MONMOUTH COUNTY VOCATIONAL SCHOOL DISTRICT

GUIDE FOR STANDARD OPERATING PROCEDURES AND INTERNAL CONTROLS

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PREFACE

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

Adopted: December 15, 2009
Revisions as needed

Chapter 1 - INTERNAL CONTROL DOCUMENT

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

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

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

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

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

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

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 board and administration determines the attitude toward the controls of the district.

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

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

Integrity and competence of the personnel performing the duties is 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.

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

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

a. New personnel or new duties for existing personnel

b. How a change in accounting information system impacts controls and how effectively the training of personnel on new system was conducted

c. Changes in the regulations and laws that may affect the control environment

d. Appropriate and secure record storage (fireproof cabinets when needed for manual documents and proper passwords and access limitations for electronic information)

e. Limited access to computers and data files

f. Segregation of duties

g. Transactions recorded timely

h. Cash deposited timely

i. Assets physically safeguarded

j. Transactions performed by only authorized personnel

k. Reconciliations properly and promptly completed

l. Occurrences of management override

3. Information and Communication
The administration needs to determine if the information systems utilized in the district are adequate and relevant for their intended purpose. The district's administration is responsible for communicating the controls of the district and the responsibilities of each employee in the control system. The administration is also charged with reviewing information that may indicate a flaw in the controls that would not allow the control to detect an error in a timely fashion.

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:

a. Segregation of duties

b. Transactions recorded timely

c. Cash deposited timely

d. Assets physically safeguarded

e. Transactions performed by only authorized personnel

f. Reconciliations properly and promptly completed

5. Monitoring
The administration is charged with reviewing internal controls on an ongoing basis. Monitoring can include responding to the recommendation of the auditor in changes in the controls. Reviewing correspondence from outside sources such as banks and vendors for unusual items is part of monitoring. Employees should be required to "sign off" on their understanding of the control activities and their responsibilities in those activities.

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

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

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

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

REASONABLE ASSURANCE AND LIMITATIONS ON CONTOLS:
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 would increase the efficiency of the process or firm up the controls.

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

Chapter 2 - EVALUATING INTERNAL CONTROLS

Purpose**:** Controls are evaluated on a periodic basis to ensure the controls continue to be effective.

Procedure:

1. The School Business Administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.

2. These internal controls should be evaluated at least annually and every time one of the following conditions exists:

    a. Change in personnel performing a control function

    b. Change in accounting system

    c. Change in regulations

3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.

4. Written documentation of the review of the controls in place should be kept.

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: The School 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.

1. Controls that are not performed with an understanding of the control will not be effective.

2. 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.

3. Documentation of these reviews should be maintained.

Chapter 4 - CASH CONTROLS

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

Legend of Key Employees:
Superintendent
Assistant Superintendent/Curriculum & Staff Development
School Business Administrator
Staff Accountant

Executive Secretary to Superintendent
Executive Secretary to Assistant Superintendent
Executive Secretary to School Business Administrator
Executive Secretary for Personnel
Head Bookkeeper – Accounts Payable
Bookkeeper – Payroll/Pension & Benefits
Bookkeeper – Accounts Payable
Bookkeeper – Accounts Receivable
Treasurer

Cash Receipts

The Executive Secretary to School Business Administrator opens the mail at the Board Office. All cash receipts, in form of cash or checks, are given to the Bookkeeper – Payroll/Pension & Benefits. The Bookkeeper – Payroll/Pension & Benefits posts the receipts to a manual receipt log and then prepares the deposit slips. The deposits are posted promptly into the computer system and accurately recorded as to account, amount and period, by the Head Bookkeeper. Deposits are made at least three times a week. Any adjustments to cash accounts are made by the Head Bookkeeper, with the School Business Administrator's approval. Cash held on site is kept in the fireproof safe in the Main Office, which is locked at night.

Student Activities: Each Principal has a Student Activity Account. The Principal is directly responsible for receipts, disbursements and reconciliations of their account. They must abide to the direction given in the Student Activity Handbook (refer to Section III, Chapter 2).

Food Service: This procedure differs by school situation. CLASS Academy, KIVA High School (KIVA), Monmouth County Academy of Allied Health & Science (MCAAHS), and make daily deposits for meals/milk into our General Account. All of these receipts are posted into the Systems 3000 by the Bookkeeper. MCAAHS, CHS and Marine Academy of Science & Technology (MAST) do not participate in the National School Lunch program. Biotechnology High School (BTHS) and Communications High School (CHS) have vended agreements through Freehold Township schools and Wall Township schools, respectively. Long Branch also has an agreement with Long Branch schools to have lunch provided to them. MAST has a private company running their food service operation at no charge to the district. Their receipts offset their costs. High Technology HS pays for any eligible student's lunches with petty cash and submits to the Main Office for reimbursement. An eligible free student can spend the maximum per day as per Child Nutrition guidelines. If a student is eligible for reduced price lunch, they would pay the first $.40 and HTHS would pay the difference.

Program Service Charges:

The Principal is responsible to see that all program service charges that are required to be charged to the public are collected and properly recorded. Service charges are dictated by School Board Policy and there can be no exceptions.

Cash Disbursements

All cash disbursements are made by check or electronic transfer.
Systems 3000 assigns check numbers sequentially. All blank checks are kept in a file cabinet, which is locked at night. All cash disbursement records are matched against accounts payable/open invoice files by the Accounts Payable Department. The computer software is designed to print signed checks. The printer is installed with a signature chip. Only the Accounts Payable and Payroll Departments have access to print checks. Checks are prepared only after proper matching of supporting documentation. Supporting documentation is marked with the check number when a check is prepared.

Electronic Fund Transfers are done by the Payroll/Benefits Secretary for payroll and payroll related payments.

Each Principal signs the Student Activity Checks for their buildings, respectively.

Investments

Cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes.

Reconciliation

All accounts must be reconciled monthly.

Chapter 5 - PAYROLL CONTROLS

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

PAYROLL:

Employees are paid semi-monthly through the Net Payroll Account. Funds are deposited into the account used for payroll from the General Fund by the Bookkeeper – Payroll/Pension & Benefits. The School Business Administrator verifies the total amount transferred into the Net Payroll Account to the payroll register. Employees are never paid in cash.

The district uses Systems 3000 software for its payroll. The Bookkeeper – Payroll/Pension & Benefits enters the yearly salary for the salaried employees at the beginning of the year. The salaries are verified by the Executive Secretary for Personnel. Additional pay, such as time sheets, are signed by the employee and the supervisor, then are verified and coded by Executive Secretary to School Business Administrator prior to input. The Bookkeeper – Payroll/Pension & Benefits enters any board approved additional pay information into the system. The individuals responsible for approving time sheets are not responsible for processing or recording payroll.

The Bookkeeper – Payroll/Pension & Benefits deactivates terminated employees. She is also responsible for maintaining the documentation authorizing any changes in pay. The Bookkeeper – Payroll/Pension & Benefits must work closely with the Executive Secretary for Personnel. The personnel files are maintained by the Executive Secretary for Personnel. All changes in personnel data are reported promptly, so they can be properly taken care of in the payroll database.

The timely remittance of payroll taxes, tax returns, pension reporting is the responsibility of the Bookkeeper – Payroll/Pension & Benefits and authorized by the School Business Administrator. In addition, she is responsible for monitoring employee benefit matters and for the timely remittance of all withholdings; such as 403(b) deferrals and garnishments.

The payroll registers and other related payroll reports are generated through Systems 3000 by the Bookkeeper – Payroll/Pension & Benefits. The payroll distribution is transferred into the accounting system. The payroll registers are given to the School Business Administrator, Superintendent and Board President for review and approval in accordance with NJ Department of Education directives. The Bookkeeper – Payroll/Pension & Benefits reconciles the payroll account at the end of each month and shares that information with the Treasurer of School Monies.

All payroll checks are sequentially numbered by Systems 3000 and used in sequence and any unissued checks are kept in a storage cabinet in the Business Office, which is locked at night. Payroll checks are automatically signed when printed.

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

1. Search for fictitious employees

2. Determine improper alterations of amounts

3. Verify that proper tax deductions are taken

4. Examine time cards and trace to payroll records in order to verify the proper recording of employee hours

5. Verify the accuracy of pay rates from board minutes

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

Chapter 1 - GENERAL LEDGER

Procedure:

Monthly

- Compare Board Secretary's Report and Subsidiary Ledgers for consistency
- 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.
- Prepare supporting documentation for all accounts, for audit verification.
- Review all year-end purchases, for determination as accounts payable or carry forward encumbrance.

Accounts Receivable

- Monthly tuition billing is recorded appropriately
- Record tuition receivable
- Record tax levy receivable
- Record state aid receivable
- Record county capital receivable and maintain capital projects retain age accounts

Accounts Payable

- Prepare the requisitions to become purchase orders, after the requisition is approved at all levels.
- Prepare purchase orders for payment, which includes:
  - Receipt of packing slips, receiving copy signed by receiver, invoice, and voucher, if applicable
  - Evidence that the item being purchased followed proper purchasing procedures; i.e., attached quotes, or state contract information, etc.

Payroll

- Encumber all funds for board approved contracted employees
- Process semi-monthly payrolls to include all contracted, part-time, and hourly employees as dictated by contract and board minutes
- Prepare all monthly, quarterly, and annual payroll tax and pension reports

Fixed Assets

- Identify all equipment costs for fixed asset control. If cost is over $2,000.00, 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, the School Business Administrator must have board approval prior to using any of these methods of disposal: donation to other school districts, surplus sale, E-Bay or other electronic means
- Remove item from fixed asset inventory records

Chapter 2 – USE OF SCHOOL FACILITIES

Procedure:

Buildings may be used for approved programs or activities. Approval must be received from the Superintendent for use of buildings for any other purpose and approved by the board.

The School Business Administrator shall request the organization using the facility to supply proof of insurance coverage. As a requirement of our insurance carrier, their insurance certificate must name the Monmouth County Vocational School District Board of Education as co-insured. The insurance certificate must be submitted with the application for use of school property.

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

Chapter 3 – INVENTORY/DISPOSAL OF OBSOLETE EQUIPMENT

[To be added]

Chapter 4 – ACCEPTANCE OF GIFTS, EQUIPMENT/SUPPLY, DONATIONS

Procedure:

Acceptance of gifts or scholarships from any individuals or groups in the community requires board approval.

