINT SALARIES	0906-12-OFB&G-MAINTC	Maintenance
12	311	11-000-262-100-000-12-01-	DST MAINT SALARIES	0907-12-OFB&G-MAINTC	Maintenance
12	311	11-000-263-100-000-12-00-	DST GROUNDS CONT SAL	0908-12-OFB&G-MAINTC	Maintenance
12	311	11-000-262-100-000-12-01-	DST MAINT SALARIES	0909-12-OFB&G-MAINTC	Maintenance
12	311	11-000-262-100-000-12-01-	DST MAINT SALARIES	0910-12-OFB&G-MAINTC	Maintenance
12	311	11-000-262-100-000-12-01-	DST MAINT SALARIES	0911-12-OFB&G-MAINTC	Maintenance
12	311	11-000-262-100-000-12-01-	DST MAINT SALARIES	0912-12-OFB&G-MAINTC	Maintenance
12	311	11-000-263-100-000-12-00-	DST GROUNDS CONT SAL	0913-12-OFB&G-GROUND	Groundsperson
12	317	11-000-270-107-000-12-00-	DST TRANS BUS AIDES	0914-12-TRNSP-FTAIDE	Bus Aide Full Time
02	094	15-213-100-106-000-02-00-	MS SPED RR PARA SAL	0916-02-SEPSD-PARAPF	Instruct Asst 7 HRS
12	094	11-800-330-100-000-12-01-	DST CMNTY PRG PARA SAL	0916-12-LTWAV-PARAPF	Instruct Asst 7 HRS
12	060	11-800-330-100-000-12-01-	DST CMNTY PRG PARA SAL	0918-12-LTWAV-PARAPF	IA 8hrs FROZEN
12	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	0919-12-TRNSP-SEC123	Secretary 12 Level 3
11	202	11-000-221-105-000-12-00-	DST SUPRV SECRETARY SAL	0921-12-BILNG-SEC123	Secretary 12 Level 3
12	309	11-000-262-100-000-12-00-	DST GROUNDS/CUSTDAL SAL	0922-12-OFB&G-SEC123	Secretary 12 Level 3
12	391	11-000-262-100-000-12-00-	DST GROUNDS/CUSTDAL SAL	0923-12-OFB&G-SEC123	Secretary 12 Level 3
12	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	0924-12-TRNSP-SEC123	Secretary 12 Level 3
10	302	11-000-221-105-000-12-00-	DST SUPRV SECRETARY SAL	0925-12-FNDGT-SEC123	Secretary 12 Level 3
12	273	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0927-12-OUTSS-TEACHR	Teacher BA
12	273	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0927-12-OUTSS-TEACHR	Teacher BA
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	0928-12-TCHNL-TECHLP	Audio/Visual Techn.
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	0930-12-TCHNL-TECHNI	General Field Techni
01	214	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	0932-01-SCNCE-TEACHR	Teacher MA+30
01	391	15-000-240-105-000-01-00-	HS SCHOOL CLERICAL SAL	0934-01-HSACP-SECY12	Secretary 12 Level 3
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0936-02-MATHTEACHER	Teacher BA
02	311	11-000-262-100-000-02-00-	MS GROUNDS/CUSTDAL SAL	0937-02-OFB7G-CUST12	Custodian 12 Month
03	093	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	0938-03-GRDE2-TEACHR	Teacher BA
07	262	15-204-100-106-000-07-00-	GRG SPED LD PARA SALARY	0939-07-SELDI-PARA	Instruct Asst 7 HRS
04	099	15-190-100-106-000-04-00-	JMF PS PARA SALARIES	0942-04-KINDG-PARAPF	Instruct Asst 7 HRS
12	309	11-000-263-100-000-12-00-	DST GROUNDS CONT SAL	0947-12-OFB&G-GROUND	Groundsperson
01	206	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	0948-01-GUIDN-COORGD	Student Svcs Supv.

08	311	11-000-262-100-000-08-00-	LWC CUSTODIAN SAL	0951-08-OFB&G-CUST12	Custodian 12 Month
08	311	20-218-200-110-000-08-00-	LWC CUSTODIAL SALARY	0951-08-OFB&G-CUST12	Custodian 12 Month
12	317	11-000-270-161-000-12-00-	DST TRANS SP ED DRIVER	0952-12-TRNSP-FTDRVR	Bus Driver Full Time
12	317	11-000-270-161-000-12-00-	DST TRANS SP ED DRIVER	0953-12-TRNSP-FTDRVR	Bus Driver Full Time
01	262	15-214-100-106-000-01-00-	HS. SPED AUT PARA SAL	0954-01-SELDI-PARAPF	Instruct Asst 7 HRS
12	317	11-000-270-161-000-12-00-	DST TRANS SP ED DRIVER	0958-12-TRNSP-FTDRVR	Bus Driver Full Time
10	311	11-000-262-100-000-10-00-	CNT B&G FACILITIES SALRY	0959-10-OFB&G-CUST12	Custodian 12 Month
02	315	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	0964-02-TELEV-TEACH	Teacher BA
03	260	15-201-100-101-000-03-00-	AAA SPED MCI TEACH SAL	0965-03-SEMCI-TEACHR	Teacher BA
03	391	15-000-240-105-000-03-00-	AAA SCHOOL CLERICAL SAL	0968-03-ELMPR-SEC102	Secretary 10 Level 3
07	267	15-204-100-101-000-07-00-	GRG SPED LD TCHR	0970-07-SELDI-TEACHR	Teacher BA
09	201	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	0976-09-ARTCL-TEACHR	Teacher BA
07	105	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0978-07-GRDE5-TEACHR	Teacher MA
07	104	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0981-07-GRDE3-TEACH	Teacher BA
07	103	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0983-07-GRDE3-TEACHR	Teacher MA
11	312	15-000-211-100-000-01-00-	HS FAMILY/SOC WORK SAL	0984-11-OFPPS-SOCWK	Teacher MA+30
07	421	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0985-07-GRDE2-TEACHR	Teacher MA
07	104	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	0987-07-GRDE4-TEACHR	Teacher MA+30
08	311	11-000-262-100-000-08-00-	LWC CUSTODIAN SAL	0990-08-OFB&G-CUST12	Custodian 12 Month
08	311	20-218-200-110-000-08-00-	LWC CUSTODIAL SALARY	0990-08-OFB&G-CUST12	Custodian 12 Month
04	093	20-218-100-101-000-04-00-	JMF TEACHER SALARY	0992-04-PIRTM-TECHR	Teacher BA
12	317	11-000-270-163-000-12-00-	DST TRANS NON PUB DRIV	0993-12-TRNSP-FTDRVR	Bus Driver Full Time
12	317	11-000-270-107-000-12-00-	DST TRANS BUS AIDES	0994-12-TRNSP-FTDRVR	Bus Driver Full Time
01	391	15-000-222-100-000-01-00-	HS TECH SAL	0996-01-LIBRA-CLK102	Secretary 10 Level 3
07	318	15-000-262-107-000-07-00-	GRE SAFE SCHOOL SALARY	0997-07-SCRITY-CORAID	Corridor Aide
12	318	11-000-262-100-000-10-00-	CNT B&G FACILITIES SALRY	1002-12-OFB&G-CORAID	Corridor Aide
12	309	11-000-263-100-000-12-00-	DST GROUNDS CONT SAL	1004-12-OFB&G-GROUND	Groundsperson
12	311	11-000-262-100-000-12-01-	DST MAINT SALARIES	1005-12-OFB&G-ELECTR	Maintenance
01	311	11-000-262-100-000-01-00-	HS GROUNDS/CUSTDAL SAL	1006-01-OFB&G-CUST12	Custodian 12 Month
07	311	11-000-262-100-000-07-00-	GRE GROUNDS/CUSTDAL SAL	1009-07-OFB&G-CUST12	Custodian 12 Month
12	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	1018-12-TRNSP-PTDRVR	Bus Driver Part Time
12	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	1024-12-TRNSP-PTDRVR	Bus Driver Part Time
12	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	1027-12-TRNSP-FTDRVR	Bus Driver Full Time
12	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	1028-12-TRNSP-FTDRVR	Bus Driver Full Time
03	260	15-204-100-106-000-03-00-	AAA SPED LD PARAPROF SAL	1029-03-SELDI-PARAPF	Instruct Asst 7 HRS
07	262	15-204-100-106-000-07-00-	GRG SPED LD PARA SALARY	1030-07-SELDI-PARAPF	Instruct Asst 7 HRS
05	212	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1036-05-PRESC-TEACHR	Teacher MA
03	105	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	1039-03-GRDE4-TEACHR	Teacher MA
12	317	11-000-270-162-000-12-00-	DST TRANS BUS DRIVER	1046-12-TRNSP-FTDRVR	Bus Driver Full Time
12	318	11-000-266-100-000-12-00-	DST SPCL SYTM OFFR SAL	1049-12-ATTCM-SPCOFF	Security Manager
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	1050-12-TCHNL-OPERTR	Safety Ofcr Ath Trnr
12	319	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1051-12-FNDGT-COORDI	Dir.Grants/Innov Pro
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	1054-12-TCHNL-TCHMGR	Hd. of Tech. Service
07	104	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	1065-07-TUTOR-TEACHR	Teacher BA
05	098	15-110-100-101-000-05-00-	MOR KND TEACHER SALAR	1068-05-KINDG-TEACHR	Teacher BA
12	311	11-000-262-100-000-12-00-	DST GROUNDS/CUSTDAL SAL	1069-10-OFB&G-CUST12	Custodian 12 Month
07	311	11-000-262-100-000-07-00-	GRE GROUNDS/CUSTDAL SAL	1071-07-OFB&G-CUST12	Custodian 12 Month
02	260	15-214-100-101-000-02-00-	MS. SPED AUT TECHR SAL	1073-02-SEAUT-TEACHR	Teacher BA+30
04	093	20-218-100-101-000-04-00-	JMF TEACHER SALARY	1077-04-PRESC-TEACHR	Teacher MA
11	490	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1082-11-OFPPS-SPSCOR	Supervisor Spec Proj

10	319	11-000-251-100-000-10-01-	CNT PERSONNEL SALARY	1083-10-OFCSA-HRBNSP	Conf. Secretary
02	202	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1089-02-BLES-TEACHR	Teacher BA
01	202	15-240-100-101-000-01-00-	HS BILINGUAL TCHR SAL	1090-01-ESLAN-TEACHR	Teacher MA
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	1092-12-OFB&G-INVENT	General Field Techni
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	1094-01-MATH-TEACHR	Teacher BA
02	215	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1096-02-SOCST-TEACH	Teacher BA
07	262	15-204-100-101-000-07-00-	GRG SPED LD TCHR	1097-07-SELDI-TEACHR	Teacher BA
01	210	15-204-100-101-000-01-00-	HS SPED LD TEACHER SAL	1098-01-MAFAC-TEACHR	Teacher BA
07	269	15-214-100-106-000-07-00-	GRG SPED AUT PARA SAL	1100-07-SEAUT-PARAPF	Instruct Asst 7 HRS
02	394	15-000-218-104-000-02-00-	MS GUIDANCE SERV SAL	1102-02-SDATA-GUIDCE	STUDENT LIAISON
11	206	11-000-219-104-000-11-00-	PPS SALARIES	1103-11-BEHSP-TEACHR	Teacher MA
11	401	11-000-219-104-000-11-00-	PPS SALARIES	1104-11-OFPPS-SESUPV	Spec. Education Supv
02	210	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1105-02-MSGR6-TEACHR	Teacher BA
01	206	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	1106-01-STUOFF-FACT	Teacher MA+30
07	105	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	1123-07-GRDE5-TEACHR	Teacher BA+30
07	211	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	1124-07-MUSIC-TEACHR	Teacher MA
01	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1127-02-MSGR6-TEACHR	Teacher MA
08	202	15-110-100-101-000-08-00-	LWC KIND TEACHER SAL	1128-08-BILNG-TEACHR	Teacher BA
02	212	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1129-02-PEHLT-TEACHR	Teacher BA
12	317	11-000-270-107-000-12-00-	DST TRANS BUS AIDES	1133-12-TRNSP-PTAIDE	Bus Aide Part Time
03	206	15-000-218-104-000-03-00-	Salaries of Other Profes	1134-03-GUIDN-TEACHR	Teacher MA
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	1135-01-SOCST-TEACHR	Teacher MA
01	215	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	1135-01-SOCST-TEACHR	Teacher MA
01	269	15-214-100-101-000-01-00-	HS. SPED AUT TECHR SAL	1136-01-SEAUT-TEACHR	Teacher BA
02	260	15-214-100-106-000-02-00-	MS. SPED AUT PARA SAL	1137-02-SEMDI-PARAPF	Instruct Asst 7 HRS
01	260	15-213-100-106-000-01-00-	HS SPED RR PARA SAL	1138-01-SEMCI-PARAPF	Instruct Asst 7 HRS
01	260	15-201-100-106-000-01-00-	HS. SPED LD IA SAL	1140-01-SEMCI-PARAPF	Instruct Asst 7 HRS
01	904	20-431-211-104-000-20-00-	SBYS CNSLR/SOCL WRKR	1143-11-OFPPS-SOCWK	Teacher MA
12	317	11-000-270-107-000-12-00-	DST TRANS BUS AIDES	1145-12-TRNSP-PTAIDE	Bus Aide Part Time
02	267	15-209-100-106-000-02-00-	MS SPED BD IA SAL	1147-02-SEBDI-PARAPF	Instruct Asst 7 HRS
07	212	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	1155-07-PEHLT-TEACH	Teacher MA
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1156-02-ENGLS-TEACHR	Teacher BA
01	211	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	1157-01-MUTEC-TEACHR	Teacher MA+30
07	267	15-213-100-101-000-07-00-	GRE SPED RC TEACHR SAL	1158-07-SERSR-TEACHR	Teacher BA
02	212	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1160-02-PEHLT-TEACHR	Teacher BA
09	101	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1163-09-GRDE1-TEACHR	Teacher BA+30
12	311	11-000-263-100-000-12-00-	DST GROUNDS CONT SAL	1164-12-OFB&G-GROUND	Custodian 12 Month
02	391	15-000-240-105-000-02-00-	MS SCHOOL CLERICAL SAL	1166-02-OFPPS-SEC123	Secretary 12 Level 3
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	1167-12-TCHNL-AVATE	Audio/Visual Techn.
02	401	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1169-12-SCI612-SUPER	Supervisor/Sci6-12
12	401	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1170-12-ELAK5-SUPER	SUPERVISOR ELA K-5
02	204	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1171-12-ELA612-SUPER	SUPERVISOR ELA 6-12
12	401	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1172-12-MATHK5-SUPER	Supervisor/Math K-5
01	401	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1173-12-MAT612-SUPER	Supervisor/Math 6-12
15	167	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1174-12-VPIAK12-SUPE	SUPERVISOR/VPIA
12	401	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1176-12-ECHILD-DIREC	Director-Early Child
12	401	20-218-200-102-000-04-00-	JMF SUPR OF INST SAL	1176-12-ECHILD-DIREC	Director-Early Child
12	401	20-218-200-102-000-05-00-	MOR SUPR OF INST SAL	1176-12-ECHILD-DIREC	Director-Early Child
12	401	20-218-200-102-000-08-00-	LWC SUPRVS OF INS SAL	1176-12-ECHILD-DIREC	Director-Early Child
02	401	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1178-12-HUMAN-SUPER	Supervisor/Humanitie

