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SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

6111 SPECIAL EDUCATION MEDICAID INITIATIVE (SEMI) PROGRAM (M)

M

Every New Jersey school district, with the exception of any district that obtains a waiver of the requirements of N.J.A.C. 6A:23A-5.3 pursuant to the procedures set forth at N.J.A.C. 6A:23A-5.3(b), shall take appropriate steps to maximize its revenue from the Special Education Medicaid Initiative (SEMI) Program by following policies and procedures to maximize participation in the program as set forth in N.J.A.C. 6A:23A-5.3(d) and to comply with all program requirements as set forth in N.J.A.C. 6A:23A-5.3(e).

The school district may seek, in the prebudget year, a waiver of the requirements of N.J.A.C. 6A:23A-5.3 in accordance with the procedures as outlined in N.J.A.C. 6A:23A-5.3(b). As part of the annual budget information, the Department of Education shall provide each school district with a projection of available SEMI reimbursement for the budget year, as determined by the State Department of Treasury's third party administrator for SEMI.

Beginning with the 2009-2010 school year, the school district shall recognize as revenue in its annual school district budget no less than ninety percent of the projection provided by the Department of Education. The district may seek approval from the Executive County Superintendent to use its own projection of SEMI reimbursement upon demonstration that the numbers it used in calculating the projection are more accurate than the projection provided.

The school district shall strive to achieve maximum participation in the SEMI program. "Maximum participation" means obtaining a ninety percent return rate of parental consent forms for all SEMI eligible pupils. Districts shall enter all pupils following their evaluations into the third-party system to identify the district's universe of eligible pupils. This can be done without parental consent.

Districts participating in the SEMI reimbursement program shall comply with program requirements as outlined in N.J.A.C. 6A:23A-5.3(e).

A school district that has less than ninety percent participation of SEMI eligible pupils in the prebudget year or that has failed to comply with all program requirements set forth in N.J.A.C. 6A:23A-5.3(e) shall submit a SEMI action plan to the Executive County Superintendent for review and approval as part of the school district's proposed budget



REIMBURSEMENT OF FEDERAL AND OTHER GRANT EXPENDITURES (M)

6112 REIMBURSEMENT OF FEDERAL AND OTHER GRANT EXPENDITURES (M)

M

The Cash Management Improvement Act (CMIA) and related Federal regulations require a State to minimize the time elapsing between the transfer of funds from the United States Treasury and the expenditure of funds for program purposes. This requirement applies to grantees such as the State of New Jersey and their sub-grantees, such as a school district. The State of New Jersey and school districts must assure funds have been, or will be, spent within a minimal amount of time after having been drawn from the Federal government.

In accordance with this requirement, the New Jersey Department of Education (NJDOE) has implemented a reimbursement request system of payment. The procedures as outlined in the New Jersey Department of Education Policies and Procedures for Reimbursement of Federal and Other Grant Expenditures shall be followed by school districts in submitting reimbursement requests. Reimbursement requests for entitlement grant awards under the Every Student Succeeds Act (ESSA), the Individuals with Disabilities Education Act (IDEA), Strengthening Career and Technical Education for the 21st Century Act, and any other program designated by the NJDOE shall be made using the NJDOE's Electronic Web-Enabled Grant (EWEG) System.

Reimbursement requests by the School Business Administrator/Board Secretary or designee shall be made for individual titles and awards using the payment functionality of the EWEG system. Only one reimbursement request per month may be submitted for an individual title, award, or sub-grant. Reimbursement requests may only be for expenditures that have already occurred or will occur within three business days of receipt of funds.

The submission of a reimbursement request constitutes a certification by the School Business Administrator/Board Secretary that the school district has previously made the appropriate expenditures and/or will make the expenditures within three business days of receipt of funds and that the expenditures are allowable and appropriate to the cost objective(s) of the sub-grant.

The Superintendent or designee is responsible for submitting an amendment application to the NJDOE for approval if a new budget category for which no funds were previously budgeted or approved has been created. The Superintendent or designee is responsible for submitting an amendment application to the NJDOE for approval if cumulative transfers among expenditure categories exceed ten percent of the total award. The



REIMBURSEMENT OF FEDERAL AND OTHER GRANT EXPENDITURES (M)

Superintendent or designee is responsible for monitoring the cumulative ten percent level of fiscal change.

Reimbursement requests must be in accordance with approved grant applications. A reimbursement request may be submitted at any time after the sub-grant has received final NJDOE approval. Reimbursement requests submitted at least ten business days before the end of the month but no later than the fifteenth day of the month will be reviewed and, if approved, processed for payment the first business day of the following month. School districts will normally receive payment by the fifth business day of the month and will be able to track the grant's payment history in EWEG through the payments link of the grant application.

Reimbursement requests must contain a brief description of the expenditures for which reimbursement is being requested. Individual line items need not be detailed. Expenditures must be supported by documentation at the school district level but should not be submitted to the NJDOE with a reimbursement request. The Superintendent or designee is responsible to maintain supporting documentation for seven years and for making it available to the NJDOE, the United States Department of Education, and/or their authorized representatives upon request. Documentation for salary expenditures is subject to the requirements of the Federal Uniform Grant Guidance. Documentation for all other expenditures must include evidence that the expenditures are allowable costs and of the relationship of the expenditure to the sub-grant's cost objectives.

The NJDOE staff will review reimbursement requests to determine that they meet the sub-grant's criteria. When a reimbursement request is approved or denied, the school district will receive an email notification through the EWEG system. Approval of a reimbursement request by NJDOE does not imply approval of the expenditures as allowable or appropriate to the sub-grant's cost objectives as the approval of expenditures will continue to be processed through the final report. The School Business Administrator/Board Secretary or designee assumes responsibility for assuring that all funds requested through the EWEG system either have already been expended, or will be expended. Within three business days of receipt of funds.

New Jersey Department of Education Policies and Procedures for Reimbursement of Federal and Other Grant Expenditures - March 2014

Adopted: 05 October 2010
Revised: 26 November 2019
Revised: 13 June 2023



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submission. The district's SEMI action plan shall include the components as outlined in N.J.A.C. 6A:23A:5.3(g).

Districts that did not achieve ninety percent participation or achieve their approved benchmarks in the SEMI program for a given budget year and cannot demonstrate that they fully implemented their Department of Education approved SEMI action plan, shall be subject to review for the withholding of State aid by the Commissioner pursuant to N.J.S.A. 18A:55-3 in an amount equal to the SEMI revenue projection based on their approved benchmark for the budget year, if applicable, less actual SEMI reimbursements for the budget year. The State aid deduction shall be made in the second subsequent year after the budget year.

N.J.A.C. 6A:23A-5.3

Adopted: 19 May 2009
Revised: 09 March 2010



6113 E-RATE

The Telecommunications Act of 1996 provides for a Federal funded program called the Universal Service Fund (USF) or E-Rate that is designed to provide affordable access to telecommunications services for all eligible schools and libraries in the United States. The program provides discounts on telecommunications services, Internet access and internal connections, and provides discounts of up to ninety percent to assist most schools and libraries in the United States to obtain affordable telecommunications and Internet access. The purpose of this Policy is to provide guidance and direction so the Lakeland Regional High School District can participate in the E-Rate program and this Policy assigns E-Rate responsibilities to school staff members to ensure the school district is in compliance with Federal Communications Commission and E-Rate participation requirements.

Full access to telecommunications and information resources makes possible the rich teaching and learning that take place in schools and libraries. For these institutions to provide the high level of service necessary for their pupils and patrons to participate fully in American society, the costs can be great. Telecommunications and Internet access, the hardware needed for assembling local networks, and maintenance of systems and machines can stretch budgets that are already under stress.

Universal Service Administrative Company (USAC) is responsible for processing applications for support, confirming eligibility, and reimbursing telecommunications companies and Internet access providers for discounted services delivered to eligible schools and libraries. USAC reviews applications, invoices, and other program information to ensure that applicants and service providers follow rules for the program set by the Federal Communications Commission (FCC). USAC also conducts Schools and Libraries Program beneficiary audits to ensure program compliance.

Eligible participants include public and most non-profit Kindergarten through grade twelve schools as well as all public and many private libraries. All program participants must carry out a competitive bidding process to select the most cost-effective companies to provide the goods and/or services requested.

Once eligible school districts complete the competitive bidding process, applicants submit to USAC all information required to demonstrate compliance with the rules required for receiving support. After approving applications, USAC notifies applicants of a commitment to fund the acquisition of services. When applicants start receiving services, USAC makes payments to the companies selected to provide those services.



Funding may be requested under five categories of service: Telecommunications, Telecommunications Services, Internet Access, Internal Connections, and Basic Maintenance of Internal Connections. Discounts for support depend on the level of poverty and the urban/rural status of the population served and range from twenty percent to ninety percent of the costs of eligible services.

Eligible participants include public and most non-profit Kindergarten through grade twelve schools as well as all public and many private libraries. Guidance on the eligibility requirements to participate in the E-Rate Program is available on the USAC website at www.usac.org.

This Policy provides the steps to be used by this school district to receive E-Rate discounts.

Technology Plan

A Technology Plan is a plan prepared by the school district that explains how telecommunications and information technology will be used to achieve educational goals, curriculum reforms, or library service improvements. School districts applying for Priority 2 services (Internal Connections and Basic Maintenance) must prepare a technology plan.

In general, Technology Plans should not cover more than three years. Technology Plans should be written (at least in draft form) before an FCC Form 470 is posted to the USAC website in order to support the requests for services featured on that form, cover all twelve months of the funding year, and be approved by a USAC-certified Technology Plan Approver (TPA) before an FCC Form 486 is filed and before services start.

Technology Plans must, at a minimum, contain: clear goals and a realistic strategy for using telecommunications and information technology to improve education or library services; a professional development strategy to ensure that members of the staff know how to use these new technologies to improve education or library services; a needs assessment of the telecommunication services, hardware, software, and other services that will be needed to improve education or library services; and an evaluation process that enables the school district to monitor progress toward the specified goals and make mid-course corrections in response to new developments and opportunities as they arise.

In order to be eligible for E-Rate funding, the school district must have its Technology Plan approved for E-Rate use by the New Jersey Department of Education.



The Technology Committee shall be responsible for developing the school district's technology plans and submitting the plans for approval to the Board of Education and subsequently to the New Jersey Department of Education.

