

2018-19 Purchasing Manual

Hopewell Valley Regional School District
Dr. Thomas Smith, *Superintendent of Schools*
Mr. Robert Colavita, *School Business Administrator/Board Secretary*

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QUESTIONS - CONTACT THE FOLLOWING

Accounts Payable Department, ext. 2205

Comptroller, ext. 2203

School Business Administrator, ext. 2201

INTRODUCTION

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

- New Jersey Public School Contract Laws Title 18A:18A
- New Jersey Administrative Code N.J.A.C. 5:34 et. Seq.;
- Board of Education Policy.
- Generally Accepted Business Practices
- Other federal, state law and code.

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

1. Follow the law and Board policy on purchasing;
2. Promote efficiency in the purchasing practices;
3. Achieve savings of money through proper purchasing practices.

We ask you, the user of the purchasing system, to help achieve these goals through proper planning. Please allow yourself 4-6 weeks in generating a purchase order and the actual date materials or services are needed. Please think of purchasing in terms of a whole year. What items and services do you need on an annual basis?

Through proper planning, we can eliminate much of the frustration that is encountered in all public school purchasing procedures.

This manual should be reviewed with all persons who are involved in the purchasing process. It is imperative that everyone adheres to all purchasing laws and guidelines.

In this manual, the terms Purchasing Agent and School Business Administrator are used. The School Business Administrator is the Purchasing Agent for the district under the Public School Contracts Law.

If you have any questions concerning the following guidelines, please do not hesitate to call the Business Office.

PURCHASE ORDER PROCEDURES

Authorized Purchases

All requests for purchases of materials, supplies, and services must be made through a signed and approved purchase order (P.O.). A purchase order pursuant to State Law N.J.S.A.18A:18A-2(v) is a document issued by the Purchasing Agent authorizing the work or service to be done, and/or the materials, and supplies to be delivered to our school district.

Unauthorized Purchases

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

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

Purchasing Process

- ❖ There are two types of Purchase Orders:
 1. Regular Purchase Orders; a one-time Purchase Order made to a vendor for certain goods/services.
 2. Open Ended Purchase Orders; a blanket Purchase Order made to a particular vendor that the money is encumbered for the entire school year, Not to Exceed the amount of the purchase order, for certain goods/services. Invoices are paid against these PO. These invoices must be tracked and may not exceed the amount stated on the PO. **No exceptions!!**
- ❖ The School Business Administrator, Comptroller and the Accounts Payable/Purchasing Coordinator will review purchase orders for the following:
 - Availability of funds
 - Proper account charged
 - Compliance with bid and quote requirements
- ❖ Purchase orders will be approved if deemed correct and in compliance with requirements or it will be rejected in systems with comments for correction.

When a purchase order is rejected, it will show up in red in systems 3000 and it's the responsibility of the originator to view the comments under the Critical Scratch Pad Message and make the necessary corrections.

- ❖ Signed purchase orders will be mailed out to vendors (unless marked otherwise) with the appropriate copies returned to the originating department.
- ❖ No purchase orders will be mailed prior to **July 1, 2018**

It should be noted that a purchase order is not valid until fully approved by all 4 approvers. Once the Purchase Order is committed and signed by the School Business Administrator it will be mailed to the vendor.

Responsibilities of Originator of a Requisition

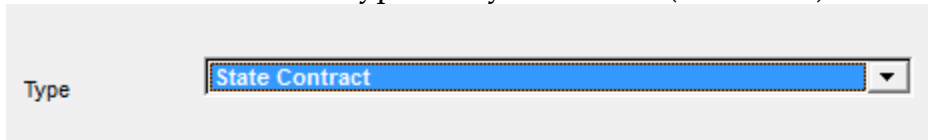
The person who enters the Requisition has certain responsibilities before it is forwarded to the supervisor, principal, or administrator for approval. They are to ensure the following:

1. **Requisitions are entered into Systems 3000 system** -Use the TAB key to move from cell to cell.
2. **Vendor's Name and Address Complete** - The Requisition must include a complete vendor's name and address. Please make sure you are using the correct vendor number, many of our vendors have multiple numbers. If you are unsure, please contact **Tara Kiesling** in the Business Office extension 2209.
3. **New Vendor Requirements** – If you need a new vendor added to Systems 3000, forward the following information to Tara Kiesling, in the Business Office:
 - W-9 (hard copy required)
 - Contact Name
 - Phone & Fax Number
 - Email Address
 - If remit address is different than mailing address, we need both
 - Business Registration Certificate (BRC)-Purchases \$6,000.00 and over(hard copy Required)
4. **Up to Date Descriptions of Items, Costs and Catalogue Numbers** - Items and/or services requested are to be *described clearly* with correct and up-to-date catalogue numbers and costs. Please use latest catalogues available. Problems often occur when information from prior purchase orders is used for new orders.
5. If there is a set amount to be encumbered for the school year, the order must read **not to exceed the dollar amount** of the purchase order. **It is your responsibility to keep track of the all invoices charged to that particular purchase order to be sure to not overspend the encumbered amount.** All purchase orders must include the effective dates for all memberships, contracts and rental agreements. Registration information must be sent with the purchase order. The description must include the member's name or attendees name along with the dates and location. **Two copies** of all attachments must be sent with the purchase order. One to be mailed with the purchase and one to be retained in the business office. **Please note, the PO will not be mailed unless we receive two copies, this includes registrations, memberships and other attachments that need to go along with the Purchase Order.**
6. Shipping and handling costs must be a line item included on all requisitions. **Please read the catalogue carefully or contact the vendor to determine actual shipping and handling costs.**

If you are unable to determine the actual charges, estimate shipping and handling costs in the amount of fifteen percent (15%) of the total purchase order amount. Please remember that shipping charges are determined by the weight of the items, not necessarily the dollar amount of the order. Computer software may cost \$600.00 and weigh 2 pounds; it certainly won't cost \$30.00 for shipping. If shipping and handling prices are included in the cost, please type **"Shipping and Handling Included"** on the Requisition:

7. Discounts, if any, are not applied to shipping and handling.
8. **Delivery Address - Attention Of:** - The delivery address should include the name of the person or a specific department that the item(s) are to be shipped to.
9. **Budget Account Number** – Be sure you are using the correct 15-digit GAAP Budget Account Number, included in Appendix D. If you are unsure please contact the Business Office. **DO NOT USE AN ACCOUNT NUMBER JUST BECAUSE FUNDS ARE AVAILABLE.**
10. Pursuant to N.J.S.A. 18A:18A-10(a) a Board of Education may purchase goods and services through State Contract vendors.