All equipment or supply donations must be approved by the Superintendent and the board. Such approval will be granted only after inspection of such donations indicates that they are of appropriate value to the instructional program.

Gifts of money will be deposited into the General Account. Once it has been board approved, a requisition can be processed for the purchase of the intended gift.

Chapter 5 – INVENTORY/EQUIPMENT

[To be added]

Chapter 6 – SALES TAX EXEMPTION QUALIFICATIONS

Procedure:

1. Only expenditures from the approved board operating budget are eligible for sales tax exemption.

2. Exemption letters are available through the Business Office.

Chapter 1 – PETTY CASH FUND

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

Procedure:

As approved by the board, petty cash checks will be issued to Building Principals. The check will be made out in the amount of $200.00 in the name of the Building Principal. In accordance with procedures established in the Superintendent's Office, the Building Principal will be responsible to account for all monies expended. There will be no single expenditure exceeding $30.00 without the approval of the Superintendent. Monies shall be used only for small miscellaneous items necessary for building operation.

Accurate accounting of all petty cash funds is essential. Principals shall be responsible to respond to questions by the auditor.

Superintendent's Office administrators shall have access to petty cash funds for appropriate purposes through the Executive Secretary to Superintendent.

All funds are to be closed out prior to June 30. To accomplish this, the cash balance plus the receipts must be returned 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.

Chapter 2 – STUDENT ACTIVITY FUND

Purpose: Student Activity Funds are funds that are being held for the benefit of students. These funds are under control of the board, which has a fiduciary responsibility. It is the purpose of this Student Activities Handbook to reinforce financial controls district wide. In no instance are student activity funds to be used to replace General Fund allocations without the prior approval of the board. Purchases should be for supplemental activities or items.

RECEIPTS/DEPOSITS:

All money collected for any reason must be kept in the school safe and deposited in the bank no later than 48 hours after receipt of monies. This is referred to as "the 48 hour rule." Money should not be taken home for "safe-keeping" or left in desk drawers or file cabinets. Deposits must agree with the entries in the cash receipt book (physical book or software program) and are traceable to the actual receipts or groups of receipts. Any exchange of money from the activity advisor to the Principal or designee must be documented with a receipt signed by both parties to the exchange.

No payment for expenses of the activity should be made from the cash or receipts of the activity. Expenses must be paid by check with proper substantiation.

DISBURSEMENTS:

The activity advisor and the Principal must sign check request vouchers. The Principal's signature indicates that the activity has available funds prior to authorizing purchases. Vouchers must properly identify the vendor and be accompanied by supporting documents such as invoices, sales slips, letters of correspondence and/or quotes. Issuing a check without first securing an itemized invoice or receipt is prohibited.

Three quotes should be received in writing and used as back-up documentation when the expenditure is $3,900.00 or greater.

Only one checking account is to be maintained by each school, (two for Communications High School). Signatures on the checks must be "live"; no stamped signatures.

Disbursements will NOT be made in cash.

Employees or others may not make personal purchases through a student activity account.

Voided checks must not be destroyed. Voided checks should be marked "VOID" and retained with the check request vouchers.

Blank checks will be kept in a locked location when not in use and will be properly controlled and safeguarded at all times.

No office supplies or building supplies are to be purchased with student activity fund checks.

Purchases for student research projects must be reconciled to the donated funds supporting them. These purchases need PRIOR written approval by the Principal to ensure the availability of funds and that the purchase follows the guidance in the Chemical Standards Handbook. Any purchase without documentation of prior approval is prohibited and shall not be reimbursed.

All musicians, choreographers, and DJs must be paid through accounts payable on a purchase order, unless the vendor is incorporated. Prepare a requisition, and a check from the activity account made payable to the district to cover the payments. The activity is still paying for the professionals, but the checks will go through the district's general fund so payments can be tracked for tax purposes.

Student Activities Advisors are not permitted to purchase equipment for their club or organization. Only the board can own equipment.

Receipts submitted for reimbursement to the advisor must be detailed as to the items purchased, the quantity, the date, location, etc.

Students should not be asked to purchase items and be reimbursed.

BOOKKEEPING:

Bank reconciliations need to be completed and documented each month. Only reconcile items for the current month; i.e. items from the first of the month through the last day of the month. Do not include checks written past the last day of the month.

Keep your records in date order: by date the check is issued, not cleared the bank; and by date deposits are made. Issue checks in numerical order.

Monthly reports must be printed and kept with your records. There needs to be a reconciliation report. This can be completed on the back of your bank statement to include your outstanding checks or prepared through your software program. There also needs to be a register kept for every month. This can be kept as simply as your home checkbook register or through your software program, but it must include every transaction in and out of your account for the current month. (For Quicken users, Transaction Detail reports or Register reports will meet your needs.)

Receipts and disbursements should be entered into Quicken, or alternative software program, from your check request voucher or checkbook, deposit worksheet or deposit slip. Do not wait for the bank statement and enter the information from the statement. (The exception to this is bank fees.)

No activity account will operate with a negative balance. Special exceptions may be made with the written approval of the Assistant Superintendent, based on the expectation that such negative balance is a temporary condition that will be corrected within **thirty** days by incoming revenue.

If an account has had no activity for twelve consecutive months, it will be considered inactive and closed by the Principal upon the Assistant Superintendent's approval. The funds from the closed accounts should be transferred to the Principal's "Special" account.

It is not the intent of student activities to accumulate significant sums for future years. Class level activity funds may accumulate revenue until one month after graduation. At the discretion of the Principal, any balance remaining will be absorbed by a school-wide function such as a Student Council, or passed down to the incoming Freshman Class. (Senior class funds should be used to lessen the costs of senior class activities. Modest class gifts are permitted but should not be the goal of fund raising efforts.)

The Fund Raising Application and the Fund Raiser Report are required to be completed and kept in a separate folder for Administrative review. The Club Advisor should be submitting the Application to the Principal at least two weeks prior to the event. The Principal is responsible to approve or deny the event. The Club Advisor should be completing the Report and file it with the Principal within two weeks after the event. This information will prove helpful when completing the Student Activity Annual Reports.

Fundraising for charities: The Club Advisor must specify on the Fundraiser Application the designated charity. In no instance, should the club decide the charity after the fundraising event has occurred.

In June of each school year, the Assistant Superintendent will require submission of a Student Activity Annual Report form for each activity in each building and a list of advisors recommended for the next school year.

AUDITING:

The Business Office shall maintain an internal audit program to:

1. Ensure adherence to board policies and established procedures

2. Verify that receipts and disbursements are supported by proper documentation

3. Provide assistance to the audit performed by the district's independent auditing firm

The designated district audit firm will conduct an annual audit on all activity accounts and will check on business procedures for those accounts. The auditors will be especially concerned with:

1. Conformity and consistency in advisor and principal authorization for purchases and payments

2. Proper substantiation for all payments

3. Proper approvals for payments made

4. Adherence by advisor and Building Principal to procedures established by the district administration

Chapter 4 – PAY PROCEDURES

Procedure:

1. Regular Pay:

   a. Full-time employees will be paid semi-monthly.

   b. All ten month employees will receive their contract salary in equal payments from September through June inclusive.

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

   d. Beginning with the 2008-2009 school year, at least every three years, 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, as dictated by NJAC 6A:23A.

      i. 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.

      ii. 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.

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

2. Extra Curricular Contracts: Contracts will be paid at the end of the school year as per contract.

3. Substitutes and Hourly Paid Employees: All daily and hourly paid individuals will be paid once a month.

4. Overtime: Overtime is approved by the Principal and School Business Administrator and is paid when reported. Payment of overtime will be based on negotiated contract provisions.

5. 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.

6. All changes 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.

Chapter 4 – CODING OF BUDGET ACCOUNTS

Procedure: When completing requisitions 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.

Chapter 1 – BUDGET DEVELOPMENT PROCESS

Procedure: School Budgets are the responsibility of the Building Principal and the School Business Administrator. The School Business Administrator tracks the school accounts during the year making the necessary transfers needed to ensure no accounts are over expended.

[To be expanded]

Chapter 2 – BUDGET TRANSFERS

Procedure: Individual budget line item transfer requests are to be submitted to the School Business Administrator. The School Business Administrator or designee is responsible for transferring money between accounts as permitted and with board approval, as needed.

[To be expanded]

Chapter 3 – GRANT APPLICATION PROCEDURE

Procedure: All grant applications require approval from the Superintendent and action from the board, prior to submission to the granting authority.

[To be expanded]

Chapter 1 – POSITION CONTROL

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.

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.

The purpose of this is to assign position control numbers, also known as Unique Position Code (UPC) in order to link positions to a budget account number

Scope:

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

Authority:

The assignment of UPC's should be initiated by the Superintendent. The Executive Secretary for Personnel in conjunction with the School Business Administrator should maintain a list available to the Superintendent when hiring or transferring employees for the district.

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, etc.) and either filled or vacant. A permanent position does not exist until it has been board approved.

Creating and Maintaining:

Position Control data is maintained by the Executive Secretary for Personnel.

Position Control Number (UPC):

A UPC 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 UPCs to represent the five separate positions.

Chapter 1 – PURCHASING PROCEDURES

Authority to Purchase:

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

Budget Procedures:

1. Equipment - Equipment is defined by the State as an item that costs more than $2,000.00 and has a useable life of more than one year.

2. Timeline for AV, Reference, Magazines, Textbooks, Software, Workbooks, Small Tools
   Jan.-Feb. - Mail inquiries
   May-June - Requisitions submitted
   Note: The name of the program for which a requisition is submitted must be clearly typed in the print details section of the requisition. If textbooks or workbooks are ordered, the ISBN number must be included in the print details of that order.

3. New Textbooks - New textbook requisitions must be accompanied by Textbook Approval Form, Curriculum Rating Form and the Instructional Materials Evaluation Form. Replacement text requisitions need only the Textbook Approval Form. Again, the ISBN numbers must be included in the print detail.
   Note: Every textbook purchase order, no matter when it is submitted, must include these forms.

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

Procedure:

1. QUOTATIONS: When a single item or service, or group of like items cost between **$6,000 and $39,999.99, two written quotations are required are required by law.** However, it is an established practice in our district to require **three written, (not phone), quotes** for purchases, regardless of the price of the purchase. Only one of the three quotes can be a "No bid". A **Quotation Form** is used for this procedure and is needed to back up the requisition for submission to the Business Office.