Competitive Bidding Process

A competitive bidding process is a formal process to identify and request the products and services a school district needs so potential service providers can review these requests and submit bids. To open the process, the school district must post an FCC Form 470 to the USAC website and, if the school district chooses to or if required by the New Jersey Public School Contracts Law, N.J.S.A. 18A:18A-1 et seq., issue a Request for Proposals or prepare bid specifications.

The school district will determine eligible E-Rate funding products and services based on the needs as outlined in the school district's approved New Jersey Department of Education Technology Plan or as identified by the Superintendent, in consultation with school district administrative and technology staff members.

The entity that will run the competitive bidding process (which may be the school district, a State procurement agency, or another entity that the district has authorized to negotiate on its behalf with a Letter of Agency (LOA) or similar document) must file the FCC Form 470 (Description of Services Requested and Certification) and must be prepared to receive and evaluate bids and negotiate with service providers.

The FCC Form 470 for the upcoming funding year is generally available online on the USAC website a year before the start of the funding year. FCC Form 470 can be filed for a particular funding year as soon as it becomes available online. The entity filing the FCC Form 470 must wait at least twenty-eight days after the date that the FCC Form 470 is posted and the date the RFP is issued, whichever is later, before closing the competitive bidding process. Services provided under tariff or on a month-to-month basis require an FCC Form 470 to be posted each year. If, however, a multi-year contract results from the competitive bidding process, it is not necessary to post a new FCC Form 470 until a new contract is required.

After the FCC Form 470 is posted to the USAC website, USAC will issue an FCC Form 470 Receipt Notification Letter (RNL). This letter includes much of the information featured on the form, provides a means to correct certain errors, and discusses the next steps in the application process. The Business Administrator/Board Secretary and the District's E-Rate Consultant will review the RNL to ensure the products and services included in the RNL are accurate and will notify USAC within fifteen days of the postmark date of the RNL if there are any required revisions. If an unallowable



correction on the Form 470 is identified, the district must post and certify a new Form 470 within the filing window. A new Form 470 must be posted at least twenty-eight days prior to signing a contract or selecting a service provider.

The entity filing an FCC Form 470 can issue a Request for Proposals (RFP) in addition to the FCC Form 470. For the purposes of this Policy, an RFP is a formal bidding document that describes the project and requested services in sufficient detail so that potential bidders understand the scope, location, and any other requirements. The district's formal bidding documents must indicate the district will accept bids on equal and/or equivalent goods or services. The district is not required to issue an RFP unless the State or local procurement rules or regulations require the district to do so. If the district issued or intends to issue an RFP, that information must be included on the FCC Form 470 along with information on how to obtain a copy of the RFP.

The entity filing the FCC Form 470 must ensure the competitive bidding process is open and fair. All bidders must be treated the same and no bidder can have advance knowledge of the project information. There shall be no secrets in the bidding process, such as information shared with one bidder but not with others. All bidders shall know what is required of them.

Service providers and potential service providers cannot offer or provide gifts to applicants and no school district employee or official shall solicit or accept a gift of any value from a service provider or potential service provider. These prohibitions are in effect during the entire funding year. In addition, the value of free services (e.g., price reductions, promotional offers, "free" products) must generally be deducted from the pre-discount cost of funding requests.

The competitive bidding process and the FCC 470 RNL process shall be coordinated and supervised by the Districts School Business Administrator/Board Secretary and E-Rate Consultant.

Selecting Service Providers

After the close of the competitive bidding process, the school district shall evaluate the bids received and choose the bid that is the most cost-effective with the price of the E-Rate eligible products and services as the primary factor. The district may consider as many factors in this evaluation as it wants, but the price of the E-Rate eligible products and services must be included as a factor and must be weighted more heavily than any other single factor. The FCC Form 470 and the Request for Proposals (RFP), if issued, must both have been publicly available for a twenty-eight day period, whichever is later, before the district can close its competitive bidding process. Any evaluation of bids shall



be in accordance with the New Jersey Public School Contracts Law, N.J.S.A. 18A:18A-1 et seq. and FCC Competitive Bidding Rules.

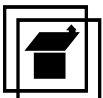
Preparing a Bid Evaluation Matrix helps evaluate bids and also provides documentation of the process followed to select a service provider. The Bid Evaluation Matrix shall be completed by Business Administrator/Board Secretary and the District E-Rate Consultant. All copies of bids (successful and unsuccessful), evaluation criteria, vendor contact information, and the signed contract shall be retained in accordance with the document retention guidance outlined in this Policy. The district can receive services:

1. Under tariff or on a month-to-month basis - Services such as basic telephone service or Internet access may not require a contract. The district must post an FCC Form 470 and open a competitive bidding process for these services each year.
2. Under a contract - Tariffed or month-to-month services provided under a contract are considered to be contracted services. Also, internal connections and basic maintenance products and services are generally provided under a contract. If the district posts an FCC Form 470 and signs a multi-year contract resulting from that posting, the district does not have to post an FCC Form 470 or open a competitive bidding process again for the life of that contract.

If the district intends to receive services under contract, the contract must have been preceded by the filing of an FCC Form 470 (NOTE: If the district has an existing contract that was not signed as a result of posting an FCC Form 470, the district can post an FCC Form 470 for the next funding year and consider its existing contract as a bid response. The district must evaluate any other bids received as well, as the district's existing contract may not be the most cost-effective solution.). The entity that filed the FCC Form 470 must also have followed the Schools and Libraries Program's competitive bidding rules and all applicable State and local contract and procurement rules and regulations.

The Board shall approve all contracts for products or services if the products or services were bid in accordance with N.J.S.A. 18A:18A-1 et seq., where an RFP was used to obtain proposals, or any contract to be awarded in excess of the NJ statutory bid threshold pursuant to N.J.S.A. 18A et seq.

The district may sign a contract, which may be for one or more years and may include the option of voluntary extensions. If the district is eligible, it can purchase services from a State master contract; however, the district must file their own FCC Form 470 and use the



State master contract pricing as a bid to consider in evaluating all potential bids. If the district is eligible to purchase from a State master contract, but that contract will expire before or during the upcoming funding year, the district and the State of New Jersey should follow the guidance for State replacement contracts (See State Master Contracts section on USAC website at www.usac.org).

The evaluation of bids and the selection of service providers or recommending service providers to the Board of Education, if required, shall be the responsibility of the Business Administrator/Board Secretary and the District E-Rate Consultant.

Applying for Discounts

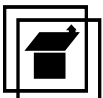
To apply for Schools and Libraries Program discounts, the district must file an FCC Form 471 to provide USAC with information about the services being requested and the eligible discount(s). USAC will review the request, may ask for additional information, and will then issue a funding decision.

All contracts, if contracts are required, must be signed and dated before the FCC Form 471 is submitted to USAC.

The FCC Form 471 must be filed during a specific application window each year. In general, the application filing window opens about six months before the start of the funding year and is open for about two and a half months. All applications received or postmarked before the close of the filing window are considered as having arrived on the same day, and have priority over those submitted after the filing window has closed. The specific opening and closing dates of the filing window are published in advance on the USAC website.

After the FCC Form 471 is certified online or on paper, USAC will issue an FCC Form 471 Receipt Acknowledgment Letter (RAL). The RAL shall be reviewed by the Business Administrator/Board Secretary and the District E-Rate Consultant within twenty calendar days of the school district's receipt of the RAL. This letter includes much of the information featured on the form, provides a means to correct certain errors, and discusses the next steps in the application process. The information the district must provide on the FCC Form 471 includes the following:

1. Entity numbers (also called Billed Entity Numbers (BENs)) for all entities receiving service (recipients of service), together with specific information for each entity (Block 4 of the form).
2. NCES and/or FSCS codes for entities receiving service (Block 4).



3. Information on telephone and Internet access connections and speeds (Block 2).

For each funding request (a service or set of services specific to both a category of service and a service provider) the district must also provide:

1. Student counts to use for calculating discounts - the total number of pupils and the total number of pupils eligible for the National School Lunch Program (NSLP) as determined by the Cafeteria Director

The FCC also sanctions other mechanisms to determine a school's or district's level of need, as long as those mechanisms are based on - or do not exceed - the same measure of poverty used by NSLP.

The Business Administrator/Board Secretary will verify the student data used to calculate discounts in accordance with the eligibility requirements of the National School Lunch Program and the New Jersey Department of Agriculture.

2. Specific information on each service or set of services the district is requesting, including:
 - a. Name and Service Provider Identification Number (SPIN) of the service provider;
 - b. Cost of the service;
 - c. Contract number and other contract details (if there is a contract);
 - d. Start and end dates of service;
 - e. Worksheet(s) identifying the entity or set of entities receiving each service; and
 - f. A detailed description of products and services, referred to as an Item 21 attachment. These products and services shall be reviewed by the Business Administrator/Board Secretary and the District E-Rate Consultant to ensure they are eligible for E-Rate funding according to the current Eligible Service List as published on the USAC website.



The district's certified FCC Form 471 and Item 21 attachment(s) are due on or before the close of the application filing window.

The school district is only able to receive support for internal connections in two of every five funding years. This applies to individual recipients (individual schools, libraries, or non-instructional facilities). For each eligible entity, the five-year period begins in any year in which that entity receives support for internal connections. Entities can use two years within any five-year period, looking back and looking forward from that year. FY 2007 was the first year that entities were ineligible for internal connections funding based on this rule (for entities that received funding for both FY 2005 and FY 2006 internal connections requests). USAC provides a Two-in-Five Tool that provides information on the school district's eligibility for funding of internal connections requests for multiple funding years. This rule does not apply to telecommunications and Internet access services or to basic maintenance of internal connections services categorized as Priority 2. Basic maintenance services are eligible for support each year if they are necessary to the operation of the internal connections network. The school district will be considered to have used a year if it has been specified in the FCC Form 471 Block 4 worksheet cited on one or more approved internal connections funding requests in that year.