The State contract number must be current and must be typed on the purchase order as well as marked under "Type" in Systems 3000 (see below)



You can locate State contracts at www.state.nj.us/treasury/purchase/pricelists.shtml
Please adhere to minimum order amounts for State Contracts (minimum may vary by vendor).

When ordering through State Contract Vendors please include:

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

Office Supplies, School Supplies, Furniture, etc.

The Purchasing Agent or designee will distribute separate memos highlighting State Contract vendors who sell Office Supplies and School Supplies. Please review these memos with your staff. If you plan to purchase Office Supplies or School Supplies from a State Contract vendor, please follow the instructions on the memo.

Computers

Please contact Deborah Tettermer, in Technology at ext. 2502. She will be able to assist you with the technical aspects and the State Contract requirements of purchasing computers. Also contact the Director of Facilities, at Ext. 2801, to be notified of all computer purchases to properly plan for electrical hookups.

Furniture

Please contact Patricia Jaczko in the Business Office, at Ext. 2205, for information on ordering furniture. Also contact the Director of Facilities, at Ext. 2801 to notify of them of any/all setup requirements.

11. **Quotations** – When it becomes necessary to obtain quotes, a copy of the written documentation must sent to the Tara Kielsing, in the Business Office with the Purchase Order number included on the documentation. This documentation will be kept on file for audit purposes. For more information, refer to the quotation section of the manual.
12. In an effort to establish standards, all staff members are now required to get technology-related equipment (desktops, laptops, printers, multi-function devices, USB drives, mice, etc.) quotes from the technician in their building. Purchase orders will not be processed without the quotes being initialed by the technicians.
13. **Bids** – If bids are obtained please type the **Bid Date** and **Bid Number** in the body of the purchase order.
14. Requisitions are to be stapled together if two or more Requisition forms are used for the same order.
15. Delivery of Equipment and Furniture. The Board of Education recognizes three (3) types of delivery for equipment and furniture. Inside delivery is required unless approved by the School Business Administrator and then noted on the purchase order.

INSIDE DELIVERY

Items are to be delivered to the individual schools and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office.

PLATFORM DELIVERY

Items are delivered to a platform or loading dock area and are taken off the truck by transportation carrier personnel and placed on a platform or loading dock area.

SPOTTED DELIVERY

Items are to be delivered to the individual schools and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office. Transportation carrier personnel or specialized individuals are responsible to then uncrate, set up, assemble items to determine good working order and remove all debris.

Responsibilities of Administrator, Supervisor or Principal

Administrators/supervisors and principals must ensure the following before the purchase order is approved.

1. They must check to determine if *funds are available* in their budget to cover the purchase order.
2. They must check to determine that items 1-15 previously noted (Responsibilities of the Originator) have been *properly completed*.
3. Ensure the purchase order was created *prior* to the receipt of the supplies and materials.
4. Authorization of the Principal is required on orders being charged to accounts within their jurisdiction.
5. The administrator/supervisor or principal who is responsible for the budget account must ensure that requisitions orders from these accounts are properly completed.
6. Advanced planning for any purchase orders is necessary and is a responsibility of the administrator/supervisor/principal.
7. It is the responsibility of the Principal to ensure that the Board of Education has approved overnight trips for students **PRIOR TO** the trip. Purchase orders for overnight student trips will not be approved if the Board has not approved the trip in the Board minutes. Please notify the office of Curriculum & Instruction to place a field trip destination on the Board agenda.

Responsibilities of the Business Office

The Business Office will review all pending requisitions for specific details such as:

1. Correct account number;
2. Availability of funds;
4. Inclusion of shipping charges, when applicable;
5. State Contract/Cooperative Purchasing numbers to be included on the requisition;
6. Incomplete information;
9. Reviews whether the purchase order exceeds:
 - The Quotation Threshold **\$6,000**
 - The Bid Threshold **\$40,000**

Document Check- State Law

Pursuant to various State Laws, the Purchasing Agent must ensure the following documents are on file in the Business Office before the purchase order is signed and processed:

- Affirmative Action Evidence- Contracts **\$40,000.00** and over (cumulative).
- Business Registration Certificate (BRC) - Purchases **\$6,000.00** and over.
- Chapter 271-Political Contribution Disclosure Form (PCD) *Purchases over \$17,500.00 (cumulative).

*Administrators recommending contracts for professional/educational services are to secure the Chapter 271 PCD from the vendor when the vendor submits his/her proposal. The PCD must be forwarded to the Business Office.

*Effective September 1, 2004, all business organizations that do business with a local contracting agency are required to be registered with the State and provide proof of that registration to the contracting agency before the contracting agency may enter into a contract with the business.

Responsibilities of Accounts Payable Department

Once the purchase order is approved by the School Business Administrator, the Accounts Payable Department separates and processes the P.O. as follows:

1. The Vendor Copy/Voucher (white, top) is mailed together to the vendor. The vendor must sign and return the Voucher Copy, **only** if the total amount of the purchase order is over **\$6,000.00**.
2. The Business Office Copy (yellow) is maintained permanently (NJ State requires 7 years retention) by the Business Office.
3. The Receiving Copy (goldenrod) are sent back to the originator. The **goldenrod copy authorizes final payment of the purchase order. This form must be signed by the originator and returned to Accounts Payable.**

The Accounts Payable (AP) Department handles the mailing of purchase orders to vendors, collects receiving copies and matches them with vendor invoices and signed vouchers. Once a complete set of documentation exists (signed voucher, vendor invoice and the goldenrod receiving copy), the purchase order is prepared for payment and added to the bills list for approval at the next regular meeting of the Board of Education. Once bills are approved by the Board of Education, the checks are mailed to vendors.

The purchase order process as explained may take time to complete. Please plan around 4 to 6 weeks for the purchase order to be processed through systems 3000 and mailed to vendor.

Contracts and Purchasing

1. Board of Education **employees are prohibited** to sign any contract offered by a vendor.
2. The power to sign and execute contracts after Board of Education approval lies with the Board President and the Board Secretary.
3. Contracts signed by an employee shall be considered non-binding with the employee accepting full responsibility for the costs of the contract.
4. The award of a contract to a vendor approved by the Board of Education does not *automatically* authorize any employee to use the services of or purchase materials from the vendor. Purchase orders should be limited to the contract period specified by the Board and limited to the items or services stated in the Board minutes.
5. All contract purchases require the issuance of a purchase order authorizing the purchase of services and/or goods and materials from the vendor.

Confirming Orders

A confirming order occurs when an employee **obligates the district for the purchase of goods or services, usually by ordering online, phoning or faxing the order without a purchase order number.**

In general, there are to be **NO confirming orders.** Extreme urgencies requiring confirming orders need approval by the School Business Administrator prior to the order being placed.

Any Board of Education employee who orders and receives goods or services without following the proper purchase order process will be held responsible for unauthorized purchases.