2. BIDDING PROCESS: When a single item or service of a group of like items are at **$40,000.00** or greater, the formal bidding process through the Business Office is required. (The threshold amount is announced on July 1 each year.) Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. The legal process takes approximately four to eight weeks from the date of the Business Office receives the request and specifications. After award of the bid, the School Business Administrator will notify the appropriate party of the award and the person requesting will process a requisition.

   With Perkins funds, bids will be solicited for the following areas:
   - Auto/Auto Body
   - Commercial Art/Visual Communications
   - Cosmetology
   - Culinary/Baking
   - Horticulture
   - Marine Biology

   Specifications should be typed on appropriate sheets and should include detailed technical descriptions of the items required. Specifications are generally prepared from "cut-sheets." Inadequate specifications will not be accepted. At least three vendors, with addresses must be provided.

3. STATE CONTRACT PURCHASING: All State Contract purchases are listed for board approval. The vendor must have a valid State Contract, and the State Contract Number must appear on the purchase order. The purchase order should also include a copy of the notice of award, as back up. See attachment for instructions accessing the State Contract website.

   Examples of State Contracts:
   - Grainger – Include "District Account #819-485-038
     Please apply appropriate discount"
   - Xerox
   - Apple, Inc.

4. ED-DATA PURCHASING:

Current Year procedure: Go to: www.ed-data.com add an Ed-Data requisition, print it out and then create a Systems 3000 requisition using this as your back up documentation. Pricing on their website will change December 1st. These reqs must include the Ed-Data Blurb:

"Pre-bid by Educational Data Services, Vendor Code#_____"

Next Year procedure: Teachers will create Ed-Data requisitions during March. Principals will approve this requisition online, if it does not exceed their proposed budget. The School Business Administrator will review and approve online. The orders will be converted into purchase orders in the Main Office.

5. SOLE SOURCE: These are trademark items or services that cannot be ordered through anyone else but the manufacturer. Items that have equivalents would not be sole source. A Maytag washer would have an equivalent machine, therefore it is not a sole source item. Textbooks generally are sole source items. These purchases require a letter from the vendor stating that they are the Sole Source vendor for this product. The description "Sole Source" must be written in the Print Details of the requisition. This should rarely be used.

6. CAREER CENTER-SCHOOL STORE: Purchasing procedures for price-appropriate, setting-appropriate items when they become available (For resale in school store):

Two Options: either using district money or staff using his/her money

1.) Requesting cash in advance (Using Career Center money)
Not to exceed $200.00

a) Submit a request on Thursday (using student activity form)

b) Check will be issued payable to the instructor on Friday.

c) Instructor will make a purchase on Friday, Saturday or Sunday.

d) Instructor will hand in receipts and products purchased on Monday.

2.) Purchase using the instructor's personal monies.
Not to exceed $200.00

a) Submit a request (using student activity form) to make a purchase.

b) Make a purchase within one-week of the request.

c) Use personal money to pay for items.

d) Submit receipts and items no later than Thursday.

e) Career Center cuts check on Friday to reimburse instructor.

7. Annually, active vendors should be cross-checked to the State's list of debarred vendors to verify eligibility for solicitation. The website is http://www.state.nj.us/treasury/debarred/debarsearch.htm. No vendor should be awarded a bid or any contract that to a party that has been debarred or suspended. Refer to Title 34: Education Part 80.35.

Chapter 2 – EMERGENCY ORDERS AND EXTRAORDINARY CONDITIONS

Procedure:

1. EMERGENCY SITUATIONS will be defined as situations in which the operation of a school or program would be seriously hampered. Bidding may be circumvented in the case of an emergency. An emergency is not created as a result of inadequate planning, delay, failure to take into account construction season or for administrative convenience. An emergency is a situation affecting the health and safety of occupants of school property that requires the immediate delivery of articles or performance of service to alleviate the emergency. An emergency can only be declared after notice is made to the Superintendent and the School Business Administrator. Emergency purchases are listed with Executive County Superintendent and approved at the next regular public meeting of the board.

2. EXTRAORDINARY CONDITIONS will be defined as conditions which are not known until after an operation has begun, which required unanticipated parts, equipment or materials to be obtained in order for the operation to be completed.

3. Under the conditions defined as emergency or extraordinary in nature, the appropriate Central Office Administrator may request an emergency purchase order by contacting the School Business Administrator immediately with all correct information and provided there is enough unencumbered balance in the account to cover the amount of the purchase order. This type of purchase order will be immediately processed.

Chapter 3 – PURCHASE ORDER FORM

Purchase orders, (POs) are sequentially numbered by the computer and blank purchase orders are kept the storage room. POs cannot not be printed until the requisition has been approved at four administrative levels. The Accounts Payable personnel are the only people with access to print purchase orders. The Board Office is locked at night.

Chapter 4 – SCHOOL DISTRICT TRAVEL EXPENDITURES

1 Requests for travel must be submitted to the Superintendent on a Professional Development Request Form, prior to the travel date(s) and at least ten (10) 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. Lodging will only be paid at the Federal GSA (General Service Administration) rate. Lodging will only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles. The individual must reimburse the board the difference for any amount that exceeds that rate.

2. The Superintendent 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 School 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 N.J.A.C. 6A:23A.7. All travel requests must be board approved prior to the travel/event.

   a. Professional development travel is reimbursable upon receipt of attendance, and is paid at the end of the school year. It must follow the procedures detailed above. The district reimburses for registration fees and mileage, if their Principal recommended the professional development to the staff member. If the staff member chose to attend on his own, mileage would not be reimbursable.

   b. Attendance at conferences must follow the procedures detailed above. The district reimburses the attendee based on the OMG guidelines. Hotel arrangements are made by the Executive Secretary to the Superintendent. Airfare is reimbursed upon return.

4. Board members, officers and designated employees of the 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.

5. District travel expenditures **shall not include** costs for the following:

   a. Subsistence reimbursement for one-day trips.

b. Car rentals, limousine services, reverse telephone charges or entertainment costs.

c. Airfare without documentation of quotes from at least three airlines and/or travel agencies and/or online services.

6. Out-of-state travel:

a. 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.

b. Where a travel event has a total cost that exceeds $5,000.00, regardless of the number of attendees, or where more than three individuals from the district are to attend, the district shall obtain the prior written approval of the Executive County Superintendent.

Chapter 5 – REIMBURSEMENT FOR MILEAGE

1. Staff must be board approved in order to receive mileage reimbursement.

2. Staff must use the Mileage Reimbursement Form to be reimbursed for all appropriate travel. This form is available on the district website.

3. Staff members who are assigned duties in more than one building may be compensated for mileage. For travel between schools, mileage will be reimbursed based on the State-approved rate or the IRS rate, as appropriate.

4. Final travel and mileage forms for June will be turned into the Business Office no later than the last day of the school year.

Chapter 6 – LEGAL SERVICES

1. In order to help minimize the cost of legal services, the board will authorize the designated persons, the Superintendent, the School 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

Chapter 1 – ADEQUATE FACILITIES

Purpose: The board 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**:**

1. The Principal is responsible for overseeing the custodian(s) in their building. Maintenance is coordinated through the Supervisor of Buildings and Grounds. Any issues beyond routine cleaning and maintenance should be communicated to the Supervisor of Buildings and Grounds and/or the School Business Administrator.

2. Exterminator services are scheduled and coordinated by the Principal upon approval of the School Business Administrator. These services are to rid the building of rodents, insects and other pests in accordance with the district's Integrated Pest Management Plan. The Principal needs to notify the Supervisor of Buildings and Grounds when services are needed.

3. 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.

4. Trash collection is provided by contract and is under the supervision of the Supervisor of Buildings and Grounds. It is collected on a regularly scheduled basis.

5. The district shall maintain its Chemical Hygiene Plan. Chemicals, oils, paints, radioactive materials or other hazardous waste should not be disposed of in trash or waste water collection systems. If you have questions regarding the storage or disposal of these materials, contact the Supervisor of Buildings and Grounds.

6. 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.

7. All accidents will be reported to the central office on the appropriate district approved form. The accident form will be forwarded to the district insurance carrier by the School Business Administrator in accordance with the district's risk management procedures.

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

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

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

11. 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.

12. 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.

13. 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.

14. 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.

15. 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.

16. The district shall comply with all OSHA and PEOSHA requirements.

Chapter 2 –MAINTENANCE AND 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 district employee wants to request a repair or an enhancement from the Maintenance Department, they should put their request in writing to their principal. Upon the Principal's approval, the building secretary will input a work order or maintenance request into the School Dude work order system.

Prioritization:

The work orders will be performed in the following priority order, as determined by the Director of Buildings and Grounds:

1. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property that requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.

    a. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.

    b. Within three days, the Superintendent shall inform the Executive County Superintendent of the nature of the emergency and the estimated needs to respond to it.

    c. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.

    d. The contract shall only cover the necessary tasks to alleviate the emergency.

2. 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.

3. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board policy. Examples would include broken heaters or air conditioners in violation of "Indoor Air Quality" rules or PEOSHA requirements.

4. 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.

5. 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 Supervisor of Buildings & Grounds may group work orders in order to complete them in an efficient manner. The Superintendent or School Business Administrator may authorize the completion of a work order in a priority order other than above.

The Maintenance staff will obtain their work orders from their home school. The staff will not interfere with assignments of the Maintenance staff.

Chapter 1 – SECURITY

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

Procedure:

1. Buildings and Grounds Security

    a. The Supervisor of Building and Grounds and staff are responsible for buildings and grounds security.

    b. All exterior building doors shall be locked at all times. Doors will be unlocked for student admittance during bus arrival times only.

    c. Staff members shall not prop doors open for any reason.

    d. In the evening, all doors shall be locked except those where access is required for evening school, public meetings, or facility use events.

2. Visitors/Deliveries

    a. All visitors during the school day will be permitted access to the building only through the main school office.

    b. Outside deliveries shall be accepted only at main school office.

    c. Deliveries to loading area shall be permitted only after driver has checked into the main school office and a staff member has been assigned to oversee the delivery.

Chapter 1 – 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 office cabinet. It will also be distributed by electronic file that each member should keep at their home.

