

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

#### Electronic Signatures and Records

Policy # 3554

The Board of Education permits the acceptance by the School District of electronic signatures on certain forms and records that must be filed with the School District, as determined by the Superintendent of Schools or designee. An electronic signature is an electronic sound, symbol or process, attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the record. An electronic signature is considered to be attached to or logically associated with an electronic record if the electronic signature is linked to the record during the transmission and storage. An electronic signature may be used unless there is a specific statute, regulation or policy that requires records or forms to be signed in non-electronic (manual) form. If electronic signatures are permitted on a particular form or record, such electronic signature shall have the full force and effect of a manual signature if the electronic signature satisfies the following requirements:

1. The electronic signature identifies the individual signing the document by his/her name and title (if applicable);
2. The signer has the opportunity to review the entire document or content to be signed;
3. The electronic signature and the document to which it is affixed cannot be altered once the electronic signature has been affixed.
4. Format the record to contain the same accepted signature elements contained in a paper record that allows a reader to readily identify the significance of the signature appearing on the document, such as:

“An electronic signature is to be used in lieu of a signature affixed by hand. Please type your name below (or above) as your electronic signature. The use of an electronic signature has the same validity and effect as the use of a signature affixed by hand.

It is my intent to sign this record/document and submit this document electronically. I understand and agree that by electronically signing and submitting this record/document I am affirming to the truth of the information contained therein.”

5. Require the signer to act affirmatively to indicate assent to the document being signed (e.g., “I Accept” or “I Agree”).

The School District shall maintain an electronic recordkeeping system that can receive, store, and reproduce electronic records and signatures relating to communications and transactions in their original form. This system should include security procedures whereby the School District can (a) verify the attribution of a signature to a specific individual; (b) detect changes or errors in the information contained in a record submitted electronically; (c) protect and prevent access, alteration, manipulation or use by an authorized person; and (d) provide for nonrepudiation through strong and substantial evidence that will make it difficult for the signer to claim that the electronic representation is not valid.

The School District shall ensure that all electronic records and signatures are capable of being accurately reproduced for later reference and retained until such time as all legally mandated retention requirements are satisfied.

No person or entity shall be required to use an electronic record or electronic signature unless provided by law.

**Policy References:**

Electronic Signatures and Records Act, Article 1 (§§101 - 109), State Technology Law

Adoption Date: 6/11/2015

3000 - Business and Non-Instructional

---

**Policy Information****Series 3000 - Business and Non-Instructional****Fiscal Management Goals****Fiscal Management Goals**

Policy # 3100

The Board of Education recognizes excellent fiscal planning as a key factor in attaining the District's educational goals and priorities. The Board seeks to engage in thorough advance planning of budgets, exploration of all practical sources of income and the expenditure of funds so as to achieve the greatest educational returns given the District's available resources.

The annual budget will be prepared in accordance with the Education Law of the State of New York.

Adoption Date: 5/12/1994, Revised: ; Reviewed: 03/24/14

3000 - Business and Non-Instructional

---

**Policy Information****Series 3000 - Business and Non-Instructional****Fiscal Management Goals****Fiscal Accounting and Reporting**

Policy # 3101

The Board of Education insists on clear, complete, detailed and accurate accounting of all financial transactions for which the Board is held accountable.

The system of accounts will conform to the Uniform System of Accounts for School Districts. The accounting system will yield information necessary for the Board to make policy decisions.

Proposed expenditures will be budgeted under and the actual expenditures will be charged to categories that most accurately describe the purpose for which monies are to be spent.

The Board directs the Superintendent of Schools to keep it informed of the financial status of the District through monthly and annual reports. The Superintendent should highlight any deviation in actual fiscal conditions from planned fiscal conditions and offer recommendations to the Board to remedy the situation. The Business Official will prepare and submit, through the Superintendent, to the Board and the Commissioner of Education, such reports as are prescribed by law. These shall be filed with appropriate governmental bodies as required under law or regulation. The District will cooperate with governmental agencies and research organizations as required by law for data concerning the fiscal operations of the District.

The District shall be audited annually by an independent certified public accountant or a public accountant. The auditor's report shall be adopted by resolution and a copy shall be filed with the Commissioner of Education.

The Superintendent is hereby directed to respond to all audit findings and recommendations. Such response is to include a statement of the corrective actions taken or proposed to be taken, or if action is not taken or proposed, an explanation of reasons, as well as a statement on the status of corrective actions taken on findings or recommendations contained in any previous report of examination or external audit,

or any management letter for which a response was required. The Superintendent shall also ensure that the provisions contained in the General Municipal Law in regard to audit reports are followed.

**Policy References:**

Education Law §§1610; 1721; 2117; 2528; 2577; 2590-i

General Municipal Law §§33; 34

8 NYCRR §§155.1; 170.1; 170.2

Adoption Date: 4/20/2006, Revised: ; Reviewed: 03/24/2014, Reviewed: 10/26/2015  
3000 - Business and Non-Instructional

---

## **Policy Information**

### **Series 3000 - Business and Non-Instructional**

#### **Fiscal Management Goals**

##### **Budget Process**

Policy # 3110

The budget is the operational plan, stated in financial terms, for the conduct of all programs in the District during the fiscal year. It serves as the legal basis for the establishment of the tax levy.

#### **Budget Planning and Development**

The Superintendent, with the assistance of the Business Official, shall be responsible for the execution of the budget process, planning, receiving and taking into consideration the interests of the various concerned groups and individuals, formulating the proposed budget for presentation to the Board, arranging for the dissemination of the proposed budget to the community and, when approved, administering the budget in a manner best suited to the educational objectives of the District. As part of this responsibility, they shall develop and adhere to a budget calendar which is a plan of action for identifying budget activities and the schedule for each activity, and for delegating responsibility for the performance of each activity. The budget calendar will also set preliminary dates for meetings with the Board of Education and the public.

The budget shall be designed to reflect the Board's objectives for the education of the children of the District. In setting budget priorities, the following factors shall be considered:

1. The health and safety of students and employees;
2. Items directly related to the educational needs of the District. All segments of the District programs are to be treated equitably within the available resources;
3. Maintenance of capital investment, equipment and facilities;
4. Adequate staffing of programs and the salaries of employees;
5. Improvements in non-instructional items;
6. State and/or federal legal requirements for the funding of programs;
7. Requirements and regulations of the State Education Department and the Commissioner of Education; and
8. Fiscal and non-fiscal resources available.

The budget shall be organized and planned to provide adequate accounting for each program expenditure, understanding the financial needs of anticipated program developments, and be within the financial limitations of the District, taking into consideration the statutory limits on the tax levy.

#### **The Budget**

As required by law, all budget documents given to the public will be written in plain language and organized in a way to promote the public's understanding of their contents. The documents will be complete, accurate and contain sufficient detail to adequately inform the public about estimated revenues, proposed expenditures, transfers to other funds, the amount of fund balance to be retained and to be used, as well as a comparison to the prior year's data.

The budget for the ensuing school year shall be reviewed and approved by the Board before its presentation to the voters at the Annual Meeting.

The budget will be presented to the public in three components (to be voted upon as one proposition):

1. A program component
2. A capital component
3. An administrative component

Each component will be separately delineated in accordance with Commissioner's Regulations.

A summary of the proposed budget may be published in a District mailing. In addition, the Board may provide the public with specific, factual information concerning budget recommendations through news releases to the media, group meetings with members of the public to be held on set dates and times, the District newsletter and on the District website.

The following documents will be attached to the budget:

- A detailed statement of the total compensation to be paid to the Superintendent and any assistant superintendent in the coming year, including a delineation of salary, annualized cost of benefits and any in-kind or other form of remuneration;
- A list of all other school administrators and supervisors whose annual salary will be at or above the amount designated by the State Education Department in the coming year, along with their title and annual salary;
- A school district report card detailing the academic and fiscal performance of the District;
- A property tax report card prepared in accordance with Education Law and Commissioner's Regulations, including information on the tax levy limit; and
- A property tax exemption report, including every type of exemption granted and their cumulative impact, the cumulative amount expected to be received from each type of exemption payments in lieu of taxes or other payments for municipal services, and the cumulative impact of all exemptions granted.

The Board may use District funds to present educational and informational materials about the budget and related information to the voters. It shall not, however, use funds to promote either a favorable or negative vote on the proposed budget.

### **Public Hearing on the Budget**

The Board of Education will hold a Public Hearing on the Budget not less than seven (7) nor more than fourteen (14) days prior to the Annual Meeting, at a time and place designated by the Board. At the hearing, the Board will present the budget for the ensuing school year to the public. The Board may also hold additional public hearings, community forums or workshops to explain the proposed budget and receive comments, reactions and suggestions from the public concerning the proposed budget.

The budget shall be completed at least seven (7) days prior to the Budget Hearing and copies shall be available to District residents, upon request, during this time and at the Budget Hearing. In addition, copies of the budget will be available to all District residents at the District Office and at each schoolhouse, during working hours, not less than fourteen (14) days prior to the budget vote. The budget will also be available at every public and free association library in the District and on the District's website. At least once during each school year, the Board will include in a District-wide mailing notice of the availability of copies of the budget.

### **Policy References:**

Ref: Education Law §§1716, 1804

(Combined previous policies 3110 - 3140)

Adoption Date: 3/10/1999, Revised: 6/12/2014; Reviewed: 10/26/2015  
3000 - Business and Non-Instructional

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Fiscal Management Goals

##### Budget Adoption

Policy # 3120

Final approval of the budget to be presented to the voters of the District rests with the Board of Education. The Superintendent of Schools and such members of his/her staff as s/he shall deem necessary, shall be prepared to explain and justify the budget to the Board. Final authorization of the budget rests with the voters of the District. If approved by the voters, the budget becomes the basis for establishing the tax levy on real property within the District. If the voters of the District reject the proposed budget, the Board of Education may resubmit the budget or specific budget propositions to the voters for a second vote or establish a contingency budget.

The proposed budget shall be presented to the voters of the district for adoption at the annual meeting, to be held on the third Tuesday in May, unless the Board certifies to the Commissioner of Education by no later than March 1<sup>st</sup> that such annual district meeting would conflict with religious observances, in which event the annual meeting shall be held on the second Tuesday in May.