12	262	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1179-12-BLNG612-SUPE	Supervisor BILNG6-12
09	390	15-000-240-103-000-09-00-	GLC PRINCIPAL SALARY	1180-09-ELMPR-VICEPR	ES Principal
09	311	11-000-262-100-000-09-00-	GLC GROUNDS/CUSTDAL SAL	1181-09-OFB&G-CUST12	Custodian 12 Month
03	390	15-000-240-103-000-03-00-	AAA PRINCIPAL SALARY	1182-03-ELMPR-VICEPR	Vice Principal
11	312	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	1186-11-OFPPS-TEACHR	Teacher MA
01	214	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	1187-01-SCNCE-TEACHR	Teacher MA+30
01	214	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	1187-01-SCNCE-TEACHR	Teacher MA+30
06	210	15-140-100-101-000-06-00-	AWC 9-12 TEACHERS SAL	1192-06-ACHMA-TEACHR	Teacher BA
06	312	15-000-218-104-000-06-00-	AWC GUID CSLR SAL	1193-06-STADV-ADVISO	Teacher MA+30
06	185	15-140-100-101-000-06-00-	AWC 9-12 TEACHERS SAL	1194-06-HSACH-TEACHR	Teacher BA
09	105	15-120-100-101-000-09-06-	GLC ELEM 1-5 TCHR SAL	1195-09-GRDE5-TEACHR	Teacher BA
02	215	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1204-02-SOCST-TEACHR	Teacher MA
02	094	15-214-100-106-000-02-00-	MS. SPED AUT PARA SAL	1205-02-BILING-PARAP	Instruct Asst 7 HRS
02	262	15-214-100-106-000-02-00-	MS. SPED AUT PARA SAL	1205-02-SERSR-PARAPF	Instruct Asst 7 HRS
05	094	11-190-100-106-000-05-00-	MOR PS PARA SALARIES	1207-05-PRESC-PARAPF	Instruct Asst 7 HRS
03	212	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	1209-03-PEHLT-TEACHR	Teacher MA
07	391	15-000-240-105-000-07-00-	GRE SCHOOL CLERICAL SAL	1210-07-ELMPR-SEC102	Secretary 10 Level 3
02	260	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	1212-02-SELD1-TEACHR	Teacher BA
04	098	11-105-100-101-000-04-00-	JMF LOCAL TEACHER SALARY	1216-04-KINDG-TEACHR	Teacher MA
05	269	20-218-100-106-000-05-00-	MOR PRK PARA SALARY	1217-05-PRESC-PARAPF	Instruct Asst 7 HRS
04	098	15-110-100-101-000-04-00-	JMF KIND TECHR SAL	1219-04-KINDG-TEACHR	Teacher BA
04	094	20-218-100-106-000-04-00-	JMF PARA SALARY	1220-04-PRESC-PARAPF	Instruct Asst 7 HRS
05	094	20-218-100-106-000-05-00-	MOR PRK PARA SALARY	1221-05-PRESC-PARAPF	Instruct Asst 7 HRS
04	098	15-110-100-101-000-04-00-	JMF KIND TECHR SAL	1222-04-KINDG-TEACHR	Teacher MA
05	093	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1223-05-PRESC-TEACHR	Teacher BA
04	260	20-218-100-106-000-04-00-	JMF PARA SALARY	1224-04-PRESC-PARAPF	Instruct Asst 7 HRS
04	094	20-218-100-106-000-04-00-	JMF PARA SALARY	1226-04-PRESC-PARAPF	Instruct Asst 7 HRS
05	093	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1227-05-PRESC-TEACHR	Teacher MA
04	096	20-218-100-106-000-04-00-	JMF PARA SALARY	1228-04-PRESC-PARAPF	Instruct Asst 7 HRS
04	096	20-218-100-106-000-04-00-	JMF PARA SALARY	1229-04-PRESC-PARAPF	Instruct Asst 7 HRS
04	098	15-110-100-101-000-04-00-	JMF KIND TECHR SAL	1230-04-KINDG-TEACHR	Teacher BA
04	095	20-218-100-101-000-04-00-	JMF TEACHER SALARY	1231-04-PRESC-TEACHR	Teacher MA
04	099	15-190-100-106-000-04-00-	JMF PS PARA SALARIES	1232-04-KINDG-PARAPF	Instruct Asst 7 HRS
04	098	20-218-100-101-000-04-00-	JMF TEACHER SALARY	1235-04-PRESC-TEACHR	Teacher BA
05	096	15-110-100-101-000-05-00-	MOR KND TEACHER SALAR	1237-05-PRESC-TEACHR	Teacher MA
04	094	20-218-100-106-000-04-00-	JMF PARA SALARY	1238-04-PRESC-PARAPF	Instruct Asst 7 HRS
04	093	20-218-100-101-000-04-00-	JMF TEACHER SALARY	1240-04-PRESC-TEACHR	Teacher BA
04	098	15-110-100-101-000-04-00-	JMF KIND TECHR SAL	1241-04-KINDG-TEACHR	Teacher BA
04	094	20-218-100-106-000-04-00-	JMF PARA SALARY	1242-04-PRESC-PARAPF	Instruct Asst 7 HRS
08	098	15-110-100-101-000-08-00-	LWC KIND TEACHER SAL	1243-08-KINDG-TEACHR	Teacher MA
08	093	20-218-100-101-000-08-00-	LWC PRK TEACHER SAL	1247-08-PRESC-TEACHR	Teacher BA
08	096	15-190-100-106-000-08-00-	LWC KNDR PARA SALARY	1249-08-KINDG-PARAPF	Instruct Asst 7 HRS
08	099	11-190-100-106-000-08-00-	LWC PS PARA SALARIES	1250-08-PRESC-PARAPF	Instruct Asst 7 HRS
08	098	15-110-100-101-000-08-00-	LWC KIND TEACHER SAL	1251-08-KINDG-TEACHR	Teacher BA
08	098	15-110-100-101-000-08-00-	LWC KIND TEACHER SAL	1253-08-KINDG-TEACHR	Teacher BA
03	260	15-201-100-106-000-03-00-	Other Salaries for Instr	1256-03-SEMCI-PARAPF	Instruct Asst 7 HRS
08	262	11-190-100-106-000-08-00-	LWC PS PARA SALARIES	1257-08-PRESC-PARAPF	Instruct Asst 7 HRS
08	097	20-218-200-104-000-08-00-	LWC OTH PROF SALARY	1259-08-PPIRT-TEACHR	Teacher MA+30
08	094	20-218-100-106-000-08-00-	LWC PRK PARA SALARY	1260-08-PRESC-PARAPF	Instruct Asst 7 HRS
08	093	20-218-100-101-000-08-00-	LWC PRK TEACHER SAL	1261-08-PRESC-TEACHR	Teacher BA

05	093	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1263-05-PRESC-TEACHR	Teacher MA
05	097	20-218-200-104-000-05-00-	MOR OTH PROF SALARY	1264-05-PPIRT-TEACHR	Teacher MA+30
05	099	20-218-100-106-000-05-00-	MOR PRK PARA SALARY	1265-05-PRESC-PARAPF	Instruct Asst 7 HRS
05	093	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1267-05-PRESC-TEACHR	Teacher BA
05	099	20-218-100-106-000-05-00-	MOR PRK PARA SALARY	1270-05-KINDG-PARAPF	Instruct Asst 7 HRS
05	092	20-218-200-176-000-05-00-	MOR FACILITR SALARY	1271-05-MASTR-TEACHR	Teacher MA
05	094	20-218-100-106-000-05-00-	MOR PRK PARA SALARY	1272-05-PRESC-PARAPF	Instruct Asst 7 HRS
05	095	15-110-100-101-000-05-00-	MOR KND TEACHER SALAR	1275-05-PRESC-TEACHR	Teacher MA
05	095	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1276-05-PRESC-TEACHR	Teacher BA
05	202	15-190-100-106-000-05-00-	MOR KND PARA SALARIES	1277-05-BILNG-PARAPF	Instruct Asst 7 HRS
05	098	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1279-05-PRESC-TEACHR	Teacher BA
05	093	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1281-05-PRESC-TEACHR	Teacher BA
05	094	20-218-100-106-000-05-00-	MOR PRK PARA SALARY	1282-05-PRESC-PARAPF	Instruct Asst 7 HRS
05	202	15-190-100-106-000-05-00-	MOR KND PARA SALARIES	1283-05-BILNG-PARAPF	Instruct Asst 7 HRS
05	093	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1285-05-PRESC-TEACHR	Teacher BA
05	095	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1287-05-PRESC-TEACHR	Teacher MA
05	094	20-218-100-106-000-05-00-	MOR PRK PARA SALARY	1288-05-PRESC-PARAPF	Instruct Asst 7 HRS
05	094	20-218-100-106-000-05-00-	MOR PRK PARA SALARY	1289-05-PRESC-PARAPF	Instruct Asst 7 HRS
05	094	11-190-100-106-000-05-00-	MOR PS PARA SALARIES	1291-05-PRESC-PARAPF	Instruct Asst 7 HRS
05	093	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1292-05-PRESC-TEACHR	Teacher MA+30
06	096	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1294-06-SEBDC-PARPAF	Instruct Asst 7 HRS
06	180	15-130-100-101-000-06-00-	AWC 6-8 TEACHERS SAL	1295-06-MSACH-TEACHR	Teacher BA
06	175	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	1296-06-SEBDC-TEACHR	Teacher BA
06	206	15-000-218-104-000-06-60-	Salaries of Other Profes	1297-06-COUNSL-SOCWK	Teacher MA
06	175	15-120-100-101-000-06-00-	AWC ELEM 1-5 TCHR SAL	1298-06-ELACH-TEACHR	Teacher BA
06	264	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	1299-06-SEBDC-TEACHR	Teacher MA
06	264	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1300-06-SEBCD-PARAPF	Instruct Asst 7 HRS
06	212	15-120-100-101-000-06-00-	AWC ELEM 1-5 TCHR SAL	1301-06-PEHLT-TEACHR	Teacher BA
06	096	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1302-06-SCBCD-PARAPF	Instruct Asst 7 HRS
06	215	15-140-100-101-000-06-00-	AWC 9-12 TEACHERS SAL	1303-06-SOCST-TEACHR	Teacher MA
06	175	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	1305-06-SEBDC-TEACHR	Teacher BA
06	202	15-190-100-106-000-06-00-	AWC ACHIEVE PARA SALARY	1306-06-ELACH-PARAPF	Instruct Asst 7 HRS
06	264	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1308-06-SEBDC-PARAPF	Instruct Asst 7 HRS
06	185	15-190-100-106-000-06-00-	AWC ACHIEVE PARA SALARY	1309-06-SEBDC-PARAPF	Instruct Asst 7 HRS
06	215	15-140-100-101-000-06-00-	AWC 9-12 TEACHERS SAL	1310-06-SOCST-TEACHR	Teacher BA
06	262	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	1311-06-SEBDC-TEACHR	Teacher MA
06	264	15-120-100-101-000-06-00-	AWC ELEM 1-5 TCHR SAL	1312-06-ELACH-TEACHR	Teacher BA+30
03	099	15-204-100-106-000-03-00-	AAA SPED LD PARAPROF SAL	1313-03-SELDI-PARAPR	Instruct Asst 7 HRS
06	180	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1314-06-SEBDC-PARAPF	Instruct Asst 7 HRS
06	212	15-140-100-101-000-06-00-	AWC 9-12 TEACHERS SAL	1315-06-PEHLT-TEACHR	Teacher MA
06	312	11-000-219-104-000-11-00-	PPS SALARIES	1316-06-SEBDC-TEACHR	Teacher MA
06	180	15-130-100-101-000-06-00-	AWC 6-8 TEACHERS SAL	1317-06-MSCHL-TEACHR	Teacher BA
06	318	15-000-262-107-000-06-00-	AWC SAFE SCHOOL SALARY	1318-06-SEBDC-CORAID	Corridor Aide
06	185	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1319-06-SEBDC-PARAPF	Instruct Asst 7 HRS
06	185	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1320-06-SEBDC-PARAPF	Instruct Asst 7 HRS
06	214	15-140-100-101-000-06-00-	AWC 9-12 TEACHERS SAL	1321-06-HSACH-TEACHR	Teacher BA
06	264	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	1322-06-SEBDC-TEACHR	Teacher MA
06	391	15-000-240-105-000-06-00-	AWC SCHOOL CLERICAL SAL	1323-06-HSACH-SEC123	Secretary 12 Level 3
06	262	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1324-06-SEBDC-PARAPF	Instruct Asst 7 HRS
06	264	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	1325-06-SEBDC-TEACHR	Teacher BA