Preview of Materials

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

BIDS AND PURCHASING

A. Bid Limits

The bid limit for the Hopewell Valley Regional School District is **\$40,000**. This means that any specific item, class of items, and/or services of a similar nature, purchased by the school district totaling more than **\$40,000** for the entire year must be competitively bid. Pursuant to State Law N.J.S.A. 18A:18A-5 all purchases and contracts exceeding the bid threshold of **\$40,000** shall be awarded by board resolution at a public meeting of the Board of Education. This includes all items exempted from bidding and all State Contract purchases that exceed **\$40,000**. For example, the purchase of textbooks and other copyrighted material is exempt from this law.

You cannot circumvent the law by splitting purchases to be under the **\$40,000** bid limit.

If you find that your purchases may exceed the **\$40,000** bid limit, please contact the School Business Administrator at once. **The formal bidding process takes time to complete.**

B. Exceptions to the Bid Limit

New Jersey State Law allows for some exceptions to the bid and quotation limits. There are approximately 20 exceptions where a Board of Education does not have to go for bid. Some of them are:

1. Purchasing through State Contracts; (see Section A(6))
2. Professional services as outlined by New Jersey law;
3. Textbooks and other copyrighted material, student produced publications, library and educational goods;*
4. Legal notices, food supplies, milk, utilities, insurance, election expenses, travel and conference*

Please contact the Purchasing Agent for further explanation.

*These purchases are subject to the quotation process pursuant to N.J.S.A. 18A:18A-37(a), if practicable.

C. Professional Services

Although Professional Services, as defined in Title 18A:18A-5, do not require competitive bids or quotations, it is in the best interests of the Board of Education to obtain at least three (3) proposals for any professional service.

If proposals are to be obtained, they are to be sealed proposals and will be opened publicly by the School Business Administrator or his designee. This scheduling, together with the text of the solicitation for a proposal is to be reviewed with the Purchasing Agent.

D. Professional Consultants

Formal proposals are solicited from vendors or service providers. All Professional Service and Consultant Contracts must be approved by the Hopewell Valley Regional Board of Education if the contract exceeds **\$6,000 and a Business Registration Certificate is required**. If you plan to recommend a contract for a professional consultant, please be advised of the following:

1. An appropriate resolution must be written for placement on the Board of Education meeting agenda.
2. With the resolution should be a written proposal from the consultant and/or vendor outlining the following:
 - a. Name, address of consultant/vendor (No P.O. Box numbers);
 - b. A description of services to be provided;
 - c. Starting date of service; ending date of service;
 - d. The cost of the services/terms of payment(s).
3. Legal Advertisement must be arranged. Contracts for professional services that exceed the bid threshold must be advertised in an official newspaper.

A written contract will be prepared by the School Business Administrator in conjunction with the Board Attorney. No service is to be performed without a properly executed contract.

E. Emergency Contracts

Emergency Contracts are strictly regulated by N.J.S.A. 18A: 18A-7. A situation must exist affecting the health or safety of the occupants of school property that requires the immediate delivery of articles or the performance of a service to alleviate the emergency.

The Emergency Contract process is reviewed in the Appendix A. Please note the Superintendent and Business Administration must be notified of all emergency purchase requests. *Only the Purchasing Agent may award an Emergency Contract.*

F. Cooperative Purchasing

The Hopewell Valley Regional Board of Education may utilize cooperative purchasing (a.k.a. State Contracts) for any of the following categories on an as needed basis.

- | | |
|--------------------------|-----------------------|
| 1. Office Supplies | 2. School Supplies |
| 3. Copy Duplicator Paper | 4. Art Supplies |
| 5. Science Supplies | 6. Custodial Supplies |

G. Student Activity Account Purchases

Pursuant to State Law N.J.S.A. 18A:18A-5a (21), purchases made through Student Activity Accounts that exceed the bid threshold shall be awarded by the Board of Education at a public meeting.

Examples of items purchased through the Student Activity Accounts that may exceed the bid threshold are:

- Class Purchases
- Field Trips
- Class Rings
- Yearbooks

H. Annual Bids and Quotations

THE FOLLOWING MAY REQUIRE BIDS OR QUOTES:

- ❖ Applied Tech. Supplies
- ❖ Athletic Supplies
- ❖ Art Supplies
- ❖ Computer Supplies
- ❖ Custodial Supplies
- ❖ Furniture
- ❖ Musical Instruments and/or Supplies
- ❖ Office Equipment
- ❖ Paper
- ❖ Physical Education Equipment
- ❖ Printer Cartridges
- ❖ Transportation Routes and Vehicles

QUOTATIONS AND QUOTATION PROCEDURES

A. Quotations

The quotation limit (threshold) is **\$6,000**. This means that any specific item or group of items of a similar nature purchased by the school district, totaling more than **\$6,000** and less than **\$40,000** for the **entire year**, must be *competitively quoted or advertised for bid at the discretion of the Purchasing Agent*.

You cannot circumvent the law by splitting purchases onto separate purchase orders to be under the quote threshold.

B. Receipt of Three Quotations

Pursuant to N.J.S.A 18A:18A-37(a) the school district shall receive at least three quotations. Quotes

can

be in writing or verbal. Verbal quotes should be detailed with the following information:

- Date
- Vendor Name/Contact
- Price(s)

A summary of quotations received and copies of the quotation(s) must be attached to the purchase order.

PURCHASE ORDER PROCESS

A. Purchase Order-Once committed

The purchase order is made of three sheets each color-coded for a certain purpose. Listed below are the names of each sheet, the appropriate color, and the purpose of each sheet.

Copy	Color	Disposition
Vendor Copy/Voucher	White	Sent to vendor to order items; vendor retains or signs
Business Office Copy	Yellow	Retained by Business Office
Receiving Copy	Goldenrod	Returned to originating department for signature upon final receipt of goods or services

B. Receipt of Goods and Services

The originator of the purchase order should follow the subsequent process when receiving materials, goods, and services.

1) Receipt of Items Ordered

It is important that all items received be immediately checked. Please note:

- a. Obtain receiving copy (goldenrod) of purchase order.
- b. Open boxes and check off items received on the receiving copy and the packing slip.
- c. The school principal/office supervisor should sign the receiving copy (goldenrod) and send it to the Business Office.

All receiving copies (goldenrod) of purchase orders should be sent to the Business Office as soon as possible.

2) Duplicate shipments

- a) Notify the Accounts Payable Department
- b) Make sure the entire order is returned to the vendor immediately.

3) Returns

- a) Notify the Accounts Payable Department
- b) Make sure the entire order is returned to the vendor immediately.