The options for Board action subsequent to a budget defeat are as follows:

1. To resubmit the same or a revised budget to the voters;
2. To prepare and adopt a contingency budget

The budget and any related propositions may be submitted to the voters only twice. A public hearing on the budget must be held between seven (7) and fourteen (14) days prior to the second budget vote. A budget re-vote may be held upon a minimum of two weeks' notice, with legal notice published twice, once during each of the two weeks preceding the vote with the first publication 14 days before the vote. If the Board chooses to submit the budget to the voters a second time and the voters do not approve it, the Board must adopt a contingency budget, in which case the tax levy cannot exceed the total tax levy of the prior year (0% levy growth). In addition, the administrative component of the contingency budget shall not comprise a greater percentage of the contingency budget, exclusive of the capital component, than the lesser of:

1. The percentage the administrative component had comprised in the prior year budget exclusive of the capital component; or
2. The percentage the administrative component had comprised in the last proposed defeated budget exclusive of the capital component.

#### Policy References:

Education Law §§1716, 2022, 2023

Adoption Date: 3/10/1999, Revised: 6/12/2014; (Previous Policy #3150 now included in this policy - #3120)  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Fiscal Management Goals

##### Budget Transfer

Policy # 3130

The transfer of funds between and within functional unit appropriations of the General Fund Budget is commonly required during the school year. The Superintendent is authorized to make budget transfer between line item accounts so long as the transfer for any one item does not exceed \$5,000. All transfers in excess of \$5,000 require prior Board approval. The Superintendent will report any transfers to the Board as an information item at its next meeting.

NOTE: June 12, 2014 (This incorporates former policy #3160)

**Policy References:**

Education Law Section 1718

8 NYCRR Section 170.2(l)

Former Policy 3160

Adoption Date: 6/10/1975, Revised: 6/12/2014; 10/12/1975, 01/11/1979  
3000 - Business and Non-Instructional

---

**Policy Information****Series 3000 - Business and Non-Instructional****Income****State Funds/Federal Funds**

Policy # 3220

The Superintendent and the Business Administrator are authorized to apply for supplementary state and/or federal assistance under the provisions of law when it is believed that the School District is eligible and conditions are in accordance with Board of Education policy and to execute applications, reports and claims for such assistance. The program must be approved by the Board of education prior to implementation.

**Policy Cross References:**

» 3230 - State Funds/Federal Funds

Adoption Date: 1/1/1952, Revised: 2/13/1975; 07/10/1962, Reviewed: 03/24/ 2014  
3000 - Business and Non-Instructional

---

**Policy Information****Series 3000 - Business and Non-Instructional****Income****State Funds/Federal Funds**

Policy # 3230

The Superintendent and the Business Administrator are authorized to apply for supplementary state and/or federal assistance under the provisions of law when it is believed that the School District is eligible and conditions are in accordance with Board of Education policy and to execute applications, reports and claims for such assistance. The program must be approved by the Board of Education prior to implementation.

Adoption Date: 1/1/1952, Revised: 7/10/1962; 2/13/75  
3000 - Business and Non-Instructional

---

**Policy Information****Series 3000 - Business and Non-Instructional****Income****Tuition - Fees**

Policy # 3240

Tuition rates for non-resident students, for students from other districts residing in foster homes and for

all other students subject to tuition charges, shall be established by the Superintendent annually under applicable provisions of Education Law and Commissioner's Regulations, at the maximum allowable rate under the State Education Department formula, and approved by the Board of Education.

The Superintendent shall execute whatever procedures are necessary to collect these fees.

Adoption Date: 3/26/1964, Revised: 6/12/2014; Amended: 02/13/1975  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Income

#### Disposal of District Property

Policy # 3260

The Board of Education believes that the efficient administration of the District requires the disposition of district property and goods no longer necessary for the maintenance of the educational program or operation of the District.

The Board directs the periodic review of all District property and authorizes the disposition of any property not required for school purposes in a manner that is advantageous to the District. Prior to the disposal of such property, the Board shall pass a resolution declaring such property to be surplus.

The Business Official shall be authorized to dispose of obsolete or surplus property and equipment in the following manner:

1. through bid procedures, for the highest possible price;
2. offer to sell the items to local municipalities or local non-profit organizations;
3. sell items at a public sale, after notice to the public has been disseminated through announcements in the local newspapers, the District website and other appropriate means;
4. sell items of no value as scrap for the best obtainable price or discard in the safest, least expensive manner.

Such equipment shall not be sold to a District officer or employee except in the same manner as it is sold to other members of the public.

#### Textbooks

Textbooks that lose their educational value as a result of changes in the curriculum or educational program may be disposed of in the following manner:

1. sale for the highest possible price, through bid or public sale;
2. sale for the highest possible price to local schools;
3. donate to appropriate charitable organizations;
4. disposal in the safest, least expensive manner.

Adoption Date: 6/10/1976, Revised: 1/5/2006; Reviewed: 03/24/ 2014, Reviewed: 10/26/2015  
3000 - Business and Non-Instructional

---

## Policy Information

**Series 3000 - Business and Non-Instructional****Income****Investment Policy**

Policy # 3292

**I. SCOPE**

This investment policy of the Lakeland Central School District of Shrub Oak ("District") applies to all moneys and other financial resources available for investment on its own behalf or on behalf of any other entity or individual.

**II. OBJECTIVES**

The objectives of the District's investment activities are, in priority order:

1. To conform with all applicable federal, state and other legal requirements (legality);
2. To adequately safeguard principal (safety);
3. To provide sufficient liquidity to meet all operating requirements (liquidity); and
4. To obtain a reasonable rate of return (yield).

**III. DELEGATION OF AUTHORITY**

The responsibility of the Board of Education of the Lakeland Central School District of Shrub Oak ("Board") for administration of the investment program is delegated to the Assistant Superintendent for Business who shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on a database or records incorporating description and amounts of investments, transaction dates and other relevant information, and to regulate the activities of subordinate employees.

**IV. PRUDENCE**

All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investments shall be made with judgment and care, under circumstances then prevailing, not for speculation but for investment, considering the safety of the principal as well as the probable income to be derived.

**V. DESIGNATION OF DEPOSITORIES**

The banks and trust companies authorized for the deposit of monies, up to a maximum of seventy-five million (\$75,000,000) dollars each, are:

Bank of America                      JP Morgan Chase

Commerce Bank                      Capital One

The banks and trust companies authorized for the deposit of monies, along with this investment policy, shall be reviewed and re-adopted by the Board of Education at its annual organizational meeting and may be changed by the Board of Education as necessary.

**VI. COLLATERALIZING OF DEPOSITS**

In accordance with the provisions of General Municipal Law, Section 10, all deposits of the District, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured by a pledge of eligible securities with an aggregate market value of not less than 105% of the aggregate amount of deposits from the following categories:



- Obligations issued or fully insured or guaranteed as to the payment of principal and interest by the United States of America, an agency thereof or a United States government-sponsored corporation.
- Obligations partially insured or guaranteed by an agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or guaranty.
- Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation of such state or obligations of any public benefit corporation which under a specific state statute may be accepted as security for deposit of public monies.
- Such other instruments of securities as may, from time to time, be legally permissible collateral for deposit of both New York School District and municipal corporation monies.

## VII. SAFEKEEPING AND COLLATERALIZATION

Eligible securities used for collateralizing deposits shall be held by the third party bank or trust company subject to security and custodial agreements.

The security agreement shall provide the eligible securities are being pledged to secure the District deposits together with agreed upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events which will enable the District to exercise its rights against the pledged securities. In the event that the securities are not registered or inscribed in the name of the district, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to the District or its custodial bank.

The custodial agreement shall provide that securities held by the bank or trust company, or agent of and custodian for, the local government, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement should also describe that the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. Such agreement shall include all provisions necessary to provide the local government a perfected interest in the securities.

## VIII. PERMITTED INVESTMENTS

As authorized by General Municipal Law, Section 11, the District authorizes its Business Official, Treasurer and Deputy Treasurer(s) to invest monies not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- Special time deposit accounts
- Certificates of deposit
- Obligations of the United States of America
- Obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America
- Obligations of the State of New York
- Obligations issued pursuant to Local Finance Law, Section 24.00 or 25.00 (with approval of the State Comptroller) by any municipality, school district or district corporation other than the District.
- Obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies where the general state statutes governing such entities or whose specific enabling legislation authorizes such investments.
- Repurchase transactions (Repos) guaranteed by obligations of the United States or the State of New York.
- Obligations of this local government, but only with any monies in a reserve fund established pursuant to General Municipal Law, Sections 6-c, 6-d, 6-e, 6-g, 6-h, 6-j, 6-k, 6-l, 6-m, or 6-n.
- Such other investments as may, from time to time, be legally permissible investments for both school district and municipal corporations in the State of New York.

All investment obligations shall be payable or redeemable at the option of the District within such times as the proceeds will be needed to meet expenditures for purposes for which the monies were provided and, in the case of obligations purchased with the proceeds of bonds or notes shall be payable or redeemable at the option of the District.

## IX. AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

The District shall maintain a list of financial institutions and dealers approved for investment purposes and establish appropriate limits to the amount of investments, which can be made with each financial institution or dealer. All financial institutions with which the local government conducts business must be credit worthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the district. Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The Business Official is responsible for evaluating the financial position and maintaining a listing of proposed depositories, trading partners and custodians. Such listing shall be evaluated annually.

## X. PURCHASE OF INVESTMENTS

The Business Official, Treasurer and Deputy Treasurer(s) are authorized to contract for the purchase of investments:

1. Directly, including through a repurchase agreement, from an authorized trading partner.
2. By participation (including participation as the lead, managing, or agent participant) in a cooperative investment program with another authorized governmental entity (or any number of such entities) pursuant to...Opinion No 88-46 (e.g., the Cooperative Liquid Assets Securities System or "CLASS").
3. By utilizing an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the governing board.

All purchased obligations, unless registered or inscribed in the name of the local government, shall be purchased through, delivered to, and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the District by the bank or trust company. Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law, Section 10.

The custodial agreement shall provide that securities held by the Bank or trust company, as agent of and custodian for, the local government, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement shall describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the local government a perfected interest in the securities.

Repurchase agreements are authorized subject to the following restrictions:

- All repurchase agreements must be entered into subject to a Master Repurchase Agreement.
- Trading partners are limited to banks or trust companies authorized to do business in New York State and primary reporting dealers.
- Obligations shall be limited to obligations of the United States of America and obligations guaranteed by agencies of the United States of America.
- No substitution of securities will be allowed.
- The custodian shall be a party other than the trading partner.

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Expenditures

#### Purchasing Authority

Policy # 3320

The Board of Education shall designate the Purchasing Agent for the School District at the annual organizational meeting in July. The Purchasing Agent will be responsible for administering all purchasing activities and ensuring the quality and quantity of purchases made by the district.

All purchases shall be made through the Purchasing Agent on an official pre-pressed, pre-numbered purchase order. Checks shall always be voided manually and retained for audit.