06	096	15-190-100-106-000-06-00-	AWC ACHIEVE PARA SALARY	1326-06-HSACH-PARAPF	Instruct Asst 7 HRS
06	096	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1327-06-SEBDC-PARAPR	Instruct Asst 7 HRS
06	390	15-000-240-103-000-06-00-	AWC PRINCIPAL SALARY	1328-06-HSACH-ACADPR	Academy Admin/Princ.
09	209	15-000-222-100-000-09-00-	GLC MEDIA/LIBRARIAN SAL	1329-09-LIBRY-TEACHR	Teacher BA
09	316	15-000-213-100-000-09-00-	GLC HEALTH SERV SALARY	1332-09-OFPPS-NURSE	Teacher MA
09	212	15-120-100-101-000-09-06-	GLC ELEM 1-5 TCHR SAL	1333-09-PEHLT-TEACHR	Teacher BA+30
09	102	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1335-09-BILNG-TEACHR	Teacher MA
09	104	15-120-100-101-000-09-06-	GLC ELEM 1-5 TCHR SAL	1336-09-GRDE4-TEACHR	Teacher MA
09	105	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1337-09-GRDE5-TEACHR	Teacher BA
09	104	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1338-09-BILNG-TEACHR	Teacher MA
09	205	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1339-09-WRDLG-TEACHR	Teacher BA+30
09	098	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1340-09-BILNG-TEACHR	Teacher MA
09	202	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1342-09-BILNG-TEACHR	Teacher BA+30
09	202	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1343-09-BILNG-TEACHR	Teacher MA
09	099	15-190-100-106-000-09-00-	GLC PARAPROF SALARY	1344-09-KINDG-PARAPF	Instruct Asst 7 HRS
09	102	15-120-100-101-000-09-06-	GLC ELEM 1-5 TCHR SAL	1345-09-GRDE2-TEACHR	Teacher BA
09	105	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1348-09-GRDE5-TEACHR	Teacher BA
09	200	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1349-09-MUSIC-TEACHR	Teacher MA
09	098	15-110-100-101-000-09-00-	GLC KIND TEACHER SALARY	1350-09-KINDG-TEACHR	Teacher BA
09	103	15-120-100-101-000-09-06-	GLC ELEM 1-5 TCHR SAL	1353-09-GRDE3-TEACHR	Teacher BA
09	101	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1354-09-BILNG-TEACHR	Teacher BA
09	202	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1355-09-BILNG-TEACHR	Teacher BA
09	269	15-213-100-101-000-09-00-	Salaries of Teachers	1356-09-SERSR-TEACHR	Teacher BA
09	202	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1357-09-BILNG-TEACHR	Teacher MA
09	105	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1358-09-GRDE5-TEACHR	Teacher MA
09	105	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1359-09-BILNG-TEACHR	Teacher BA
09	103	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1360-09-BILNG-TEACHR	Teacher MA
09	211	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1361-09-MUSIC-TEACHR	Teacher BA
09	202	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1362-09-BILNG-TEACHR	Teacher MA
09	202	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1363-09-BILNG-TEACHR	Teacher BA
09	211	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1364-09-MUSIC-TEACHR	Teacher BA
09	311	15-000-262-107-000-09-06-	GLC SAFE SCHOOL SALARY	1365-09-SCRTY-CORAID	Corridor Aide
09	102	15-120-100-101-000-09-06-	GLC ELEM 1-5 TCHR SAL	1366-09-GRDE2-TEACHR	Teacher BA
09	105	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1368-09-GRDE5-TEACHR	Teacher MA
09	104	15-120-100-101-000-09-06-	GLC ELEM 1-5 TCHR SAL	1371-09-ENGIN-TEACHR	Teacher BA
09	103	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1373-09-BILNG-TEACHR	Teacher MA
03	262	15-204-100-106-000-03-00-	AAA SPED LD PARAPROF SAL	1374-03-SELDI-PARAPR	Instruct Asst 7 HRS
09	104	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1375-09-GRDE4-TEACHR	Teacher BA
09	102	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1376-09-GRDE2-TEACHR	Teacher MA+30
09	102	15-240-100-101-000-09-06-	GLC BILINGUAL TCHR SAL	1377-09-BILNG-TEACHR	Teacher BA
09	205	15-120-100-101-000-09-06-	GLC ELEM 1-5 TCHR SAL	1379-09-WRDLG-TEACHR	Teacher MA
09	403	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1381-09-LPLTW-TEACHR	Teacher MA
09	101	15-120-100-101-000-09-06-	GLC ELEM 1-5 TCHR SAL	1382-09-GRDE1-TEACHR	Teacher BA
09	103	15-120-100-101-000-09-06-	GLC ELEM 1-5 TCHR SAL	1384-09-GRDE5-TEACHR	Teacher MA
05	093	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1387-05-PRESC-TEACHR	Teacher BA
11	312	11-000-219-104-000-11-00-	PPS SALARIES	1390-11-OFPPS-OTTHRP	Teacher MA+30
02	214	15-240-100-101-000-02-00-	MS BILINGUAL TCHR SAL	1391-02-BILNG-TEACHR	Teacher MA
07	390	15-000-240-103-000-07-00-	GRE PRINCIPAL SALARY	1393-07-ELMPR-VICEPR	Vice Principal
01	260	15-204-100-101-000-01-00-	HS SPED LD TEACHER SAL	1395-01-SEMCI-TEACHR	Teacher MA
12	311	11-000-262-100-000-12-00-	DST GROUNDS/CUSTDAL SAL	1396-12-OFB&G-OPSCRD	Operations/Inventory

03	202	15-240-100-101-000-03-00-	Salaries of Teachers	1397-03-BILNG-TEACHR	Teacher BA
07	262	15-204-100-106-000-07-00-	GRG SPED LD PARA SALARY	1398-07-SPLDI-PARAPF	Instruct Asst 7 HRS
06	180	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1399-06-SEBDI-PARAPF	Instruct Asst 7 HRS
06	264	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1402-06-SEBDI-PARAPF	Instruct Asst 7 HRS
08	093	11-216-100-101-000-08-00-	LWC PS SPED TCHR SALARY	1407-08-SEPSD-TEACHR	Teacher BA
07	267	15-213-100-101-000-07-00-	GRE SPED RC TEACHR SAL	1408-07-SERSR-TEACHR	Teacher MA+30
02	202	15-240-100-101-000-02-00-	MS BILINGUAL TCHR SAL	1409-02-BILNG-TEACHR	Teacher MA
08	266	11-216-100-106-000-08-00-	LWC PS SPED AIDE SALARY	1412-08-SEPSD-PARAPF	Instruct Asst 7 HRS
08	098	20-218-100-106-000-08-00-	LWC PRK PARA SALARY	1413-08-SEPSD-PARAPF	Instruct Asst 7 HRS
08	099	20-218-100-106-000-08-00-	LWC PRK PARA SALARY	1414-08-KINDG-PARAPF	Instruct Asst 7 HRS
02	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1415-02-SCIEN-TEACHR	Teacher BA
06	264	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	1417-06-SEBDC-TEACHR	Teacher BA
03	105	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	1418-03-GRDE5-TEACHR	Teacher MA
05	094	20-218-100-106-000-05-00-	MOR PRK PARA SALARY	1419-05-PRESC-PARAPF	Instruct Asst 7 HRS
05	093	20-218-100-101-000-05-00-	MOR PRK TEACHER SAL	1422-05-PRESC-TEACHR	Teacher MA+30
03	262	15-204-100-106-000-03-00-	AAA SPED LD PARAPROF SAL	1423-03-SELDI-PARAPF	Instruct Asst 7 HRS
07	269	15-214-100-106-000-07-00-	GRG SPED AUT PARA SAL	1424-07-SEAUT-PARAPF	Instruct Asst 7 HRS
09	309	11-000-262-100-000-09-00-	GLC GROUNDS/CUSTDAL SAL	1426-09-OFB&G-CUST12	Custodian 12 Month
09	311	11-000-262-100-000-09-00-	GLC GROUNDS/CUSTDAL SAL	1427-09-OFB&G-CUST12	Custodian 12 Month
05	311	11-000-262-100-000-05-00-	MOR GROUNDS/CUSTDAL S	1428-05-OFB&G-CUST12	Custodian 12 Month
05	311	20-218-200-110-000-05-00-	MOR CUSTODIAL SAL	1428-05-OFB&G-CUST12	Custodian 12 Month
03	391	15-000-240-105-000-03-00-	AAA SCHOOL CLERICAL SAL	1429-03-ELMPR-SEC123	Secretary 12 Level 3
03	269	15-204-100-101-000-03-00-	AAA SPED LD TEACHER SAL	1430-03-SELDI-TEACHR	Teacher MA
07	103	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	1430-07-GRDE1-TEACHR	Teacher MA
10	401	11-000-251-100-000-10-01-	CNT PERSONNEL SALARY	1432-10-OFSUP-HRMNGR	DIRECTOR PERSONNEL
03	262	15-204-100-101-000-03-00-	AAA SPED LD TEACHER SAL	1434-03-SCLDI-TEACHR	Teacher BA
08	266	11-216-100-106-000-08-00-	LWC PS SPED AIDE SALARY	1441-08-SEPSD-PARAPF	Instruct Asst 7 HRS
06	312	11-000-211-100-000-12-00-	DST ATT & SW SALARY	1443-11-OFPPS-SOCWK	Teacher MA+30
03	262	15-204-100-106-000-03-00-	AAA SPED LD PARAPROF SAL	1445-03-SCLDI-PARAPF	Instruct Asst 7 HRS
03	262	15-204-100-101-000-03-00-	AAA SPED LD TEACHER SAL	1446-03-SCLDI-TEACHR	Teacher BA
03	267	15-213-100-101-000-03-00-	AAA SPED RESRM TCHR SAL	1447-03-SERSR-TEACHR	Teacher BA
03	267	15-213-100-101-000-03-00-	AAA SPED RESRM TCHR SAL	1449-03-SERSR-TEACHR	Teacher BA
03	262	15-204-100-101-000-03-00-	AAA SPED LD TEACHER SAL	1450-03-SCLDI-TEACHR	Teacher BA
12	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	1452-12-TRNSP-FTDRVR	Bus Driver Full Time
03	202	15-240-100-101-000-03-00-	Salaries of Teachers	1453-03-BILNG-TEACHR	Teacher BA+30
03	267	15-213-100-101-000-03-00-	AAA SPED RESRM TCHR SAL	1457-03-SERSR-TEACHR	Teacher BA
02	210	15-213-100-101-000-02-00-	MS SPED RR TEACHR SAL	1463-02-LDMTH-TEACHR	Teacher BA
06	175	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	1464-06-SPEBD-TEACHR	Teacher MA
12	302	11-000-251-100-000-12-00-	DST SOCIAL/ENV SALARY	1465-12-ESSOF-OFFCER	SOCIAL ENVIRON. OFFI
08	099	11-190-100-106-000-08-00-	LWC PS PARA SALARIES	1466-08-PREK3-PARAPF	Instruct Asst 7 HRS
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	1467-01-HISTRY-TEACH	Teacher BA
10	302	11-000-211-100-000-12-00-	DST ATT & SW SALARY	1468-12-SUPVR-CONSEC	Conf. Secretary
12	094	11-800-330-100-000-12-01-	DST CMNTY PRG PARA SAL	1471-12-LTWAV-PARAPF	Instruct Asst 7 HRS
12	304	11-800-330-100-000-12-01-	DST CMNTY PRG PARA SAL	1473-12-LTWAV-PTPARA	Instruct Asst 6 HRS
12	317	11-000-270-161-000-12-00-	DST TRANS SP ED DRIVER	1475-12-TRANSP-BUSDR	Bus Driver Full Time
03	099	15-204-100-106-000-03-00-	AAA SPED LD PARAPROF SAL	1476-03-SCLDI-PARAPF	Instruct Asst 7 HRS
07	262	15-204-100-106-000-07-00-	GRG SPED LD PARA SALARY	1476-07-SELDI-PARA	Instruct Asst 7 HRS
01	202	15-240-100-106-000-01-00-	HS BILINGUAL PARA SAL	1478-01-ESLAN-PARAPF	Instruct Asst 7 HRS
15	319	11-000-221-105-000-12-00-	DST SUPRV SECRETARY SAL	1479-15-SUPVR-CONSEC	Conf. Secretary
07	269	15-204-100-101-000-07-00-	GRG SPED LD TCHR	1480-07-SELDI-TEACHR	Teacher BA