4) Invoices

- a) Any invoices received at the building level must be sent immediately to the Accounts Payable Department.
- b) No purchase order will be paid without an invoice from the vendor stating the goods/services received with the cost, and the date.

5) Problems Encountered with Receipt of Goods

- **Problem: Back Orders**

Sometimes items ordered will not be received in the first shipment. This is known as a back order. The packing slip will have back order written on those particular items.

Procedure to Follow: Back Orders

If the order is incomplete because there is a back order, do not wait for the next shipment. Please do the following:

- ❖ Make a copy of the goldenrod indicating which items you did receive, sign it, and send it to the Accounts Payable Department. The actual goldenrod should be sent when all items have been received including the back order item.

- **Problem: Items Missing from Order**

- ❖ Sometimes items are marked on the packing slip that they were delivered but are missing from your shipment.

Procedure to Follow--Items Missing

- ❖ Call the company and tell them what was missing.
- ❖ Make a copy of the goldenrod indicating which items you did receive, sign it, and send it to the Accounts Payable Department. The actual goldenrod should be sent when all items have been received including the missing item.

- **Problem: Items Damaged or Wrong Item**

Sometimes you will receive items that are damaged or the wrong item.

Procedure to Follow--Items Damaged or Wrong Item

- Call the company and ask them what the procedure is for returning damaged or wrong items.
- Make sure the item(s) are returned to the vendor immediately.
- Make a copy of the goldenrod indicating which items you did receive, sign it, and send it to the Accounts Payable Department. The actual goldenrod should be sent when all items have been received including the damaged or wrong item.

- **Problem: Discontinued Item**

Sometimes the items you requested have been discontinued.

Procedure to Follow-- Discontinued Item

- Mark on the goldenrod copy of the purchase order "discontinued," sign it, and

- send it to the Accounts Payable Department.
- Do not call the company for a replacement item. You must complete a new purchase order.

C. Purchase Order Changes

No one is permitted to change a purchase order once the Business Office has issued it. Any changes that are made by telephone or fax will be considered in violation of the purchasing policies and procedures of this district. Refer to section 6470"Payment of Claims" under the Board Policy on the school website. <https://www.boarddocs.com/nj/hvrsd/Board.nsf/Private?open&login#>

D. Training Sessions

All school personnel involved in the purchasing process may ask for and will receive an annual training concerning the proper purchasing procedures.

E. Grants

No one is permitted to apply for a grant without contacting the Director of Curriculum & Instruction so that it may be placed on the Board agenda for approval. In addition, you must forward a copy of the grant application and any other pertinent information to the School Business Administrator.

PETTY CASH

Petty cash will be centrally located in the Business Office. The use of any other pool of cash or change that does not follow the petty cash procedures as outlined is prohibited. The maximum amount for which petty cash may be used for a single receipt is **\$150.00**.

Purchases that can be preplanned should be covered by a purchase order. Petty cash may only be used for incidental, non-recurring type purchases. It is not to be used for items that are purchased on a regular basis. If you are uncertain whether or not a purchase qualifies for petty cash, please contact the Comptroller for clarification. **The District does not reimburse sales tax.**

Receipts should be sufficiently detailed as to date of purchase, amount expended, and purpose or purchase. The supervisor of a petty cash fund may not authorize his or her own petty cash reimbursement form. The cash on hand, plus the total of receipts should always equal the beginning balance of the fund.

When the balance in the petty cash fund becomes low, it is replenished by purchase order. The Comptroller should sign off on the white (vendor) copy and the goldenrod (final) copy of the purchase order. All receipts (and/or logs) should be placed in an envelope and submitted with the purchase order for the exact amount of cash disbursed.

YEAR-END PROCEDURES

All purchase orders must be received and approved prior to the final board meeting of the fiscal year for the efficient closing of school records by **May 15, 2019**. This date may be changed by the School Business Administrator depending on budgetary constraints.

1. All district travel must be submitted for payment with an estimate for the month of June to ensure that adequate funds are available. **NO payments will be made for district travel done in the prior school year unless an appropriate purchase order has been established.**
2. All complete purchase orders must have the goldenrod receiving copy signed by the proper individual that the goods or services were received with an invoice by June 15 to be paid in the current school year. Review a list of open purchase orders and notify Patricia Jackzo of any purchase order that can be closed in the current year. All remaining purchase orders will be reviewed to be marked for rollover or closed for the school year.

ETHICS IN PURCHASING

It is the desire of the Hopewell Valley Regional Board of Education to have all Board employees practice exemplary ethical behavior in the purchasing of goods, materials, supplies and services. With this in mind, the Board reminds all employees of the following:

Family Members

District officials and employees should avoid recommending purchases from members of their family or businesses that employ members of their family.

Favoritism

District officials and employees who recommend purchases should not extend favoritism to any vendors. Each recommended purchase should be based upon quality, price, service, delivery and other applicable factors and in full compliance with N.J.S.A. 18A:18A.

Solicitation of Funds or Receipt of Gifts

District officials and employees are prohibited from soliciting funds, materials, goods, supplies, favors and other items of value from vendors doing business with the Hopewell Valley Regional Board of Education.

All district officials should be guided by the principles of the New Jersey School Ethics Law.

CRIMINAL CODE CITATIONS

All district employees must understand the seriousness of the section on Ethics in Purchasing. Pursuant to N.J.S.A. 2C:27-4 a person commits a crime if the person as a public servant:

“... directly or indirectly, knowingly solicits, accepts or agrees to accept any benefit from another for or because of any official act performed or to be performed by the person or because of a violation of official duty.”

A public servant commits a crime of the fourth degree if, while performing his official functions on behalf of a governmental entity, the public servant knowingly transacts any business with himself, a member of his immediate family, or a business organization in which the public servant or an immediate family member has an interest.

If you have any questions concerning recommendations of purchasing goods and services, please contact Patricia Jackzo, Purchasing Coordinator at ext. 2205.

APPENDIX

- A. Emergency Purchases/Contracts
- B. Request for Approval of Professional Trip
- C. Payment Processing Schedule
- D. Chart of Accounts
- E. Cooperative Purchasing Programs

EMERGENCY PURCHASES/CONTRACTS (18A:18A-7)

A. Background

An actual emergency must exist. The following does NOT constitute emergencies: inadequate planning or administrative convenience.

B. Definition of Emergency

An emergency is a situation affecting the health or safety of occupants of school property that requires the immediate delivery of the articles or performance of a service to alleviate the emergency.

C. Process in Declaring an Emergency

1. Superintendent of Schools Notified

The Superintendent of Schools is notified by the employee/supervisor/ administrator requesting a declaration of emergency.