The Business Administrator/Board Secretary and the District E-Rate Consultant shall be responsible for applying for discounts from the School and Libraries Program

Application Review

After the district files an FCC Form 471 and the associated Item 21 attachment(s) within the filing window, Program Integrity Assurance (PIA) reviewers at USAC will check the information on the form for completeness and accuracy and may have additional questions for the district to answer. All applications go through an initial review and a final review, which may involve questions from PIA reviewers on one or more of the following topics:

1. Eligibility of the entities receiving service (this review step generally occurs for entities that have not appeared on a previous application);
2. Eligibility of the services requested;
3. Discount calculations;
4. Contracts;



5. The competitive bidding process; and/or
6. Any discrepancies between the information on the funding request and the associated Item 21 attachment.

The district must indicate the preferred mode of contact on FCC Form 471 Item 6c (telephone), 6d (fax), or 6e (email). Because PIA reviewers send written questions by fax or email, they will call the district and ask for a fax number or email address if the district indicated telephone as the preferred mode of contact. The district will have fifteen days to respond to PIA questions. The district can ask for more time, if needed, but a request for additional time will add more time to the review process.

Some applications undergo additional review - Selective Review is one example - where PIA reviewers may request more detailed responses that can include:

1. Documentation of the competitive bidding and service provider (vendor) selection processes;
2. Documentation of the district's ability to pay the non-discount share (the portion of the cost of eligible products and services not reimbursed by USAC); and/or
3. Proof the district has obtained necessary resources (i.e., hardware, software, staff training, electrical capacity, retrofitting) that are not eligible for Schools and Libraries Program discounts, but that must be in place to make effective use of the discounted services.

As part of the review process, PIA reviewers may be required to change the category of service on a Funding Request Number (FRN). If PIA reviewers discover there are ineligible services in a funding request, the district will be able to remove them or move them to a separate request to avoid denial under the thirty percent rule. After the PIA review process has been completed, USAC issues a Funding Commitment Decision Letter (FCDL) containing USAC's decisions on the district's funding requests. The district should review this letter carefully, as it contains important information both for planning the start of the receipt of services and for completing the additional steps in the application process. If the district disagrees with one or more of the decisions in the FCDL, the district can appeal to USAC or to the Federal Communications Commission (FCC).



The Business Administrator/Board Secretary and the District E-Rate Consultant shall be responsible for preparing and providing the requested documentation for the application review(s).

Starting Services

After the district receives the Funding Commitment Decision Letter (FCDL) and the delivery of services has started, the Business Administrator/Board Secretary and the District E-Rate Consultant shall be responsible for: filing a FCC Form 486 to inform USAC that services for which the district has been approved for discounts have started and invoicing can begin; assuring the district's Technology Plan, if required, has been approved by a USAC-certified Technology Plan Approver and the district is in compliance with the Children's Internet Protection Act (CIPA), 47 CFR 54.520, or CIPA does not apply because the district's application is only for Telecommunications Services and/or Interconnected Voice over Internet Protocol (VoIP) services. CIPA requirements include an internet safety policy, a technology protection measure, a public notice hearing or meeting, the monitoring of online activities of minors, and providing education to minors on appropriate online behavior.

The Business Administrator/Board Secretary shall be responsible for reviewing the originating purchase order and/or contract to ensure the products and services on the purchase order or contract have been received in the district, and the invoice from the provider is consistent with the purchase order/contract and products and services received.

In advance of the start of services, the district and its service provider(s) should have a conversation about the details of the services the district will be receiving. The district should also review the contract, if there is a contract. In addition, the district should determine whether the district or its service provider will invoice USAC for the discounted amount of the cost of the services. Under certain circumstances, advanced installation of some Priority 1 components can occur before July 1 of the funding year.

The district can file an FCC Form 486 early (before services have started) if the district:

1. Received its FCDL; and
2. Services will start in the month of July; and
3. The district can truthfully make all of the certifications in Block 4, which include compliance with the technology plan and CIPA requirements; and
4. The district is filing the form on or before July 31.



NOTE: Early filing using Item 6a on the FCC Form 486 is an option if and only if services will start within the month of July of the relevant funding year, all relevant certifications in Block 4 can be accurately made, and the FCC Form 486 is postmarked on or before July 31 of the Funding Year.

The district must be in compliance with the Schools and Libraries Program's technology plan requirements and the requirements of CIPA before services start. USAC cannot pay discounts on services received during a period of time when the district was not in compliance. USAC may review the district's compliance with these requirements either before or after the district's FCC Form 486 is processed.

The FCC Form 486 must be certified no later than one hundred twenty days after the service start date or one hundred twenty days after the date of the FCDL, whichever is later. Filing late can result in a reduction in funding; the later the filing date, the greater the reduction.

After USAC completes the processing of the district's FCC Form 486, USAC will issue an FCC Form 486 Notification Letter. This letter features the information the district provided on the form and outlines the next steps in the application process. If USAC was required to adjust the service start date for a funding request due to a compliance issue, the service start date in the letter will be marked with an asterisk and followed by an explanation of the reason for the adjustment.

To be eligible for program support, eligible services must be received during a specific period of time related to the particular funding year for which discounts are requested. Recurring services must be delivered during the relevant funding year (July 1 through June 30). In general, non-recurring services must be delivered and installed between July 1 of the relevant funding year and September 30, following the June 30 close of that funding year (i.e., fifteen months after the beginning of the funding year). However, certain recipients have received or may receive extensions of the deadline for delivery and installation of non-recurring services. Such extensions can occur for various reasons, including:

1. A Funding Commitment Decision Letter (FCDL) was issued by USAC on or after March 1 of the funding year for which support was authorized.
2. Operational SPIN changes or service substitutions were approved by USAC on or after March 1 of the funding year.



3. The school district or service provider requested an extension because the service provider was unable to complete delivery and installation for reasons beyond the service provider's control.
4. The school district or service provider requested an extension because the service provider has been unwilling to complete delivery and installation after USAC withheld payment for those services on a properly-submitted invoice for more than sixty days after submission of the invoice.

USAC will automatically extend the service delivery deadline in situations where criteria (1) or (2) listed above are met. Recipients of non-recurring services that wish to satisfy criterion (3) must submit documentation to USAC on or before September 30 following the close of the funding year. A recipient of service that meets criterion (4) must certify to USAC on or before September 30 following the close of the funding year that its service provider was unwilling to deliver or install non-recurring services before the expiration of the deadline after USAC had withheld payment for those services on a properly submitted invoice for more than sixty days after the submission of the invoice.

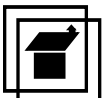
The Business Administrator/Board Secretary and the District E-Rate Consultant shall be responsible to coordinate the filing of the FCC Form 486.

Invoicing

After USAC has processed the district's FCC Form 486, the district or its service provider can begin the process of invoicing USAC for the discount share of the approved eligible services. The Technology Coordinator, in consultation with the school business office staff member responsible for authorizing the payment of invoices, shall be responsible for reviewing the originating purchase order and/or contract, the products or services on the purchase order or contract have been received by district, and the invoice from the service provider is consistent with the purchase order or contract. The Business Administrator/Board Secretary and the District E-Rate Consultant shall only submit reimbursement requests to USAC for eligible products and services once the district's non-discounted portion is paid.

There are two methods that can be used to invoice USAC. Once USAC has processed an invoice for a funding request, that method of invoicing must be used for that particular funding request for the remainder of the invoicing process.

1. Invoice Method #1



Applicants file FCC Form 472, Billed Entity Applicant Reimbursement (BEAR) Form if the district paid the service provider in full for the services and want to be reimbursed for the discount amount. The service provider must approve the form before it is submitted to USAC. USAC will review the invoice and process a payment to the service provider if payment is approved. The service provider then passes the reimbursement on to the applicant.

2. Invoice Method #2

Service providers file FCC Form 474, Service Provider Invoice (SPI) Form if they have provided discounted bills to their customer and want to be reimbursed for the discount amount.

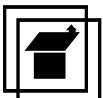
Under both invoice methods, USAC will review the invoice and process a payment to the service provider if payment is approved. Applicants are required to pay the non-discount portion of the cost of the services.

The district can file a BEAR Form after all of the following have occurred:

1. The district received a Funding Commitment Decision Letter (FCDL); and
2. The district has filed, and USAC has processed, an FCC Form 486; and
3. The district's service provider has filed an FCC Form 473, Service Provider Annual Certification (SPAC) Form (disbursements cannot be made until the SPAC has been filed with USAC); and
4. The district paid for the service in full; and
5. In general, the services must have been delivered (an exception can be made for progress payments specified in a contract).

The district must file, and the service provider must approve, BEAR Forms no later than one hundred twenty days after the last day to receive service or one hundred twenty days after the FCC Form 486 Notification Letter date, whichever is later. If the deadline is missed the district can request an invoice deadline extension.

After processing the district's BEAR Form, USAC will issue a BEAR Notification Letter with information about the processing of the district's form. If the district needs more information about a reduction or denial of payment, the district should refer to the invoice error code(s) featured on the letter.



After the end of each calendar quarter, USAC issues a Quarterly Disbursement Report that details all invoicing activity, BEAR Forms, and SPI Forms processed during that quarter for all funding years. This report allows the district to track all of the invoicing activity related to the district's Billed Entity Number (BEN). The district can initiate an invoice check if it would like to be notified each time the district's service provider submits a SPI Form.

The Business Administrator/Board Secretary and the District E-Rate Consultant shall be responsible to ensure that all eligible E-Rate goods and services have been received, the service provider invoices are correct and the district's non-discounted portion of the invoice has been paid before submitting invoices to USAC. The Business Administrator/Board Secretary and the District E-Rate Consultant shall review the eligible reimbursements that are made to any service provider to ensure the amounts being billed to USAC and the school district equal 100% of the invoiced amount. The Business Administrator/Board Secretary and the District E-Rate Consultant will notify USAC and the provider in the event there are any problems with this reconciliation.

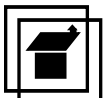
Annual Policy Review

The Business Administrator/Board Secretary shall be responsible to ensure this Policy is reviewed annually and make recommendation for any revisions to this Policy as needed.

Document Retention

All documents related to the E-rate Program, including but not limited to, the application process, the competitive bidding/vender selection process, and the invoicing process shall be retained for at least five years after the last date of service delivered for a particular funding year or in accordance with the New Jersey Division of Archives and Records Management Schedules of Record Retention, whichever is longer.