The Purchasing Agent is authorized to issue purchase orders without prior approval of the Board when formal bidding procedures are not required by law and budget appropriations are adequate to cover such obligations.

The Purchasing Agent shall be responsible for preparing all bid specifications and a statement of general bidding conditions to be included in every notice or invitation to bid. If there are questions concerning specifications, the Purchasing Agent will consult with the requisitioner to clarify the matter so as to ensure that the appropriate goods or services are obtained.

Reviewed: 11/26/2012

#### Policy References:

Education Law §1709(20-a)

#### Policy Cross References:

» 3323 - Purchasing Procedures

Adoption Date: 1/5/2006, Revised: ; Reviewed: 9/29/14  
3000 - Business and Non-Instructional

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Expenditures

#### Purchasing Procedures

Policy # 3323

In accordance with the provisions of General Municipal Law, Section 104-b, the Board of Education hereby adopts the following policy for all procurements of goods and services not required by law to be made pursuant to competitive bidding requirements.

### **PROCEDURES FOR THE PURCHASE OF COMMODITIES, EQUIPMENT AND GOODS**

<b><u>DOLLAR LIMITS</u></b>	<b><u>PROCEDURE</u></b>
<b>\$501 - \$9,999</b>	Verbal quotes.
	Formal written quotes from at least three

<b>\$10,000 - \$19,999</b>	different vendors (if available) are required.
<b>More than \$20,000</b>	Sealed, advertised bids in conformance with General Municipal Law.

### **PROCEDURES FOR PUBLIC WORKS PROJECTS/CONTRACTS**

<b><u>DOLLAR LIMITS</u></b>	<b><u>PROCEDURE</u></b>
<b>\$1 - \$14,999</b>	At the discretion of the Purchasing Agent.
<b>\$15,000 – \$34,999</b>	Formal written quotes from at least three different vendors (if available) are required.
<b>More than \$35,000</b>	Sealed, advertised bids in conformance with General Municipal Law

With respect to both procedures above:

- Goods and services will be procured in a manner so as to ensure the prudent and economical use of public monies, in the best interests of the taxpayers, to facilitate acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances, and to guard against favoritism, improvidence, extravagance, fraud and corruption.
- Purchase awards shall generally be made to the lowest responsible and responsive vendor quotation.
- Written documentation, pursuant to Section 104-b of the General Municipal Law, is required when the purchase is not awarded to the vendor quoting the lowest price.
- Written documentation, acceptable to the Purchasing Agent, must be provided if the required number of quotes cannot be obtained.
- A quote that exceeds the bidding threshold may not be awarded except as provided in “EXCEPTIONS TO COMPETITIVE BIDDING” contained herein.

### **EXCEPTION TO COMPETITIVE BIDDING**

1. In the case of a public emergency arising out of an accident or other unforeseen occurrence or condition whereby circumstances affecting public buildings, public property or the life, health, safety or property of the inhabitants of the school district, require immediate action which cannot await competitive bidding, contracts for public work or the purchase of supplies, material or equipment may be let by the Board of Education (General Municipal Law, Section 103[4]). Such action may be taken only after the Board of Education adopts a resolution declaring that an emergency exists and setting forth the facts upon which the declaration is based (Comptroller’s Opinion No. 74-339).
2. The Board authorizes that purchase contracts may be awarded on the basis of best value. “Best value” means optimizing quality, cost and efficiency. The basis for best value shall reflect, whenever possible, objective and quantifiable analysis and may also take into consideration small businesses or certified minority-owned or women-owned businesses.
3. Under a county, state or federal contract.
4. Under a contract of another municipality or political subdivision (piggybacking, cooperative bids), including cooperative BOCES bids.
5. Articles manufactured in state correctional institutions.
6. From agencies for the blind and severely disabled.

7. Procurements for which there is no possibility of competition (sole source).
8. Very small procurements of \$500.00 or less when solicitations of competition would not be cost-effective.

### **PROCEDURES FOR PROFESSIONAL SERVICES AND CONSULTANTS**

Any professional services, including consulting services, which are not subject to competitive bidding requirements (such as property appraisals and legal, medical and insurance services), the cost of which may exceed the bidding threshold of public works projects, may be procured only on the recommendation of the Superintendent of Schools or designee and the approval of the Board of Education.

### **INTERNAL CONTROL**

The Board authorizes the Superintendent of Schools, with the assistance of the Assistant Superintendent for Business, the Purchasing Agent and the Treasurer, to establish and maintain an internal control structure to ensure, to the best of their ability, that the District's assets will be safeguarded against loss from unauthorized use or disposition, that transactions will be executed in accordance with law and District policies and regulations, and recorded properly.

The unintentional failure to fully comply with the provisions of Section 104-b of the General Municipal Law or the District's policies regarding procurement will not be grounds to void action taken nor give rise to a cause of action against the District or any officer or employee of the District.

The Board of Education will review this policy annually.

#### **Policy References:**

Sections 103, 103-g, 104-b, General Municipal Law

Adoption Date: 1/1/1952, Revised: 6/14/2014; 10/1962, 07/07/1964, 07/06/1965, 02/13/1975, 02/13/1992, 02/17/2005, 10/21/2010, 12/06/2012  
3000 - Business and Non-Instructional

---

## **Policy Information**

### **Series 3000 - Business and Non-Instructional**

#### **Expenditures**

#### **Food Purchases for District Meetings and Functions**

Policy # 3324

The Board of Education recognizes that on certain occasions it is appropriate to provide refreshments and/or meals at District expense, such as events, which are being held for a District or educational purpose. Any expenditure on such refreshments and/or meals must be approved in advance by the Superintendent of Schools and falls within budgetary appropriations. Meal requests may be approved when:

- Officers and/or employees of the District will be prevented from taking time off for food consumption due to a pressing need to complete the business at hand;
- The District is faced with business of an immediate nature and meetings of District employees and/or officers are essential at mealtime;
- The District wishes to recognize the services provided by volunteers (in such cases, however, only the meals of those being recognized may be paid for and the cost of the meals must be reasonable);

- Staff members are participating in day-long grading of standardized tests or orientation sessions overlapping meal periods.

All requests for food, refreshments and/or meal expenditures submitted for approval must include: the purpose of the meeting, meeting date and time, the group in attendance, the number of people in attendance, and why attendees required food and refreshments to conduct school business.

The actual expenditures for food refreshments and/or meals must be appropriately documented with itemized receipts and submitted to the Claims Auditor for purposes of pre-payment audit. Costs shall be reasonable and prudent.

Funding for approved functions shall come from the operating budget, grants or donated funds.

Adoption Date: 1/5/2006, Revised: ; Reviewed: 9/29/14  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Expenditures

#### Expense Reimbursement

Policy # 3325

School district employees, officials and members of the Board of Education will be reimbursed for reasonable, actual and necessary out-of-pocket expenses, which are legally authorized and incurred while traveling on school-related activities.

Only expenses necessary for the purpose of travel shall be reimbursable. Transportation costs such as taxicabs are allowable only for essential transportation. Mileage will be paid at the rate fixed by the Internal Revenue Service for business travel. Tax exemption certificates shall be issued and utilized as appropriate.

The Superintendent shall determine, in the first instance, whether attendance by District staff at any conference or professional meeting is in the best interest of the District and eligible for reimbursement of expenses under this Policy.

To obtain reimbursement, the claimant must complete and sign an expense voucher, attach all receipts or the expense documentation, together with a copy of the approved conference attendance request form and evaluation report (if required), and submit the same to the appropriate administrator. After such claim has been audited and allowed, a reimbursement shall be issued.

The Superintendent shall establish regulations concerning expense reimbursement, which shall be reviewed annually and revised as appropriate.

Adoption Date: 1/5/2006, Revised: ; Reviewed: 9/29/14  
3000 - Business and Non-Instructional

#### Expense Reimbursement

#### Regulation Info 3325R

The District shall reimburse District employees, officials and members of the Board of Education for reasonable, actual and necessary out-of-pocket expenses incurred while traveling for school-related business upon receipt of a completed voucher with itemized receipts along with approved attendance form. The following rules shall guide the reimbursement of school-related travel expenses:

**Transportation**

- Travel shall be by the most economical method, whether by private automobile, school vehicle or common carrier such as bus, train or plane.
- If travel is by private automobile, mileage shall be reimbursed at the level approved by the Internal Revenue Service for business travel. Parking and tolls will also be reimbursed but gasoline will not be reimbursed.
- Rental car expenses will be reimbursed only if authorized in advance. Receipts must be attached.
- Air travel is only allowed when determined by the Board President or the Superintendent of Schools to be in the District's best interest. Air travel shall be reimbursed at the lowest feasible fare available and shall not exceed regular coach class fare. Travel arrangements should be made as soon as reasonably practicable to avoid payment of a higher fare due to a late booking.

**Lodging**

- Persons traveling on District-related business are expected to secure the most reasonable rate for necessary hotel accommodations. The District will reimburse for actual lodging fees up to the maximum lodging fee set by the federal government for that location.
- When the rate is predetermined by the organization sponsoring the event, the traveler shall secure a room rate at no more than the predetermined rate notwithstanding the federal travel reimbursement rate. Hotel accommodations at a rate other than the most reasonable rate or a predetermined rate described above will be reimbursed only if approved by the Board President and Superintendent of Schools (for members of the Board); the Board President (for the Superintendent); and the Superintendent (for all others) prior to the stay.

**Meals**

Reimbursable meal charges, including gratuities, up to the amount indicated below and upon presentment of itemized receipts, for persons traveling for district-related

Breakfast                      \$10.00

Lunch                              \$15.00

Dinner                            \$40.00

OR

Daily Total                      \$65.00

**Personal Expenses**

The District does not reimburse persons traveling on District-related business for personal expenses including, but not limited to, expenses related to an accompanying spouse, pay television, hotel health club facilities, alcoholic beverages, theater and show tickets, and telephone calls and transportation costs unrelated to District business.

---

**Policy Information**

**Series 3000 - Business and Non-Instructional****Expenditures****District-owned Credit Cards and Store Purchase Cards**

Policy # 3326

The Board of Education does not authorize the use of multi-purpose credit cards, gasoline credit cards, debit cards or any other instrument other than an authorized purchase order for District purchases. The Board of Education does, however, permit the Director of Facilities and Operations and the Assistant Director of Facilities and Operations to use certain District store purchase cards (e.g., Staples, Home Depot) to pay for actual and necessary expenses incurred in the performance of work-related duties and to purchase goods for the District that are needed on an immediate basis.

The use of any store purchase card shall be approved annually, at the annual organizational meeting in July, including the specific type of card, the number of cards, each employee to whom a card is assigned, and the maximum credit limit on each card. Only those District personnel designated by this policy or the Board of Education shall be authorized to use a District store purchase card.