2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:

    a. Bomb Threats

    b. Fire

    c. Intruder with gun

    d. Weather

    e. Earthquakes

    f. Intruder/Fights

    g. Shooting

    h. Sexual Battery

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

3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:

    a. Planning and Coordination

    b. Continuity of Learning and Core Operations

c. Infection Control Policies and Procedures

d. Communications Planning

4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the Emergency Management Team.

5. Training on the Emergency Management Plan shall be conducted annually.

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 that must be cultivated and reinforced.

Procedure:

[To be added]

Chapter 2 – REPORT OF INJURIES

STAFF INJURIES:

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

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

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 board's Workers' Compensation physician, who will refer the employee to a specialist for this treatment. Failure to go to the board's physician will result in a possible rejection of the claim. The board's Workers' Compensation physician or the referred physician 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 to their Principal/Supervisor. 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 physician, emergency doctor or referred doctor, the employee must report back to work with a return-to-work form.

LITIGATION/LIABILITY:

Any incidents having the slightest possibility of potential litigation/liability must be reported to the School 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 School 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 to a staff member or student.

Chapter 3 – RECORDING OF DAYS ABSENT DUE TO INJURY/ACCIDENT

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.

Chapter 4 – PERSONAL ITEMS

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. The district strongly discourages teaching staff to bring in personal laptops from home. 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.

Chapter 5 – MOISTURE CONTROL PLAN

1.0 MOISTURE INTRUSION AND MOLD PREVENTION PLAN INTRODUCTION

This moisture-intrusion and mold prevention plan (Plan) was prepared for New Jersey School Boards Association Insurance Group (NJSBAIG) for use at their schools and associated facilities in New Jersey. In the event of infiltration, in-house staff must take necessary steps to prevent and/or remediate mold growth in order to protect the health of cunent of students, faculty and staff, and first responders. This Plan outlines best practices for the prevention of mold problems, describes the conditions under which remediation must be implemented, and special considerations for water-damage restoration and mold remediation. The goal of the Plan is to eliminate moisture in less than 48 hours to prevent mold growth or destroy it ifthe duration of moisture infiltration is unknown or greafer than 48 hours.

Mold has the unique ability to grow on almost any surface. Materials within a commercial/industrial building, such as carpet, wallboard, acoustical ceiling panels, furniture, and various insulation materials can easily support the growth of mold because they are a "food source." Primary components essential for mold to grow are a food source and moisture (in the form ofwater intrusion or even excess humidity). Because there are an abundance offood sources in commercial/industrial buildings, including buildings utilized as educational facilities, controlling moisture is the primary means by mold growth can be limited. This Plan provides the means to accomplish this objective by establishing procedures to control external sources of moisture (e.g., properly sealing roofs and windows, and maintaining grading), and control internal moisture, such as excess humidity and leaks (e.9., by properly maintaining HVAC and plumbing systems).

For the pulposes ofthis Plan, water intrusion events are classified as either minor or major. A minor event is one that requires a minimum amount of time and resources to repair and is generally considered to be a mold growth area less than l0 square feet (SF). A major event is generally considered to be a mold growth area greater than 10 square feet (SF) and is defined as one ofthe following: significant cost to repair the damage, or damage to a building owner's existing premises or to an occupied space. The water- intrusion response diagram (Figure 'l) on the following page describes the steps to be taken when moisture intrusion is discovered. Procedures for both minor and major water inffusion events are summarized in this Plan.

l.l Mold Basics

Mold is naturally present in all indoor and outdoor environments. Where excessive moisture or relative humidity is present for a sufficient period of time, mold will grow on surfaces, and, if left to populate, spores will discharge into the air. Drying will eventually stop mold growth, however, previous growth can become airborne if disiurbed and settle on other surfaces that can sustain growth. Mold growth in buildings can have structural, aesthetic, or health implications. Sustained wet conditions can create wood rot. Active mold growth generates musty odors and unsightly surface staining.

While the majority of occupants generally do not react with health problems to minor building mold growth, hypersensitive individuals may exhibit allergies, and immune compromised individuals may be subject to infection. Although mold growth is not regulated in most jurisdictions, preventative or remedial measures are generally encouraged.

Mold can gradually damage building materials and fumishings. If left unchecked, mold may eventually cause structural damage to wood components ofa building, weakening floors and walls as it feeds on moist wooden structural members.

FIGURE I: WATER- INTRUS1ON RESPONSE DIAGRAIV I

Mold can gradually damage building materials and furnishings. If left unchecked, mold may eventually cause structural damage to wood components of a building, weakening floors and walls as it feeds on moist wooden structural members.

Since the underlying cause of all mold growth problems is moisture, understanding the sources and controls of moisture associated with a building's construction is essential. Conditions which may lead to indoor air quality problems (musty odor, spore release) include the following:

- demolition/renovation of materials subject to previous mold groMh;
- the use of building materials (during renovations or new construction) with visible mold growth. Note: Some discoloration is normally present on many wood products. Inadequate protection during stockpiling could promote mold growh;

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normally moist materials, such as concrete, which emit moisture for an extended period of time after installation;

the presence ofuncontrolled hot, humid air prior to activation of air conditioning, leading to condensation on cooler surfaces;

defective moisture barriers in the building envelope (flashing, membranes, etc.); ongoing roof, window, or facade leaks; drainage problems around or on the building; releases from plumbing, sprinkler, process systems;

application ofinherently wet products (e.g., concrete, plaster);

HVAC controls not operating as intended (e.g., humidification, temporary air- conditioning/dehumidifi cation);

blocked condensate drains in air-handling units; and

Sub-floor air distribution systems subject to moisture problems from leaks or condensation near a poorly insulated exterior wall.

In general, materials which remain damp may promote mold growth. Moisture levels can be measured with a moisture meter.

1.2 Health Effects

Currently, there are no federal standards or recommendations, (e.g., OSHA, NIOSH, EPA) for airborne concentrations of mold or mold spores. Scientific research on the relationship between mold exposure and health effects is ongoing. This section provides a briefoverview, but does not describe all potential health effects related to mold exposure.

There are many types of mold. Most typical indoor air exposures to molds do not present a risk ofsevere adverse health effects. Molds can cause adverse effects in sensitive persons by producing allergens (substances that can cause allergic reactions). Potential health concerns are important reasons to prevent mold growth and to remediate existing problem areas. The onset ofallergic reactions to mold can be either immediate or delayed. Allergic responses include hay fever-type symptoms such as runny nose and red eyes.

Mold can also trigger asthma attacks in some individuals who are allergic to mold. In addition, exposure to mold can irritate the eyes, skin, nose and throat in certain individuals. Symptoms other than allergic and initant types are not commonly reported as a result of inhaling mold in the indoor environment.

Eating, drinking, and using tobacco products and cosmetics where mold remediation is taking place should be avoided. This will prevent unnecessary contamination offood, beverage, cosmetics, and tobacco products by mold and other harmful substances within the work area. 2.0 GENERAL PREVENTION STRATEGY

A proactive approach to preventive maintenance is key to preventing mold growh. By identifuing components ofbuildings that are susceptible to moisture intrusion, and conducting routine inspections and preventive maintenance on these systems, NJSBAIG will be able to manage their properties in a manner that:

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results in fewer mold incidents, reduces potential liability, and
' protects the value ofthe assets.
The key to mold prevention is moisture control. The most important initial step in prevention is a visual inspection. Frequenl checks ofthe building envelope, interior spaces, and drainage systems should be made to assure that they are in working order. Identi! and, to the extent possible, eliminate sources of dampness, high humidity, and moisture to prevent mold growth. Wet or damp spots and wet non-moldy materials should be cleaned and dried as soon as possible (preferably within24 to 48 hours ofdiscovery). Moisture due to condensation may be prevented by increasing the surface temperature ofthe material where condensation is occurring, or by reducing the moisture level in the air (humidity). Indoor relative humidity should be maintained below 70% (25-60%, if possible). Mechanical ventilation systems should be checked regularly, particularly for damp filters and overall cleanliness.
Resolving moisture issues before they become mold issues is in the best interest of NJSBAIG. The following are tips on preventing moisture issues:

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Fix leaky plumbing as soon as possible. Fix any leaks in the building envelope (windows, walls and roof) as soon as possible. Watch for condensation and wet spots. Fix source(s) ofmoisture intrusion as soon as possible.
Prevent moisture due to condensation by increasing surface temperature or reducing the moisture level in air (humidity). To increase surface temperature, insulate or increase air circulation. To reduce the moisture level in air, repair leaks, increase ventilation (if outside air is cold and dry), or dehumidi! (if outdoor air is warm and humid).
Keep heating, ventilation, and air conditioning ([IVAC) drip pans clean, flowing properly, and unobstructed.
Change filters regularly.
Perform HVAC maintenance on a regular basis in accordance with the specific manufactulers' instructions-

. Vent moisture-generating equipment to outside, where possible.

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To the extent possible, maintain low indoor humidity, below 60% relative humidity (RH), ideally 30-50%. The use ofa dehumidifier is wananted in certain situations.
Repair loose or lost roofing material. Keep roofgufters clean and direct downspout discharge away from the building.
Repair damaged or missing flashing at roofs, windows, and other interfaces or penetrations of the envelope.
Clean and dry wet or damp carpets in less than 48 hours.
Do not allow foundations to remain wet.
Provide drainage and slope the ground away from the foundation.
Monitor sprinkler and irrigation systems to avoid spraying onto building surfaces or creating pooling or excess / standing water near the buildings.
Keep landscaping ground cover sloped away from the building. Do not cover exterior wall weep holes.

3.0 WATER-DAMAGE RESTORATION/MOLD REMEDIATION

In all situations, the underlying cause ofwater accumulation must be rectified or fungal growth will recur. Any initial water infiltration should be stopped and cleaned immedialely. The potential for of mold growlh is greatly reduced by removal of moisture within the first 48 hours. If water is removed and materials are dried within that time period, mold remediation is usually not necessary.

3,1 Water-DamageRestoralion

The following procedures describe actions to be undertaken by in-house personnel upon discovering a moisture-intrusion event.

Step 1: The first step in water-damage restoration, after eliminating the moisture source, is to determine the Category of water. The Categories ofwater refer to the range of contamination in water, considering both its originating source and its quality after it contacts materials present inside the building. Time and temperature can also affect the quality ofwater, thereby changing its Category.