2. School Business Administrator /Purchasing Agent Notified

The official in charge of the building facility, wherein the emergency occurred shall notify the Business Administrator/Purchasing Agent of the following:

- a. Nature of the emergency;
- b. Time of the occurrence;
- c. The need for the performance of a contract.

Such notification shall be reduced to writing and filed with the Purchasing Agent as soon as practicable.

3. Awarding of Contract by Purchasing Agent

If the Purchasing Agent is satisfied the emergency exists, the Purchasing Agent is, by State Law, authorized to award the contract.

4. Filing of Documents with State, County by Board Secretary/ School Business Administrator

In accordance with N.J.A.C. 6:20-8.5, the following documents must be filed with the Bureau of Facility Planning and the County Superintendent within three (3) days after awarding the contract or agreement:

- a. A copy of the contract or agreement;
- b. A copy of the written requisition.

5. Approval by Board of Education

The Board of Education, at its next regular Board of Education Public Meeting, shall review and approve said emergency purchase.

Hopewell Valley Regional School District
Request for Approval of Professional Trip

This form is to be submitted to the Supervisor at least **six (6) weeks** prior to conference date.

To:	Name of Principal or Administrator/Supervisor		
From:	Name of Employee (Please Print)	Location of Employment	Grade/Subject
	I hereby request permission to attend:		
	Name of Convention, Conference, or Meeting (include copy of registration form and agenda/brochures)		
Sponsored by:	Name of Sponsor Group	Street Address	City, State, Zip
	To be held at:		
	Name of Conference Site	Street Address	City, State, Zip
On:	Dates of Conference – Please include days of week.		
A substitute will be necessary.			Yes No N/A

Estimated Costs (Indicate where Applicable)

Registration Fee		\$
Lodging (hotel) – Include Tax	_____ nights @ \$_____ per night	\$
Is the Conference on the same site as the Hotel? ___ Yes _____ No		
Meals / Incidentals - Allowable Rates (see OMB Guidelines) \$		
Transportation (Mileage) -- Own Car	_____ miles @ .31 Cents per mile	\$
Tolls (receipt required)		\$
Parking (receipt required)		\$
Other Transportation – Circle one Airfare Bus Taxi		\$
Train (receipt required)		
Miscellaneous Expenses (explain) (receipt required)		\$
TOTAL ESTIMATED COSTS		\$
Budget Account Number		

Documentation/Justification – Separate Paper Attachment

Pursuant to N.J.A.C. 6A:23A-7.5, you shall provide a brief statement that includes the primary purpose of the travel and key issues that will be addressed at the event. For training events, whether the training is needed for a certification required for continued employment, continuing education requirements, requirements of Federal or State law, or other purpose related to the programs and services currently being delivered or soon to be implemented in the school district; or related to school district operations; Finally, how will you share what you have learned with your colleagues.

A copy of the travel event agenda, itinerary shall be attached to the request form.

Have you attended a workshop on this topic in the past? If so, when and what was the cost of the trip?

Number of PD days approved to date: _____

<i>Approvals</i>	Please circle		Signature	Date
Building Principal	Approved	Not Approved		
Administrator/Supervisor	Approved	Not Approved		
Director of Curriculum & Staff Development	Approved	Not Approved		
Assistant Superintendent	Approved	Not Approved		
Superintendent	Approved	Not Approved		

Board Resolution required - Approved by Board of Education? ____ Yes ____ No Meeting Date: _____

Certification by Employee

I certify that the information provided in this document is accurate to the best of my knowledge. I have also read and understood the *Administrative Rules for Employee Travel* issued by the school district.

Employee Signature	Date

Hopewell Valley Regional School District Request for Approval of Professional Trip

These forms should be submitted immediately upon return from professional trip

Travel Reimbursement Voucher

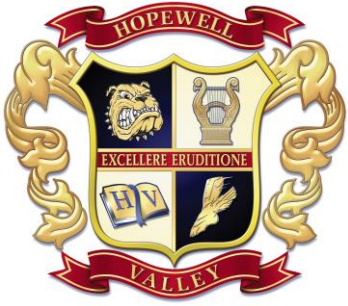
Employee Name: _____ **Position Location:** _____

Date of Event: _____ **Event:** _____

Date/Desc.	Mileage			Travel Costs		Meals and Incidental based on Federal OMB Guidelines (No receipts)	Total Amount Across each row
	From School or home whichever is closer	To City & State	Mileage (.31)	Fares: Train Cab Ferry Shuttle Tolls (Receipts Required)	Lodging/ Reg. Fee If paid personally) (Receipts Required)		
Grand Total							

I certify that the above expenses were incurred on behalf of the Hopewell Valley Regional School District

Signature of Applicant _____ Date: _____



Professional Trip Report Form

The School District Accountability Law requires the submission of a report of what was achieved/gained from the professional experience to the Business Administrator prior to receiving reimbursement for expenses.

Name: _____ **Building:** _____

Title and Date(s) of the event: _____

Objective(s) Achieved:

Signature of Participant: _____ **Date:** _____

PAYMENT PROCESSING SCHEDULE
2018-2019 School Year

Deadline for Payment Request	Meeting Date	Payment Release
1/10/18	1/22/18	1/24/18
1/29/18	2/12/18	2/21/18
3/16/18	3/26/18	3/28/18
3/29/18	4/16/18	4/18/18
5/7/18	5/21/18	5/23/18
6/11/18	6/25/18	6/27/18
6/29/18	7/16/18	7/18/18
8/6/18	8/20/18	8/22/18
8/30/18	9/17/18	9/20/18
10/1/18	10/15/18	10/17/18
10/29/18	11/12/18	11/14/18
11/26/18	12/10/18	12/12/18
12/24/18	1/7/19	1/9/19

EXPLANATION OF BUDGET LINE ITEMS

Public school districts in the state of New Jersey utilize The Uniform Minimum Chart of Accounts Handbook 2R2 for the purpose of assigning numerical codes to its appropriations and to organize its expenditure categories. This allows for comparisons on a district-wide basis and statewide basis. The General Fund is comprised of current expense and capital outlay expenditures. It is on these items that the community will vote. The expenditure Chart of Accounts (COA) is comprised of 4 dimensions with different groupings of numbers. It is arranged as follows:

XX XXX XXX XXX
 FUND – PROGRAM – FUNCTION – OBJECT

LINE ITEMS

DESCRIPTION

FUND 11 – CURRENT EXPENSE

Regular Programs - Instruction

Activities that provide students in preschool and grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers

- 11-110-100-101 Teacher and substitute salaries for the kindergarten program.
- 11-120-100-101 Teacher and substitute salaries for grades 1 through 5.
- 11-130-100-101 Teacher and substitute salaries for grades 6 through 8.
- 11-140-100-101 Teacher and substitute salaries for grades 9 through 12.