Adopted: 10 September 2013



FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – ALLOWABILITY OF COSTS (M)

6115.01 FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – ALLOWABILITY OF COSTS

M

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UGG), 2 CFR §200.302(b)(7) requires written procedures for determining the allowability of costs in accordance with 2 CFR §200 – Cost Principles. Determining the allowability of costs shall be in accordance with the requirements outlined in 2 CFR §200.403 – Factors Affecting Allowability of Costs. The School Business Administrator/Board Secretary or designee shall be responsible for determining the allowability of costs are in accordance with the provisions of 2 CFR §200.403.

The following procedures shall be used to determine the allowability of costs in accordance with 2 CFR §200.403:

Except where otherwise authorized by statute, the School Business Administrator/Board Secretary or designee will ensure costs meet the following general criteria in order to be allowable under Federal awards:

1. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
2. Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
3. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the non-Federal entity.
4. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
5. Be determined in accordance with Generally Accepted Accounting Principles (GAAP), except for State and local governments, which includes school districts, as otherwise provided for in 2 CFR §200.403.
6. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federally-financed program in either the current



FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – ALLOWABILITY OF COSTS (M)

or a prior period. (See also 2 CFR §200.306 – Cost Sharing or matching 2. above).

7. Be adequately documented. (See also 2 CFR §200.300 – Statutory and National Policy Requirements through 2 CFR §200.309 – Period of Performance).

In the event the School Business Administrator/Board Secretary or designee is not sure if a cost is allowable under 2 CFR Subpart E - §200.403, the School Business Administrator/Board Secretary or designee will contact the New Jersey Department of Education or the United States Department of Education for assistance.

2 CFR §200.302(b)(7)
2 CFR §200.403

Adopted: 20 September 2021



FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – MANDATORY DISCLOSURES (M)

6115.02 FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – MANDATORY DISCLOSURES

M

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UGG), 2 CFR §200.113 – Mandatory disclosures requires a non-Federal entity or applicant (a New Jersey Board of Education) for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or to the New Jersey Department of Education all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

If the Board of Education receives a Federal award including the terms and conditions outlined below as per 2 CFR §200 – Appendix XII – Award Term and Condition for Recipient Integrity and Performance Matters shall report certain civil, criminal, or administrative proceedings to the System for Award Management (SAM). Failure to make required disclosures can result in any of the remedies described in 2 CFR §200.338 - Remedies for noncompliance, including suspension or debarment. (See also 2 CFR §180, 31 USC 3321, and 41 USC 2313)

A. General Reporting Requirement

1. If the total value of all Board of Education currently active grants, cooperative agreements, and procurement contracts from all Federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this Federal award, then the Superintendent or designee, on behalf of the Board of Education as the recipient during that period of time, must maintain the currency of information reported to the SAM that is made available in the designated integrity and performance system about civil, criminal, or administrative proceedings described in B. below.
2. This is a statutory requirement under section 872 of Public Law 110-417, as amended (41 USC 2313).
3. As required by section 3010 of Public Law 111-212, all information posted in designated integrity and performance system on or after April 15, 2011, except past performance reviews required for Federal procurement contracts, will be publicly available.



FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – MANDATORY DISCLOSURES (M)

- B. Proceedings About Which the Board of Education Must Report
1. The Superintendent or designee must disclose to the Federal awarding agency or to the New Jersey Department of Education information required about each proceeding that:
 - a. Is in connection with the award or performance of a grant, cooperative agreement, or procurement contract from the Federal Government;
 - b. Reached its final disposition during the most recent five-year period; and
 - c. Is one of the following:
 - (1) A criminal proceeding that resulted in a conviction, as defined in E. below;
 - (2) A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of \$5,000 or more;
 - (3) An administrative proceeding, as defined in E. below, that resulted in a finding of fault and liability and the payment of either a monetary fine or penalty of \$5,000 or more or reimbursement, restitution, or damages in excess of \$100,000; or
 - (4) Any other criminal, civil, or administrative proceeding if:
 - (a) It could have led to an outcome described in B.1.c.(1), (2), or (3) above of this award term and condition;
 - (b) It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on the school district's part; and
 - (c) The requirement in this award term and condition to disclose information about the proceeding does not conflict with applicable laws and regulations.



FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – MANDATORY DISCLOSURES (M)

C. Reporting Procedures

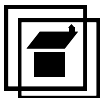
1. The Superintendent or designee shall enter in the SAM Entity Management area the information that the SAM requires about each proceeding described in B. above.
2. The Superintendent or designee does not need to submit the information a second time under assistance awards the Board of Education received if the Superintendent or designee already provided the information through the SAM because the Board of Education was required to do so under Federal procurement contracts the Board of Education was awarded.

D. Reporting Frequency

1. During any period of time when the Board of Education is subject to the requirement in A. above, the Superintendent or designee must report proceedings information through the SAM for the most recent five year period, either to report new information about any proceeding(s) the Board of Education has not reported previously or affirm that there is no new information to report.
2. If the Board of Education has Federal contract, grant, and cooperative agreement awards with a cumulative total value greater than \$10,000,000, the Board of Education must disclose semiannually any information about the criminal, civil, and administrative proceedings.

E. Definitions

1. For purposes of this Policy:
 - a. “Administrative proceeding” for the purposes of 2 CFR §200 - Appendix XII and this Policy means a non-judicial process that is adjudicatory in nature in order to make a determination of fault or liability. This includes proceedings at the Federal and State level but only in connection with performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.
 - b. “Conviction” for the purposes of 2 CFR §200 - Appendix XII and this Policy, means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a



FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – MANDATORY DISCLOSURES (M)

verdict or a plea, and includes a conviction entered upon a plea of nolo contendere.

- c. Total value of currently active grants, cooperative agreements, and procurement contracts includes:
 - (1) Only the Federal share of the funding under any Federal award with a Board of Education cost share or match; and
 - (2) The value of all expected funding increments under a Federal award and options, even if not yet exercised.

2 CFR §200.113

Adopted: 20 September 2021



FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – CONFLICT OF INTEREST (M)

6115.03 FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – CONFLICT OF INTEREST

M

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UGG), 2 CFR §200.318 – General Procurement Standards addresses standards of conduct covering conflict of interest and governs the actions of school district employees, officers, and agents in the selection, award, and administration of contracts supported by a Federal award.

The Board of Education must use its own documented procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to the applicable Federal law and the standards identified in 2 CFR §200.

The Board of Education must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

The Board of Education must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts supported by a Federal award.

1. No employee, officer, or agent of the Board of Education may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest.
 - a. Such a conflict of interest would arise when a Board of Education employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
2. The Board of Education officers, employees, and agents must neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.



FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – CONFLICT OF INTEREST (M)

3. However, a Board of Education may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value.
4. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity.

The Board of Education's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal government, the Board of Education is encouraged to enter into State and local intergovernmental agreements or inter-entity agreements where appropriate for procurement of use of common or shared goods and services.

The Board of Education is encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

The Board of Education is encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.

The Board of Education must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. (See also 2 CFR §200.213 – Suspension and Debarment).

The Board of Education must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.



FEDERAL AWARDS/FUNDS INTERNAL CONTROLS – CONFLICT OF INTEREST (M)

The Board of Education may use a time and materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to a Board of Education is the sum of:

1. The actual cost of materials; and
2. Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since the time and material formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the Board of Education awarding such a contract must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

The Board of Education alone must be responsible, in accordance with good administrative practice and sound business judgement, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the Board of Education of any contractual responsibilities under its contracts. The Federal awarding agency will not substitute its judgement for that of the Board of Education unless the matter is primarily a Federal concern. Violations of law will be referred to the local, State, or Federal authority having proper jurisdiction.

The Board of Education and its employees shall be required to comply with all New Jersey statutes and administrative codes regarding school ethics and internal controls.

2 CFR §200.318

Adopted: 20 September 2021



6115.04 FEDERAL FUNDS – DUPLICATION OF BENEFITS (M)

M

A requirement for a Board of Education/local education agency (LEA) who accepts funds from the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) – Elementary and Secondary School Emergency Relief Fund (ESSERF II); American Rescue Plan Elementary and Secondary Schools Emergency Relief (ARP ESSER); and all Federal programs and grants is for the LEA to have a Duplication of Benefits (DOB) Policy. DOB occurs when a person, household, business, government, or other entity receives financial assistance from multiple sources for the same purpose, and the total assistance received for that purpose is more than the total need for assistance.

The School Business Administrator/Board Secretary shall be responsible for ensuring no DOB occurs and will be responsible for ensuring compliance by subcontractors, sub recipients, and other partners.

To comply with DOB requirements, an LEA that accepts Federal funds is required by the Coronavirus Aid, Relief, and Economic Security (CARES) Act to establish and follow procedures to ensure that DOB does not occur. Establishing a process to effectively identify and prevent DOB is critical for the LEA to effectively manage multiple active funding streams related to coronavirus response and efficiently target resources to meet unmet needs within the school district. The Board of Education is solely responsible for ensuring that an actual DOB does not occur.

To prevent DOB, the LEA will have:

1. A requirement that the LEA must agree to repay assistance that is determined to be duplicative. This may be documented through a subrogation agreement or similar clause included in the agreement with the LEA. The LEA will establish a protocol to monitor compliance based on risk of DOB for each activity; and
2. A method of assessing whether the use of these funds will duplicate financial assistance that is already received or is likely to be received (such as insurance proceeds) by acting reasonably to evaluate the need and the resources available to meet that need. The LEA will evaluate current programs available at the local, county, State, and Federal level as well as current and anticipated non-governmental assistance from nonprofits or



faith-based groups and establish lines of communication for preventing
DOB.

To analyze DOB, the LEA will complete the following steps:

1. Assess Need: Determine the amount of need (total cost);
2. Determine Assistance: Determine the amount of assistance that has or will be provided from all sources to pay for the cost;
3. Calculate Unmet Need: Determine the amount of assistance already provided compared to the need to determine the maximum award (unmet need); and
4. Document Analysis: Document calculation and maintain adequate documentation justifying determination of maximum award.

In DOB calculations, private loans are not considered a form of assistance and will not be considered when calculating DOB. However, subsidized loans from the Small Business Administration or Federal Emergency Management Agency will be included in the DOB analysis unless one of the three exceptions below is met:

1. Short-term subsidized loans (e.g. bridge loans) for costs later reimbursed with Federal funds;
2. Declined or cancelled subsidized loans; or
3. Loan assistance used toward a loss suffered as a result of a major disaster or emergency.