The Assistant Superintendent for Business and Finance shall monitor all store purchase card usage. An analysis and written report shall be prepared on an annual basis. The list of employees and the cards issued shall be maintained in the Business Office and included in the annual report to the Claims Auditor.

The Business Office shall reconcile store purchase card invoices with itemized receipts for the expenditure that include the goods and/or services purchased, the amount of the purchase, date of purchase and the District business to which each purchase relates, to insure that amounts charged are correct and for a legitimate purpose. Receipts and documentation for store purchase card expenditures shall be submitted promptly to the Assistant Superintendent for Business and Finance so that the District may avoid any interest charges.

The District reserves its right to refuse to pay a claim that is not authorized. Store purchase cards shall be used prudently and only for legitimate school business expenditures. The use of a store purchase card is not intended to circumvent the District policy on purchasing.

Purchases that are unauthorized, illegal, personal in nature, represent a conflict of interest or violate the intent of this policy, will require repayment or deduction from salary and may result in revocation of use of the card and employee discipline. Individuals authorized to use District credit cards shall agree, in writing, to accept financial responsibility for any inappropriate usage by that individual. Reimbursement for any personal or unauthorized purchases made with a District store purchase card must occur within 30 days of receipt of the card statement. Any unauthorized use shall subject the cardholder to disciplinary action in accordance with law, District policy and/or any applicable collectively negotiated agreement.

An employee to whom a store purchase card is issued shall be responsible for its use, shall not allow the card to be used by anyone else or for any unauthorized purchases, shall take proper care of District-owned credit cards and shall take all reasonable security precautions against damage, loss or theft. When not being used, the cards must be kept in a secure location in the office of either the Assistant Superintendent for Business and Finance or Director of Facilities and Operations. Any damage, loss or theft must be reported immediately to the Business Office and the appropriate financial institution.

The Claims Auditor shall audit all credit card claims and, along with the Assistant Superintendent for Business and Finance, monitor compliance with this policy.

Adoption Date: 1/5/2006, Revised: 12/21/2006; Reviewed: 9/29/14, Reviewed: 10/26/2015  
3000 - Business and Non-Instructional

**Policy Information****Series 3000 - Business and Non-Instructional**



**Expenditures**  
**District-Owned Cellular Telephones**  
Policy # 3340

The Board of Education recognizes the need for certain employees to carry cellular telephones to effectively perform their duties both during and beyond regular business hours. A District-owned cellular telephone will be issued to select District personnel as determined and authorized by the Superintendent of Schools or designee. A list of employees authorized to have a District-owned cellular telephone and the level of service contract shall be maintained in the Business Office.

The District shall establish the level of service contract for each specific employee. The number of monthly “plan” minutes assigned to each cellular telephone shall be determined by the Business Office based on anticipated business usage.

The Business Office shall evaluate annually the cost of effectiveness of the cellular telephone plans and seek quotes, bids or RFPs when appropriate.

The Director of Technology shall monitor all cell phone usage. The use of District-owned cellular telephones shall be for District-related business. In the event there are overages caused by personal use, the user shall reimburse the District for such use. All employees issued District-owned cellular telephones shall agree, in writing, to accept financial responsibility for plan overages caused by personal usage and for reconnection charges as a result of their failure to follow this policy. Failure to reimburse the District may result in revocation of the cellular telephone and discipline of an employee. The District-owned cellular telephone should not be used by anyone other than the individual to whom the cellular telephone was issued.

As with any District-owned equipment, employees provided with cellular telephones must take proper care of such telephones and take all reasonable precautions against damage, loss or theft. Any damage, loss or theft must be reported immediately to the Business Office.

Cellular telephones will be returned to the Director of Technology at the end of the employee’s service to the District or upon demand by the Superintendent or designee.

Adoption Date: 1/5/2006, Revised: 11/19/2015; Reviewed: 9/29/14  
3000 - Business and Non-Instructional

---

## **Policy Information**

### **Series 3000 - Business and Non-Instructional**

**Accounts**  
**Inventories/Capitalization Policy**  
Policy # 3440

In order to provide for the proper control and conservation of District property, the Board of Education directs that the District maintain Inventory Records and account for Capital Expenditures in accordance with the following guidelines:

#### **Definitions**

An Inventory is defined as an itemized list for tracking and controlling property.

Capitalization is defined as an accounting treatment whereby an item is recorded as a long-term asset on the balance sheet rather than as a consumable expense of the current period.

Property Control Manager is defined as the individual appointed or assigned by the Board of Education to have overall responsibility for tracking capital assets and for the accuracy of the asset records.

## **Inventory Records**

- All equipment items costing in excess of \$200 shall be inventoried
- All non-equipment capital assets costing in excess of \$15,000 shall be inventoried

The following information must be maintained by the Property Control Manager on the equipment/fixed asset inventory:

- Name and description of the property by make and model
- Name of title holder
- Serial Number or other identification number
- District-assigned identification number
- Date of acquisition
- Vendor and claim number for the purchase
- Cost of the asset (amount paid or estimate, if unknown)
- Source of funds to acquire asset
- Purpose (note and justify any changes in use)
- Location of use indicating the department having custody
- Date and method of disposal and sale price
- For items acquired with federal funds:
  - funding source
  - use and percentage of property
  - percentage of federal participation in the cost

To the extent practicable, an inventory software program shall be utilized to facilitate the District's inventory tracking system.

## **Receipt of Inventory**

All equipment items costing more than \$200 shall be received at a central inventory receiving location.

## **Inventory Tags**

All inventory received at the central inventory location shall be tagged with the District-assigned identification number and the name of the school district.

## **Capitalization of Assets**

- Equipment items that cost more than \$5,000 will be capitalized and depreciated for GASB 34 reporting purposes
- Equipment items costing less than \$5,000 shall be expensed for GASB 34 reporting purposes
- All non-equipment capital assets costing in excess of \$15,000 shall be capitalized and depreciated for GASB 34 reporting purposes
- All non-equipment capital assets costing less than \$15,000 shall be expensed for GASB 34 reporting purposes
- Donated items will be capitalized at fair market value on the date of the donation
- Some assets individually may fall below the capitalization threshold but may be purchased in large quantities by the District (e.g., computers). The District may choose to capitalize these assets as a group.

For financial reporting purposes, fixed assets with a service life of more than two years following the date of acquisition will be capitalized. Useful lives will be determined in the year of purchase based on general guidelines obtained from professional organizations and the asset's present condition. The District will use the straight-line method of depreciation and residual value will be considered. Depreciation expense will be calculated beginning in the year the asset is placed in service.

Adoption Date: 6/10/1976, Revised: 4/14/2005; 4/20/2006, Reviewed: 9/29/14  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Accounts

#### Monies in School Buildings

Policy # 3450

Petty cash funds may be established for the Superintendent of Schools, the Assistant Superintendent for Business, the administrators of each building, each building, the supervisors of buildings and grounds and transportation and other appropriate employees approved by the Superintendent of Schools.

Each fund may not be in excess of \$100 and shall be maintained on the imprest method of accounting for petty cash accounts.

Expenditures are limited to those school-related payments requiring immediate cash and are of a relatively small amount, generally under \$25 each. Payments made from the funds will be indicated by receipts, receipted bills or other evidence of payments in form available for audit.

The fund may also be used where it may not be economically sound to process a single order.

Adoption Date: 7/10/1962, Revised: 7/12/1994; 10/10/1962, 02/13/1975, Reviewed: 9/29/14  
3000 - Business and Non-Instructional

#### Monies in School Buildings

#### Regulation Info 3450R

The custodian appointed for each petty cash fund will be responsible for the following method of record keeping:

1. deposits to petty cash accounts will be made in amounts which shall not exceed payments made in cash from the fund;
2. payments made from the funds will be indicated by receipts, receipted bills or other evidence of payments in form available for audit;
3. disbursements will be acknowledged by the signature of the individual receiving payment;
4. each disbursement will be properly budget coded prior to the disbursement of funds; and
5. a request to replenish the petty cash fund will be accompanied by a summary sheet, signed by the custodian responsible for the fund, with all expenditures properly accounted.

The custodian will disburse petty cash only for payment for materials, supplies and services, only when payment is required upon delivery.

---

## Policy Information

**Series 3000 - Business and Non-Instructional****Accounts****Retention and Disposition of Records**

Policy # 3460

Resolved, by the Board of Education, Lakeland Central School District of Shrub Oak that Records Retention and Disposition Schedule ED-1, issues pursuant to Article 57-A of the Arts & Cultural Affairs Law, and containing legal minimum retention periods for the records of elementary and secondary educational institutions, is hereby adopted for use by officers in disposing of school records listed therein.

Further resolved, that in accordance with Article 57-A:

- a) Only those records will be disposed of that are described in Records and Retention and Disposition Schedule Ed-1 after they have met minimum retention period described therein;
- b) Only those records will be disposed of that do not have sufficient administrative, fiscal, legal or historical value to merit retention beyond established time periods.

Adoption Date: 6/8/1989, Revised: ; Reviewed: 9/29/14  
3000 - Business and Non-Instructional

---

**Policy Information****Series 3000 - Business and Non-Instructional****Accounts****Fund Balance (Fund Balance and Reserve Funds)**

Policy # 3470

The Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the District and is fiscally advantageous for both the District and its taxpayers. Fund balance provides a degree of stability and the resources to weather fluctuations in revenues and expenditures without severely impacting real property tax rates. Fund balance also serves as a cushion to enable the operation of the District without interruption in the event of an emergency that affects the health and safety of students and staff.

Fund balance is the measurement of available financial resources, the difference between total assets and total liabilities in each fund. Fund balance is classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Fund balance amounts will be reported in the following classifications<sup>[1](#)</sup>, starting with the most binding constraints.

**Nonspendable** – amounts that cannot be spent because they are in a nonspendable form (e.g., inventory) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Restricted** – amounts limited by external parties or legislation (e.g., grants or donations).

**Committed** – amounts limited by Board policy (e.g., future anticipated costs).

**Assigned** – amounts that are intended for a particular purpose (e.g., tax certiorari reserve fund and other reserve funds established pursuant to Education Law and General Municipal Law).

**Unassigned** – amounts available for consumption or not restricted in any manner.

**Guidelines**

The District will strive to maintain an unassigned general fund balance at the maximum level permitted by Section 1318, Real Property Tax Law, currently four percent of the budget. The total fund balance, consisting of several portions including Committed, Assigned and Unassigned may exceed four percent of

the budget. If the Unassigned portion of the fund balance falls below the threshold of two percent, the Board may pursue variations of increasing revenues and decreasing expenditures or a combination of both until two percent is attained. If the Assigned and Unassigned portions of the fund balance exceed fifteen percent of budgeted expenditures, the Board may utilize a portion of the fund balance by appropriating excess funds for nonrecurring expenditures only. The Superintendent and Assistant Superintendent for Finance shall be responsible for the enforcement of this policy.