Home Instruction

Instructional activities, provided to those students who are unable to receive them in the traditional classroom setting. Services could be provided in the home, hospitals or clinics.

- 11-150-100-101 Salaries for teachers paid on an hourly basis.

Regular Programs - Undistributed Instruction

- 11-190-100-106 Salaries for regular classroom aides and substitutes. The district has classroom aides in each school. Also budgeted here is the salary of the community liaison, webmaster and technology personnel in each school.
- 11-190-100-320 Services supporting the instructional program and its administration, provided by a person or firm with specialized skills and knowledge.
- 11-190-100-340 Services supporting the instructional program not regarded as professional but require scientific knowledge or basic manual skills such as data processing, graphic arts and other services
- 11-190-100-500 Amounts paid to organizations or individuals not on the payroll of the district. Included here are honorariums paid to individuals for assembly programs, leases for copiers and district's technology acquisitions, and fees paid for repairs to instructional equipment. Also budgeted here are allocations for professional workshops and travel for teaching staff.
- 11-190-100-610 General supplies for the instructional program including, paper, pencils, workbooks, tape, etc. Also supplies to repair instructional equipment, such as computers. Individual items less than \$2,000 are budgeted as supplies.
- 11-190-100-640 Expenditures for textbooks furnished free to pupils, binding and other textbook repairs.
- 11-190-100-890 Amounts paid for goods and services not classified above or miscellaneous expenditures.

Special Education Instruction

Activities primarily for students having special needs that require services outside the realm of general education. The special programs include pre-kindergarten through grade 12 for the cognitive impaired, physically mentally, and behaviorally disabled, culturally different, students with learning disabilities, and bilingual students, along with special programs for other types of students. These are all mandated programs

Learning and/or Language Disabled.

The Learning Language Disabled Class is a special class program for identified special education students whose educational needs cannot be met in the general education classroom due to the nature or severity of their disability

11-204-100-101

Salaries for teachers and substitutes.

11-204-100-610

General supplies for the students in the Learning Language Disabilities program

11-204-100-640

Textbooks for the students in the Language Learning Program

Visual Impairments

The Visual Impairment Class is a special class program for identified special education students whose educational needs cannot be met in the general education classroom due to a specific visual impairment.

11-206-100-101

Salaries for teachers and substitutes.

Resource Center

Full time program for educationally disabled students K-12, identified by the child study team. These students can be mainstreamed in regular instructional classroom settings with two teachers in each classroom or be in a pull out setting.

11-213-100-101

Salaries for teachers and substitutes.

11-213-100-106

Salaries for teacher aides and substitutes.

11-213-100-610

General supplies for the students in the Resource Center program.

11-213-100-640

Textbooks for the students in the Resource Center program.

<u>Autism Program</u>	A self-contained program serving primary age students with pervasive developmental impairments.
11-214-100-101	Salaries for teachers and substitutes.
11-214-100-610	Textbooks for the students in the Autism program.
<u>OT/PT - Special Education</u>	Services provided to those students requiring assistance with the development of fine and gross motor skills as prescribed by the child study team
11-000-216-101	Salaries for teachers and substitutes.
11-212-100-610	General Supplies for students in the Occupational Therapy program
<u>Basic Skills/Remedial</u>	Services provided to those students who when tested fall below the state or district proscribed educational level for their age group. Mandated program. Services are provided in reading, writing and mathematics. A teacher recommendation is required.
11-230-100-101	Salaries for teachers and substitutes.
11-230-100-610	General supplies for students in the Basic Skills program.
11-230-100-640	Textbooks for students in the Basic Skills program.
<u>Bilingual Education</u>	Services provided to those students whose native language is not English. Mandated program.
11-240-100-101	Salaries for teachers and substitutes.
11-240-100-610	General supplies for students in the Bilingual program.
<u>Other Instructional Programs</u>	Activities that provide students in preschool or grades K-12 with learning experiences not included in the regular instruction or special education budgets
<u>School Sponsored Co-Curricular Activities</u>	Activities that are sponsored by the board including entertainment, publications, clubs, band and orchestra. In Hopewell Valley the majority of the funds are for the middle

school and high school. Club and activity offerings include the academic clubs, drama and musical productions, science clubs, choral clubs, historical society, literary magazine, National Honor Society, student council, class advisors, environmental club, mock trial, model UN, and intramural programs.

- 11-401-100-100 Stipends paid to the advisors for the above clubs and activities. Also, stipends paid to chaperones for school dances and productions.
- 11-401-100-500 Fees paid to outside organizations to pay for the printing of literary publications, DECA, and other services related to ECA activities.
- 11-401-100-600 Supplies and materials purchased to support these clubs and programs.
- 11-401-100-800 Miscellaneous expenditures -- usually fees to organizations for competitions and memberships

School Sponsored Athletics

Athletic programs sponsored by the board are recorded here. All of the funds are for the athletic programs at the middle school and high school. Athletic programs provided include: soccer, cross country, tennis, basketball, football, ice hockey, cheerleading, winter track, spring track, swimming, baseball, softball, golf, lacrosse, and field hockey

- 11-402-100-100 Negotiated stipends for coaches and the salary for the athletic trainer.
- 11-402-100-500 Athletic insurance and travel reimbursement for coaches.
- 11-402-100-600 All supplies for the athletic program including uniforms, balls, bats, and supplies for the athletic trainer.
- 11-402-100-800 Miscellaneous expenditures. Fees due to conference and state athletic organizations that the school belongs to and entrance fees.

Undistributed Expenditures

All charges, which are not readily assigned, directly to a program are classified here

<u>Instruction - Tuition</u>	Tuition expenditures for education services for pupils residing in the school district.
11-000-100-562	Tuition paid to other public school districts in the state for special education instruction.
11-000-100-564	Tuition paid to county vocational school districts for special education instruction.
11-000-100-565	Tuition paid to county special service school districts for special education instruction.
11-000-100-566	Tuition paid to private schools for the handicapped within the state to provide instruction.
11-000-100-567	Tuition paid to private schools for the handicapped outside the state of New Jersey.
11-000-100-568	Tuition paid to the state for students in schools run by the state.
11-000-100-569	Tuition paid to institutions not classified above
<u>Attendance and Social Work Services</u>	Activities designed to improve student attendance at school and which attempt to prevent or solve student problems
11-000-211-100	Salary for individual who is responsible for this program.
11-000-211-500	Travel expenditures related to the attendance officer.
<u>Health Services</u>	Physical and mental health services, which are not direct instruction. This includes supervision of health services, screening for vision, communicable diseases, hearing deficiencies, emergency injury and illness care, nursing services, and communications with parent and medical officials.
11-000-213-100	Salaries for school nurses, substitutes and some summer work. Each school has a full-time certified nurse.