Adopted: 13 June 2023



6141 TAX REVENUES

The Board of Education believes that the interests of district taxpayers as well as the interests of the educational program are best served by the orderly, planned transfer of tax revenues to the school district as such funds are required to pay the debts of the district.

The Board Secretary shall request the Municipal Treasurer to transfer tax revenues in anticipation of district expenditures in accordance with law and as approved by this Board of Education.

N.J.S.A. 18A:17-34

N.J.S.A. 54:4-75

Adopted: 19 May 2009



6150 TUITION INCOME

The Board of Education will charge and assess tuition for pupils attending this school district that are not entitled to receive a free public education in this district or from a pupil's sending district for the pupil attending this school district as provided for by State statute.

A receiving public school district Board and a sending public school district Board will establish a written contractual agreement for the ensuing school year with a tentative tuition charge multiplied by the estimated average daily enrollment in accordance with N.J.A.C. 6A:23A-17.1(f). The sending district is required in the contractual agreement to pay ten percent of the tentative tuition charge no later than the first of each month from September through June of the contract year. Adjustments will be made in accordance with N.J.A.C. 6A:23A-17.1(f).

The Board will, with the consent of the Board upon such terms, admit nonresident pupils on a tuition basis pursuant to N.J.S.A. 18A:38-3.

The School Business Administrator/Board Secretary shall be responsible for the assessment and collection of tuition.

The Executive County Superintendent in the county in which the receiving district is located should be consulted to mediate disputes that arise from tuition matters as defined in N.J.A.C. 6A:23A-17.1(f)5.

N.J.S.A. 18A:38-3; 18A:38-19; 18A:46-21
N.J.A.C. 6A:23A-17.1
N.J.A.C. 6A:14-7.8

Adopted: 19 May 2009
Revised: 23 August 2011



6160 GRANTS FROM PRIVATE SOURCES

The Board of Education encourages the development of proposals to private foundations and other sources of financial aid to subsidize such activities as innovative projects, feasibility studies, long-range planning, and research and development. Any such activity must:

1. Be based on a specific set of project objectives that relate to the established goals of the district;
2. Provide measures for evaluating whether or not project objectives are being achieved; and
3. Conform to applicable state and federal laws and to Board policies.

All grant proposals must be approved by the Board before being submitted to the funding agency. The Superintendent shall establish regulations for the processing of proposal ideas throughout the district.

Adopted: 19 May 2009



6162 CORPORATE SPONSORSHIPS

The Board of Education recognizes and appreciates the financial support received from federal and State funding sources and from local taxpayers. The Board desires to expand revenue sources for the financial needs of the school district and encourages financial support to the school district from non-school sponsored organizations. A “corporate sponsor”, for the purposes of this Policy, is a non-school sponsored person and/or organization that offers to provide support to the school district through financial or material means in exchange for recognition and/or acknowledgement.

The Board believes school-community relationships based on sound principles and community input can contribute to maintaining and improving high quality education programs and facilities. Corporate sponsorship activities that are consistent with the goals and objectives of the school district may be evaluated and recommended to the Board of Education for implementation within the district by the Superintendent. This Policy shall be administered to protect the school district’s name, pupils, and/or staff against exploitation.

Corporate Sponsorship Proposals

A potential corporate sponsor must submit a written corporate sponsorship proposal to the Superintendent. An organization’s sponsorship activity may include, but is not limited to, financial support to a school curricular or co-curricular activity or program, a school facility improvement, and/or a school assembly program. No pupil or staff member will be required to participate in surveys and/or focus groups as a condition of a corporate sponsorship.

In appreciation for such sponsorship, the school district will appropriately acknowledge the organization’s contribution to the school district. The acknowledgment may include a public address announcement at an activity, signage at the activity or on school grounds, or through other reasonable means. Posting of signs identifying the sponsor shall not be considered the district’s endorsement of the product or service of a company.

The Board reserves the right to terminate the sponsorship at any time. Therefore, all corporate sponsorship proposals must include provisions for such termination, which may include the return of any funding, goods, and/or services provided to the district.

The corporate sponsorship proposal shall include the specific sponsorship activity, the proposed time period/duration of the activity, the requested acknowledgement, and the terms of termination in the event the Board decides to terminate such corporate sponsorship. The return of any benefits provided to the district as a result of the Board’s termination will be limited to and in accordance with the provisions of the written corporate sponsorship proposal approved by the Board.



Board Approval of Corporate Sponsorship Activities

Any corporate sponsorship proposal for a one-time activity, less than \$3,000 may be approved by the Superintendent. All other proposals shall be presented to the Board upon the Superintendent's recommendation for Board approval. All Superintendent approved sponsorships of \$3,000 or less will be reported and acknowledged at a regular Board of Education meeting and the acceptance of the sponsorship will become a part of the meeting minutes.

In the event there are competing proposals for the same or similar sponsorship, the Board President will designate an Ad Hoc Board Committee to review the Superintendent's recommendation to the Board. All corporate sponsorship proposals recommended by the Superintendent will be discussed at a public Board meeting with the proposal being included on the Board Meeting agenda in accordance with Bylaw 0164 – Conduct of Board Meetings.

Duration of Corporate Sponsorship Activities

A corporate sponsorship shall not exceed twelve months in duration. At the conclusion of this approved period, and if the sponsor desires to continue the sponsorship, an updated sponsorship proposal must be prepared by the sponsor and submitted to the Superintendent for approval by the Board for another twelve month period. There shall be no expectation a corporate sponsorship will be renewed beyond the Board approval dates. There shall be no limit to the number of times the Board approves the updated sponsorship proposal.

Acceptance of Corporate Sponsorships

Any sponsored or donated material, equipment, personal property or other benefit derived by the district through corporate sponsorships will be held to the same standards used for district purchases. Corporate sponsorship proposals that provide gifts, grants, and donations to the school district shall be accepted in accordance with the provisions of Policy 7230 – Gifts, Grants and Donations. Once any item is accepted by the Board that item or funding shall become the property of the Board and shall be utilized by the District as the Board deems appropriate.

Applicable Laws

All corporate sponsorship proposals presented and approved by the Board shall be consistent with all district collective bargaining agreements, competitive bidding and purchasing laws, district policy and regulations, and all applicable federal and State laws, administrative codes, rules, and regulations.

Adopted: 19 May 2009



6163 ADVERTISING ON SCHOOL PROPERTY

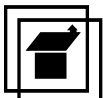
The Board of Education recognizes and appreciates the financial support received from Federal and State funding sources and from local taxpayers. The Board desires to expand revenue sources for the financial needs of the school district and authorizes advertising on school property consistent with applicable State and local laws, codes, and ordinances. "School property" for the purposes of this Policy includes, but is not limited to: school district owned real estate; school district owned or leased buildings; school district owned or leased vehicles, excluding school buses; school district electronic communication medium including the school district's website, school district electronic communications, school district television, and media productions; school district sponsored content on mass media outlets; and any other method of electronic or print communications published or used by the school district.

The Board of Education may enter into a contract for the sale of:

1. Signage on school district property which may also include, but is not limited to, areas in and around athletic fields and grounds, on fences, on school vehicles, and in and on school buildings;
2. Advertising space in school district publications and print media;
3. Advertising space on the school district's website; and
4. Advertisements to be included in school district productions and programs that are aired on media outlets such as television stations, internet, radio, etc.

The New Jersey Public School Contracts Law, N.J.S.A. 18A:18A-1 et seq., shall apply to any contract or agreement entered into by the Board for the purpose of advertising on school property. The Board will award a contract for advertising on school property after advertising for bids and bidding in accordance with the provisions of N.J.S.A. 18A:18A-4 or through the use of requests for proposals and competitive contracting in accordance with the provisions of N.J.S.A. 18A:18A-4.1 through N.J.S.A. 18A:18A-4.5. The Board may award advertising contracts that are under the bid threshold in accordance with the provisions of N.J.S.A. 18A:18A-1 et seq. All contracts for advertising on school property must be approved by the Board.

All bid specifications shall be in accordance with the provisions of N.J.S.A. 18A:18A-4 and all requests for proposals shall be in accordance with the provisions of N.J.S.A.



18A:18A-4.4 and shall be approved by the Board prior to advertising for bids or providing a request for proposals to potential vendors.

The bid specifications or requests for proposals for advertising on school property will include detailed requirements regarding advertising opportunities on school property.

Limitations on the content of advertisements on school property shall be consistent with the limitation provisions of N.J.A.C. 6A:27-7.11 – Limitations on Content of Advertisement on School Buses. The Board will not approve specifications or award an advertisement on school property contract if the advertisement or information contained in the advertisement:

1. Is false, misleading, deceptive, disrespectful, fraudulent, or libelous;
2. Contains material or language that is obscene, profane, vulgar, offensive, or reasonably determined not to be in good taste;
3. Promotes unlawful or illegal goods, services, or activities;
4. Promotes gambling, the sale or use of tobacco or tobacco-related products, or the sale or use of alcoholic beverages;
5. Promotes the sale or use of products designed for use in connection with sexual activity;
6. Depicts or glamorizes violent or antisocial behavior, or sexual conduct;
7. Declares or implies an endorsement by the Board of Education; or
8. Is political, religious, issue-related, controversial in nature, or not age appropriate.

The Board of Education will not allow any advertising on school property to become a public forum for dissemination, debate, or discussion of public issues. The Board has the authority to reject any and all bids or proposals for advertising on school property that it deems to be inappropriate or not in the best interest of the Board of Education, the school district, or pupils.

An advertiser will be considered an independent contractor and shall not be deemed to be an agent, servant, employee, or representative of the Board. In the event an advertiser fails to provide service in accordance with the bid specifications and contract for



advertisements, the advertiser shall be considered in breach of contract. Cancellation of the advertisement and/or enforcement of advertiser's performance bond may result.

The Board reserves the right, at its discretion and at any time, to reject any advertising copy, whether or not it has previously acknowledged and/or advertised the exact or similar copy. No advertising space may be used or re-sold by the advertiser for the promotion, either directly or indirectly, of any business, organization, or enterprise other than the one defined in the original contract for advertisement.

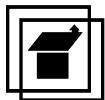
The advertiser will protect, defend, and save harmless the Board of Education from any suits or actions of every nature and description brought against it by reason of the advertisement.