Category I Water originates from a sanitary water source and does not pose substantial risk from dermal, ingestion, or inhalation exposure. Examples ofCategory I water sources include: broken water supply lines; tub or sink overflows with no contaminants; appliance malfunctions involving water-supply lines; melting ice or snow; falling rainwater; broken toilet tanks, and toilet bowls that do not contain contaminants or additives. However, once clean water leaves the exit point, it may not remain clean once it contacts other surfaces or materials.

The cleanliness ofCategory I water may deteriorate to Category 2 or 3 for many reasons, including but not limited to: contact with building materials, systems and contents; mixing with soils and other contaminants. Some factors which influence the potential organic and inorganic load in a structure include the age and history ofthe sfucture, previous water losses, general housekeeping, the type ofuse ofthe structure (e.g., nursing home, hospital, day care, warehouse, veterinary clinic), and elapsed time or elevated temperature. Odors can indicate that Category I water has deteriorated.

Category 2 Water contains significant contamination and has the potential to cause discomfort or sickness ifcontacled or consumed by humans. Category 2 waler can contain potentially unsafe levels of microorganisms or nutrients for microorganisms, as well as other organic or inorganic matter (chemical or biological). Examples ofcategory 2 water include: discharge from dishwashers or washing machines; overflows from washing machines; overflows from toilet bowls on the room side ofthe trap with some urine but no feces; seepage due to hydrostatic pressure; broken aquariums and punctured water beds.

The cleanliness ofCategory 2 water can deteriorate for many reasons, including but not limited to: contact with building materials, systems, and contents; mixing with soils and other contaminants. Factors that influence the potential organic and inorganic load in a structure include the age and history ofthe structure, previous water losses, general housekeeping, the type ofuse ofthe structure, and elapsed time or elevated temperature.

Category 3 Water is grossly contaminated and can contain pathogenic, loxigenic or other harmful agents. Examples ofCategory 3 include: sewage; toilet backflows that originate from beyond the toilet trap regardless of visible content or color; all forms of flooding from seawater; ground surface water and rising water from rivers or streams, and other contaminated water entering or affecting the indoor environment, such as wind-driven rain from hurricanes, tropical storms, or other weather-related events. Such water sources may carry silt, organic matter, pesticides, heavy metals, regulated materials, or toxic organic substances.

Care should be exercised if the water infiltrating a building area is polluted (i.e., blackwater). Following repairs to prevent any further infiltration, any contaminated ceiling tiles, carpet, upholstered furniture, paper products, or similar materials must be disposed of in sealed containers by a water restoration contractor. The contractor must disinfect the entire area before build-back occurs.

Special Situations - If a regulated or hazardous material is part of a water damage restoration project, then a specialized expert may be necessary to assist in damage assessment, and govemment regulations apply. Regulated materials posing potential or recognized health risks may include, but are not limited to: arsenic, mercury, lead, asbestos, polychlorinated biphenyls (pCBs), pesticides, fuels, solvents, caustic chemicals,

radiological residues. For situations involving visible or suspected mold, contact the facilities manager for further direction.

The category of water initially determined can change during the course ofthe project. To prevent amplification of microorganisms, prompt response is necessary for all Categories ofwater intrusion.

It is important to note that in cases of moisture-intrusion involving Category 3 and special situations. a qualified water-damase restoration or hazardous material removal contractor should be used to remove water-damased buildins materials in lieu ofin-house personnel.

Step 2: This step involves performing a visual inspection to identiry possible mold growth by in-house personnel. The extent of any mold growth should be visually assessed. Ceiling tiles, gypsum wallboard (Sheetrocko), cardboard, paper, and other cellulosic surfaces should be given careful aftention during a visual inspection. If mold is observed, in-house personnel should contact facility management and, if possible, isolate the area to prevent unauthorized access. Facility management is responsible for retaining a Remediation Contractor to perform any required mold remediation.

Step 3: If mold is not present, in-house personnel should determine the extent of water-damaged building materials, and begin the drying process using air rnovers, exlraclion units, and dehumidiliers. The guidelines in Table I below are designed to help avoid the need for remediation of mold growth by taking quick action before growth starts. It is important to communicate the discovery of water-intrusion to the appropriate facility management personnel so that the appropriate action can be taken as the nature and extent of water restoration activities can vary.

Table I: Water Damage - Cleanup and Mold Prevention Guidelines for Response to Clean Water Damage within 24-48 Hours to Prevent Mold GroMh*

織』	111「 Books and Papers
Carpet and backing - dry wilhin 24-48 hoursg	
Ceiling tiles Cellulose insulation	
Concrete or cinder block surfaces	
Fiberglass insulation	

Actions

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o For non-valuable items, discard books and papers. .

Photocopyvaluable/importantitems,discardoriginals. . Freeze (in frost-free freezer or meat locker) or freeze-dry.

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Remove water with water extraction vacuum. o Reduce ambient humidity levels with dehumidifier. e Accelerate drying process with fans.

o Discard and replace.

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Discard and replace.

Remove water with water exttaction vacuum. Accelerate drying process with dehumidifiers, fans, and/or

heaters.
Discard and replace.
Water Restoration Eauipment

To be able to perform the response actions listed in Table I above, in-house personnel must have an adequate supply ofbasic drying equipment, which must be maintained and in good working order. Without this equipment, the drying process could be delayed or prolonged and the potential for mold growth increased. The required equipment is described below and includes moisture meters, water extraction units, air moving equipment, and dehumidification equipment.

Moisture Meters: Abnormal moisture in building materials, systems and contents often cannot be detected by human senses. In-house personnel should use a moisture meter to: establish dry standards and drying goals; determine moisture levels in the affected building materials; and determine when the drying goals have been achieved. Moisture meters either measure moisture on a relative (qualitative) scale or in actual percentage of moisture content (quantitative).

Water Extraction Units: Extraction equipment with sufficient vacuum capability (lift and airflow) can be used to efficiently remove water from structures, systems and contents. Extraction units can be used as pumping equipment for removing deep standing water when pumps are not available.

Air Moving Equipment: Air moving equipment or fans can be used to direct airflow at or across wet materials to promote evaporation or to create a pressure differential between two areas. Many ofthe devices described below can also be fitted with flex duct or temporary dusting to direct airflow to other areas. Air moving equipment has various airflow and static pressure capabilities. In-house personnel should follow the safety, operation and maintenance instructions provided by the manufacturer where applicable.

Dehumidification Equipment: Dehumidification is the process of removing moisture from air. There are two methods of dehumidification common in the drying process:

I. Refrigerant dehumidification involves cooling the air below its dew point. Cooling air increases RH, thereby decreasing the air's ability to hold moisture. Excess moisture is condensed from the air onto the dehumidifier's chiller coils.

2. Desiccant dehumidification, which places air in contact with a desiccant material, and removes moisture by direct sorption and vapor pressure differences.

3.2 Mold Remediation

If moisture has not been removed within 48 hours of moisture infiltration, mold growth is likely to have begun and mold remediation may be necessary. Table 2 below presents remediation guidelines ior building materials that have are likely to have mold growth. Remediation efforts are more intensive than prevention, and they must be designed to protect the health of building occupants and remediation personnel. The nature and extent ofremediation will depend on the extent ofthe damage, the types of materials affected, and the presence/type of mold growth.

T,ble 2: Watert -

Material or Fumishing Affected
Books and papers Carpet and backing Concrete or cinder block
Hard surface, porous flooring (linoleum, ceramic tile, vinyl)
Non-porous, hard surfaces (plastics, metals)
Upholstered firmiture & drapes
Wallboard (drywall and gypsum board)
Carpet and backing Concrete or cinder block
Hard surface, porous' flooring (linoleum, ceramic tile, vinyl)
Non-porous, hard surfaces (plastic\, metals)
Upholstered furniture & drapes
Wallboard (drywall and gypsum board)

Wood surfaces

Personal Protective

Cleanup Methodsf (see below)

3 1, 3 1, 3

1, 2, 3

1, 2, 3 1, 3 3

1, 3, 4 1, 3

1, 2, 3

1, 2, 3

1, 3, 4

3, 4 1, 2, 3

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- ,'- , Containment (see below)

-:--"-'.'."*, ' Equrpment (see below)

Minimum

N-95 respirator, gloves, and goggles

None required

Limited or Full

Use professional judgment, coosider potential for remcdiator exposure and size of contaminaled area

Limited

Use professional judgment, consider potrntial for remediator/occupant cxposure and size of conlaminated area

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Carpet and backing

Concrete or cinder block

Hard surface, porous flooring (linoleum, ceramic tile, vinyl)

Non-porous, hard surfaces (plastics, metals)

Upholstered furniture & drapes

Wallboard (drywall and gypsum board)

Wood surfaces

1,3,4 1,3

1,2,3,4

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t,2,4

3,4

1,2,3,4

Useprofessionaljudgment, Useprofessionaljudgment, consider potential for consider potential for

*Use professional judgment to determine prudent levels of Personal Protective Equipment and containment for each situation, particularly as the remediation site size increases and the potential for exposure and health effects rises. Assess the need for increased Personal Protective Equipment, if, during the remediafion, more extensive contamination is encountered than was expected. Consult Table I above if materials have been wet for less than 48 hours, and mold growth is not apparent. These guidelines are for damage caused by clean water. If you know or suspect that the water source is contaminated with sewage, or chemical or biological pollutants, then the Occupational Safety and Health Adminishation (OSHA) requires PPE and containment. An experienced professional should be consulted if you and/or your remediators do not have expertise in remediating contaminated water situations.

tSelect method most appropriate to situation. Since molds gradually destroy the things they grow on, if mold growth is not addressed promptly, some itcms may be damaged such that cleaning will not restore their original appearanceilfmold growth is heavy and items are valuable or important, you may wish to consult a restoratior/water dariagc/rimediation expert. please note that these ar€ guidelines; other cleaning methods may be preferrcd by some professionals.

Tablc developed from literature and rem€!iation documen8 inciuding Bioaerosolst Assessment and Control (Am€rican Conference ofGovernmental Industrial Hygienists, 1999) and llcRCs5o0, Srandard and Reference Guide for professional Water Damage Restoration, (Institute oflnspection, Cleaning and Restoration, 1999.