Reserve funds are legally authorized savings accounts designated for a specific purpose as permitted by law. They are an important component of the District's financial planning for future projects, acquisitions and other lawful purposes and are considered Assigned fund balance. The District shall follow applicable laws, regulations and opinions of the New York State Comptroller in establishing, maintaining and funding reserve funds. The District shall also comply with the reporting requirements of Article 3 of the General Municipal Law and the Governmental Accounting Standards Board (GASB) Statement Number 54.

The Board shall review all reserve funds periodically, at least two times per year. The Assistant Superintendent for Finance will prepare and submit an annual report of all reserve funds to the Board of Education to enable the Board to make necessary decisions regarding maintenance and management of such reserve funds. The annual report shall include:

- The type and description of the reserve fund;
- The date the reserve fund was established and the amount of each sum paid into the fund;
- The interest earned by the reserve fund;
- Capital gains or losses resulting from the sale of investments of the reserve fund;
- The total amount and date of each withdrawal from the reserve fund;
- The total assets of the reserve fund showing cash balance and a schedule of investments; and
- An analysis of the projected needs for the reserve fund in the upcoming fiscal year and a recommendation regarding funding those projected needs.

---

[\[1\]](#) Effective beginning for financial statements for period ending June 30, 2011 per GASB Statement 54

Adoption Date: 7/7/2011, Revised: ; Reviewed: 9/29/14  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations Energy and Resource Conservation Policy # 3512

The Lakeland School District will comply with all New York State recommended and mandated energy and/or natural resource codes. It will actively pursue energy and resource saving devices as technology progresses.

#### Computer Energy Conservation

In an effort to conserve both energy and the District's fiscal resources, the Board of Education encourages and supports a computer energy conservation program. To this end, it is the District's policy that all computers and monitors, as well as accessories, are shut down during all extended periods of inactivity, such as week nights, weekends, holidays and recesses. In addition, to the extent feasible, the District will enable power management settings on computers such as "standby" or "hibernate" in order to reduce electricity consumption and costs.

Building level administrators are charged with the responsibility of monitoring and periodically testing computers in their buildings to ensure compliance with this policy.

Adoption Date: 1/22/2009, Revised: ; Reviewed: 10/20/2014  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

##### Vehicle Idling

Policy # 3515

The Board of Education recognizes that emissions that accumulate from school buses and other vehicles on school property can be harmful to students, staff and the environment. The Board further recognizes that unnecessary idling by school buses and other District vehicles wastes fuel and financial resources. Idling is defined as the operation of the engine of a vehicle while the vehicle is not in motion and not being used to operate auxiliary equipment that is essential to the basic operation of the vehicle.

The Board, therefore, prohibits unnecessary idling by school buses and other District owned, contracted for or leased vehicles on school property and at school activities. The Board also discourages visitors from unnecessary idling of vehicles on school property and at school activities.

The Superintendent of Schools shall develop procedures consistent with this policy and shall ensure that school bus drivers and other appropriate school personnel receive training to implement this policy. The Superintendent shall also ensure that parents are notified annually of this policy.

“No idling” signs will be posted to alert bus drivers, other employees and parents to turn off vehicles when waiting to drop off or pick up students or when parked.

Adoption Date: 8/21/2008, Revised: ; Reviewed: 10/20/2014  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

##### Transportation Program

Policy # 3540

Recognizing the important role that transportation plays in the implementation of the instructional program of the District, the Board of Education will provide transportation for all eligible resident students to and from the school they attend within the limitations approved by Board policy and in accordance with the laws of the State of New York. The student transportation program shall be organized to provide service for eligible students based upon safety, economy and efficiency.

#### Types of Transportation

In meeting and carrying out the above objectives, it will be necessary to make provisions for the following types of transportation:

- (1) Regular Transportation for public, non-public students and students with disabilities necessary to transport such students between school and home or child-care provider.
- (2) Extracurricular Transportation for District students for events which are conducted after normal school hours, during weekends and holidays.
- (3) Field Trip Transportation of District students for school-related field trips of an instructional nature which are organized and supervised by a member or members of the instructional staff and are conducted during the normal school day, evenings or holidays.

The District does not provide transportation for activities or events not directly related to student programs or services.

#### Transportation Requests - Non-public Schools

All requests for transportation to nonpublic schools must be submitted in writing to the Superintendent of Schools or his/her designee by no later than the first day of April preceding the school year for which transportation is requested or, if a new student, within 30 days of moving into the District.

#### Before and/or After School Child Care

In lieu of transportation between home and school, the District shall provide transportation between before and/or after school child care locations and school for children in grades kindergarten through 8 who attend public or nonpublic schools located within the District. Transportation shall not be provided between a child care provider and home. A child care location is defined as a place located within the District, other than the child's home, where care for less than 24 hours per day is provided on a regular basis. The District will only provide transportation to child care providers located within the attendance zone of the school the child attends unless the child care program is licensed or registered pursuant to Section 390 of the Social Services Law, in which case transportation will be provided anywhere within the District.

All requests for transportation to or from a child care location must be submitted in writing to the Superintendent of Schools or his/her designee by no later than the first day of April preceding the school year for which such transportation is requested or, if a new student, within 30 days of moving into the District.

#### Special Transportation

Transportation will be provided to students with disabilities as may be required in accordance with the student's individualized education program (IEP). In addition, a student may on occasion have an injury or temporary illness that requires, upon doctor's written certification, transportation to and from school. Authorization for such transportation must be referred to the Assistant Superintendent for Business and Operations for investigation and implementation. The Assistant Superintendent for Business and Operations shall investigate the case and, if it is approved, make the necessary arrangements for transportation through the Supervisor of Transportation.

The responsibility for administering the transportation program in the District shall rest with the Supervisor of Transportation who shall comply with all applicable laws and regulations in developing said program.

#### Route and Schedules

Bus stops and bus routes shall be established annually by the Supervisor of Transportation within the limitations of Board policy and in conformity with school attendance areas and the maximum capacity of the buses to be used.

#### Changes in Schedules

It is the policy of the Board that students shall be assigned to only one bus and only one bus stop for the trip to school and for the trip from school for the safety of students and the economy, efficiency and reliability of the transportation program, except as required by law. There will be no day-to-day changes in bus stops and bus routes except in emergencies, upon written request of the parent/guardian to the Building Principal and Supervisor of Transportation, and approval of the request.

All requests for changes in bus stops, transportation routes and scheduling shall be submitted to the Supervisor of Transportation, in writing, stating the reason for the request. The Supervisor of Transportation shall investigate the matter and make a recommendation to the Superintendent based upon the circumstances pertaining to the specific request.

The Board of Education delegates to the Superintendent or designee the authority to make changes or extensions in the bus schedules and routes where the request meets the following criteria:

- (1) Roads must be state, county or town accepted and maintained; travel on such roads must be deemed safe for drivers and students; and such roads may not cause more than normal wear and tear on vehicles;
- (2) Buses, if required to turn around, must have a satisfactory turn-around point clear of parked cars;
- (3) Mileage from a main route must be at least one-quarter (1/4) mile in the case of elementary students and at least one-half (1/2) mile for secondary students;
- (4) No unusual safety hazard exists.

In cases of emergencies or extenuating circumstances only, and only upon the approval of the building principal, will students be permitted to leave the bus at other than their regular bus stop or ride a different bus.

If a parent/guardian is not satisfied with the decision of the Superintendent or designee, the parent/guardian shall have the right to appeal to the Board of Education. Any such appeal shall be submitted in writing to the Board of Education by the first regular Board meeting of the month. Action upon the appeal will be taken at the next regular meeting.

#### Transportation to School Sponsored Activities and Events

In accordance with state law, if the District provides transportation for District students to school sponsored trips and events, including interscholastic athletics practices and competitions:

- (1) students must travel to and from the trip or event on the District provided transportation, unless prior written permission has been given to the parent to transport the child directly to such activity or event due to intervening circumstances;
- (2) the District must provide transportation back to either the point of departure or to the appropriate school in the District unless the participating student's parent/guardian provides the Building Principal or Director of Athletics with written notice prior to the trip authorizing an alternative form of return transportation for such student and the request is approved; or unless intervening circumstances make such transportation impractical (e.g., injury or illness). Otherwise, students may only return home with their parent/guardian;
- (3) where intervening circumstances make transportation of a student back to the point of departure or the appropriate District school impractical, a representative of the District shall remain with the student until the student's parent/guardian has been contacted and informed of the intervening circumstances and the student has been delivered to his/her parent/guardian.



## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

#### Transportation Routes and Services

Policy # 3541

Transportation routes and services will be established by the Director of Transportation under the direction of the Superintendent of Schools each year and provided for in the tentative budget submitted to the Board of Education.

New requests for transportation will be submitted to the Director of Transportation in accordance with the provisions of Education Law and with Policy 3540.

Criteria for routes and services will be established by the Superintendent in the Administrative Regulations, with approval by the Board of Education.

Adoption Date: 1/1/1952, Revised: 6/7/2001; 12/14/1961, 01/23/1964, 02/13/1975  
3000 - Business and Non-Instructional

#### Transportation Routes and Services

Regulation Info 3541R

Transportation shall be provided to students residing in the District as follows:

- (1) To public schools within the District: Children residing in the School District will be transported to public schools in the District in accordance with law and Board Policy. For students in the elementary schools, transportation will be provided within the attendance zone of the school of attendance.
- (2) To non-public schools: Children attending non-public schools shall be afforded transportation in accordance with law and Board Policy. Such children shall be entitled to transportation a maximum distance of 15 miles as measured from their home to the school of attendance. Requests for transportation shall be made by the parent or guardian by no later than April 1st preceding the school year for which transportation is requested. In the event a family moves into the District after April 1st, the request must be made within 30 days of moving into the District.

#### Transportation to Bus Stops and Routes

Bus stops and bus routes will be established to provide safe transportation to the students in the District, while at the same time making efficient use of the transportation resources of the District.

The following guidelines will be used for the establishment of bus stops and bus routes:

##### (1) Bus Stops:

- Ordinarily, bus stops will be no closer than within 600 feet of each other.
- Dead end and loop streets will be serviced by school buses only when they are within the District's guidelines and meet safety considerations.
- When intersecting roads are on a main bus route, the corner of such intersecting roads will usually be selected as a bus stop.