N.J.S.A. 18A:18A-1 et seq.; 18A:18A-4; 18A:18A-4.1;

18A:18A-4.2; 18A:18A-4.3; 18A:18A-4.4

N.J.A.C. 6A:27-10; 6A:27-11; 6A:27-12

Adopted: 05 March 2013



6164 ADVERTISING ON SCHOOL BUSES

The Board of Education authorizes the sale of advertising space on the exterior of school buses that are owned or leased by the Board in accordance with the provisions of N.J.S.A. 18A:39-31 and N.J.A.C. 6A:27-7.10, 7.11, and 7.12.

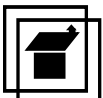
The Public School Contracts Law, N.J.S.A. 18A:18A-1 et seq., shall apply to any contract or agreement entered into by the Board for the purpose of placing advertisements on school buses.

All advertisements shall require the prior approval of the Board of Education. The advertiser will be considered an independent contractor and shall not be deemed to be an agent, servant, employee, or representative of the Board. In the event the advertiser fails to provide service in accordance with the bid specifications and contract for advertisements, the advertiser shall be considered in breach of contract. Cancellation of the advertisement and/or enforcement of advertiser's performance bond may result.

The Board of Education reserves the right, at its discretion and at any time, to reject any advertising copy, whether or not it has previously acknowledged and/or advertised the exact or similar copy. No advertising space may be used or re-sold by the advertiser for the promotion, either directly or indirectly, of any business, organization, or enterprise other than the one defined in the original contract for advertisement. The advertiser will protect, defend, and save harmless the Board of Education from any suits or actions of every nature and description brought against it by reason of the advertisement.

Fifty percent of the funds generated from the placement of advertisements on the outside of school buses shall be used to offset fuel costs associated with the provision of pupil transportation services and fifty percent shall be used to support any programs or services deemed appropriate by the Board.

The Board of Education will approve the specifications for advertisements on school buses that will include: advertisement material, including paint, decals, or magnetic material; approved advertisement colors; advertisement mounting procedures, if applicable; location of advertisements on school buses; advertisement size(s); duration of advertisement contracts; and any other specifications for advertisements the Board deems appropriate. All advertisements shall be in accordance with New Jersey Motor Vehicle Commission (NJMVC) regulations and shall not prevent the school bus from passing the NJMVC required inspections for school buses.



In accordance with the provisions of N.J.A.C. 6A:27-7.11, the Board will not accept advertisements to be displayed or maintained on school buses if the advertisement or information contained in the advertisement:

1. Is false, misleading, deceptive, disrespectful, fraudulent, or libelous;
2. Contains material or language that is obscene, profane, vulgar, offensive, or reasonably determined not to be in good taste;
3. Promotes unlawful or illegal goods, services, or activities;
4. Promotes gambling, the sale or use of tobacco or tobacco-related products, or the sale or use of alcoholic beverages;
5. Promotes the sale or use of products designed for use in connection with sexual activity;
6. Depicts or glamorizes violent or antisocial behavior, or sexual conduct;
7. Resembles a traffic control device;
8. Declares or implies an endorsement by the Board of Education; or
9. Is political, religious, issue-related, controversial in nature, or not age appropriate.

The Board of Education will not allow any of its school buses to become a public forum for dissemination, debate, or discussion of public issues. The Board has the authority to reject any and all advertising that it deems to be inappropriate or not in the best interest of the Board of Education, the school district, or pupils.

A Board of Education that permits advertisements on school buses shall submit a report to the Commissioner of Education no later than June 30 each year. The report shall include the number of district-owned school buses upon which advertising has been placed, the length of time the advertisements have been on the school buses; and the total revenue earned by the school district as a result of the advertisements.

N.J.S.A. 18A:39-31

N.J.A.C. 6A:27-7.10; 6A:27-7.11; 6A:27-7.12

Adopted: 18 September 2012



6210 FISCAL PLANNING

The Board of Education shall collect and assemble the information necessary to discharge its responsibility for the fiscal management of the school district and to plan for the financial needs of the educational program. The Board will strive toward maintaining both short and long range perspectives of district financial requirements.

Accordingly, the Board directs the School Business Administrator/Board Secretary to include cost estimates in all ongoing district studies of the educational program, to prepare a long range year-by-year plan for the maintenance and replacement of facilities and equipment, to forecast an estimated expenditure budget for one year in the future, to maintain a plan of anticipated state and federal revenues, to meet periodically with the municipal governing board to review planned expenditures and the joint effect of school and community costs on tax rates, and to report to the Board any serious financial forecast that emerges from the district's fiscal planning.

Adopted: 19 May 2009



6220 BUDGET PREPARATION (M)

M

The annual budget is the financial plan for the effectuation of the educational plan for the district; its preparation is, therefore, one of the most important functions performed by the Board of Education. The budget shall be designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor continuing obligations of the district.

A proposed budget requires the critical analysis of every member of the Board during its preparation. The administration shall work with the Board to ensure Board members have a thorough understanding of the budget appropriations, budget revenue, the proposed educational program and the budget's impact to the local tax levy. The Board shall also provide for community input during the budget development process.

The annual school district budget and supporting documentation shall be prepared in accordance with the provisions of N.J.S.A. 18A:7F et seq. and N.J.A.C. 6A:23A-8.1 et seq. The Board will obtain approval of the local funding for a non-referendum capital project (school facility project or other capital project) in accordance with the provisions of N.J.A.C. 6A:23A-8.4.

The Board will submit its proposed budget and supporting documentation as prescribed by the Commissioner to the Executive County Superintendent for approval.

The budget will be presented to the Board of Education to allow adequate time for review and adoption. The budget should evolve primarily from the needs of the school as expressed by the Building Principal and the district educational program as expressed by the central administrative staff and be compatible with approved district plans.

The Board shall include in the budget application to the Executive County Superintendent a complete reporting of revenues and appropriations and other requirements pursuant to N.J.S.A. 18A:22-8 and N.J.S.A. 18A7F-5 through 63.

The Board, upon submission of its budget application to the Executive County Superintendent or by the statutory submission date, whichever is earlier, shall make available upon request for public inspection all budget and supporting documentation contained in the budget application and all other documents listed in N.J.A.C. 6A:23A-8.1 once the budget application has been submitted to the Executive County Superintendent for approval.



POLICY

LAKELAND REGIONAL BOARD OF EDUCATION

Finances
6220/Page 2 of 2
BUDGET PREPARATION (M)

The budget as adopted for the school year pursuant to N.J.S.A. 18A:7F-5 shall be provided for public inspection on the district's Internet site, if one exists, and made available in print in a "user friendly" plain language budget summary format in accordance with the provisions of N.J.A.C. 6A:23A-8.1(c).

All budgetary and accounting systems used in the school district must be in accordance with double entry bookkeeping and Generally Accepted Accounting Principles as required in N.J.A.C. 6A:23A-16.1 et seq.

N.J.S.A. 18A:7F et seq.; 18A:22-7 et seq.
N.J.A.C. 6A:23A-8.1 et seq.; 6A:23A-16.1 et seq.

Adopted: 19 May 2009
Revised: **06 September 2011**



6230 BUDGET HEARING

The annual budget adopted by the Board of Education and approved by the County Superintendent represents the Board's position on the allocation of resources required to operate a thorough and efficient system of education. All reasonable means shall be employed by the Board to present and explain that position to residents and taxpayers of the community. A public budget hearing will be conducted in accordance with law. Each member of the Board and each district administrator shall be sufficiently acquainted with the budget and its underlying purposes to answer questions from members of the public.

The approved budget will be made available to the public in the form and at the places required by law. A simplified form of the budget may also be prepared annually and may be sent to each district resident, each parent(s) or legal guardian(s) of a pupil in public school, and representative of community organizations and distributed to each person attending the annual budget hearing.

The simplified budget may include the expenditure in each major category of current expense, capital items, and debt service; any anticipated change in tax rates; a summary of anticipated receipts; information that voters may use in comparing budget provisions in this school district with those in comparable districts; brief explanations of significant increases and decreases from the preceding budget and important transfers of expenditures from one classification to another; and a letter of transmittal from the Board.

N.J.S.A. 18A:7A-51; 18A:22-10 et seq.; 18A:22-37 et seq.
N.J.S.A. 18A:13-17

Adopted: 19 May 2009



CONTRACTS FOR GOODS OR SERVICES FUNDED BY FEDERAL GRANTS (M)

6311 CONTRACTS FOR GOODS OR SERVICES FUNDED BY FEDERAL GRANTS (M)

M

Any vendor providing goods or services to the school district to be funded by a Federal grant must be cleared for contract in accordance with the provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UGG), 2 CFR §200.213 – Suspension and Debarment.

The School Business Administrator/Board Secretary shall be responsible to check the web-based System for Award Management (SAM) maintained by the United States Government - the General Services Administration (GSA). The purpose of the SAM is to provide a single comprehensive list of individuals and firms excluded by Federal government agencies from receiving Federal contracts or Federally approved contracts or Federally approved subcontracts and from certain types of Federal financial and nonfinancial assistance and benefits.

The School Business Administrator/Board Secretary, upon opening of bids or upon receipt of proposals for goods or services to be funded by a Federal grant shall access the SAM to determine if the vendor has been disbarred, suspended, or proposed for disbarment. The School Business Administrator/Board Secretary shall also access the SAM list immediately prior to the award of a bid or contract to ensure that no award is made to a vendor on the list.

In the event a vendor under consideration to be awarded a bid or contract for goods or services to be funded by a Federal grant is on the SAM list or proposed for disbarment, the School Business Administrator/Board Secretary shall comply with the contracting restrictions as outlined in 2 CFR §200

Continuation of current contracts and restrictions on subcontracting with vendors who are on the SAM list or proposed for disbarment shall be in accordance with the limitations as outlined in 2 CFR §200.

Any rejection of a bid or disqualification of a vendor who has been disbarred, suspended, or proposed for disbarment shall be consistent with the requirements as outlined in N.J.S.A. 18A:18A – Public School Contracts Law and all applicable State laws.

The applicability of the provisions of this Policy apply to covered transactions as defined in 2 CFR §3485.220. A covered transaction is any contract that is awarded by the Board



CONTRACTS FOR GOODS OR SERVICES FUNDED BY FEDERAL GRANTS (M)

of Education that is covered under 2 CFR §180.210 and the amount of the contract is expected to equal or exceed \$25,000, unless the Board chooses a lower threshold.