Please note that Tablo I and Table 2 contain general guidelines. Their purposc is to provide basic information for building or facility managers to first assess the extent ofth€ damage and then to dJtermine wheiher the remediation should bo managed by in'house personocl or outside professionals. The building or facility manager can then use the guidelines to help desiln a remediation plan or to assess a plan submitted by outside professionals.

Although this document has a residential focus, it is applicable to other buildiDg types. Cleanup Methods

Method l: wet vacuum (in the case of porous materiars, some mold spores/fragments wi remain in the material but will not grow if the material is completely dried). Steam ci-eaning may be an alternative for carpets and some upholslered fumiture.

Method 2: Damp-wipe surfaces with plain water or with water and detergent solution (except wood - use wood floor cleaner); scrub as needed.

remediator/occupant remediatorexposureandsizo

exposure and size of contaminated area
ofcontaminated area

o Method 3: High-efficiency particulate air (HEPA) vacuum after the material has been thoroughly dried. Dispose ofthe contents ofthe HEPA vacuum in well-sealed plastic bags.

r Method 4: Discard - remove water-damaged materials and seal in plastic bags while inside of containment, ifpresent. Dispose ofas normal waste. HEPA vacuum area after it is dried.

Personal Protective Equiomeni (PPE) Minimum: Gloves, N-95 respirator, goggles/eye protection

Limited: Gloves, N-95 respirator or half-face respirator with HEPA filter, disposable overalls, goggles/eye protection

Full: Gloves, disposable full body clothing, head gear, foot coverings, full-face respirator with HEPA filter

Containment

Limited: Use polyethylene sheeting ceiling to floor around affected area with a slit entry and covering flap; maintain area under negative pressure with FIEPA filtered fan unit. Block supply and retum air vents within conlainment area.

Full: use fwo layers of fire-retardant polyethylene sheeting with one airlock chamber. Maintain area under negative pressure with HEPA filtered fan exhausted outside of building. Block supply and retum air vents within containment area.

The goal of mold remediation is to remove the mold and prevent human exposure and damage to additional building materials and furnishings. Remediation should clean up mold contamination, not just kill it Even after it is dead, remaining mold fragments may still be allergenic, and some are potentially toxic' The use of biocides is not routinely recommended during remediation. However, theie may be some instances when the use of a biocide may be justified, such as when immune compromised individuals are present. It is not possible to get rid of all mold spores in a building environmeni. Spores will be present, but they will not grow if the moisture problem in the building is fixed.

As previously mentioned, this mold prevention and remediation program allows for in-house personnel to conduct remediation for water inbusion events considered minor. Procedures for cleaning small isolated areas are provided below:

Remediation can be conducted by in-house personnel under limited circumstances. Such persons should receive training on proper clean up methods, personal protection, and potentiai health hazards. This

training can be performed as part of a program to comply with the iequirements of the OSHA Hazard Communication Standard (29 CFR 1910.1200).
Best practices suggest that at a minimum first responders should don N95 disposable respirator when performing mold remediation. Gloves and eye protection should be wom.

. The work area should be unoccupied. Vacating people from spaces adjacent to the work area is not necessary but is recommended in the presence of infants (less than l2 months old), persons recovering from recent surgery, immune suppressed people, or people with chronic inflammatory lung diseases (e.g., asthma, hypersensitivity pneumonitis, and severe allergies).

. Consider all wet wiring, light fixtures, and electrical outlets to be shock hazards until they have been checked by a building inspector and/or electrician. Until then, turn the power off in the area ofthe water damage. (Note: only persons knowledgeable about electrical shock hazards should shut the power off.) All electrical conduit breakers, GFI's (Ground Fault Intenupters), and fuses that have become wet need replacing. Switches and outlets that were wet can be cleaned and reused but, when in doubt, should be replaced.

' Containment ofthe work area for minor mold growth areas is not necessary. Dust suppression methods, such as misting (not soaking) surfaces prior to remediation, are recommended.

' Contaminated materials that cannot be cleaned should be removed from the building in a sealed plastic bag. There are no special requirements for the disposal of moldy materials. The work area and areas used by remedial workers for egress should be cleaned with a damp cloth and/or mop and a detergenl solulion.

' Allareas should be left dry and visibly free from debris.

There may be instances when remediation work is outside the scope of in-house capability. A series of criteria have been developed to assist management in identifing those situations in which outside services should be called in to perform remediation or clean-up work. The criteria are presented in Section 5.0.

3.3 Asbestos Containing Materials

The United States Environmental Protection Agency promulgated a regulation lo ban most asbestos use and manufacturing in the u.s. The National Emission Standards for Hazardous Air pollutants (NESHAPs,40 CFR 61, Subpart M) rule banned most spray applied surfacing ACM (used for fireproofing/ insulating and decorative purposes) as well as most forms ofthermal insulation on pipes and boilers. In July 1989 the EPA, using the Toxic Substances Control Act (TSCA) Authority, esrablished a rule commonly known as the Asbestos Ban and Phaseout Rule (40 cFR 763, Sec. 762.160 - 763.179). However, much ofthe original Rule was overturned by the U.S. Fifth Circuit Court ofAppeals in 1991.
The use ofasbestos was common in building materials used in the construction ofbuildings prior ro 1989. In addition to the building products listed above, asbestos is known to have been used in plaiter, wall board, joint compound, sheet flooring, vinyl floor tiles, flooring mastics, and acoustical ceiling tiles. If water-damaged/moldy building materials are not made of glass, wood, or steel; there is the potential for these materials to contain asbestos.
Prior to the removal ofwater and mold damaged building materials, it is necessary to determine ifthe materials to be handled contain asbestos by reviewing existing asbestos building surveys. Ifprevious testing documentation is unavailable, the testing ofsuspect asbestos-containing water,damaged building materials should be performed to determine if asbestos is present. Water and mold damaged malerials that are positive for asbestos will need to be removed in accordance with federal, state, and local regulations.

4.0 TRAINING

In conjunction with this Plan, in-house personnel should receive training as to the proper procedures for handling moisture-intrusion incidents and mold related concems. In-house personnel will receive basic mold and asbestos awareness training. All mold growth indoors will be considered a priority and removed. Only personnel that have been properly trained will clean or remediate visible mold growth. Training will be conducted in the following areas pertaining to water intrusion/mold:

. Recognizing the presence of mold; . Recognizing factors which could lead to water intrusion in the future; ' How to report mold relaled information and who to report this information to; . Proper water-damage and remediation procedures (ifapplicable); and . Recognizing the presence ofsuspect asbestos-containing building materials.

In-house personnel shall not attempt to remediate mold growth at medium and large areas (greater than l0 square feet). Subcontractors, who perform mold remediation on behalf of Feesers for areas greater than l 0 square feet, must be qualified to perform the work and are required to follow the remediation guidelines presented herein.

5.0 IDENTIFICATION OF QUALIFIED CONTRACTORS

There may be instances when remediation work is outside the scope of in-house capability. A series of criteria have been developed to assist management in identifing those situations in which outside services should be called in to perform remedialion or clean-up work. The criteria that would necessitate the use ofoutside professional help include:

. Employee makes a health-related complaint, . Mold growth is more than l0 sq. ft., . The moisture or mold complaint is the third complaint for the same location, . Odors with undetermined causes, . Excessive humidity with undetermined causes, . Complexity ofthe repair and construction element, . Mold growth within the ductwork, . Known asbestos materials and/or lead based paint are present.

The Plan requires that an outside contractor perform remediation ofmold growth areas exceeding l0 square feet. The best way to qualifr mold remediation contractors is to seek assistance from trainid environmental health professionals. Contractors with remediation construction experience should be utilized.

5.1 Qualilications

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Obtain a statement of qualifications.

Obtain a list ofprevious projects and the corresponding clients/references. Request a certificate ofinsurance. Inquire as to certification ofworkers and the company. Research the certification and the certifoing body.

. Inquire which other companies the contractor is working for and obtain contacts at those companies.

5. 2 Procedures . Inquire about the company's approach to inspection of water losses and mold contamination

claims in order to confirm the viabilify ofthe biological expert's remedial plan. . Ask about the types ofcontainment procedures/guidelines that are in place. . Inquire about the company's philosophy and approach to source control. ' Inquire how the company will assure there will not be a reoccurrence of mold.

5. 3 EquipmenVMaterials

. Ask the company to describe the performance capabilities ofthe equipment being recommended.

. Discuss how the restoration program incorporates available resources, such as existing HVAC systems.

. Obtain lists of which chemicals will be used on the project.

. Obtain MSDS material safefy data sheets for all chemicals to be used on the project. 5. 4 Communication/Responsiveness

' Ask how progress ofthe contractor's work will be communicated.

' Inquire which documentation is routinely maintained and provided to property owners and insurance caniers.

6. 0 DOCUMENTATION

All water intrusion events must be documented fiom start to finish. Documentation should identifi the water intrusion source, clean-up procedures, methods used to repair the leak and associated damage, follow-up activities, and reports from an outside consultant (industrial hygienist), if water intrusio-n is a major event. All interested parties should be put on notice following moisiure intrusion events considered major. These parties would include insurance carriers; and tenants especially ifthey are in any way affected or responsible for the water intrusion event.

7,0 LEGIONNAIRESPREVENTIONPLANINTRODUCTION

The purpose ofthis Plan is to provide information to minimize Legionella contamination in building water systems, and provides specific guidelines that will contribute to the safe operation ofbuilding water systems to minimize the risk of occurrence of Legionellosis.

7.1 Legionella l0l

Legionellae are rod-shaped, gram negative bacteria. Over 40 species ofLegionella have been identified; L. pneumophila appears to be the most virulent and is associated with approximately 90% ofcases of Legionellosis. The risk ofacquiring Legionnaires' disease is greater fo. oldq p.,.on, and for those who smoke tobacco or have chronic lung disease. Persons whose immune system is suppressed by certarn drugs or by underlying medical conditions appear to be at particularly high risk.