10	319	11-000-251-100-000-10-01-	CNT PERSONNEL SALARY	1482-10-OFCSA-SCRTRY	Conf. Secretary
01	202	15-240-100-106-000-01-00-	HS BILINGUAL PARA SAL	1484-01-ESLAN-PARAPF	Instruct Asst 7 HRS
01	202	15-240-100-106-000-01-00-	HS BILINGUAL PARA SAL	1485-01-ESLAN-PARAPF	Instruct Asst 7 HRS
15	390	15-000-240-103-000-15-00-	HHS PRINCIPAL SALARY	1486-15-HSACP-ACDPR	HS Principal
15	391	15-000-240-105-000-15-00-	HHS SECRETARY SALARY	1487-15-HSACP-SEC123	Secretary 12 Level 3
15	206	15-000-218-105-000-15-00-	HHS GUIDANCE SALARY	1489-15-GUIDN-COORD	Teacher MA
15	264	15-000-262-107-000-15-00-	HHS CORRIDOR AIDE SAL	1490-15-OFB&G-CORAID	Corridor Aide
01	267	15-213-100-101-000-01-00-	HS SPED RR TEACHR SAL	1493-01-SELD1-TEACHR	Teacher MA
12	311	11-000-262-100-000-12-00-	DST GROUNDS/CUSTDAL SAL	1493-12-OFB&G-ASTSBA	Asst Bus Admin Facil
01	269	15-214-100-101-000-01-00-	HS. SPED AUT TECHR SAL	1494-01-SEAUT-TEACHR	Teacher MA
01	267	15-214-100-106-000-01-00-	HS. SPED AUT PARA SAL	1495-01-SEAUT-PARAPF	Instruct Asst 7 HRS
01	202	15-240-100-101-000-01-00-	HS BILINGUAL TCHR SAL	1496-01-ESLAN-TEACHR	Teacher MA+30
01	202	15-240-100-101-000-01-00-	HS BILINGUAL TCHR SAL	1497-01-ESLAN-TEACHR	Teacher MA
01	206	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	1498-01-GUIDN-CONSLR	Teacher MA+30
01	208	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	1499-01-GRART-TEACHR	Teacher MA
01	215	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	1500-01-PSYCH-TEACHR	Teacher MA+30
01	215	15-140-100-101-000-15-00-	HHS 9-12 TEACHER SALARY	1500-01-PSYCH-TEACHR	Teacher MA+30
15	311	11-000-262-100-000-15-00-	HHS CUSTODIAL SALARY	1501-15-OFB&G-CUST12	Custodian 12 Month
15	311	11-000-262-100-000-15-00-	HHS CUSTODIAL SALARY	1502-15-OFB&G-CUST12	Custodian 12 Month
15	311	11-000-262-100-000-15-00-	HHS CUSTODIAL SALARY	1503-15-OFB&G-CUST12	Custodian 12 Month
02	202	15-240-100-101-000-02-00-	MS BILINGUAL TCHR SAL	1505-02-BILNG-TEACHR	Teacher BA
02	202	15-240-100-101-000-02-00-	MS BILINGUAL TCHR SAL	1506-02-BILNG-TEACHR	Teacher MA
07	269	11-000-217-100-000-07-00-	GRE 1:1 AIDE SALARY	1507-07-SE1:1-PARAPF	Instruct Asst 7 HRS
07	269	15-214-100-101-000-07-00-	GRE SPED AUT TCHR SAL	1508-07-SEAUT-TEACHR	Teacher MA
03	269	15-214-100-106-000-03-00-	AAA SPED AUT PARA SALARY	1509-03-SEAUT-PARAPF	Instruct Asst 7 HRS
02	311	11-000-262-100-000-02-00-	MS GROUNDS/CUSTDAL SAL	1511-02-OFB&G-CUST12	Custodian 12 Month
03	094	15-214-100-106-000-03-00-	AAA SPED AUT PARA SALARY	1512-03-SEAUT-PARAPF	Instruct Asst 7 HRS
04	098	20-218-100-101-000-04-00-	JMF TEACHER SALARY	1513-04-KINDG-TEACHR	Teacher BA
08	266	11-190-100-106-000-08-00-	LWC PS PARA SALARIES	1514-08-PRESC-PARAPF	Instruct Asst 7 HRS
06	201	15-130-100-101-000-06-00-	AWC 6-8 TEACHERS SAL	1515-06-ARTCL-TEACHR	Teacher BA
15	313	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1517-12-EDTCH-SPEC12	Ed and Tech Special
15	313	20-270-200-100-000-20-00-	TITLE IIA SALARIES	1517-12-EDTCH-SPEC12	Ed and Tech Special
02	313	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1518-12-EDTCH-SPEC10	Teacher MA
02	313	20-270-200-100-000-20-00-	TITLE IIA SALARIES	1518-12-EDTCH-SPEC10	Teacher MA
12	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	1519-12-TRNSP-FTDRVR	Bus Driver Full Time
01	262	15-201-100-101-000-01-00-	HS SPED CMI TEACH SAL	1520-01-SELDI-TEACHR	Teacher BA
07	269	15-214-100-106-000-07-00-	GRG SPED AUT PARA SAL	1521-07-SEPSD-PARAPF	Instruct Asst 7 HRS
08	094	20-218-100-106-000-08-00-	LWC PRK PARA SALARY	1523-08-SEPSD-PARAPF	Instruct Asst 7 HRS
08	099	11-216-100-106-000-08-00-	LWC PS SPED AIDE SALARY	1524-08-SEPSD-PARAPF	Instruct Asst 7 HRS
07	202	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	1525-07-BILNG-TEACHR	Teacher BA
07	267	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	1526-07-BILNG-TEACHR	Teacher BA
03	ESL	15-240-100-101-000-03-00-	Salaries of Teachers	1527-03-ESLAN-TEACHR	Teacher BA
01	265	15-190-100-106-000-01-00-	HS. INS ASST SALARY	1528-01-SEVIS-PARAPF	Instruct Asst 8 HRS
02	202	15-240-100-106-000-02-00-	MS BILINGL INS ASS SAL	1532-02-BILNG-PARAPF	Instruct Asst 7 HRS
06	214	15-209-100-101-000-06-60-	Salaries of Teachers	1538-06-SPEBD-TEACHR	Teacher BA
09	104	15-240-100-101-000-09-00-	GLC BILINGL TEACHER (PE)	1548-09-ESLAN-TEACHR	Teacher BA+30
02	202	15-240-100-101-000-02-00-	MS BILINGUAL TCHR SAL	1549-02-ESLAN-TEACHR	Teacher MA
12	098	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1550-12-BLNGK5-SUPER	Supervisor BILNGPK-5
03	260	11-000-217-100-000-03-60-	Salaries	1551-03-SEPSD-PARAPF	Instruct Asst 7 HRS
12	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	1555-12-TRNSP-FTDRVR	Bus Driver Full Time

12	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	1556-12-TRNSP-FTDRVR	Bus Driver Full Time
12	317	11-000-270-160-000-12-60-	Sal. for Pupil Trans(Bet	1557-12-TRNSP-FTDRVR	Bus Driver Full Time
06	206	15-000-218-104-000-06-00-	AWC GUID CSLR SAL	1558-06-COUNS-SOCWK	Teacher MA+30
11	312	15-000-218-104-000-06-60-	Salaries of Other Profes	1559-06-COUNS-SOCWK	Teacher MA
06	264	15-209-100-101-000-06-00-	AWC SPED BD TEACHER SAL	1561-06-SELDI-TEACHR	Teacher MA
03	264	15-204-100-106-000-03-00-	AAA SPED LD PARAPROF SAL	1562-03-SEAUT-PARAPF	Instruct Asst 7 HRS
08	266	15-216-100-101-000-08-00-	LWC SPEDPRK TCHR SAL	1563-08-PRESC-TEACHR	Teacher BA
08	094	20-218-100-106-000-08-00-	LWC PRK PARA SALARY	1564-08-SEAUT-PARAPF	Instruct Asst 7 HRS
01	202	15-240-100-101-000-01-00-	HS BILINGUAL TCHR SAL	1565-01-ESLAN-TEACHR	Teacher MA
09	202	15-240-100-101-000-09-60-	Salaries of Teachers	1567-09-SPEDELL-TEAC	Teacher MA
02	264	15-240-100-106-000-02-60-	Other Salaries for Instr	1568-02-ESLAN-PARAPF	Instruct Asst 7 HRS
10	306	11-000-230-100-000-10-00-	CNT GENERAL ADMIN SAL	1569-10-OFCSA-ASUPLI	Asst Super L&I
10	302	11-000-221-102-000-10-00-	CNT ASSESS/ACCTBLTY SAL	1570-10-OFCSA-DIRCDE	Director Div/Equ
03	101	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	1571-03-LITCO-TEACHR	Teacher MA
09	202	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1572-09-LITCO-TEACHR	Teacher MA
07	103	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	1573-07-LITCO-TEACHR	Teacher MA+30
03	264	15-214-100-101-000-03-00-	AAA SPED AUT TCHR SAL	1576-03-SEAUT-TEACHR	Teacher MA
12	901	11-000-211-100-000-12-00-	DST ATT & SW SALARY	1577-12-ATTND-OFFCER	Attendance Officer
11	312	11-000-219-104-000-11-00-	PPS SALARIES	1578-11-OFPPS-TEACHR	Teacher MA+30
01	212	15-000-221-102-000-01-00-	HS IMPRVMT OF INS SAL	1579-01-FACIL-TEACHR	Teacher MA+30
15	210	15-000-218-105-000-15-00-	HHS GUIDANCE SALARY	1580-15-FACIL-TEACHR	Teacher BA
02	093	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1581-12-PEK12-SUPER	Supervisor Phys. Ed.
01	212	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	1582-01-PEHLT-TEACHR	Teacher MA
01	208	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	1583-01-CTECH-TEACHR	Teacher BA+30
06	206	15-000-218-104-000-06-00-	AWC GUID CSLR SAL	1584-06-COUNS-SOCWK	Teacher MA
06	312	15-000-218-104-000-06-00-	AWC GUID CSLR SAL	1585-06-COUNS-SOCWK	Teacher MA
06	312	15-000-218-104-000-06-00-	AWC GUID CSLR SAL	1586-06-COUNS-SOCWK	Teacher MA
06	312	15-000-218-104-000-06-00-	AWC GUID CSLR SAL	1587-06-COUNS-PSYCH	Teacher MA+30
04	391	15-000-240-105-000-04-00-	JMF SECRETARY SALARY	1588-04-ELMPR-SEC123	Secretary 12 Level 3
04	391	20-218-200-105-000-04-00-	JMF SECRETARY SALARY	1588-04-ELMPR-SEC123	Secretary 12 Level 3
08	391	15-000-240-105-000-08-00-	LWC SECRETARY SALARY	1589-08-ELMPR-SEC123	Secretary 12 Level 3
08	391	20-218-200-105-000-08-00-	LWC SECRETARY SALARY	1589-08-ELMPR-SEC123	Secretary 12 Level 3
10	306	11-000-230-100-000-10-00-	CNT GENERAL ADMIN SAL	1590-10-OFLIN-CONSEC	Conf. Secretary
11	312	11-000-216-100-000-11-00-	PPS RELATED SRV SAL	1596-11-OFPPS-WELCOA	Teacher BA
02	318	15-000-262-107-000-02-00-	MS SAFE SCHOOL SAL	1597-02-SCRTY-CORAID	Corridor Aide
12	311	11-000-262-100-000-12-01-	DST MAINT SALARIES	1598-12-OFB&G-HVACME	HVAC Mechanic
05	098	15-110-100-101-000-05-00-	MOR KND TEACHER SALAR	1599-05-KINDG-TEACHR	Teacher BA
05	094	20-218-100-106-000-05-00-	MOR PRK PARA SALARY	1602-05-KINDG-PARAPF	Instruct Asst 7 HRS
03	272	15-214-100-106-000-03-00-	AAA SPED AUT PARA SALARY	1603-03-SEPSD-PARAP	Instruct Asst 6 HRS
01	210	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	1606-01-MATHC-TEACHR	Teacher BA
11	312	11-000-216-100-000-11-00-	PPS RELATED SRV SAL	1607-11-OFPPS-SELCOA	Teacher MA+30
07	202	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	1608-07-ELACH-TEACHR	Teacher BA
02	202	15-240-100-106-000-02-00-	MS BILINGL INS ASS SAL	1609-02-BILNG-PARAPF	Instruct Asst 7 HRS
10	302	11-000-221-105-000-10-00-	CNT ASSESS/ACCTBLTY SEC	1610-10-OFCAO-CONSEC	Conf. Secretary
01	262	15-213-100-106-000-01-00-	HS SPED RR PARA SAL	1611-01-SEMCI-PARAPF	Instruct Asst 7 HRS
12	317	11-000-270-160-000-12-00-	DST TRNS SALARIES	1612-12-TRNSP-ASTMGR	Asst. Transp. Mgr.
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	1613-12-TCHNL-SECSP	General Field Techni
06	096	15-209-100-106-000-06-00-	AWC SPED BD PARA SAL	1614-06-SEBDC-PARAPF	Instruct Asst 7 HRS
12	170	11-000-252-100-000-12-00-	DST ADMIN INFO TECH SAL	1616-12-TCHNL-TECHNC	General Field Techni
01	311	11-000-262-100-000-01-00-	HS GROUNDS/CUSTDAL SAL	1617-01-OFB&G-CUST12	Custodian 12 Month

12	401	11-000-221-102-000-10-00-	CNT ASSESS/ACCTBLTY SAL	1620-10-OFCSA-CURINS	Asst Super Curr Inst
15	318	15-000-262-107-000-15-00-	HHS CORRIDOR AIDE SAL	1621-15-SCRITY-CORAID	Corridor Aide
06	208	15-130-100-101-000-06-00-	AWC 6-8 TEACHERS SAL	1622-06-INART-TEACHR	Teacher BA
02	212	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1623-02-PEHLT-TEACHR	Teacher BA
02	200	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1624-02-DANCE-TEACHR	Teacher MA
03	202	15-240-100-101-000-03-00-	Salaries of Teachers	1625-03-ESLAN-TEACHR	Teacher BA
07	202	15-190-100-106-000-07-00-	GRE KND PARA SALAIES	1628-07-BILNG-PARAPF	Instruct Asst 7 HRS
02	318	15-000-262-107-000-02-00-	MS SAFE SCHOOL SAL	1629-02-OFB&G-CORAID	Corridor Aide
09	269	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1632-09-SCAUT-TEACHR	Teacher BA
02	214	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1634-02-WDWRK-TEACHR	Teacher MA
01	212	15-140-100-101-000-01-00-	HS 9-12 SPECIALISTS	1635-01-PEHLT-TEACHR	Teacher BA
12	094	11-800-330-100-000-12-01-	DST CMNTY PRG PARA SAL	1636-12-LTWAV-PARAPF	Instruct Asst 7 HRS
09	269	15-204-100-106-000-09-00-	GLC SPED LD PARA SALARY	1637-09-SEAUT-PARAPF	Instruct Asst 7 HRS
03	102	15-120-100-101-000-03-00-	AAA ELEM 1-5 TCHR SAL	1638-03-TEMP-UPC	Teacher MA
02	311	11-000-262-100-000-10-00-	CNT B&G FACILITIES SALRY	1641-10-OFB&G-GROUND	Custodian 12 Month
12	401	11-000-221-102-000-12-00-	DST SUPERVISOR SALRY	1643-12-K5CONT-SUPER	Supervisor/Math K-5
05	391	15-000-240-105-000-05-00-	MOR SCHOOL CLERICAL S	1644-05-TEMP-SEC103	Secretary 12 Level 3
09	269	15-204-100-106-000-09-00-	GLC SPED LD PARA SALARY	1645-09-SEAUT-PARAPF	Instruct Asst 7 HRS
09	269	15-120-100-101-000-09-00-	GLC ELEM 1-5 TCHR SAL	1646-09-SCAUT-TEACHR	Teacher MA
12	096	11-800-330-100-000-12-01-	DST CMNTY PRG PARA SAL	1654-12-LTWAV-PARAPF	Instruct Asst 7 HRS
09	318	15-000-262-107-000-09-00-	GLC SAFE SCHOOL SALARY	1655-09-SCRITY-CORAID	Corridor Aide
09	202	15-240-100-101-000-09-00-	GLC BILINGL TEACHER (PE)	1656-09-BILNG-TEACHR	Teacher MA+30
03	318	15-000-262-107-000-03-00-	AAA SAFE SCHOOL SALARY	1658-03-SCRITY-CORAID	Corridor Aide
04	095	20-218-100-101-000-04-00-	JMF TEACHER SALARY	1661-04-PRESC-TEACHR	Teacher BA
01	206	15-000-218-104-000-01-00-	HS GUIDANCE SERV SAL	1664-01-GUIDN-TEACHR	Teacher MA
02	204	15-130-100-101-000-02-00-	MS 6-8 TEACHERS SAL	1665-02-ENGLS-TEACHR	Teacher BA
12	309	11-000-262-100-000-12-01-	DST MAINT SALARIES	1666-12-TEMP-UPC	Maintenance Current
07	202	15-120-100-101-000-07-00-	GRE ELEM 1-5 TCHR SAL	1667-07-BILNG-TEACHR	Teacher MA
05	202	15-240-100-101-000-05-00-	MOR BIL/ESL TCHR SAL	1668-05-BILNG-TEACHR	Teacher BA
08	096	20-218-100-106-000-08-00-	LWC PRK PARA SALARY	1670-08-PRESC-PARAPF	Instruct Asst 7 HRS

INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

This form is used to tabulate the separation of employee duties. It may be used by itself or in conjunction with a narrative, flowchart or other means of documentation. The name of the employee or the identification of the group performing an identical function is to be written in the space provided at the top of each column. On the applicable horizontal line, if the duty listed is a primary one for the employee, that is, one which he performs with considerable regularity, the numeral 1 should be used. If the duty listed is a secondary one, that is, one which he performs more or less infrequently as a backup for the usual performer, the numeral 2 should be used. Upon the completion of the questionnaire, a careful analysis should be made to ascertain whether or not a proper separation of duties exists. Any conflicts existing in the current division of duties should be indicated on the evaluation of employees' duties sheet.

LIST OF DUTIES BY EMPLOYEES	Asst BA	Bus Adm	- Treasurer	- A/P	- A/P	- Payroll	Chief School Administrator		Individual School	Prin. and/or Dept Heads	Board of Education	Human Resources		
ACCOUNTING														
Open new cycle														
Set System Date														
Synchronize Remote Data Locations														
System Settings/Status														
Billing														
Budget-account number edit														
Budget-appropriation transfer														
Budget-disbursement adjustment														
Expense account entry														
Budget Projection Entry Edit														
Budget Projection Build or Refresh Account														

Budget Projection Import Data																
Budget Projection Analysis																
EOY Rollover																
General Ledger																
Database Utilities																
P.O.Process (entering, copying)																
P.O. Process (deleting, changing, override)																
LIST OF DUTIES BY EMPLOYEES	Asst BA	BA	- Treasurer	- A/P	- A/P	- Payroll	-Chief school Administrator		Individual School	Principals and/or Dept Heads	Board President	Board Members	Human Resources			
EXPENDITURES CYCLE																
Purchase orders approved by																
Receiving records prepared by																
Vendors' invoices approved by																
Purchase journal prepared by – N/A																
Perpetual inventory records kept by – N/A																
Physical custody of inventory by																
Payments processed by-																
Check sent by-																

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

INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

This form is used to tabulate the separation of employee duties. It may be used by itself or in conjunction with a narrative, flowchart or other means of documentation. The name of the employee or the identification of the group performing an identical function is to be written in the space provided at the top of each column. On the applicable horizontal line, if the duty listed is a primary one for the employee, that is, one which he performs with considerable regularity, the numeral 1 should be used. If the duty listed is a secondary one, that is, one which he performs more or less infrequently as a back up for the usual performer, the numeral 2 should be used. Upon the completion of the questionnaire, a careful analysis should be made to ascertain whether or not a proper separation of duties exists. Any conflicts existing in the current division of duties should be indicated on the evaluation of employees' duties sheet.

LIST OF DUTIES BY EMPLOYEES	Asst BA	Bus Adm	Chief School Administrator	- Human Resources 1	- Human Resources 2	- Payroll				Individual School	Prin. and/or Dept Heads	Board of Education			
POSITION CONTROL															
Determination of PCN at Budget Prep Cycle															
Creation of Position Numbers (initialization of use)															
Assignment of Position Control Numbers															
PCN assigned at Board of Education approval															
PCN are linked to appropriate budget account															
PCN are linked via personnel to payroll															
Vacant PCN are monitored for budget prep															
New PCN is authorized															
History of unused PCN is analyzed															
Budget account shows appropriate PCN charged															
Payroll to Budget via PCN reviewed each period															
PCN reflects correct tracking identification															

[illegible]

PAYROLL CYCLE

Additions to payroll authorized by

Pay rates authorized by

Terminations authorized by

Time approved by

Payrolls computed by

Payroll checks prepared by

Payroll records prepared by

Payroll checks signed by

Cash payroll envelopes prepared by - N/A

A blank 10x10 grid of squares, intended for drawing a picture.

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SECTION VI – PURCHASING

CHAPTER 1 – Purchasing Procedures / Bidding and Quotations

Authority to Purchase:

In accordance with 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 **\$7,950 to \$52,999, two quotations are required.** Notification of this range should 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 **\$53,000** or greater, the formal bidding process through the Business Office is required. Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of potential 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 the award by the Board of Education, 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 or is part of a approved coop, no quotes or bids may be necessary, however the State Contract Number or coop number and information must appear on the purchase order and must be verified.

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, fax, text, or any other means by any 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. Unless authorized by the School Business Administrator / Purchasing Agent, 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.

CHAPTER 2 – Purchase Order Procedures / Definition of Emergency or Extraordinary conditions.

Definition of a Purchase Order: In accordance with 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 disadvantaged or student or staff safety would be at risk. This would require notification to the County Office (if possible prior to the project being started) and full Board upon completion of said project.
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. This provision generally is used to address a major project or a bid where a change order was not anticipated, but required.
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** are orders where the vendor is given either a PO number or prior permission to provide the services or supplies without a proper and authorized Purchase Order signed by the Purchasing Agent / School Business Administrator. These purchases **are not allowed and are a violation of state law.**

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

Chapter 3 - Purchase Order Form

Procedure:

1. The Purchase Order Form is a five-part carbonized form.
 - A. Vendor Copy (white original)
 - B. Voucher Copy (blue)
 - C. Business Office copy (pink)
 - D. Numerical Copy (golden rod)
 - E. Receiving Copy (yellow) - returned to Business Office upon completion of order.
2. This Purchase Order form acts as a requisition form and when approved by all and signed by the Purchasing Agent / School Business Administrator, it becomes a purchase order.
3. The initiator completes the following information.
 - A. The initiator must sign and date the purchase order in the block labeled "Requisitioned by".
 - 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 rejected with a memo explaining the deficiencies.
4. All orders from **\$7,950 to \$52,999, unless purchased under a state contract or coop**, require a **Quotation Record Form** (attached).
5. School level purchases must be reviewed and approved by the Principal's Office.
6. After approval by the Principal, the requisition must be forwarded to your Central Office administrator for approval. The requisition is then sent to the Business Administrator for final approval.

7. All requisition will be approved based on the following:
- A. Principal or Supervisor - must check to determine if funds are available.
 - B. Central Office administrator – determines educational value of each order.
 - C. School Business Administrator-reviews the technical aspects to ensure compliance with State Law and Board Policy.

8. Upon receipt of the goods / services the receiving copy, 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 information must be sent along with the packing slip to the Business Office. When the Order is complete, the receiver of the goods or services must sign the receiving copy, and send it back to the Business Office. The Business Office will not authorize the payment to the vendor until the receiving copy, is received.

9. **Partial Payments-** In order to pay a vendor for the material received the Principal/ Supervisor must send a **COPY** of the receiving copy, denoting the items received. As stated above final payment will not be made until the receiving copy, is received.

10. **Computers / Hardware-** All purchases of computers / hardware require the Principal / Supervisor to contact the Assistant Business Administrator to assist employees with the technical aspects and the State Contract or coop requirements of purchasing computers. After the requisition has been approved by the Principal / Supervisor, the requested items must be reviewed and signed off by Director of Technology before it is sent to your central office administrator.

11. **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.

12. **Cooperative Purchasing-** The Board of Education has contracted with Educational Data to bid on several educational items please consult with the Business Office in October / November time frame for assistance.

Chapter 4 - 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 herein.
2. All employees responsible for submitting purchase orders, should attach any clarifying documents or contracts that will help to determine if the purchase is essential to the school district. Non –essential items will not be ordered. The following items are exempt:

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:
 - 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 receiving copy, 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 information must be sent along with the packing slip to the Business Office. When the order is complete, the receiving copy, must be sent to the Business Office. The Business Office will not authorize payment to the vendor until the receiving copy, 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

Chapter 5 - 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 the appropriate 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

Chapter 6 - 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 receiving copy, 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 receiving copy, 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 the information and 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 receiving copy, 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.

Chapter 7 - 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 contributed reportable contributions by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to a member of the Board during the preceding one-year period.
2. Contributions reportable by the recipient under P.L. 1973, c.83 (N.J.S.A. 19:44-1 et seq.) to any Board member from any business entity doing business with the school district are prohibitive during the term of the contract.
3. When a business entity referred to in 2. above is a natural person, a contribution by that person's spouse or child that resides in the same household, shall be deemed to be a contribution by the business entity. Where a business entity is other than a natural person, a contribution by any person or other business entity having an interest therein shall be deemed to be a contribution by the business entity.
4. The disclosure requirement set forth in section 2 of P.L. 2005, c. 271 (N.J.S.A. 19:44A-20.26) also shall apply when the contract is required by law to be publicly advertised for bids.
5. The requirements of N.J.A.C. 6A:23A-6.3 shall not apply to a contract when a district emergency requires the immediate delivery of goods or services.

References

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

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

P.L. 1973, c.83

Chapter 8 - 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 April 15, unless an earlier date is set by the Superintendent.

Exceptions to this will be as follows:

- A. 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

Chapter 9 - Professional Affiliations/Expense Reimbursement

Procedure:

Professional Affiliations:

Payment for approved professional affiliations requires 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, 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). If compliant then the Board must approve (not ratify) the trip or reimbursement will be denied.

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 Long Branch 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. No lodging nor meals will be authorized unless the travel distance from the Long Branch exceeds 50 miles. If meals are approved based on the lodging requirement, then receipts for meals are not required as they will be reimbursed base on the federal per diem rates.
 - 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 and the Voucher, (second page of the PO that must be signed) and all receipts (no receipts, no reimbursement except as stated above in paragraph 5) 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 to the vendor, the payment shall be made personally by the school district employee and reimbursed at the conclusion of the travel event providing there was pre-approval for said expenses.

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.

12. Board members, officers and designated employees of the Long Branch 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:23A-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:23A-8.19(b).
- c. Attendance by the appropriate people at NJASA, 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:23A: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

2. 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.

3. 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 Standard District-Wide Mileage Schedules. 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

Form # - Standard District-Wide Mileage Schedule

Chapter 10 - Legal Services

Procedure:

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

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

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.

Chapter 11 - Authorized Services

Procedure:

1. In order to help minimize the cost of other professional 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

Chapter 12 - 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.

Chapter 13 - 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, Master Library (ML) work order system must be followed. Work orders may be generated by 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 Master Library (ML) work order system. 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 requests are received and delegated to the Computer Technicians and given a reference number. Trouble Trakker 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.

SECTION VII – FACILITIES MANAGEMENT

Chapter 1 - 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.
- 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.

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 Business Administrator, the accident form will be forwarded to the district insurance carrier in accordance with the district's risk management procedures.

Asbestos Management

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

Indoor Air Quality

- The district shall insure indoor air quality is maintained and made part of its management plan and ensure that it is updated every year.

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

Safety Inspections

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

Long Range Facility Plan

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

Comprehensive Maintenance Plan

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

OSHA/PEOSHA requirements

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

Chapter 2 - Facilities Maintenance & Repair

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

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

Prioritization

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

- A. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.
 - 1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.
 - 2. Within three days, the superintendent shall inform the County Superintendent of the nature of the emergency and the estimated needs to respond to it.

3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
 4. The contract shall only cover the necessary tasks to alleviate the emergency.
-
- B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken locks, water leaks, etc.
 - C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters or air conditioners in violation of “Indoor Air Quality” rules or PEOSHA requirements.
 - D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a broken sink. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district’s Strategic Plan.
 - E. Low – A work order should be categorized as low for requests that are new items, such as a new shelf.

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

Cost Benefit Analysis

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

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

Completion Procedures

Labor & Materials:

The technician shall record the following for each work order:

- A. The actual hours worked by date.
- B. Whether those hours were at regular or overtime rate.
- C. The actual materials and supplies needed to complete the order.

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

Close Out Procedures

The Facilities Director shall review all completed work orders to ensure that they are properly classified and costed out for the Comprehensive Maintenance Plan. The work order should be marked as closed. An semi-annually report to the Business Administrator the results.

Contracted Services:

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

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

Planning

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

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

SECTION VIII – SECURITY

Chapter 1 - Security

Purpose: The Board of Education believes that the buildings and facilities of the district represent a substantial community investment. The Board directs the implementation of procedures to protect this investment, to include a District wide security cameras for recording events.