Compliance with the provisions of 2 CFR §200 and this Policy must be demonstrated by written evidence to be maintained by the School Business Administrator/Board Secretary. Examples of evidence include printouts of searches from the SAM, imprints from an ink stamp, or Avery or similar labels affixed to purchase orders memorializing performance of this verification.

2 CFR §200
2 CFR §3485.220
2 CFR §180.210

Adopted: 23 August 2011
Revised: 20 September 2021
Revised: 13 June 2023



6320 PURCHASES SUBJECT TO BID

The Board of Education directs the establishment and conduct of bidding procedures that serve the public interest and provide each qualified vendor an equal opportunity to furnish goods and services to the district.

Every contract for the performance of work or the purchase or lease of materials or supplies not exempted by law will be subject to public bidding whenever the aggregate value of such a contract within one contract year exceeds the bid threshold established by law and in accordance with N.J.S.A. 18A:18A-3.(a). Whenever possible, purchases will be aggregated; purchases may not intentionally be divided to avoid the requirements for competitive bidding as required in N.J.S.A. 18A:18A-8. The purchase of textbooks and materials that exceed the bid threshold and are approved by the Board pursuant to N.J.S.A. 18A-34-1 shall not require the further adoption of a resolution for purchase.

Bid specifications will be prepared by the School Business Administrator/Board Secretary. Each bid specification will offer a common standard of competition and will assert the Board's right to accept reasonable equivalents and to reject all bids and readvertise. The School Business Administrator/Board Secretary is authorized to advertise for bids in accordance with N.J.S.A. 18A:18A-21 without the prior approval of the Board, but shall inform the Board of any such advertisement at the Board meeting next following. Records of advertisements will be kept in detail sufficient to show that a reasonable number of qualified vendors were invited to bid.

Bids shall be opened publicly by the School Business Administrator/Board Secretary and/or designee before one or more witnesses at a previously designated time and place. Contracts will be awarded, on a resolution duly adopted by the Board, to the lowest responsible bidder who submits the lowest responsible bid, except that the Board may choose to reject all bids, to readvertise, or to purchase under a state contract. The Board may disqualify a bidder who would otherwise be determined to be the lowest responsible bidder in accordance with N.J.S.A. 18A:18A-4. Whenever two or more bids are the lowest bids submitted by responsible bidders, the Board shall determine to which bidder the contract will be awarded.

The bid of a vendor who claims, before bids are opened, a mistake or omission in its preparation will be returned unopened, and the vendor shall lose the right to bid. A bidder who discovers a mistake or omission after bids have been opened may withdraw the erroneous bid provided he or she gives immediate written notice of the mistake or omission and certification, supported by clear evidence, that he or she exercised reasonable care in the examination of the specifications and preparation of the bid. Any bidder who withdraws an opened bid shall forfeit any bid security deposited with the bid.

N.J.S.A. 18A:18A-1 et seq.
N.J.A.C. 6A:27-9.1 et seq.

Adopted: 19 May 2009



6340 MULTIPLE YEAR CONTRACTS

The Board of Education may enter a multiple year contract for goods and services permitted by law whenever the extended contract will serve the needs of the district and yield greater return for the expenditure.

The School Business Administrator/Board Secretary is directed to investigate the advantage to the district of multiple year contracts. Investigation should include, but need not be limited to, a comparison of the costs of multiple year and single year contracts, an analysis of trends in the costs and availability of the goods or services to be provided, the projected needs of the district, and an inquiry into the reliability and stability of the vendor.

Except for those contracts exempted from the requirement by law, all multiple year contracts will contain a cancellation clause or a clause conditioning annual extension of the contract on the appropriation of sufficient funds to meet the Board's obligation.

All multiple year contracts must be approved by the Board. When the estimated annual cost of a multiple year contract exceeds the bid threshold established by law and the subject of the contract is not exempt from bidding, the contract shall be advertised in accordance with law and the bidding procedures of this district.

N.J.S.A. 18A:18A-5; 18A:18A-42

Adopted: 19 May 2009



6350 COMPETITIVE CONTRACTING

Competitive contracting may be used in lieu of public bidding for specialized goods or services that exceed the bid threshold provided the process is administered by a purchasing agent, by legal counsel of the Board of Education, or by the School Business Administrator and pursuant to N.J.S.A. 18A:18A-4.1. et seq. Competitive contracting may only be used for the purposes provided in N.J.S.A. 18A:18A-4.1. Unless an exception is provided for under N.J.S.A. 18A:18A-42 permitting a longer contract duration, contracts awarded under competitive contracting may be for a term not to exceed five years.

The purchasing agent will prepare a request for proposal documentation, which will include all requirements deemed appropriate and necessary to allow for full and free competition between vendors, information necessary for potential vendors to submit a proposal, and a methodology by which the Board will evaluate and rank proposals received from vendors. The methodology for the awarding of competitive contracts will be based on an evaluation and ranking and will be developed in a way that is intended to meet the specific needs of the district and where such criteria will not unfairly or illegally discriminate against or exclude otherwise capable vendors. The methodology for awarding competitive contracts will comply with such rules and regulations as the Director of the Division of Local Government Services in the Department of Community Affairs may adopt in accordance with N.J.S.A. 18A-4.4.

Request for Proposal documentation will be published in an official newspaper of the Board at least twenty days prior to the date established for the submission of proposals. The Board may charge a fee for the proposal documentation that will not exceed \$50.00 or the cost of reproducing the documentation, whichever is greater.

Each interested vendor will be required to submit a proposal which will include all the information required by the request for proposals. Failure to meet the requirements of the request for proposals may result in the Board disqualifying the vendor from further consideration. Under no circumstances will the provisions of a proposal be subject to negotiation by the Board.

If the Board, at the time of solicitation, utilizes its own employees to provide the goods or perform the services, or both considered for competitive contracting, the Board will, at any time prior to, but no later than the time of solicitation for competitive contracting proposals, notify affected employees of the Board's intention to solicit competitive contracting proposals pursuant to N.J.S.A. 18A:18A-4.5.c. Employees or their representatives will be permitted to submit recommendations and proposals affecting wages, hours, and terms and conditions of employment in such a manner as to meet the goals of the competitive contract. If employees are



represented by an organization that has negotiated a contract with the Board, only the bargaining unit will be authorized to submit such recommendations or proposals. When requested by such employees, the Board will provide such information regarding budgets and the costs of performing the services by such employees as may be available. Nothing will prevent such employees from making recommendations that may include modifications to existing labor agreements in order to reduce such costs in lieu of award of a competitive contract, and agreements implementing such recommendations may be considered as cause for rejecting all other proposals.

The purchasing agent will evaluate all proposals only in accordance with the methodology described in the request for proposals. After proposals have been evaluated, the purchasing agent will prepare a report evaluating and recommending the award of a contract or contracts. The report will be prepared pursuant to N.J.S.A. 18A:18A-4.5.d. The report will be made available to the public at least 48 hours prior to the awarding of the contract, or when made available to the Board, whichever is sooner. The Board will have the right to reject all proposals for any of the reasons set forth in N.J.S.A. 18A:18A-22.

Award of a contract will be made by resolution of the Board within sixty days of the receipt of the proposals, except that the proposals of any vendors who consent thereto, may, at the request of the Board, be held for consideration for such longer period as may be agreed.

The report prepared pursuant to this Policy and Regulation No. 6350 will become part of the public record and will reflect the final action of the Board. Contracts will be executed pursuant to N.J.S.A. 18A:18A-40.

The Secretary of the Board will publish a notice in the official newspaper of the Board summarizing the award of a contract pursuant to N.J.S.A. 18A:18A-4.5g.

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

Adopted: 19 May 2009



6360 POLITICAL CONTRIBUTIONS (M)

M

Political Contribution Disclosure Requirements

In accordance with the requirements of Section 2 of P.L. 2005, Chapter 271 (N.J.S.A. 19:44A-20.26), the Board of Education shall have on file, to be maintained with other documents related to a contract, the following documents to award a contract to any business entity receiving a contract with an anticipated value in excess of \$17,500, regardless of the basis upon which the contract is awarded:

1. A Political Contribution Disclosure (PCD) form submitted by the business entity (at least ten days prior to award); and
2. A Business Registration Certificate (any time prior to award).

“Business entity” means for-profit entity that is a a natural or legal person, business corporation, professional services corporation, limited liability company, partnership, limited partnership, business trust, association or any other legal commercial entity organized under the laws of New Jersey or any other State or foreign jurisdiction.

The \$17,500 contract amount is not related to the Board’s bid threshold and does not exempt the district from the requirements of the Public School Contracts Law or other applicable purchasing statutes.

The \$17,500 contract amount threshold is subject to the principle of aggregation rules in accordance with the Division of Local Government Services guidance. Unlike the Public School Contracts Law, aggregation thresholds for this Policy and Chapter 271 purposes shall be calculated at the vendor level – meaning, when a vendor receives more than \$17,500 in a school district’s fiscal year, a PCD form shall be required.

The disclosure provisions of N.J.S.A. 19:44A-20.26 do not apply in cases where there is a “public emergency” that requires the immediate delivery of goods or services.

Insurance companies and banks are prohibited under State law from making political contributions. However, because the PCD form reflects contributions made by partners, boards of directors, spouses, etc., PCD forms are required ten days prior to the approval of a depository designation resolution or insurance company contract awarded by the Board. A PCD form is also required when a contract in excess of \$17,500 is made to an



insurance broker. A PCD form is required from the company receiving the contract, regardless of the entity issuing an insurance policy.

PCD forms are required for Board of Education contracts in excess of \$16,500 with a New Jersey Department of Education “Approved In-State Private School for the Disabled.” Chapter 271 also applies to in-State private special education schools, educational services under any Federally funded program, early childhood school providers – DHS approved, and other similar programs.

If the school district spends more than \$17,500 in a school year with a newspaper, the selection of the newspaper is subject to the provisions of Chapter 271.

PCD forms are not required for regulated public utility services, as the Board is required by the Board of Public Utilities to use a specific utility. This exception does not apply to non-regulated public utility services, such as generated energy (not tariffed), or long-distance telephone services where other procurement practices are used.