11-000-213-600	Supplies for the school nurse offices.
11-000-213-800	Miscellaneous expenditures
<u>Other Support Services - Students - Related Services</u>	This program is used to record the costs of related services provided to students as a result of an Individual Educational Program (IEP) for services such as speech therapy, occupational therapy, physical therapy, and additional counseling
11-000-216-100	Salaries for teachers and substitutes.
11-000-216-600	General supplies for the students receiving these programs.
<u>Other Support Services - Regular - Guidance</u>	Activities supplemental to the instructional program. Guidance services involve counseling with students and parents, consulting with staff members on learning problems, evaluating the abilities of students, provision of referral services, etc. Also, this function includes the maintenance of records and the interpretation of records of individuals
11-000-218-104	Salaries for guidance counselors and the student assistance counselor and stipends for summer work
11-000-218-105	Salaries for clerical staff to support the guidance program.
11-000-218-500	Reimbursement for travel for district guidance counselors. Registration for in-service programs.
11-000-218-600	Supplies and materials for the guidance offices.
<u>Other Support Services Students - Special</u>	Services provided by child study team members including psychologists, social workers, and learning consultants. The program also includes services related to the classification of students and the development of IEPs
11-000-219-104	Salaries for the director of special services, district psychologists, social workers, learning consultants, and summer work.
11-000-219-105	Salaries for clerical staff to support this function.

11-000-219-110	Salaries for other salaries to support this function.
11-000-219-390	Purchase of professional services for the purpose of examinations in the development of the IEPs. Examinations might be neurological, psychological, or physical.
11-000-219-592	Professional development and travel reimbursement for staff involved in their daily activities.
11-000-219-600	General supplies for this function.
11-000-219-800	Miscellaneous expenditures, including memberships in various organization
<u>Support Services - Instructional Staff - Improvement of Instruction</u>	Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include supervision of instruction, curriculum development, techniques of instruction, child development and understanding, and staff training.
11-000-221-102	Budgeted are the salaries for the supervisors of instruction. Supervisors exist for Language Arts, Science, Mathematics, Social Studies, Fine and Performing Arts, Business and Practical Arts, Physical Education, World Languages and Special Education.
11-000-221-104	Salaries for Director of Instruction and pro-rated salary for the Assistant Superintendent for Curriculum and Instruction.
11-000-221-105	Salary paid for clerical services for the supervisors and directors.
11-000-221-500	Reimbursement for travel expenses incurred by staff while attending programs or conferences relating to the improvement of the instructional program. Registration fees for these programs.
11-000-221-600	Supplies and materials for this function.

11-000-221-800	Miscellaneous expenditures including memberships in professional organizations
<u>Educational Media Services</u>	Activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media services include school library services, audiovisual services, television services, and computer-assisted instruction services
11-000-222-100	Salaries for six district librarians. Stipends for after-school coverage of the library and computer center. Also, salaries for clerical assistance and computer technicians are budgeted in this function.
11-000-222-300	Fees paid to individuals, not on the district payroll, who are professional and assist with the media/library program.
11-000-222-500	Reimbursement for travel expenses associated with this function.
11-000-222-600	General supplies and materials for the school libraries, including books, periodicals, and audio visual materials.
11-000-222-800	Miscellaneous expenditures including memberships in professional organizations.
<u>Instructional Staff Training Services -</u>	Activities that contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system.
11-000-223-104	Pro-rated salary of the Assistant Superintendent for Curriculum and Instruction.
<u>General Administration</u>	Activities concerned with establishing and administering policy for operating the district. These include board of education services and executive administration services.
11-000-230-100	Salaries for Treasurer of School Monies, the Superintendent, Assistant Superintendent and their secretaries.
11-000-230-331	Fees paid to the district's legal counsel.
11-000-230-332	Audit fees directly related to year-end audit or other services provided by the public school accountant.

11-000-230-339	Fees paid for other professional services including: district's labor attorney; arbitration services; arbitrage services and bond counsel.
11-000-230-530	District postage and telephone charges are budgeted here.
11-000-230-590	Budgeted in this line item is travel reimbursement and registration for the Superintendent. Legal liability, fidelity bonds, general liability and excess liability insurance are budgeted. Funds are budgeted for election services including supplies, rental of machines, and fees paid to election workers. Expenditures for district-related Board travel including transportation, meals, hotel and registration fees for out of district workshops and conferences.
11-000-230-610	Supplies for the Superintendent's office and for the board of education are recorded here. Costs for materials, supplies and any outside consultant fees and their related expenses for in-house training for members of the Board of Education. Includes food, meeting materials and supplies
11-000-230-890	Miscellaneous expenditures are budgeted here including memberships for the Superintendent and Assistant Superintendent. Board of Education Membership Dues and fees.
<u>School Administration</u>	Activities concerned with overall administrative responsibility for a school. They include the activities performed by the principal, assistant principal and other assistants while they supervise operations of the school, evaluate school staff members, assign duties to staff, supervise and maintain the records of the school, and coordinate school instructional activities.
11-000-240-103	Salaries for the district's six principals and five vice principals are budgeted in this line item.
11-000-240-105	Budgeted here are the salaries for all district clerical staff supporting the principals and vice principals.
11-000-240-500	

Other purchased services including rental fees for graduation exercises and the lease purchase of copiers in the schools. Reimbursement of travel expenses and registration fees for the principal's offices are recorded here.

11-000-240-600

Supplies and materials for the offices.

11-000-240-800

Miscellaneous expenditures are budgeted here including memberships for school administrative staff

Central Services

Activities that support other administrative and instructional functions including fiscal services, human resources, strategic planning, purchasing, warehousing and distribution services and printing services. The chief business official expenditures are included here.

Fiscal services are activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds management.

11-000-251-100

Salaries for the Business Administrator, Confidential Secretary to the Business Administrator, Assistant Business Administrator, Administrative Assistant for the Business Office, Accounts Payable Secretary, Purchasing Secretary, and Payroll and Health Benefits Manager. Also budgeted are salaries for the Director of Human Resources, the Confidential Secretary to the Human Resources Director, the Administrative Assistant for the Human Resources Office and the District Substitute Caller

11-000-251-330

Fees paid for professional services including architectural, engineering, accounting, and other such services.

11-000-251-340

Fees paid for technical services including data processing and property appraisal.

11-000-251-592

Reimbursement for travel expenses for the business office, purchasing office and personnel office. Also, fees paid to outside agencies, which assist the district in the publication of brochures and newsletters.