- Bus stops will be located at points with adequate sight visibility in both directions.
- Numbers of students at bus stops will vary according to the concentration of riders in an area, the degree of traffic, the presence of stop signs, speed limits and bus road requirements.

Exceptions to the above conditions may be made when a combination of factors would, in the discretion of the District, make a bus stop unsafe.

### **Transportation Routes and Services - Regulation**

#### **(2) Routes**

Transportation shall only operate on roads that are maintained by a state, county or town highway department. The District is not required to provide transportation over private roads or over roads which the District deems to be unsafe for drivers and students or causes more than normal wear and tear on vehicles.

- Bus routing shall eliminate, to the extent practicable, dead-end streets especially where the road would require the bus to turn around by backing up.

---

## **Policy Information**

### **Series 3000 - Business and Non-Instructional**

#### **Non-Instructional Operations National School Lunch Program Policy # 3542.5**

The Board of Education has entered into an agreement with the New York State Education Department to participate in the National School Lunch Program, providing free and reduced price lunches to children in the schools meeting specific criteria. These are: gross family income, including adjustments for special hardship conditions and the number of individuals in the family.

The District shall announce this program on or about the beginning of each school year and during the year if there is a change in the program by transmitting a letter, income scale and application to all parents. Any parent enrolling a child in a school for the first time during the school year shall be supplied with such documents. A public release containing the same information shall be made available to informational media the same times.

Parent/Guardians can apply for free and reduced price meals by completing an application and returning it to the Lakeland School District School Lunch Officer for review. The School Lunch Officer shall notify all applicants as to whether their applications have been approved or denied.

A Parent/Guardian can appeal an adverse decision by the School Lunch Officer by calling 914-245-2153 or writing to the office of the Director of Pupil Personnel Services, Lakeland Central School District, Administration Building, 1086 East Main Street, Shrub Oak, New York 10588.

As an alternative, Parents/Guardians may submit an official letter of direct certification from the Department of Social Services which automatically qualifies them for free meals. This letter should be submitted to the Lakeland School District School Lunch Officer.

Federal regulations require that all school food authorities verify eligibility data (income or other information which qualifies a family for free or reduced lunches) of at least 3% of all approved applications. This process, called "verification," must be completed by December 15<sup>th</sup> of each

year. Failure to furnish the School Food Authority with eligibility data (such as a paycheck stub, copy of a food stamp card, etc.) shall result in a loss of benefits.

Copies of the full agreement with the New York State Education Department shall be made available through the administration to any parent requesting same.

Adoption Date: 10/9/1970, Revised: 12/13/1994; 11/01/1973, 02/13/1975  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

##### Use of Automated External Defibrillators

Policy # 3543

The Board of Education of the Lakeland Central School District recognizes the requirement of making automated external defibrillators (AEDs) available in its buildings and facilities for school sponsored curricular or extra-curricular events and that AEDs must be available for use during school-sponsored athletic contests at any location.

Therefore, it is the policy of the Board of Education that the use of AEDs is authorized in the buildings and facilities of the Lakeland Central School District for school-sponsored curricular or extra-curricular events pursuant to a collaborative agreement with an emergency health care provider in accordance with the Public Access Defibrillation Law (§3000-b, Public Health Law). In addition, the School District must ensure that AEDs are available for use during school-sponsored athletic contests at any location. A copy of the collaborative agreement shall be filed with the Department of Health and the appropriate regional council prior to use of the AEDs.

No individual may operate an AED device unless the individual has current training and certification in CPR and has successfully completed a training course in the operation of the AED from a nationally-recognized training agency or the state emergency medical services council. A physician shall be appointed to provide medical oversight for the use of the AEDs. The Regional Emergency Services Council and the State Department of Health, as well as the local emergency services providers, shall be notified of the location of the AEDs within the District and each use of an AED on a patient.

The Superintendent, in consultation with the District's Chief Medical Director and the emergency health care provider, shall develop regulations and protocols governing the use of AEDs within the District. These regulations and protocols shall be incorporated in the School District's School Emergency Management Plan and shall be reviewed periodically by the District's Medical Director and the emergency health care provider.

Adoption Date: 1/23/2003  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

##### Use of Epinephrine Auto-Injector Devices

Policy # 3544

The Lakeland Central School District recognizes that early use of Epinephrine can enhance the survival rate of individuals from incidents of anaphylaxis. Therefore, it is the policy of the Board of Education to make Epinephrine Auto Injectors (commonly known as Epi-Pens) available to registered nurses and substitute registered nurses employed by the District and to authorize their use in accordance with the Medical Practice Act (§6527[4][a], Education Law), the Nurse Practice Act (§6908[1][a][iv], Education Law) and §3000-c of the Public Health Law. An emergency health care provider, as defined in §3000-c of the Public Health Law, shall be appointed to provide medical oversight for the use of Epinephrine Auto Injectors by District employees.

The Superintendent, in collaboration with the school physician and emergency health care provider, shall develop regulations and protocols governing the use of Epinephrine Auto Injectors by employees of the District.

Adoption Date: 3/27/2003, Revised: 6/5/2003  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

##### Video Surveillance

Policy # 3545

The Board of Education recognizes its responsibility to maintain and improve discipline and to insure the safety and welfare of its students and staff on school transportation vehicles and in school buildings.

After considering and balancing the rights of privacy with the District's duty to ensure discipline, health, welfare and safety of students and staff, the Board of Education supports the use of video cameras on school buses and in its buildings to enhance the health, welfare and safety of students and staff on District property, and to safeguard District facilities and equipment. Video cameras may be used in locations as deemed appropriate by the Superintendent of Schools. Video cameras may be used to monitor student behavior on school buses, whether going to and from school, extra-curricular activities or events, as well as in school buildings.

Students in violation of the District's Code of Conduct shall be subject to disciplinary action in accordance with law and policy.

Staff determined to be in violation of Board policies and the District's Code of Conduct shall be subject to discipline in accordance with law and any applicable collectively negotiated agreement.

The District shall comply with all applicable state and federal laws applicable to student records when such recordings are considered for retention as part of the student's record.

Video recordings may be used for the purpose of evidence for disciplining of students.

The Superintendent of Schools is directed to develop regulations governing the use of video cameras.

Adoption Date: 11/18/2004  
3000 - Business and Non-Instructional

---

## Policy Information

**Series 3000 - Business and Non-Instructional****Non-Instructional Operations****Wellness**

Policy # 3546

The Board of Education recognizes that children need access to healthful foods and opportunities to be physically active in order to grow, learn, and thrive; and that good health fosters positive student attendance and education. Healthy eating and physical activity are essential for students to achieve their academic and physical potential, mental growth and lifelong health and well being.

The Lakeland Central School District is committed to providing school environments and experiences that promote children's health, well-being and ability to learn by supporting healthy eating choices and physical activity. In furtherance of these objectives:

- The School District will engage students, parents, teachers, food service professionals, health professionals, and other interested community members in developing, implementing, monitoring, and reviewing District-wide nutrition and physical activity policies and procedures.
- All students in grades K-12 will have opportunities, support, and encouragement to be physically active on a regular basis.
- The Child Nutrition Programs will comply with federal, state, and local requirements. Child nutrition programs shall be accessible to all children.
- The School District will annually notify eligible parents and students of the availability of the free and reduced School Breakfast and Lunch programs.
- Guidelines for reimbursable meals shall not be less restrictive than the federal regulations issued by the Secretary of Agriculture.
- Schools will provide nutrition education and physical education as an integral part of the curriculum to foster lifelong habits of healthy eating and physical activity, and will establish linkages between health education and school meal programs, and with related community services.
- The School District shall establish a Wellness Committee to enable parents to be better informed and to have more meaningful input in the nutritional choices being offered to the students.

The Superintendent of Schools is hereby directed to develop procedures to implement this policy.

The effects of this policy will be evaluated annually by the Superintendent or designee, and reported to the Board of Education.

Adoption Date: 4/20/2006  
3000 - Business and Non-Instructional

**Wellness****Regulation Info 3546R**

The Board of Education recognizes that children need access to healthful foods and opportunities to be physically active in order to grow, learn, and thrive, and that good health fosters positive student attendance and education. In its commitment to provide school environments and experiences that promote children's health, well-being and ability to learn by supporting healthy eating choices and physical activity (Public Law 108.265), the Lakeland Central School District adopted a policy (#3546) to promote the same as a continuation of the current best practices with regard to health and wellness currently instituted within the district and a commitment to improve those measures to continue to ensure that students understand the underpinnings of good health and wellness.

The School District will engage students, parents, teachers, food service professionals, health professionals, and other interested community members in developing, implementing, monitoring, and reviewing District-wide nutrition and physical activity Policies and procedures.

- 2006-2007 Wellness Committee formed and charged with developing three goals for the district. The District Curriculum Council reviews three goals developed by the Wellness Committee and a

three-year report is submitted to the Superintendent and Board of Education. The first report will be submitted in Spring 2007.

- The Wellness Committee will engage PTAs in having building liaisons to promote Wellness goals and objectives and encourage site-based tennis to foster Wellness initiatives.
- The Wellness Committee will form a sub-committee relative to staff wellness.

All students in grades pre-K-12 will have opportunities, support, and encouragement to be physically active on a regular basis.

• Classroom health education will complement physical education by reinforcing the knowledge and self-management skills needed to maintain a physically active lifestyle and to reduce time spent on sedentary activities by teaching students to balance between sedentary activities and movement.

- Opportunities for physical activity will be incorporated into other subject lessons,
- Classroom teachers will be encouraged to provide short physical breaks between lessons and classes as appropriate.
- Classroom teachers will encourage learning activities that engage students in physical activity

The Child Nutrition Program will comply with federal, state, and local requirements. The Child Nutrition program shall be accessible to all children. School Meals served through the School Lunch and Breakfast programs will:

- Be appealing and attractive to children;
- Be served in clean and pleasant settings;
- Meet, at minimum, nutrition requirements established by local, state, and federal statutes and regulations aligning with choose Sensibly Guidelines (attached);
- Offer a variety of fruits and vegetables;
- Serve only low-fat (1%) and fat-free milk and nutritionally equivalent non-dairy alternatives (to be defined by USDA); and
- Ensure that half of the served grains are whole grain.
- Ensure that a peanut-free table is made available when necessary.

The district/school will make every effort to eliminate any social stigma attached to, and prevent overt identification of, students who are eligible for free and reduced price school meals. Mealtimes and scheduling will adhere to the following guidelines to the greatest extent possible:

Schools will:

- Provide students with a scheduled time for meals (allowing minimally 20 minutes to eat) as determined by the school's building administration and committees;
- Schedule meal periods at appropriate times;
- Not schedule tutoring, club, or organizational meetings or activities during mealtimes, unless students may eat during such activities;
- Provide students' access to hand washing or hand sanitizing before they eat meals or snacks.