Procedure:

Buildings and Grounds Security

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

ID Badges

- All employees shall wear district issued identification badges when school is in session.
- All visitors in the building shall wear identification badges issued by the main office.

Visitors/Deliveries

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

Building Keys

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

Parking Areas

- Student drivers and staff are required to obtain and display parking permits on vehicles
- Student drivers are to park in designated parking lots only
- Staff members shall park in areas designated for staff (or in assigned parking spots).
- All Cameras are in place and recording.

SECTION IX – Emergency Preparedness

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

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.
2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
 - a. Bomb Threats
 - b. Fire
 - c. Intruder with gun
 - d. Weather
 - e. Earthquakes
 - f. Intruder/Fights
 - g. Shooting
 - h. Sexual BatteryThe quick reference guide shall be distributed to each staff member.
3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
 - a. Planning and Coordination
 - b. Continuity of Learning and Core Operations
 - c. Infection Control Policies and Procedures
 - d. Communications Planning
4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.
5. Training on the Emergency Management Plan shall be conducted annually

SECTION X – Risk Management

Chapter 1 - Safety

Purpose: It is our goal to provide a safe and healthful environment for everyone that utilizes the district's facilities. This includes employees, students, and visitors to our district. Providing a safe environment goes beyond the obvious of properly maintaining buildings and grounds. A safe environment entails the attitude of the people occupying that environment. Therefore, we believe that safety is an attitude which must be cultivated and reinforced.

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

The Safety Coordinator shall organize a safety committee with at least the following employees involved to ensure all areas of the operation of the district are represented: Supervisor of Buildings and Grounds, Cafeteria Supervisor, Supervisor of Transportation, School Business Administrator, a school nurse, principal and other staff deemed necessary. The Safety Committee will meet periodically during the year. The Safety Coordinator will be responsible for working with the Safety Committee to define the safety program. However, these points must be covered:

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

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

Chapter 2 – Loss Control / Report of Injuries

Procedure:

STAFF INJURIES

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

All incidents/ accidents must be reported by the employee to their Supervisor within twenty-four (24) hours after the incident occurs. In the case of injury an accident report must be filled out within twenty-four (24) hours. If there is an employee accident, the employee is to report it to the nurse.

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

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

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

LITIGATION/LIABILITY

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

INJURIES TO VISITORS ON THE PREMISES

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

Form # - Accident Report Form – Employee

Form # - Accident Investigation Report

Form # - Accident Report Form - Student

Chapter 3 - Recording of Days Absent Due to Injury/Accident

Procedure:

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

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

Chapter 4 – Personal Items – Heaters, Microwaves, Refrigerators

Procedure:

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

SECTION XI- TRANSPORTATION

CHAPTER 1 – Transportation Overview

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

Procedure:

New Students

- School principal's office. Pupil Personnel Services, or central registration shall notify the transportation department of registration of new students
- Transportation department will assign bus and stop number to new student
- Transportation department will communicate the bus stop information back to the school office and to the bus driver

Alternate Stop Request

- Parents may request one alternate stop in accordance with Board Policy. Child Care Provider forms must be completed by the parent/guardian and submitted to the transportation department.

Students Leaving District

- School principal's office. Pupil Personnel Services, or central registration shall notify the transportation department when a student withdraws from the district.

Field Trip/Athletic Buses

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

Contracted Bus Services (if applicable)

- Bus services provided by outside contractors will be coordinated by the Business Administrator in consultation with the Transportation Manager and in accordance with NJ Public Contracts Law.

Non-Public / Aid-in-Lieu

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

Purchase of School Buses

- School bus purchases will be coordinated by the Business Administrator in consultation with the Transportation Manager. Buses shall be replaced on a rotating basis. When possible, no vehicle will be utilized to transport students beyond the 12th year from the year of manufacture.

DRTRS

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

Safety

- School principals in cooperation with the Transportation Manager shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.
- The Transportation Manager shall ensure that all school bus driver's and school bus aides are properly trained for the functions of their position.
- The Transportation Manager shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all New Jersey Department of Transportation rules governing school bus drivers.

- The Transportation Manager shall ensure that anyone driving a school vehicle hold a valid Commercial Driver's License with appropriate endorsement(s) for the class and type of vehicle operated.
- The Transportation Manager will file the Annual Certification of School Bus Drivers Report with the County Department of Education
- Random drug and alcohol testing of bus drivers shall be conducted in accordance applicable regulations.

Bus Accidents

- In the event of a bus accident, the driver shall notify police via cell phone and then request that they notify the Transportation Manager or Superintendent of Schools.
- The driver shall contact the Transportation Manager and/or agencies that can assist in promptly providing for the safety and welfare of the passengers.
- The driver shall NOT leave the students unattended under any circumstances.
- The Transportation Manager shall notify the Business Administrator, Building Principal and School Nurse of the accident.
- The Transportation Manager shall proceed to the scene of the accident as soon as possible.
- The Transportation Manager shall verify the accident with police, keep a written record of each accident, and report all accidents to the state.

Chapter 2 - Vehicle Tracking, Maintenance and Accounting

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

Procedure:

1. The district vehicle coordinator shall maintain a vehicle inventory control record including:
 - a. The vehicle, make, model, and year;
 - b. The vehicle identification numbers (VIN);
 - c. The original purchase price;
 - d. The date purchased;
 - e. The license plate number;
 - f. The person assigned or the pool if not individually assigned;
 - g. The driver license number of the person assigned and the expiration date;
 - h. The insurer and policy number of person assigned, and
 - i. The usage category such as regular business, maintenance, security or pupil transportation.
2. A driving record of the operators of district vehicles including:
 - a. The name of the driver;
 - b. The driver license number and expiration date;
 - c. The insurer policy number of person assigned;
 - d. Motor vehicle code violations;
 - e. Incidents of improper or non-business usage;
 - f. Accidents, and
 - g. Other relevant information.
3. A record of maintenance, repair and body work for each district vehicle including:
 - a. The vehicle make, model and year;
 - b. The vehicle identification number (VIN);
 - c. The original purchase price;
 - d. The date purchased;
 - e. The license plate number;
 - f. The usage category such as regular business, maintenance, security or pupil transportation;
 - g. The manufacturer's routine maintenance schedule;
 - h. The category of work performed;
 - i. The mileage on the date work was performed, and
 - j. The cost of the work performed.

Chapter 3 - Vehicle Assignment

Purpose: To ensure compliance for the assignment of district vehicles for the conduct of official district business.

Procedure:

1. The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.
2. The Board upon the recommendation of the Superintendent may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to units within the school district for pool use according to the following classifications:
 - a. Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator, head of facilities services, head of security services, or other supervisory employees who based on their job duties may be called on a 24 hour, seven-day a week basis. No individual assignment shall be made for the primary purpose of commuting.
 - b. A unit may be permanently assigned one or more district pool vehicles only if the employees of the unit will collectively use the vehicle or each vehicle for more than an average of 750 miles per month on official district business. Pool vehicles shall not be used for the purpose of commuting and shall remain at a district facility when not in official use.
3. Board members or employees may be temporarily assigned a district vehicle for travel events.
4. The school district board shall ensure that an employee, such as the School Business Administrator, insurance or risk management staff member, head of facilities or other appropriate employee is assigned the functions of district vehicle coordinator.

5. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.
6. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.
7. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.
8. No luxury vehicle, one which exceeds the greater of \$30,000 or any current dollar limit established in Internal Revenue Service (IRS) law or regulation, shall be purchased, lease-purchased or leased by the District. If a vehicle is assigned to the Superintendent, it may be a full-size or intermediate, four-door sedan of the non-luxury class. All other vehicles shall be compact sedans, unless special passenger, cargo, equipment, or use requirements make the standard vehicle unsuitable for documented district needs.
9. The district vehicle shall be used primarily for business purposes; however, incidental and reasonable personal use is permitted.
10. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to file insurance claims.
11. No physical alterations shall be made to a vehicle without prior board approval.
12. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.
13. When a vehicle is due for routine maintenance in accordance with the manufacturer's schedule, the driver of an individually assigned vehicle or, in the case of a pool vehicle, the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.
14. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.

15. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.
16. The driver, or the driver's supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or other vehicle shall file, within 24 hours of the accident, a detailed written report with the vehicle coordinator and the district staff member responsible for making insurance claims.
17. Police shall be immediately notified of an accident by the driver or vehicle coordinator, if the driver is incapacitated. A copy of the police report shall be submitted to the vehicle coordinator and the district staff member responsible for making insurance claims as soon as possible.
18. If a district vehicle is misused in any of the following ways, the driver's driving privileges for district vehicles shall be suspended or revoked, and additional disciplinary action shall be taken as appropriate.
 - a. Frequent violation of traffic laws;
 - b. Flagrant violation of the traffic laws;
 - c. Operation of a vehicle which the police or insurance company determined was the cause of an accident;
 - d. Use of a vehicle for unauthorized use whether personal use, business use, or commuting;
 - e. Violation of these rules, or district policy governing the assignment, use, operation, repair, and/or maintenance of vehicles. This includes the failure to submit a vehicle for routine maintenance as called for in the manufacturer's routine maintenance schedule;
 - f. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
 - g. Use of a district vehicle by an unauthorized individual while assigned to an employee;
 - h. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
 - i. Use of radar detectors in district vehicles.
19. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

SECTION XII– Food Service

CHAPTER 1 – Food Service Overview

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

Procedure:

Application for Participation in Child Nutrition Program

- Before the beginning of each school year, Food Service Operations (FSO) in the Business Office files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program.

Direct Certification

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

New Students

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

Free and Reduced Meal Applications

- Food Service Operations Secretary provides Applications for free and reduced meals to each school before the opening of school. The applications are disseminated by the school to students and then returned to school upon completion. Completed applications are then forwarded to the Food Service Operations Secretary.

Determining Eligibility for participation in the Child Nutrition Program

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

Master Eligibility List

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

Civil Rights Compliance

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

Verification

- By November 15th, the required percentage of applications deemed eligible for free and reduced are verified. These applications are chosen at random and applicants are asked to provide name and social security number for each adult listed on the application as well as proof of income.

Bidding

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

Daily Deposits

- Deposits are prepared daily, by school and reconciled to the register tapes by food service management company personnel. They are then put into a locked bank bag and picked up by district courier and brought to the bank. Deposit totals are reconciled to the bank statement by business office personnel

Setting Prices

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

Voucher Certification/submission

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

Commodities

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

1. Food Services Procedures

12.1 Daily Lunch Claim Amounts

- (a) Each school submits a summary of the daily sales to the food service department which reports the number of students in each eligibility category to claim for reimbursement. (see lunch application procedures to recognize how student lunch eligibility is determined). These numbers are tallied through a point of sales system.
- (b) A master eligibility list is maintained at each site where food is distributed in case the point of sales system goes down.
- (c) When students come through the lunch line, daily, they are to present the cashier with either their personalized badge or PIN.

- (d) If an "amount due" is attached to the entry based upon the information on the lunch ticket, the cashier collects the money from the student and completes the sale.
- (e) If the student does not have his/her money, the cashier enters it as a charged meal.
- (f) At the end of the day, the cash register is closed out and generates a receipt that reports all of the totals categorically.
 - These reported numbers are used to submit to the State for reimbursement (only for lunch).

12.2 Daily Snack Claim Amounts

- (a) When after school snacks are served (see procedure for after school snack registration by individual schools/programs), each site supervisor records the daily amounts and sends to the office.

12.3 Breakfast Claim Amounts

- (a) The Breakfast Program is handled in the same manner as lunch except all meals are free to students.

12.4 State Report

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

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

12.5 Maintenance/Technical Repairs & Work Orders

- (a) All technology requests are usually communicated directly to the director or office staff that enters the request by way of School Dude for each individual site.

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

12.6 Inventory Management

- (a) Every time a delivery of frozen foods is scheduled from the government, a processor, or a distributor, these items are perpetually added into inventory by the Food Service Director.
- (b) After ordering is completed, food items must be deducted from inventory.
- (c) The food items that are not being delivered to the schools directly from the distributors are being distributed by department truck driver from inventory at McKinley School.
- (d) Once the frozen foods order is placed, and the items that are to come out of McKinley freezer are determined, they are consolidated by the Food Service Director, input on a breakdown sheet for delivery by department truck driver and deducted from the inventory in a perpetual manner.
- (e) Every month, an actual inventory of McKinley freeze is done by the department truck drive or the Food Service Director.
- (f) This inventory is compared to the totals on the perpetual. (Any discrepancies are addressed and resolved and/or documented, if necessary.)
- (g) When all ordering is done by the individual schools, they are required to document what foods they have in inventory that are similar to the ones that are currently being ordered.
- (h) If the Food Service Director feels as though the schools have similar items in individual inventory that they are not going to need in the near future, the supervisors will be called and told to use the items that they have and their order of the similar items will be cancelled.
- (i) The schools are also required to complete a monthly actual inventory.

12.7 Department Timesheets/Payroll

- (a) Separate timesheets are distributed to each school for contracted employees and hourly workers.

- (b) Food Service Management Company Secretary is responsible for managing the timesheets for hourly workers.
- (c) The site supervisors simply have to keep track of any overtime or dockings of contracted employees.
- (d) Both of the above scenarios (overtime, docking) are submitted on the same form that the hourly workers' time is submitted on. (Both extra or deduction of pay will appear during next month's pay period)
- (e) Food Service Management Company Secretary consolidates timesheets, and submits to Director with overtime and docking sheets for approval.
- (f) Director reviews, approves and signs all timesheets. (Any discrepancies with timesheets will be addressed by the director with Food Service Management Company Secretary and/or specific employee(s).
- (g) More serious infractions will automatically be documented and placed in the employee's file. (The employee will always receive a copy of any derogatory information placed in his/her file.)

CHAPTER 2 - End of Year Procedure

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

Procedure:

Upon closeout of the final month of operations (June) the food services management company will do a complete closing inventory as well as submit the final financial report to the Business Office. All records both food preparation and financial will be available for audit.