11-000-251-600	Supplies for the business, purchasing and personnel offices.
11-000-251-890	Miscellaneous expenditures and expenses for memberships in professional organizations.
<u>Administrative Information Technology Services</u>	Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Specifically included are costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance support services and other technology-related administrative costs
11-000-252-100	Salaries of Administrator of Technology and Data Base Administrator.
11-000-252-500	Reimbursement for travel and registration for in-service training.
<u>Operation and Maintenance of Plant Services</u>	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. Included in this function are supervision of operation and maintenance services; operation, repair, replacement, and cleaning of building facilities and equipment; provision of security services including police activities, and building alarm systems. This explanation is for function codes 261(Required Maintenance) and 262 (Operating Maintenance).
11-000-26X-100	The salaries of the Facilities Director and his secretary, Assistant Facilities Director and the new Custodial Supervisor are budgeted here. Salaries for the custodians, maintenance staff, and grounds crew are budgeted here. Also, summer employment and overtime salaries are recorded here.
11-000-26X-420	Budgeted here are fees for waste disposal, fire extinguisher repair and inspection, extermination services, alarm

maintenance/monitoring, boiler cleaning, and mop service. Also budgeted here are funds for emergency repairs to the buildings and equipment during the course of the year.

- 11-000-26X-441 This is where the district budgets for lease purchases for equipment and vehicles. Also budget here is the rental of trailers as needed.
- 11-000-26X-490 Sewer and public water usage charges are budgeted here.
- 11-000-26X-520 Package Property and Liability insurance premiums are recorded here.
- 11-000-26X-590 Recorded in this line item are reimbursements for travel and for professional development for the custodial and maintenance staff.
- 11-000-26X-610 Custodial, grounds, maintenance, painting, vehicle supplies are all budgeted here.
- 11-000-26X-621 Fees for gas and electricity supplied to the district are
11-000-26X-622 budgeted in this line item.
- 11-000-26X-800 Miscellaneous expenditures including membership fees.
- Student Transportation Services Activities concerned with conveying students between home and school and from school to other school activities as provided by state and federal law. This function includes supervision of student transportation services, vehicle operation services, monitoring services, and vehicle servicing and maintenance services
- 11-000-270-107 Salaries of Non-instructional Aides. The salaries of transportation aides, lunchroom aides, playground aides, and hall monitors.
- 11-000-270-160 Salaries paid to drivers for regular transportation to and from home and school, and also for kindergarten and vocational runs. Salaries for the district's two mechanics, the supervisor and secretary's salaries are budgeted here. The district also budgets for a dispatcher.
- 11-000-270-161 Budgeted here are salaries for drivers who provide transportation for the district's special education students.

11-000-270-162	Salaries paid to drivers who provide transportation services for field trips, late bus, and athletic activities.
11-000-270-350	Management fees paid to the Educational Services Commission for providing transportation services.
11-000-270-390	Purchased technical support for the computer operation, physicals for drivers, license fees, and alarm monitoring.
11-000-270-420	Maintenance of vehicles by private garages.
11-000-270-442	Rental payments for school buses as needed
11-000-270-443	Lease purchase payments for school buses.
11-000-270-503	Aid in Lieu Payments to Non-Public Parents
11-000-270-511	Payments to contractors who provide between home and school transportation services.
11-000-270-512	Payments to contractors who provide transportation for field trips and athletic trips.
11-000-270-513	Fees paid to other school districts which host a transportation route on which HVRSD students ride.
11-000-270-514	Payments to contractors who provide to and from transportation services for special education students.
11-000-270-515	Payments to Educational Services Commission or other school districts that provide transportation services for special education students.
11-000-270-518	Payments to Educational Services Commission that provide transportation for special education students.
11-000-270-593	Budgeted in this line item are auto insurance premiums for the bus fleet, travel reimbursement for pupil transportation staff.

11-000-270-600	Supplies for the transportation operation including fuel, oil, tires, repair parts and office supplies.
11-000-270-800	Miscellaneous expenditures including membership fees
<u>Personal Services - Employee Benefits</u>	This program is used to report the employee benefits for district staff whose salaries are reported in the general fund other than those allocated to special schools as support services
11-000-291-220	The employer's share of social security for non-certified employees enrolled in the Public Employee's Retirement System (PERS).
11-000-291-241	Pension contributions for non-certified employees enrolled in the Public Employee's Retirement System (PERS).
11-000-291-250	District contribution to state run unemployment insurance fund for district employees
11-000-291-260	Worker's Compensation premiums are budgeted here.
11-000-291-270	Premiums for health benefits are budgeted here. They include HMO's, Blue Cross/Blue Shield, dental and prescription plans, Employee Assistance Program, and Section 125.
11-000-291-280	Tuition reimbursement to staff.

LINE ITEMS**DESCRIPTION****Operation of Non-Instructional Services - Food Service Operation**

Activities concerned with providing food to students and staff in a school

11-000-310-930

Allocation by the Board to support the food service program, to help in the purchase of utensils and other equipment.

FUND 12 - CAPITAL OUTLAY

Accounts for all financial resources of the Local Education Authority (LEA) for capital outlay supported by current revenues. Included are pieces of equipment, which cost more than \$2,000 per unit. Thus a classroom set of desks which might cost \$3,000 is now considered to be a supply; however, if one desk were to cost more than \$2,000 it would be considered as equipment and be budgeted under capital outlay. Also included are major maintenance projects. Modernization of a complete classroom would be classified as a capital outlay item.

12-000-100-730

Equipment for district programs

12-000-400-450

Fees paid to contractors for actual work on district buildings.

FUND 13 - SPECIAL SCHOOLS

Accounts for all expenditures related to the district's summer school programs and kindergarten camp

13-422-100-101

Salaries related to the district's summer school programs

13-422-100-300

Services supporting the summer instructional program and its administration, provided by a person or firm with specialized skills and knowledge.

13-422-100-610

General supplies for the summer instructional program including, paper, pencils, workbooks, tape, etc.

FUND 40 - DEBT SERVICE

Account for the accumulation of resources for, and the payment of, long-term debt, principal and interest.

40-702-510-830

Interest payments on the outstanding debt.

40-701-510-910

Redemption of principal.

Lead Agency	Vendor	Commodity	Website
Hunterdon County ESC	Various	Supplies	www.hcesc.com/purchasing
Educational Services Commission – Morris County	Educational Data	Service/Supplies	www.ed.data.com
Mercer County	Various	Service/Supplies	http://www.mercercounty.org/departments/purchasing/awarded-contracts
Educational Services Commission of NJ	Various	Service/Supplies	http://www.mresc.k12.nj.us/pages/Middlesex_Regional/Cooperative_Pricing/Coop/Members_Only
Somerset County Cooperative Pricing	Various	Service/Grass Cutting	https://www.co.somerset.nj.us/government/finance-and-administrative-services/purchasing