At the elementary school level, given young children's limited nutrition skills, the school food service program will:

- Approve and provide all food and beverage sales to students during the school day;
- Sell only low fat or nonfat milk, 100% juice, and water;
- Sell snacks and vending machine items that meet *Choose Sensibly Guidelines*.
- Provide a choice of at least two fruits and/or non-fried vegetables where food is sold.

At the High School level, the Lakeland Central School district recognizes the importance of options being available, due to the need to improve decision—making skills, and the importance of creating opportunities for independence in making healthful decisions for our young adults. Through the educational program, health and physical education, including fitness, provision of caloric values on meals, and implementation of our Wellness Policy district wide, the district is committed to improving the healthy choices of our teens and improving their ability to balance their choices in intake with their choices in increased activity. The food service program, in addition to choices, will provide those options listed in the previous section.

The Food Service Department shall be the sole provider of all snacks sold to students during the regular school day. Snacks are defined as foods sold a la carte that are packaged, canned, or bottled. Fruits, vegetables, and breads are exempt from this section.

The School District acknowledges that snacks, as named above, have a significant impact on the overall health of its students. While some snacks are dense in calories with little or no nutritional value, others offer nutrition while curbing hunger. The District will, therefore, educate students regarding the balance of calories in vs. calories out and the role snacks should play in one's diet. The District also acknowledges how snacks are viewed in different age groups. It is, therefore, necessary to place restrictions on younger students who have demonstrated the inability to make good choices while placing limitations on older students who are beginning adulthood.

Lunch Program Snack restrictions/initiatives for students in grades K-8 are as follows:

- All snacks sold will meet Choose Sensibly guidelines
- Drinks will be limited to low—fat or non-fat milk, at least 50% juice, and water (unflavored)
- Selling snacks to Kindergarten students will be limited to one time weekly.
- Students will be encouraged to finish lunch before consuming snacks

Lunch Program Snack restrictions/initiatives for students in grades 9-12 are as follows:

- At least 80% of all snacks offered will meet Choose Sensibly guidelines
- Refrigerated vending machines that offer salads, sandwiches, bagels, etc. will be made available to all students for extended hours
- Promotional material (signs, posters, labels, etc.) will identify snacks with better nutritional value
- Visuals indicating sugar and fat content will be made available for snacks higher in sugar and fat

Snacks served during the school day or in after school care or enrichment programs will make a positive contribution to children's diets and health, with an emphasis on serving fruits and vegetables as the primary snacks and water as the primary beverage. Schools will assess if and when to offer snacks based on the timing of school meals, children's nutritional needs, children's ages, and other considerations. The district will disseminate a list of healthful snack items to teachers, after school program personnel, and parents that follow *Choose Sensibly Guidelines*.

Classroom Snacks, Rewards and Celebrations: Schools will not use foods or beverages, especially those that do not meet healthy nutrition standards as rewards for academic performance, and will not withhold food or beverages as a punishment. Schools will limit celebrations that involve food

during the school day to no more than one party per class per month. Each party should include no more than one food or beverage that does not meet good nutrition standards. The district will disseminate a list of healthy party and classroom snack ideas to parents and teachers that follow *Choose Sensibly Guidelines*.

Schools will provide lifetime and leisure wellness activity education as an integral part of the curriculum to foster lifelong habits of healthy eating and physical activity, and will establish linkages between general education, health education, physical education and school meal programs, with related community services. The district will provide nutrition information and engage in nutrition promotion that:

- Is offered at each grade level as part of a sequential, comprehensive, standards-based program designed to provide students with knowledge and skills necessary to promote and protect their health;
- Is part of not only health education classes, but also classroom instruction in subjects such as math, science, language arts, social sciences, and elective subjects;
- Includes enjoyable, developmentally appropriate, culturally relevant, participatory activities such as contests, promotions, taste-testing, farm visits, and school gardens;
- Promotes fruits, vegetables, whole-grain products, low-fat and fat-free dairy products, healthy food preparation methods, and health enhancing nutrition practices.
- Emphasizes caloric balance between food intake and energy expenditure (physical activity/exercise);
- Links with school meal programs, other school foods, and nutrition-related community services;
- Teaches media literacy with an emphasis on food marketing; and
- Includes training for teachers and staff.

School personnel will not use physical activity (e.g., such as running laps, pushups) or withhold opportunities for physical activity (e.g., recess, physical education) as punishment.

**K-5 Daily recess:** All elementary school students will have a supervised recess period, preferably outdoors, during which schools should encourage moderate to vigorous physical activity verbally and through provision of space and equipment.

The School District shall continue to support its Wellness Committee to enable staff/parents to be better informed and to have more meaningful input in the nutritional choices being offered children.

- The district/school will support staff/parents' efforts to provide a healthy diet and daily physical activity for children.
- The district/school will offer healthy eating seminars for staff/parents, send home nutrition information, post nutrition tips on websites, and provide nutrient analysis of school menus.
- The district/school will provide staff/parents a list of foods that meet the district's snack standards and ideas for healthy celebrations/parties, and rewards.
- The district will provide opportunities for staff/parents to share their healthy food practices with others in the school community.
- The district will provide all stakeholders with information about physical education and other school-based physical activity opportunities before, during, and after the school day including sharing information about physical education through a website, newsletter, or other take-home materials, special events, or physical education homework.



The District Wellness Committee will meet three times annually and report (beginning in Spring 2007) to the Superintendent regarding the state of the District Wellness policy and the district's movement towards attainment of three-year goals. The District Curriculum Council will review the goals and objectives of the Wellness Committee on a three-year review cycle measuring attainment of goals, relevant changes in regulations, curriculum updates relative to wellness, and budget considerations relative to the goals of the committee. The three-year report will then be submitted to the Superintendent and the Board of Education.

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations Use of School District Vehicles

Policy # 3550

School District vehicles, other than school buses and vehicles used exclusively for conveying students to and from school programs, may only be used for valid business directly related to the operation and purposes of the School District, including but not limited to:

- surveying road conditions prior to the school day when there is snow, ice or other inclement weather condition;
- bus emergencies
- building emergencies
- transportation related issues
- meetings and conferences on matters of interest and importance to the School District
- travel between School District buildings
- other School District related purposes as determined by the Superintendent of Schools or designee on a limited term basis.

A School District vehicle may not be driven between an employee's home and work unless the scope of such employee's employment specifically includes the necessity for such use (e.g., building emergencies, snow days) and the employee receives the approval of the Board of Education for such use.

In no event may School District vehicles be used for personal purposes. Personal guests (e.g., those whose presence is not required for school district business) shall not be permitted to ride in School District vehicles, whether between home and work, or during the work day. No School District vehicle may be taken out of New York State without the prior approval of the Superintendent of Schools or designee.

Any individual who drives a School District vehicle shall have knowledge of and comply with all applicable laws and regulations and Board policies related to the operation of a motor vehicle and use of school facilities and equipment (e.g., no smoking in School District vehicles).

No employee shall use a cell phone while driving a School District vehicle unless such use is by hands-free operation or the employee pulls over to a stop in a safe location prior to such use.

An employee using a School District vehicle shall be solely responsible for the payment of any tickets and fines received by him/her while using a School District vehicle.

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

##### Fraud

Policy # 3551

The Board of Education acknowledges that fraud, waste and abuse of District resources is unacceptable and intolerable in carrying out the District's mission. As the governing body of the District charged with the public trust and entrusted with the public funds, the Board of Education will not tolerate fraud, waste and abuse of District resources and shall establish financial controls to deter such actions.

In the event that fraud, waste or abuse of District resources is suspected, the Superintendent and/or Board President shall consult with the School Attorney. The School Attorney shall be authorized to engage and compensate forensic auditors for investigation of allegations of fiscal impropriety upon approval of the Superintendent, the Board President or by Board resolution. The maximum charge to the District for said audit services shall be submitted to the Board and Superintendent before the School Attorney may engage such services.

In the event that fraud or other improprieties are determined to have occurred, the Board of Education shall contact all appropriate legal authorities and prosecute any such individual to the fullest extent of the law.

Adoption Date: 1/5/2006  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

##### Breach of Information Security

Policy # 3552

In accordance with the Information Security Breach and Notification Act, the Board of Education of the Lakeland Central School District directs the Superintendent of Schools, in consultation with appropriate business and technology personnel, to establish regulations which will:

- Identify and/or define the types of private information that will be kept secure. For purposes of this policy, "private information" does not include information that may lawfully be made available to the public pursuant to federal or state law or regulation;
- Include procedures to identify breaches of security that result in the release of private information; and
- Include procedures to notify persons affected by the security breach.

Any breach of the District's computerized data which compromises the security, confidentiality or integrity of personal information maintained by the District shall be promptly reported to the Superintendent of Schools and Board of Education.

Adoption Date: 6/15/2006, Revised: ; Reviewed: 10/20/2014  
3000 - Business and Non-Instructional

**Breach of Information Security**

Regulation Info 3552R

**Data Classification Standards, Procedures and Guidelines****Purpose**

The purpose of this compliance standard is to provide the Lakeland School District community with a clear understanding of the ethical and proper use of data contained within district systems. This standard outlines the proper use and classification of information assets on district systems.

**Data Classification**

Data classification is assigned to protect data. Any user or automated system interacting with a district operated or sponsored computer resource must comply with the defined data classification levels. A data classification level is assigned to all information that is maintained, stored, or produced by Lakeland systems.

Data Owners will perform an annual assessment of the information contained in their systems and will classify that information according to the classification levels defined in this standard.

Security Administrators will take appropriate steps on the information system to safeguard the information according to its classification level.

The Information Classification levels are (from highest to lowest):

Level 1 - Confidential

Level 2 - District

Level 3 - Public

**Classification Weighting**

- Confidentiality is the need to strictly limit access to data to protect the district and individuals from loss.
- Integrity means that data must be accurate and users must be able to trust its accuracy.
- Availability means that data must be accessible to authorized person, entities or devices.

**Level 1 - Confidential**

Need for Confidentiality – Required/High

And/Or

Need for Integrity – Required/High

And/Or

Need for Availability – Required/High

**Level 2 - District**

Need for Confidentiality – Recommend/Medium

And/Or

Need for Integrity – Recommend/Medium

And/Or

Need for Availability – Recommend/Medium

**Level 3 - Public**

Need for Confidentiality – Optional/Low

And/Or

Need for Integrity – Optional/Low

And/Or  
Need for Availability – Optional/Low

**Level 1 - Confidential**

Data classified in this category is considered to be highly sensitive in nature. Such data should not be copied or removed from the district's operational control without department head permission. Confidential data is subject to the most restricted distribution and must be protected at all times. Compromise of data classified as Confidential could seriously damage the reputation, mission, safety or integrity of the district, its staff or its constituents. It is mandatory to protect data at this level to the highest possible degree as is prudent or as required by law.