SECTION XIII- Technology Systems

CHAPTER 1 - Physical security over technology equipment, peripherals and media

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

1. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
 - a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.
 - b. Review of the personnel who has access to these areas should be reviewed several times a year.
 - c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
 - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
 - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
 - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.

- d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
 - e. District should track cost of replacement on all technology equipment valued above \$2,000.
- 4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
- 5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations
- 6. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

Chapter 2 - Security over data – passwords and user accounts

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

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

Chapter 3 - Systems software

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

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

Chapter 4 - Protect the district's network from internet dangers

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

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

Chapter 5 - Protect the district's network from internal dangers

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

1. The district utilizes "Lock Out", where the workstations and screensavers should automatically lock the unit when not in use for several minutes.
2. Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access. There should be a form that requires signatures and sign-off by the technology staff that has completed the tasks.
3. The district will maintain logs of all users and access levels for all systems applications. Application administrators will maintain logs of all user and access levels for all applications.
4. User roles should be defined that allows for many users to be grouped together. The use of profiles allows for more standardization and efficiency in administering the security access of each application.
5. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

Chapter 6 - Electronic Communication Archival

Purpose: Store electronic communications made within district

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

Chapter 7 - Video Surveillance Security

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

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

Chapter 8 – Web content filtering and supervision

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

1. District will employ tools to monitor access to web sites. Using hardware or software “proxy” solution, the district will put into place a method to filter web sites containing content that is against the district’s acceptable use policy.
2. “Proxy” system will filter web sites that contain viruses, spyware, malware, unsecure connections and improper certificates.
3. District will develop a system to log attempts at blocked web sites
4. Technology staff will conduct regular maintenance of the “proxy” filter.

Chapter 9 - Network Storage Availability

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

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
3. Access to individual network space will be restricted to individual users and network administrators.
 - a. Network administrators will create space limitations so as to not exceed the capacity of the server space
 - b. Users of the network storage system will agree to store content that agrees with the district's acceptable use policy.
4. Shared network storage will be monitored to ensure proper access based on security groups.
5. Network administrators will periodically check backups of the system.

Chapter 10 - 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 be 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 are received and delegated to the Computer Technicians and given a reference number. Trouble Trakker 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.

Chapter 11 - Physical security over technology equipment, peripherals and Media

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

1. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
 - a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.
 - b. Review of the personnel who has access to these areas should be reviewed several times a year.
 - c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.
2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
 - a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
 - b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
 - c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.

- d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
 - e. District should track cost of replacement on all technology equipment valued above \$2,000.
4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
 5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations.

Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

Section XIV: Information Management

Chapter 1 - Acceptable Use of Districts Technology and Information

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

Procedure:

1. The board will establish a policy that informs all users of the districts' data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.
 - a. The students and staff should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.
 - b. Parents who utilize information of the district via the internet (student's grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.
 - c. Other web users of information should be required to have an electronic acceptance on the web pages before data is displayed. These may include calendars, or web requests for use of facilities, these instances may require additional assurances as well.
 - d. All persons with sign-on to the district's network or to district data, ie parent portals, should be required to agree to the acceptable use policy, which should be listed.
2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.
 - a. conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying

- b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.
 - c. Threats, harassment, libel or slander
- 3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used
- 4. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.
 - a. Individuals who have access to district records should not the information for personal reasons
 - b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.
 - c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.
- 5. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
 - a. Forms should be signed at least annually and for any major change in position that allows access to additional information.
- 6. Violations of AUP should be spelled out in student and staff code of conduct

Chapter 2 - Securing of sensitive manual (written or paper) information

Purpose: To ensure that sensitive information is properly handled and limit the potential exposure of information from being obtained through the district

Procedure:

1. All employees who have access to any of the following information, will be required to sign an acceptable use form at least annually on the proper methods of use, compilation, dissemination and destruction, when appropriate, and safe-guarding of that information.
2. The superintendent and business administrator or designees will determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, student, volunteer and board member personal information such as address, unlisted phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.
3. Sensitive information should be housed in a locked cabinet or behind locked doors.
 - a. Access to keys are restricted to personnel authorized to view the information
 - i. Keys should have "do not duplicate" on them and copies should be prohibited, except as needed
 - b. Areas housing sensitive information should be locked whenever the areas are not staffed
 - c. Wherever possible, sensitive information should be stored away from high traffic areas.
4. Original sensitive information files, should be housed in a fire rated cabinet, where possible.
5. Backups of paper documents should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

Chapter 3 - 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 be 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 receives and delegates to the Computer Technicians and given a reference number. Trouble Trakker 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.

Section XV- Financial and Human Resource Management Systems

Directive

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

ERP System Integration Features

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

In Accounting

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

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

In Payroll

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

In Personnel

Import attendance information (automatically generating employee attendance records within Personnel from your Frontline system). Implement position control codes (transfer of employee budget spread data from Payroll via alpha/numeric position control code for each employee record within Personnel). Automatically update position control budget spread information (based on payroll budget spread changes – transfer of updated budget spread data from Payroll updates in Personnel). Generate projected salary data, by expense account, for budget preparation (transfer of employee salary data and Position Control Code budget spread information from Personnel to an Accounting's Budget Projection Module).

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

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

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

Additional Benefit:

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

Bidding to Budget Transfer (Third-Party Bidding Software to Accounting)

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

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

At the beginning of each new fiscal year, salary information can be updated for all employees automatically. Districts who utilize third-party payroll applications (such as ADP) may have to manually enter in each new salary amount for every single employee. If system integration is used this should be an automated process for those districts that utilize both Payroll and Personnel applications. Personnel provides the ability to maintain historic, current and future year salary information, allowing Payroll to access this data when it is time to update individual employee salaries.

Synchronize Contracted Salaries

This function would update the "Salary" field with employees' total calculated salary amounts from Personnel.

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

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

What a School Business Administrator should do to implement 6A:23A-6.7

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

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

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

Determination

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

Internal Controls

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

GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

DISBURSEMENTS - Payment in cash.

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

EQUIPMENT - An instrument, machine, apparatus, or set of articles with a value of at least \$2,000 which retains its original shape and appearance with use and/or is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair than to replace it with an entirely new unit.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHOOL DISTRICT

NEW JERSEY

For the recent copy of the State's Records

Retention policy, please go to their website and look under resources.

Retention of Records

Procedure:

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

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

STATE DEPARTMENT OF EDUCATION
RECORDS RETENTION SCHEDULE

Item #	Form #	Description	District	County
1	A-1	School Register, Classroom	6 Years	-----
2	A-1a	School Register, Central	6 Years	-----
3	A-2b	Record of Individual Instruction	6 Years	-----
4	A-3	Annual Report of Education Statistics	10 Years	10 Years
5	A-4	Annual Financial Statistical Report	10 Years	10 Years
6	A-4a	Report of Res. Enrollment Statistics	10 Years	10 Years
7	A-4b	Report of Pupils Receiving Bedside/ Home Instruction	10 Years	10 Years
8	A-4c	Report of Tuition Pupils Sent to App. Special Classes for Atypical Pupils	10 Years	10 Years
9	A-4d	Application for State Aid-Transportation	10 Years	10 Years
10	A-4e	Atypical Pupils	10 Years	10 Years

11	A-4f	Report of School Budget and District Taxes	10 Years	10 Years
12	A-4g	Report of Pupils Living on Non-Taxable State-Owned Property	10 Years	10 Years
13	A-5	Custodian's Financial Report	10 Years	10 Years
14	A-13	Certificate of Tax Ordered	10 Years	10 Years
14a	A-17	Financial Record Book, Custodian of School Monies	Permanent	-----
15	A-22	Employment Contract Teacher	10 Years After Term.	10 Years After Term.
16	A-28	Tally Sheet	---	1 Year
18	A-32	Proceedings with Respect to Authorization of Bonds	Bond Maturity	
19	A-33	Report of Election Proceedings	10 Years	10 Years
20	A-36	Board Members Affidavit and Oath of Office	10 Years	10 Years
21	A-41a	Pupils Transfer Card	3 Years	-----
22	A-44	Record of Exclusion	3 Years	-----

23	A-45	Medical Inspection Record Card	1 Yr after Graduation	-----
24	A-50	Age Certificate	When Minor	Reaches age 21
25	A-56a	School Record	When Minor	Reaches age 21
26	A-56b	Promise of Employment	When Minor	Reaches age 21
27	A-56c	Physician's Certificate	When Minor	Reaches age 21
28	A-66a	Vacation Employment Certificate	When Minor	Reaches age 21
29	A-66a1	Vacation Employment Certificate (Employment outside of district)	When Minor	Reaches age 21
30	A-66b	Regular Employment Certificate	When Minor	Reaches age 21
31	A-66c	Application for Special Newsboy or Special Street Trades Permit	When Minor	Reaches age 21
32	A-66d	Application for Special Agricultural Permit	When Minor	Reaches age 21
33	A-66e	Special Agricultural Permit	When Minor	Reaches age 21
34	A-66f	Special Newsboy Permit	When Minor	Reaches age 21
35	A-66g	Special Street Trades Permit	When Minor	Reaches age 21
36	A-66h	Age Certificate - Agricultural	When Minor	Reaches age 21

37	A-66i	Application for Special Theatrical Permit	When Minor	Reaches age 21
38	A-66j	Special Theatrical Permit	When Minor	Reaches age 21
39	A-66k	Application for Special Newspaper boy Permit	When Minor	Reaches age 21
40	A-66m	Special Newspaper boy Permit	When Minor	Reaches age 21
41	A-59	Notice to Parents	6 Years	-----
42	A-60	State Warrant	6 Years	-----
43	A-61	Rule to Show Cause	6 Years	
44	A-62	Complaint	6 Years	-----
45	A-63	Attendance Report	3 Years	-----
46	A-74	Employment Contract -- Attendance Officer	10 Years After Term.	-----
47	A-77	Medical Inspection Notice	1 Year After Graduation	-----
48	A-100	Budget	Permanent	-----

49	A-101	Budget	Permanent	-----
50	A-102	Budget	Permanent	-----
51	A-103	Budget	Permanent	-----
52	A-104	Budget	Permanent	-----
53	A-109	Appropriations Receivable	Permanent	-----
54	A-110	Appropriations and Cash Receipts	Permanent	-----
55	A-111	Cash Expenditures	Permanent	-----
56	A-112	General Control	Permanent	-----
57	A-115	Distribution of Costs, Administration	10 Years	-----
58	A-116	Distribution of Costs, Instruction	10 Years	-----
59	A-117	Distribution of Costs, Attendance and Health	10 Years	-----
60	A-118	Distribution of Costs, Maintenance	10 Years	-----
61	A-119	Distribution of Costs, Foxed Charges	10 Years	-----

62	A-120	Distribution of Costs, Capital Outlay	10 Years	-----
63	A-121	Distribution of Costs, Vocational	10 Years	-----
64	A-122	Distribution of Costs, Evening School	10 Years	-----
65	A-125	Distribution of Costs	10 Years	-----
66	A-130	Property Record	10 Years	-----
67	A-131	Tuition Ledger - Pupils Sent	10 Years	-----
68	A-132	Tuition Ledger - Pupils Received	10 Years	-----
69	A-148	Report of the Secretary	Permanent	-----
70	A-149	Report of the Custodian	Permanent	-----
71	A-151	Purchase Order	6 Years	6 Years
72	A-162	Bond Register	Permanent	-----
73	A-231	Permanent Record Card	Permanent	-----
74	B-1A	Bonding Election Report	---	3 Years
			6 Years	6 Years

75	C-212	Transportation Contract	After Term.	After Term.
76	C-213	Transportation Contract Renewal	6 Years After Term.	6 Years After Term.
77	TB-1	Tuberculosis Testing Survey Card	1 Year after Graduation	-----
77a	101	Application to Local Finance Board & Comm. Of Education (for extension of credit)	Bond Maturity	-----
		<u>FEDERAL PROGRAMS NDEA</u>		-----
78		Reimbursement Claim	6 Years	-----
79		Request for Verification of Expenditures Title V	6 Years	-----
		PUBLIC LAWS 815 AND 874		-----
80	RSF-1	Application for Assistance	3 Years	3 Years
81	RSF-2	Application for Financial Assistance, Public School Construction, Parts I and II	3 Years	3 Years
82	RSF-3	Report for Determining Payment	3 Years	3 Years

FORMS

This link will take you to the District's web site housing all the forms connected to the Business Office: [Business Office / District Forms](#)

BUSINESS OFFICE – JOB DESCRIPTIONS

STANDARD OPERATIONAL PROCEDURES - Confidential Secretary to the School Business Administrator

Monthly/Daily responsibilities –

- Preparation of the Agenda for Board Meetings
- Preparation of the Agenda for the Finance Committee Meetings each month
- Preparation of the Agenda for the Operation and Management Committee Meetings
- Prepare minutes of Board of Education meetings. Maintain green minute books
- Bid documents – Board approval to go out to bid, compiling, advertising, distributing, check list, Board approval to accept, notification to successful bidder and unsuccessful bidders
- Student Accident reports and occasional follow-up
- Legal Advertising for Board meetings, bid opening, public hearings, change in Board meeting
- Maintaining and updating litigation files
- Health Benefit contribution billing for employees on unpaid leave
- Maintain leases, titles (vehicles), agreements and contracts
- Maintain SBA's credits for both Mentoring and QPA
- Finance Committee Agenda will be emailed out to committee members only unless hard copy requested each month.
- Finance Committee Minutes will be uploaded into to Board Docs for all to see during Friday package unless hard copy requested each month.