Legionellae bacteria are commonly present in natural and man-made aquatic environments. The organism is occasionally found in other sources, such as mud from streams and potting soils. In natural water sources and municipal water systems, Zegionella are generally present in very low or undetectable concentrations, However, under certain circumstances within manmade water systems, the concentration of organisms may increase, a process termed "amplification." Conditions that are favorable for the amplification oflegionellae growth include water temperatures of25-42 degrees Celsius (oC) (77-108 degrees Fahrenheit), stagnation, scale and sediment, biofilms, and the presence of amoebae. Legionellae infect and multiply within several species of free-living amoebae, as well as ciliated protozoa. The initial site of infection in humans with Legionnaires' disease is the pulmonary macrophage. These cells engulf Legionellae, provide an intracellular environment that is remarkably similar to that within host protozoa, and allow for multiplication ofthe bacterium. Growth in nature in the absence ofprotozoa and/or in the absence of complex microbial biofilms has not been demonstrated.

There is an indication that growth of Legionella is influenced by certain materials. Natural rubbers, wood, and some plastics have been shown to support the amplification of Legionella, while other materials such as copper inhibit their growth. Generally, Zegionella thrive in diverse, complex microbial communities because they require nutrients and protection from the environment. Controlling the populations of protozoa, and other microorganisms may be the best means of minimizing Legionella.

7,2 Transmission of Legionnaires' Disease

Most data on the transmission of Legionnaires' disease are derived from investigations of disease outbreaks. These data suggest that, in most instances, transmission to humans oicurs when water containing the organism is aerosolized in respirable droplets (l-5 micrometers in diameter) and inhaled by a susceptible host. A variety of aerosol-producing devices have been associated with outbreaks of Legionnaires' disease, including cooling towers, evaporative condensers, showers, whirlpool spas, humidifiers, decorative fountains, and a grocery store produce mister. Aspiration ofcolonized drinking water into the lungs has been suggested as the mode of hansmission in some cases of hospital-acqu ired Legionnaires' disease.

Numerous investigations have demonstrated that cooling towers and evaporative condensers have served as the sources of Legionella-contaminated aerosols causing outbreaks of community- and hospital-acquired infection. A number of outbreaks of Legionellosis associated with cooling towers ani evaporative condensers have occurred after these devices have been restarted following a period of inactivity Shower heads and tap faucets can also produce aerosols containing legionellae in droplets of respirable size.

Common amplifiers (growth factors) associated with building water systems, including the treatment recommended to minimize the risk of Legionellosis, are discussed below.

8.0 POTABLE WATER SYSTEMS

Factors associated with the plumbing system that may influence the growth of legionellae are as follows:

. . .

Chlorineconcentration; Temperature; and Plumbing system design and materials

Municipal potable water supplies are generally chlorinated to control the presence of microorganisms associated with sewage. Legionellae are more tolerant ofchlorine than many other bacteria, and may be present in small numbers in municipal water supplies. Potable water can also support legionellae growth if the water temperature is in the range of 77-l 08'F. Plumbing design and materials also influence the growth of legionellae.

Growth of legionellae may occur in portions ofthe system with infrequent use, in stagnant water, and in portions ofthe system with tepid temperatures. Growlh may also occur in dead-end lines, attached hoses, shower nozzles, tap faucets, hot water tanks, and reservoirs. Rubber washers and fittings, including water hammer arrestors and rubber hoses with spray attachments, have been shown to provide sites for growth of legionellae. Organic compounds leached from plumbing materials may contribute to growth of heterotrophic bacteria, including legionellae.

Contaminated potable water sources present the greatest risk when dispersed into the air in a very small droplet size (less than 5 micrometers) that can be inhaled deeply into the lungs. Actions that may generate small droplets are those that break up the water stream, i.e., shower nozzles, aerators, spray nozzles, water impacting on hard surfaces, and bubbles breaking up. Both dead and living microorganisms, biofilms, and debris may provide nutrient sources for legionellae growth. When legionellae are found in plumbing systems, it is common to detect the microbes in the sediment in hot water tanks, and in peripheral plumbing fixtures that accumulate sediment.

Where practical in high-risk situations, cold water should be stored and distributed at temperatures below 20'C (68'F), while hot water should be stored above 60'C (140'F) and circulated with a minimum retum temperature of 124'F. However, great care should be taken to avoid scalding problems. One method is to install preset thermostatic mixing valves. Where buildings cannot be retrofitted, periodically increasing the temperature to at least 66"C (150'F) or chlorination followed by flushing should be considered. Systems should be inspected annually to ensure that thermostats are functioning properly. Where practical in other situations, hot water should be stored at temperatures of l20oF or above. Those hot or cold water systems that incorporate an elevated holding tank should be inspected and cleaned annually. Lids should fit closely to exclude foreign materials.

Where decontamination ofhot water systems is necessary (typically due to implication ofan outbreak of Legionellosis) the hot water temperature should be raised to 160-1 70'F and maintained at that level while progressively flushing each outlet around the system. A minimum flush time of five minutes has been recommended by the center for Disease control. However, the optimal flush time is not known and longer flush times may be necessary.

9.0 EMERGENCY WATER SYSTEMS-SAFETY SHOWERS, EYE WASH STATIONS, AND FIRE SPRINKLER SYSTEMS

These systems are generally plumbed to the potable water system, have little or no flow with resulting stagnant conditions, and may reach temperatures warmer than ambient. The presence of legionellae, heterotrophic bacteria, and amoebae in these systems has been documented. When the devices are used. aerosolization is expected.

Safety shower and eye wash stations should be flushed at least monthly. In the case of fire sprinkler systems, it is recommended that fire-fighting personnel wear protective respiratory gear and that non- firefighting personnel exit the buming area. Appropriate precautions should be taien when checking the operation of fire sprinkler systems.

IO.O ARCHITECTURAL FOUNTAINS AND WATERFALL SYSTEMS

In these systems, water is either sprayed in the air or cascades over a steep media such as rocks, and then

it retums to a man-made pool. These systems are sometimes operated intermittently with on+ime often scheduled only during certain time periods. Systems that are operated intermittently may encourage greater biocontamination.

Because of the high temperature ranges needed for proliferation of legionellae bacteria, outdoor fountains and pools in hotter climates, and indoor fountains and pools subject to sources ofheat may be susceptible to legionellae groMh. Temperature increases may be facilitated by heat from pump/filter systems themselves. Intermittent operation may also create situations where temperature increases occur in isolated areas ofthe system. Fountains are subject to contamination from a wide variety ofpotential nutrient sources, including materials scrubbed from the air and returned to the pool with the falling water droplets as well as organic and inorganic materials dropped, thrown, or blown into the pool.

The recommended treatment for fountains includes:

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Regular cleaning is recommended; and Use of filters should be considered; however, systems with a small water volume may be drained, and refilled with fresh water every few weeks in lieu of filtering.

Microbial fouling control is important, especially where the conditions are such that there are significant periods of time when the temperature ofthe fountain water is in the range thal is favorable for the amplification of legionellae growth. When biocidal treatment is employed for microbial fouling control, the biocide must be registered with the United Slates Environmental Protection Agency (USEPA) for use in decorative fountains.

I I.O COOLING TOWERS INCLUDING FLUID COOLERS (CLOSED-CIRCUIT COOLING TOWERS) AND EVAPORATIVE CONDENSERS

Evaporative heat rejection equipment such as cooling towers and evaporative condensers have been implicated in numerous outbreaks of Legionnaires' disease, and studies have shown that detectable levels of legionellae are present in many ofthese devices.

A cooling tower is an evaporative heat transfer device in which atmospheric air cools warm water, with direct contact between the water and the air, by evaporating part ofthe water, Air movement through such a tower is typically achieved by fans, although some large cooling towers rely on natural draft circulation ofair. cooling towers typically use some media, referred to as "fi11," to achieve improved contact between the water and the cooling air. The typical temperature ofthe water in cooling towers ranges from 85'F to 95 'F although temperatures can be above 120 'F and below 70'F depending on system hiat load, ambient temperature, and system operating strategy.

Closed-circuit cooling towers and evaporative condensers are also evaporative heat transfer devices. Both are similar to conventional cooling towers, but there is one very significant difference. The process fluid (either a liquid such as water, an ethylene glycol/water mixture, oil, etc., or a condensing reirigerant) does not directly contact the cooling air. Rather, the process fluid is contained inside a coil asiembly. Water is drawn from the basin and pumped to a spray distribution system over the coil assembly while ihe cooling air is blown or drawn over the coil by fans. Removal ofheat is achieved by evaporating part ofthe water. Water temperature in closed-circuit cooling towers and evaporative condensers is simiiar to that in cooling towers.

Cooling towers and evaporative condensers incorporate inertial stripping devices called drift eliminators to remove water droplets generated within the unit. While the effectiveness ofthese eliminators can vary significantly with the design (new state-of-the-art eliminators are significantly more efficient than older designs) and the condition ofthe eliminators, it should be assumed that some water droplets in the size range of less than 5 micrometers leave the unit. In addition, some larger droplets leaving the unit may be reduced to 5 micrometers or less by evaporation.

Because cooling towers and evaporative condensers are highly effective air scrubbers and because they move large volumes ofair, organic material and other debris can be accumulated. This material may serve as a nutrient source for legionellae growth. Diverse biofilms, which can support the growth of legionellae, may be present on heat exchanger surfaces, structural surfaces, sump surfaces, and other miscellaneous surfaces. The key recommendations are that the system be maintained clean and that a biocidal treatment program be

developed and implemented. It is also recommended that the services ofa qualified water treatment specialist be used to define and oversee the treatment. Keeping the system clean reduces the nutrients available for Legionella growth. Regular visual inspections should be made for general cleanliness. The cold water basin ofthe unit should be cleaned when any buildup of dirt, organic matter, or other debris is visible or found through sampling. Mechanical filtration may be used to help reduce these solids. strainers, cartridge filters, sand filters, centrifugal-gravi!-type separators, and bag-type filters can be used to assist in removal ofdebris. The drift eliminators should also be inspected regularly and cleaned if required or replaced ifdeteriorated or damaged.

An effective water treatment program allows more effrcient operation due to lower fouling, a longer system life due to decreased corrosion, and safer operation ofthe system due to reduced.hun..t of microbial exposure to rhe public.

Control of scaling and conosion is necessary in many water treatment programs. Scale such as calcium carbonate and/or other minerais containing silica, magnesium, and phoiphate may precipitate onto heat exchanger and piping surfaces. Scaling can be minimized by use of inhibito.s contuining phosphonates, phosphates, and polymers to keep calcium and carbonate and other minerals in solution. Corrosion can be minimized by the use of inhibitors such as phosphate, azoles, molybdenum, and zinc. Scale and corrosion inhibitors are effective if microbial fouling and biofilm development are properly controlled. Microbial fouling can influence scaling and corrosion processes and can affect the perf:ormance of inhibitors. Microbial biofilms on surfaces can consume certain inhibitors (such as p'hosphates, phosphonates, and azoles), prevent access of inhibitors to surfaces, create localized oxygen-depleted zones, change tire pH near surfaces, and accumulate or trap deposits onto surfaces.