**Level 2 – District**

Data classified in this category is for internal district use only, and must be protected due to proprietary, ethical or privacy considerations. Although not specifically protected by statute, regulations or legal obligations or mandates, unauthorized use, access, disclosure, acquisition, modification, loss or deletion of information at this level could cause financial loss, damage to the district's reputation, violate an individual's privacy rights or make legal action necessary.

**Level 3 - Public**

Data classified in this category is for general use and is approved by the district as available for routine public disclosure and use. Security at this level is the minimum required by the district to protect the integrity and availability of this data. This data should be sent out or made available only through district's Communications and/or other approved departments.

**Items that make up Classification levels:****Level 1 - Confidential:**

- Passwords or Credentials
- Birth date combined with four digits of SSN and name
- Credit card numbers with cardholder name
- Tax ID with name
- Driver's license number, state identification card and other forms of national or international identification in combination with name
- Social Security number and name
- Health insurance information
- Medical records related to an individual
- Psychological Counseling records related to an individual
- Payroll information
- Bank account or debt information in combination with any required security code
- Routing numbers
- Access code or password that would permit access to an individual's financial account
- Biometric information
- Electronic or digitized signatures
- Private key (digital certificate)
- Attorney/client communications
- Legal investigations conducted by the district
- Third party proprietary information per contractual agreement
- Sealed bids

- HIPPA information
- Student data guided by FERPA

**Level 2 – District:**

- Email Addresses in large groupings
- Tests and Exams
- Minutes of meetings
- Agenda for discussion
- Birth date
- Grades
- Courses taken
- Student schedule
- Test scores
- Advising records
- Educational services received
- Disciplinary actions
- Home address
- Personal phone numbers
- Personal email addresses
- Race and ethnicity
- Birthplace
- Gender
- Physical description
- Photographs
- Employee net salary
- Employment history
- Employee evaluations
- Mother's maiden name
- Marital status
- Location of critical or protected assets
- Licensed software

**Level 3 – Public:**

- Community announcements
- Blogs
- Pod Casts
- Newsletters
- District calendar
- Approved WebPages
- Employee information
  - Individual email address job title
  - Phone number
  - Fax number
  - Department
  - Name

**Critical Systems:**

- Business and Financial Systems
- Human Resource System
- Student Information System
- Special Education System
- Food Service System
- Transportation System

- Email System
- Web System/Pages
- Administrative Servers
- Instructional Servers
- Physical Security Systems

**Critical Applications:**

- Finance Manager
- eSchool Plus
- IEP Direct
- Nutrikids
- Versatrans

---

**Policy Information****Series 3000 - Business and Non-Instructional****Non-Instructional Operations****Authorized Use of District-Owned Materials and Equipment**

Policy # 3553

The Board of Education permits the use of District-owned materials and equipment (e.g., laptop computers, cell phones, audio-visual equipment, etc.) by Board members, officers, and employees of the District when such material and equipment is needed for District-related purposes and its use does not interfere with the District's educational program.

The Superintendent of Schools, in consultation with the appropriate administrator, shall establish regulations governing the loan and use of such equipment, including:

- the individuals who may properly authorize the use of such material and/or equipment;
- that such materials or equipment may not be used by the borrower for private or business purposes;
- the responsibilities of the borrower for proper use, care and maintenance;
- that all loaned equipment must be returned to the District in good condition;
- that no loaned equipment may be sold to or purchased by borrower except in accordance with the District's policies on disposal of equipment.

All equipment shall be inventoried and a list shall be maintained of the date such equipment was loaned, to whom it was loaned, and the date of expected and actual return.

Individuals borrowing District-owned equipment shall be fully liable for any damage or loss occurring to the equipment during the period of its use, and shall be responsible for its safe return.

The Business Office shall maintain records of all equipment that is loaned for long-term use (e.g., school year, term of office, etc.) and shall review such list annually.

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

##### Audit Committee

Policy # 3630

The Board of Education recognizes the necessity for strong oversight of District financial operations in order to promote the fiscal integrity of the District. Accordingly, the Board shall appoint an Audit Committee of at least three members to assist in the oversight of both internal and external audit functions. The composition of the Audit Committee shall be determined annually by the Board of Education. The Board may appoint, on an annual basis, non-Board members to the Audit Committee if the Board deems that such composition is advisable to provide the requisite accounting, auditing, and financial reporting expertise. Employees of the District are prohibited from serving on the Audit Committee, although the Superintendent may be invited to attend meetings.

The role of the Audit Committee shall be advisory. Recommendations made to the Board shall not be substituted for appropriate review and action by the Board of Education.

The Audit Committee shall develop a formal, written charter describing its purpose, mission, duties, responsibilities and membership. This charter shall be submitted to the Board of Education for approval and reviewed annually.

The advisory duties and responsibilities of the Audit Committee shall include:

- Making recommendations to the Board of Education regarding the appointment of the Internal Auditor
- Assisting in the oversight of the internal audit function including the review of the annual internal audit plan and the results of internal audit activities, and the implementation of recommendations made to the Administration and Board of Education
- Providing input to the Board of Education on the performance evaluation of the Internal Auditor
- Making recommendations to the Board of Education on the appointment of the External Auditor
- Meeting with the External Auditor prior to commencement of the audit to review the engagement letter
- Reviewing and discussing with the External Auditor any risk assessment of the District's fiscal operations developed as part of the auditor's responsibilities
- Reviewing the draft annual audit report and accompanying draft management letter and making a recommendation to the Board of Education regarding its acceptance of the annual audit report
- Reviewing any corrective action plan developed by the District and assisting in the oversight of its implementation

The Audit Committee shall not participate in or be responsible for the day-to-day operations of

the District or in the decisions that are the responsibility of the Superintendent of Schools, the Business Administrator, or any other District administrators. The Audit Committee must hold regularly scheduled meetings that are subject to the Open Meetings Law requirements and report on its activities at a regularly scheduled meeting of the Board of Education at least annually.

The Audit Committee shall be subject to the regulations of the Commissioner of Education.

#### Policy References:

Education law 2116-C, 8 NYCRR 170.12(d)

Adoption Date: 1/22/2009, Revised: ; Reviewed: 10/20/2014  
3000 - Business and Non-Instructional

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

##### Claims Auditor

Policy # 3640

The Board of Education will designate and appoint a Claims Auditor for the District annually. The Claims Auditor will serve at the pleasure of the Board and shall report directly to the Board.

The Claims Auditor may not be a member of the Board of Education, the District Clerk, the District Treasurer, the Superintendent of Schools or other official of the District responsible for business management, the designated purchasing agent and/or clerical or professional personnel directly involved in the District's accounting and purchasing functions.

The Claims Auditor shall be responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the District. The auditing process should determine that:

1. the proposed payment is for a valid and legal purpose;
2. the obligation was incurred by an authorized District official or employee;
3. the items for which payment is claimed were, in fact, received or, in the case of services, were actually rendered;
4. the obligation does not exceed the available appropriation; and
5. the submitted voucher is in proper form, mathematically correct, does not include previously paid charges and is in agreement with the purchase order or contract upon which it is based.

The Claims Auditor shall provide periodic written reports as may be requested by the Board.

#### Policy References:

§§1604(35); 1709(20-a); 1724; 2509; 2526; 2554(b), Education Law 8 NYCRLR § 170.2

Adoption Date: 4/20/2006, Revised: ; Reviewed: 10/20/2014  
3000 - Business and Non-Instructional

---

## Policy Information

### Series 3000 - Business and Non-Instructional

#### Non-Instructional Operations

##### Independent (External) Audit

Policy # 3650

The District shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. The annual audit report shall be presented to the Board of Education by such accountant.

The District shall, within 90 days of receipt of such report or letter, prepare a corrective action plan in response to any findings contained in the annual external audit report or management letter, or any final audit report issued by the State Comptroller. This corrective action plan shall be presented to the Board of Education for review. To the extent practicable, implementation of such corrective action plan shall begin no later than the end of the next fiscal year.

The District shall engage the independent (external) auditor through a competitive request for proposals (RFP) for a term of no longer than five consecutive years. The District, however, in its discretion, may permit the accountant engaged under an existing contract for such services to submit a proposal in response to an RFP or to be awarded a contract to provide such services under an RFP process.

The Independent Auditor shall be appointed annually.



**Policy Cross References:**

» 8316 - Independent Auditor

Adoption Date: 2/27/1964, Revised: 4/20/2006; 02/13/1975, 06/13/1995, 08/16/2001 Reviewed: 10/20/2014  
3000 - Business and Non-Instructional

---

**Policy Information****Series 3000 - Business and Non-Instructional****Non-Instructional Operations****Internal Audit Functions**

Policy # 3660

The Board of Education recognizes its responsibility to ensure sound fiscal management of the District. To this end, the Board establishes an internal audit function, to be performed by an individual or entity appointed as the “internal auditor.” The internal auditor shall be appointed annually and shall serve at the pleasure of the Board. The internal auditor shall report directly to the Board and shall be supervised by the Superintendent of Schools.

The internal auditor shall perform the following tasks as the internal audit function in accordance with generally accepted accounting standards:

1. Develop an annual risk assessment of district fiscal operations which shall include but not be limited to:
  - a. review of financial policies and procedures, and
  - b. testing and evaluation of the District’s internal controls, taking into account risk, control weaknesses, size and complexity of operations.
2. Review and update such risk assessment *annually*;
3. Prepare reports, at least annually or more frequently as the Board may direct, which:
  - a. Analyze significant risk assessment findings,
  - b. Recommend changes for strengthening controls and reducing identified risks, and
  - c. Specify time frames for implementation of such recommendations.

To fulfill this function, the District may use inter-municipal cooperative agreements, BOCES shared services, or independent contractors as long as such personnel or entities performing the internal audit function comply with the Commissioner’s Regulations. The District may also use existing personnel to fulfill this function but only if such persons do not have any responsibilities for other business operations of the District while performing such function. The individual or entity engaged as the internal auditor must meet the test of independence as described in the Commissioner’s Regulations

**Policy References:**

Education Law 2116-b; 8 NYCRR 170.12

Adoption Date: 4/20/2006, Revised: 5/16/2006; Reviewed: 10/20/2014  
3000 - Business and Non-Instructional

---