July

- Audit preparation for the preceding fiscal year to include but not limited to engagement letter, attorney letters, account balance forms to banks etc. (Items to be completed can be found on Suralink).
- Completion of all annual purchase orders for the upcoming fiscal year to include but not limited to memberships, most insurances, Gann Law Books, lease/purchase payments, postage etc.
- Submission to School Ethics Commission of new administrators appointed prior to the end of the school year
- Update calendar to include MCASBO meetings etc. and staff vacation schedules

August

- Purchase order completed for NJSBA Workshop Hotel reservations
- Student Accident letters and forms updated and distributed to the Lead Nurse and Athletic Trainer

September

- Food Service Advisory Committee memo sent to Building Principals and secretaries requesting a list of interested parents, students and/or administrators to serve on the committee. Dates (2) of meetings, location and time are included in the memo. Once received, a list of members is compiled. Two weeks prior to the meeting letters sent out to committee members informing them of the meeting. Meeting Agenda and sign in sheet prepared

October

- ACFR to Board of Education members
- Preparation of the Corrective Action Plan if needed – Board approval required
- Confirmation of Board member attendance at the NJSBA Workshop – Spreadsheet of events completed and distributed

November

- Send out renewal letters to insurance brokers, auditor, Board attorney, Board Treasurer
- Budget process begins – memo sent to budget managers with staff listing report and budget projection detail report

December

- Prepare the January Re-organization meeting agenda
- Create Board of Education calendar for next year

January

- Food Service Advisory Committee – send out memo regarding 2nd Food Service Advisory Committee meeting
- Prepare Form A-12 and District School Boards' Annual Organization forms to the County Office after Re-organization meeting
- Schedule 403b providers to visit the schools
- Register Board members for mandated training with NJASBO

February

- List of Board members and staff who are required to fill out the Personal/Relative Financial Disclosure forms are due to the School Ethics Commission on NJ Homeroom
- Memo sent to all administrators, coordinators, directors, supervisors and managers with their personal PIN numbers and instructions on how to

complete the Disclosure statement. Forms are to be completed and approved by the Business Administrator and County Office no later than April.

- Send Certification of Compliance with Federal and State Law respecting the reporting of compensation for certain employees – Superintendent, Assistant Superintendents and School Business Administrator
- Register Board members and administrators for NJSBA workshop in Atlantic City.

March

- Advertise for Public Hearing on the budget
- Submission of Board approved tentative budget to the County Superintendent
- Advertise budget in the Asbury Park Press once approved by the County – prior to the Public Hearing

April

- Public Hearing and adoption of the budget – complete A4F and forward to agencies
- Insurance quotes for budget purposes obtained for WC, property and casualty, bonds and student accident
- Insure all Disclosure Statements have been completed and approved
- Reserve Hotel rooms for NJSBA workshop in Atlantic City

May

- Prepare “Public Notice Cooperative” and forward to Chris Mullins for publication.

June

- Insure that all insurance renewals are in the Board agenda for approval – Property and Casualty; Major medical, prescription, dental and vision; Bond renewals for Superintendent, SBA, Assistant SBA and Treasurer; Worker’s Compensation insurance
- Bind insurance coverage after Board approval
- Board Election – Notification of number of seats and length of term to Clerk of Elections
- Compilation of awarded contracted services for Board of Education member review

STANDARD OPERATIONAL PROCEDURES – Payroll

PAYROLL

The payroll department processes check runs, utilizing the Systems 3000 system (S3K) on a bi-monthly basis. Each payroll check run is processed for approximately 1,000 employees within the District and uploaded to the bank for disbursement through direct deposit. Payroll includes, but is not restricted to, verifying board approval and validating documentation with Personnel regarding any new hires, resignations or retirements, leaves of absence, returns, work approvals, and stipends.

Monthly

1. Submit 403b/457 and PERS/TPAF Tax Shelter contributions utilizing the PLANCONNECT and EPIC Online Systems, following each pay period
2. Report DCRP contributions made for the month through EMPOWER
3. Update and report legal and union enrollment for an employee, including deductions for Administrative, NJEA, LBFT and ARAG
4. Generate and review with Personnel the Health Benefit Contribution Report from S3K for any updates and changes
5. Process PERS and TPAF Certifications received by the State of NJ, Division of Pensions & Benefits, wherein deduction information will be entered into S3K

JULY

1. Record and archive prior FY payroll Retention Files
2. Create and process Summer Pay file for distribution on July 15th
3. Report the quarterly TPAF and PERS contributions made by employees using the IROC application in MBOS (Member Benefits Online System), utilizing the S3K quarterly report and balance submitted electronically through EPIC prior to processing IROC
4. Update the quarterly withholdings in the Master Tax Worksheet to facilitate comparison in reporting quarterly taxes and prepare "End of Year" Reconciliation; prepare, file and pay the quarter's Federal 941, NJ927, WR30, BLS Multiple Worksite Report, Pennsylvania State Tax
5. Prepare the quarter's PCG MAC Financials and Cost Reporting by updating and certifying wages, health contribution and employer cost utilizing employee list from PPS

AUGUST

1. Create and process Summer Pay file for distribution on August 15th

SEPTEMBER

1. Activate and verify wages with new year salaries for 10-month employees
2. Process Summer Savings enrollment in S3K Payroll for withholding
3. Update Flexible Spending, insurance, dues, mentorship deductions and contributions in S3K

OCTOBER

1. Report the quarterly TPAF and PERS contributions made by employees using the IROC application in MBOS (Member Benefits Online System), utilizing the S3K quarterly report and balance submitted electronically through EPIC prior to processing IROC
2. Update the quarterly withholdings in the Master Tax Worksheet to facilitate comparison in reporting quarterly taxes and prepare "End of Year" Reconciliation; prepare, file and pay the quarter's Federal 941, NJ927, WR30, BLS Multiple Worksite Report, Pennsylvania State Tax
3. Prepare the quarter's PCG MAC Financials and Cost Reporting by updating and certifying wages, health contribution and employer cost utilizing employee list from PPS

NOVEMBER

DECEMBER

1. Generate and review with Personnel the Health Benefit Contribution Report from S3K for any updates and changes

JANUARY

1. Review and update Federal and State tax rates for the new calendar Year in order to perform End-Of-Year Roll over
2. Reconcile, process and upload W2s and 1095s to Employee portals and transmit W2 Federal and State Files
3. Report the quarterly TPAF and PERS contributions made by employees using the IROC application in MBOS (Member Benefits Online System), utilizing the S3K quarterly report and balance submitted electronically through EPIC prior to processing IROC
4. Update the quarterly withholdings in the Master Tax Worksheet to facilitate comparison in reporting quarterly taxes and prepare "End of Year" Reconciliation; prepare, file and pay the quarter's Federal 941, NJ927, WR30, BLS Multiple Worksite Report, Pennsylvania State Tax
5. Prepare the quarter's PCG MAC Financials and Cost Reporting by updating and certifying wages, health contribution and employer cost utilizing employee list from PPS

FEBRUARY

MARCH

1. Process and upload W2s and 1095s to Employee portals and transmit W2 Federal and State Files

APRIL

1. Report the quarterly TPAF and PERS contributions made by employees using the IROC application in MBOS (Member Benefits Online System), utilizing the S3K quarterly report and balance submitted electronically through EPIC prior to processing IROC
2. Update the quarterly withholdings in the Master Tax Worksheet to facilitate comparison in reporting quarterly taxes and prepare "End of Year" Reconciliation
3. Prepare, file and pay the quarter's Federal 941, NJ927, WR30, BLS Multiple Worksite Report, Pennsylvania State Tax
4. Prepare the quarter's PCG MAC Financials and Cost Reporting by updating and certifying wages, health contribution and employer cost utilizing employee list from PPS

MAY

1. Submit upcoming FY Summer Savings Enrollment Form to all 10-month employees

JUNE

1. Synchronize/update wages with new year salaries from Personnel for June 30th payroll
2. Inactivate **ONCE** 10-month employees prior to processing June 30th payroll
3. Create Encumbrance File to encumber payroll PO for new year in Accounting

STANDARD OPERATIONAL PROCEDURES – Payroll Agency

Monthly

- Process and issue checks to vendors and employees for payments and reimbursements
- Record all activity regarding deposits and checks in Quicken
- Various tasks as requested by Supervisor
- Reconcile all bank accounts, prepare and distribute reports to the Treasurer, SBA's Secretary (Susan Zambrano) and Fiscal Analyst (Rina Munson).
- Maintain and update spreadsheet tracking payments received from tuition – in students
- Transfer money from Cafeteria Cash to Cafeteria Fund to pay for Cafeteria expenses
- Create payroll worksheets, remit State and Federal taxes and FICA, issue garnishment checks, create related fund transfers and document preparation for Payroll Clerk (Aileen Porter)
- Create contracts and billing for tuition – in students and manage the receivables on a monthly basis.
- Update Mentor List
- Reconcile Money Receipt Books from schools

JULY

- Transfer funds from the Warrant Account for the total amount of funds needed to support the full cost of the Ameriflex loan funds to Payroll Agency
- Transfer funds from the Warrant Account for loan to Payroll Account (\$10,000.00)
- Transfer funds from the Warrant account in the amount of \$2,000 to open Petty Cash account
- Create requisition for Business Office Petty Cash
- Make list of outstanding checks from prior year, void if needed and reissue
- Prepare paperwork received from Guidance Office to process scholarship checks
- Respond to audit inquiries and assist in preparing supporting documents

AUGUST

- Prepare paperwork received from Guidance Office to process scholarship checks
- Relocate prior year documents and making space for new records
- Respond to audit inquiries and assist in preparing supporting documents

SEPTEMBER

- Distribute student fund balance reports to school secretaries
- Respond to audit inquiries and assist in preparing supporting documents

OCTOBER

- Respond to audit inquiries and assist in preparing supporting documents

NOVEMBER

- Respond to audit inquiries and assist in preparing supporting documents

DECEMBER

- 1099s – Prepare list for miscellaneous accounts
- Respond to audit inquiries and assist in preparing supporting documents

JANUARY

FEBRUARY

MARCH

APRIL

MAY

JUNE

- Close out Petty Cash, Athletic Fund, Payroll Accounts
- Create spreadsheet for accrued interest for each account to transfer
- Order checks and/or deposit slips
- Distribute student fund balance reports to school secretaries
- Transfer funds back to the Warrant Account for the total amount of funds needed to support the full cost of the Ameriflex loan funds from Payroll Agency
- Transfer funds back to the Warrant Account for loan to Payroll Account (\$10,000.00)
- Transfer funds back to the Warrant account in the amount of \$2,000 to close out the Petty Cash account after the petty cash account has been fully reimbursed and the current accounts have been charged thru a PO.
- Process accrued interest by transferring funds or issuing checks for each bank account as listed below

ACCRUED INTEREST - Year End Transfers	
TRANSFER FROM	TRANSFER TO
Project Assist	Warrant
Academic & Athletic Hall of Fame	Warrant
Payroll	Warrant
Payroll Agency	Warrant
Volunteer Fund	Warrant
JMF Student Fund	Split between Morris & JMF
Elementary Student Fund	Split between individual categories (Elementary Schools/Autism Program)
Middle School Student Fund	Split between individual clubs
High School Student Fund	Split between individual clubs

STANDARD OPERATIONAL PROCEDURES – Accounts Payable

Monthly

- 1. Health benefits payment due monthly by the 5th**
- 2. Process all Blanket purchase orders**
- 3. All Bills and Claims report copies due to SBA Secretary**
- 4. Process all Bills and Claims that are complete and send them to the SBA for approval**
- 5. Post any transfers required to process Pos**
- 6. Monitor all food services invoices**
- 7. Close out the Month**

July

1. Debt service payments made payable to the Depository Trust is due by the 15th
2. Create all new files for the current year and keep one (1) year prior in the cabinet. The prior year to last will be boxed up and ready for archives
3. All Accounts Payable invoices should be paid at the first meeting unless otherwise authorized by the SBA

August

1. LB Sewer bills due

September

1. All prior year rollovers must be liquidated (90 days) unless special circumstances approved by the SBA

October

2. LB Sewer bills due

November

December

January

1. Debt service payments made payable to the Depository Trust is due by the 15th
2. 1099's are due (past couple of years this has been done thru a service (auditors))
3. LB Sewer bills due

February

March

1. PERS payment is due by April 1st need to review with the ASBA

April

1. LB Sewer bills due

May

1. Begin to review all open Pos for cancelation or payment prior to years end

June

1. Mark all PO (open) as either Accounts Payable (Aps) or Rollovers and then review with ASBA prior to committing them forward in System 3000

STANDARD OPERATIONAL PROCEDURES – Purchasing

Monthly

1. Prepare Bills and Claims for Monthly payments. All purchase orders to the SBA for approval
2. Post all Appropriation adjustments and prepare report for the BOE meeting
3. Process any new vendor information

JULY

1. Process and mail all Ed Data purchase orders for the new school year.
2. Set up new files for the new Fiscal Year.

AUGUST

SEPTEMBER

OCTOBER

1. Begin the Ed Data process by sending a list distributed to the District with return date - Educational Data
2. Verify staff users, account codes, allotment

NOVEMBER

1. Users Returned from Educational Data

DECEMBER

1. Instruction packets received from Education Data and distributed to District. Online catalogues available for ordering.

JANUARY

FEBRUARY

MARCH

1. Educational Data orders should be completed - awaiting Principals review.

APRIL

1. All on-line check for approval from Principals - Educational Data
2. Business Administrator approval of all Educational orders

MAY

1. Start preparing for end of year - Rollover
2. Call vendors for invoices

JUNE

1. Start preparing for end of year - Rollover
2. Call vendors for invoices
3. Process LAST MINUTE purchase orders

STANDARD OPERATIONAL PROCEDURES – Food Service

Monthly

1. **Each month must send in reimbursement vouchers for all food service programs (NSLP, CEP, FFVP, Dinner)**
2. **Print our Purchase Orders for food service**
3. **Print Checks for all food services expenses**
4. **Upload menus to the LBBOE web site**
5. **Make all District Wide bank deposits**

January

February

March

1. Community Eligibility Provision (CEP) Site Data Collection Form
2. Fourth Round of Direct Certification

April

May

1. Community Eligibility Provisions (CEP) Application in SNEARS
2. Initial Summer EBT Bulk File Upload

June

July

1. Application Packet
2. First round of Direct Certification

August

1. First round of Direct Certification (DC 0 by August 30)

September

1. Second Round of Direct Certification

October

1. Food Safety Inspections
2. Third Round of Direct Certification
3. Verification Collection Report Part 1
4. Verification Collection Report Part 2

November

December