Microbial fouling is controlled by the use of biocides, which are compounds selected for their ability to kill microbes while having relatively low toxicity for plants and animals. In the USA, the United States Environmental Protection Agency has regulatory authoriry for biocides and requires iegistration of all biocides. In addition, registration is required in each state where the biocide will be disiributed. Non-oxidizing biocides include many organic compounds registered with the USEpA for cooling water applications These biocides function in.a number ofways, including reacting wilh intraceli-ular enzymes, solubilizing cell membranes, and.precipitating essential proteins in iricrobiaicellwalls. properly used, non-oxidizing biocides are effective for control ofthe microbial fouling process in cooling wate'r systems. It is generally good practice to regularly alternate the biocides used foia cooling water syltem to avoid the selection and growth ofresistanl strains of microbes. The alternating biocidJapproa"h has been emphasized with the rationale that the population that survives the biocide treatmenl one week is susceptible to the alternate biocide a week or two later. Alternating the dose and frequency of the same biocide is also used to achieve this goal.

Equally important to controlling scale and conosion is keeping the system clean and free of sediment. Common sources of sediment include materials scrubbed noln ttr" uir 1ai.t, leaves, paper, kitchen or other organic exhaust), precipitated solids (calcium, magnesium, carbonate silica), and corrosion products (rust). Microbes including bacteria, protozoa, algae, and (infrequently) fungi can grow in cooring systems and use the above materials as nutrients. Consequently, it is desirable to either prevent the entry ofthe material into the system or to remove it from the system.

When the system is to be shut down for a period of more than three days, it is recommended that the entire system (cooling tower, system piping, heat exchangers, etc.) be drained to waste. When draining the system is not practical during shutdowns ofshort duration, the stagnant cooling water must be pretreated with an appropriate biocide regimen before tower start-up.

The information provided above was prepared using; ASHME Guideline 12'2000, ASHREA Standard - Minimizing the Risk of Legionellosis Associated with Building Water Systems, February 10, 2000.

Any questions regarding this plan should be directed to:

Toln Gross at 848-207 -7 697 Facility Supervisor/Manager: Phone Number:

PLEASE READ CAREFULLY This Company has undertaken the preparation of a plan for your premises, equipment, or operations (whichever is pertinent to the type of insurance applied for or

provided) for the purpose of supporting the functions of risk undeMriting. Any recommendations or information provided is not intended as a substitute for advice from a safety expert or legal counsel you may retain for your own purposes. It is not intended to supplant any legal duty you may have to provide a safe premises, workplace, product or operation.
(Rev. U-09/2006)

Chapter 1 – VEHICLE TRACKING

1. The Superintendent's Secretary 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

   i. The usage category such as regular business or maintenance

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, if applicable

e. Incidents of improper or non-business usage, if applicable

f. Accidents, if applicable

g. Other relevant information

3. A record of maintenance, repair and body work for each district vehicle including:

a. The maintenance schedule

b. The category of work performed

c. The mileage on the date work was performed

d. The cost of the work performed

Chapter 2 – 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 district for pool use according to the following classifications:

    a. Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator, Supervisor of Buildings and Grounds, or other supervisory employees who, based on their job duties, may be spread across the district. No individual assignment shall be made for the primary purpose of commuting.

    b. 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 district shall ensure that an 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. The district vehicle shall be used primarily for business purposes; however, incidental and de minimis personal use is permitted.

8. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the Superintendent’s Office.

9. No physical alterations shall be made to a vehicle without prior approval by the School Business Administrator or Superintendent.

10. Drivers of district vehicles shall possess and maintain a valid driver's license to operate a vehicle in New Jersey.

11. When a vehicle is due for routine maintenance, the vehicle coordinator shall coordinate the service with the driver.

12. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.

13. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.

14. 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 Superintendent's Office.

15. 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 Superintendent's Office.

16. 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. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes

f. Use of a district vehicle by an unauthorized individual while assigned to an employee.

g. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities.

h. Use of radar detectors in district vehicles.

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

Chapter 1 – FOOD SERVICE

Purpose: The board recognizes that food service is required for the promotion of education. The board has the responsibility to provide food services to all full-time students.

Procedure:

1. Before the beginning of each school year, the School Business Administrator or designee files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program for district schools eligible to participate.

2. 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 begins. In these instances, no lunch applications need to be filled out.

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

4. The Principal's secretary provides applications for free and reduced meals to each student before the opening of school. Completed applications are forwarded to the Business Office

5. The Business Office 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.

6. A master eligibility must be completed and is maintained by Business Office 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.

7. 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.

8. 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.

9. Deposits are prepared daily by school and reconciled to the register tapes by the appropriate personnel.

10. Each year, the board 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.

11. 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.

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

Chapter 2 – END-OF-YEAR PROCEDURE

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

Procedure:

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

1. Principal's Miscellaneous Account

2. Emergency end-of-year supplies

3. End-of-year activities such as field days, graduation, after-school programs, assemblies and workshop/in services

4. Contractual responsibilities

5. State and federally funded programs

6. Maintenance and custodial supplies necessary for building safety

7. Repair services for instructional and non-instructional equipment

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. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.

d. District should track cost of replacement on all technology equipment valued above $500.00.

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, tapes 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 School 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, backup 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 expiration 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 – PROTECTING 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 and intrusion prevention measures to prevent access from unauthorized sources.

    a. Any applications or web pages that will be viewable by the general public or by certain users, will be held in the “DMZ”, or that portion of the network where is there is limited trust.

    b. Network resources that are relegated to the “DMZ” will be completely separated from any internal networks, thereby blocking firewall avoidance.

    c. The available and open ports should be reviewed periodically.

4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.

5. The district will secure the wireless network by using WPA2 or higher grade 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 – PROTECTING 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. Access to the campus network is only permitted using district-owned technology tools. Personal computers are not allowed to be brought onto, or connected to networks on any district campus.

4. 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.

5. 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.

6. 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 all inbound and outbound messages for a minimum of thirty days, maximum of one year, depending on the type of message. Non-Record Email Messages and Transient Messages will be stored for a period of thirty days. Official Record Email Messages will be archived in near-line Storage for a period of three years.

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 will 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, software or network based “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 is in agreement 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

[To be added]

Chapter 11 – PHYSICAL SECURITY OVER TECHNOLOGY EQUIPMENT

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 $500.00.

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 backup 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 1 – ACCEPTABLE USE OF DISTRICT'S 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 district's data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district's data, systems and information.

2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.:

    a. Conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying.

    b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.

    c. Threats, harassment, libel or slander.

3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used.

Chapter 2 – SECURING OF SENSITIVE MANUAL (WRITTEN OR PAPER) INFORMATION

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

Procedure:

1. The Superintendent and School 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, phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.

2. Sensitive information should be housed in a locked cabinet or behind locked doors or secure network access.

    a. Access to keys are restricted to personnel authorized to view the information. Keys should have “do not duplicate” on them and copies should be prohibited, except on recommendation by the Supervisor of Buildings and Grounds and approval by the School Business Administrator.

    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.

3. Original sensitive information files, should be housed in a fire-rated cabinet, where possible.

4. 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 – PUBLIC RIGHT OF INSPECTION, COPIES AND FEES

1. Except as otherwise provided in N.J.S.A. 47:1A-1 et seq. or by any other statute, resolution of either or both houses of the Legislature, executive order of the Governor, rule of court, any Federal law, regulation or order, or by any regulation promulgated under the authority of any statute or executive order of the Governor, all records which are required by law to be made, maintained or kept on file by the Board, or by any official acting for or on behalf thereof will be deemed to be public records. Every citizen of this State, during the regular business hours maintained by the custodian of government records, has the right to inspect such records.

2. Every citizen of this State also has the right, during such regular business hours and under the supervision of a representative of the custodian, to copy such records by hand, and will also have the right to purchase copies of such records.

3. Copies of records will be made available upon the payment of such price as established below:

Pages 1 through 10	$.75 per page
Pages 11 through 20	$.50 per page
All pages over page 20	$.25 per page

In addition, any copying request which will exceed $100.00 must be paid in advance with either cash, a money order, a certified check or bank check.

APPENDIX

ASSA REPORTING

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

Information	**Person Responsible**	**Documentation**
Student's on roll – full and shared	Principal	Attendance registers maintained by Principal's Secretary

APPENDIX

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 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 that 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 that 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 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 that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid.

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

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

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

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the board intends to hold or continue to use over a long period of time and costs over $500.00 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 that are aimed at accomplishing a major service for which the school system is responsible.

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

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

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 that the board 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 that the expenditure provides for the respective purposes or programs for which the accounts were established.

PURCHASE ORDER - A written contract 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 - Services rendered by personnel who are not on the payroll of the board.

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 that 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 computerized request to the School Business Administrator for specified articles or services. Upon approval by the School Business Administrator, the requisition becomes a Purchase Order.

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, 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. It 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.

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 that authorizes the payment of money and usually indicates the accounts to be charged.

APPENDIX

RETENTION OF RECORDS

1. No material which qualifies as a record or document may be destroyed without the prior approval of the Department of Archived Records (DARM).

2. All requests for document disposal must be submitted to the School Business Administrator.

3. The School Business Administrator or designee will forward all requests to the State for approval.

4. Questions concerning the disposition of records should be directed to the School Business Administrator.

State Aid - Debt Service Assessment Adjustment:

Debt Service Portion of State Aid is appropriated to expense account # 12-000-400-800-00-X-00 in the original budget.

Original Estimated Revenue to revenue account # 10-3179-000-0000.

Prior to Year-End, do the following:

Positive Disbursement Adjustment to the expense account # 12-000-400-800-00-X-00.

This will credit (reduce) Fund 10 Cash.

Perform the following manual journal entry:

DR: 10-101 Cash
CR: 10-141 Inter-governmental Accounts Receivable - State

This will close out the open receivable.

Net effect to Fund 10 Cash is 0.