PCD forms are not required for membership to the New Jersey School Boards Association.

A non-profit organization having proper documentation from the Internal Revenue Service (IRS) showing it is registered with the IRS as a 501© type corporation is not required to file a PCD form.

A PCD form is not required for contracts with governmental agencies, including State colleges and universities.

If the original contract provided for the possibility of an extension(s), Chapter 271 compliance is not required if the extension/continuation is based on that original contract.

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

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

New Jersey Department of Community Affairs Local Finance Notice – 6/4/07 & 1/15/10

Adopted: 19 May 200
Revised: 23 March 2010
Revised: 20 July 2010
Revised: 25 January 2011
Revised: 27 April 2021



CONTRIBUTIONS TO BOARD MEMBERS AND CONTRACT AWARDS M

6362 CONTRIBUTIONS TO BOARD MEMBERS AND CONTRACT AWARDS M

As a condition of receiving State aid, the school district shall comply with the provisions of N.J.A.C. 6A:23A-6.3 to ensure the school district maintains honest and ethical relations with vendors and shall guard against favoritism, improvidence, extravagance, and corruption in its contracting processes and practices.

For the purposes of this Policy, “business” means any corporation, partnership, firm, enterprise, franchise, trust, association, sole proprietorship, union, political organization, or other legal entity but shall not include a local public school district or any other public entity. “Business entity” means any natural or legal person, business corporation, professional services corporation, limited liability company, partnership, limited partnership, business trust, association or any other legal commercial entity organized under the laws of this State or of any other state or foreign jurisdiction. “Interest” means the ownership or control of more than ten percent of the profits or assets of a business entity or ten percent of the stock in the case of a business entity that is a corporation for profit, as appropriate.

In accordance with the provisions of N.J.A.C. 6A:23A-6.3:

1. No Board of Education will vote upon or award any contract in the amount of \$17,500 or greater to any business entity which has made a contribution reportable by the recipient under P.L. 1973, c. 83 (N.J.S.A. 19:44A-1 et seq.) to a member of the Board of Education during the preceding one-year period.
2. Contributions reportable by the recipient under P.L. 1973, c. 83 (N.J.S.A. 19:44A-1 et seq.) to any member of the Board of Education from any business entity doing business with the school district are prohibited during the term of a contract.
3. When a business entity referred to in 2. above is a natural person, a contribution by that person’s spouse or child that resides therewith shall be deemed to be a contribution by the business entity. Where a business entity is other than a natural person, a contribution by any person or other business entity having an interest therein shall be deemed to be a contribution by the business entity.
4. The disclosure requirement set forth in section 2 of P.L. 2005, c. 271 (N.J.S.A. 19:44A-20.26) also shall apply when the contract is required by law to be publicly advertised for bids.



CONTRIBUTIONS TO BOARD MEMBERS AND CONTRACT AWARDS M

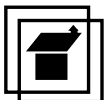
A Business Entity Disclosure Certification (BED-C) shall be submitted by the business entity for all contracts of \$17,500 or greater in order to facilitate disclosure of contributions to Board members by a business entity. The BED-C shall be reviewed prior to the award of any contract in excess of \$17,500 to ensure the Board of Education's compliance with N.J.A.C. 6A:23A-6.3(a).

The requirements of N.J.A.C. 6A:23A-6.3 shall not apply to a contract when a district emergency requires the immediate delivery of goods or services. With the exception of districts previously subject to the requirements of N.J.A.C. 6A:10-2.1(e), N.J.A.C. 6A:23A-6.3 shall not apply to contributions made prior to its effective date.

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

Adopted: 01 December 2009

Revised: 25 January 2011



6421 PURCHASES BUDGETED

The Board of Education directs the establishment of procedures for the purchase of budgeted goods and services that will make prudent use of district resources and yield the maximum value for the school district. The School Business Administrator/Board Secretary shall authorize all purchases that are within a budget line item and are consistent with the purpose for which the funds were appropriated.

No purchase order may be placed until the School Business Administrator/Board Secretary has determined whether the proposed purchase is subject to bid, whether sufficient funds exist in the line item, and whether the goods are available elsewhere in the district.

Whenever the estimated value of a purchase or contract for goods or services other than professional services N.J.S.A. 18A:18A-5(1) and work by employees of the Board N.J.S.A. 18A:18A-5(3) is fifteen percent or more of the bid threshold established in accordance with N.J.S.A. 18A:18A-3 and N.J.S.A. 18A:18A-37 and is not made under a state contract, the purchasing agent shall, whenever practicable, solicit at least two quotations from independent vendors. All quotations received will be attached to and retained with a copy of the voucher used to pay the vendor.

The purchase or contract may be awarded on the basis of the lowest responsible quotation received or to the vendor who submits the quotation most advantageous to the Board on the basis of price and other factors. If it is determined that it is impractical to seek quotations for an extraordinary, unspecifiable service or that the purchase or contract for which quotations were sought should not be awarded on the basis of the lowest quotation received, the reasons for that determination will be set forth in writing and attached to the resulting purchase order or contract.

Supplies commonly used in the school will be standardized to the extent that it is educationally feasible to do so. Alternate suggestions will be made to a requisitioner if better service, delivery, economy, or utility can be achieved by a change in the proposed order.

When a purchase order is placed or a contract entered, the School Business Administrator/Board Secretary shall commit the expenditure against a specific budget line item or project category in order to guard against the creation of liabilities in excess of appropriations.

N.J.S.A. 18A:18A-1 et seq.; 18A:18A-37; 18A:22-8
N.J.A.C. 5:34-2.1; 5:34-2.2

Adopted: 19 May 2009



6422 BUDGET TRANSFERS (M)

M

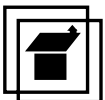
Except as otherwise provided pursuant to N.J.S.A. 18A:22-8.1 and N.J.A.C. 6A:23A-13.1 et seq., whenever the school district desires to transfer amounts among line items and program categories, the transfers shall be by resolution of the Board approved by a two-thirds affirmative vote of the authorized membership of the Board. Each resolution shall indicate the exact amount of the transfers and from the applicable accounts for fund balance.

However, this Board of Education in accordance with the provisions of N.J.S.A. 18A:22-8.1 and this Policy as adopted by the Board, designates the Superintendent to approve such transfers as are necessary between meetings of the Board. Transfers approved by the Superintendent shall be reported to the Board, ratified and duly recorded in the minutes at a subsequent meeting of the Board, but not less than monthly.

Transfers from line accounts that include waiver amounts approved by the Commissioner and expenditures and/or reallocations directed by the Commissioner are prohibited unless approved in writing by the Executive County Superintendent and in accordance with the provisions of N.J.S.A. 18A:22-8.1. The Board shall submit written requests for transfers including the amount to be transferred, the account(s) to be reduced, the account(s) to be increased, the purpose, and justification. These transfers shall not be requested or made prior to December 1 of the applicable budget year and shall only be approved for an emergent circumstance(s).

Where actual audited undesignated general fund balance at the fiscal year-end exceeds the estimated amount reflected in the school district's originally approved budget that contained an adjustment to the tax levy limitation approved by the Commissioner, any excess amount shall be reserved for the offset of the Commissioner's waiver requests, if any, in the second subsequent year's budget and reflected as such in the CAFR for the budget year.

Whenever the Executive County Superintendent shall, pursuant to N.J.S.A. 18A:7-8, disapprove a portion of the school district's proposed budget because the district has not implemented all potential efficiencies in its administrative operations or because the budget includes excessive non-instructional expenses, the school district shall not transfer funds back into those accounts during the budget year.



Transfers of surplus amounts or any other unbudgeted or underbudgeted revenue to line items and program categories shall require the approval of the Commissioner of Education and shall only be approved between April 1 and June 30 for line items and program categories necessary to achieve the thoroughness standards established pursuant to section 4 of P.L. 2007, c.260 (N.J.S.A. 18A:7F-46); except that upon a two-thirds affirmative vote of the authorized membership of the Board, the Board may petition the Commissioner of Education for authority to transfer such revenue prior to April 1 due to an emergent circumstance and the Commissioner may authorize the transfer if he determines that the transfer is necessary to meet such emergency.

Transfers from any general fund appropriation account that, on a cumulative basis, exceed 10% of the amount of the account included in the school district's budget as certified for taxes shall require the approval of the Commissioner of Education. In a school district wherein the Commissioner of Education has directed an in-depth evaluation pursuant to N.J.S.A. 18A:7A-14, the Board shall obtain the written approval of the Executive County Superintendent of Schools prior to implementing any Board authorized transfer of funds.

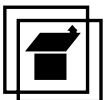
No transfer may be made under N.J.S.A 18A:22-8.1 from appropriations or surplus accounts for interest and debt redemption charges, capital reserve account or items classified as general fund expenses except to other items so classified, or to the capital projects fund to supplement the proceeds from a bond authorization or lease purchase agreement upon application to and a formal finding by the Commissioner that the transfer is in the best interest of both the pupils and taxpayers of the district after consideration of alternative corrective actions.

N.J.S.A. 18A:22-8.1; 18A:22-8.2

N.J.S.A. 6A:23A-13.1; 6A:23A-13.2; 6A:23A-13.3

Adopted: 19 May 2009

Revised: 20 July 2010



6423 EXPENDITURES FOR NON-EMPLOYEE ACTIVITIES, MEALS
AND REFRESHMENTS

There may be school district activities where expenditures for non-employee activities, meals, and refreshments may occur. Expenditures for non-employee activities, meals, and refreshments for school district activities are allowed provided the expenses are in accordance with the provisions of N.J.A.C. 6A:23A-5.8. For the purposes of this Policy, unless the context clearly indicates otherwise, “activities” means events or functions provided or held for the benefit of pupils, dignitaries, and other “non-district” employees (e.g. parents) which are paid from public funds. “Dignitary” means a notable or prominent public figure; a high level official; or one who holds a position of honor. A dignitary, for purposes of this Policy, is not a school district employee or Board of Education member.

Allowable expenditures for non-employee school district activities shall include:

1. All reasonable costs, including light meals and refreshments, directly related to activities that benefit pupils and are part of the instructional program including expenditures for field trips and extracurricular programs that are not solely for entertainment. Nothing in this Policy or N.J.A.C. 6A:23A-5.8 shall preclude the district from using student activity funds or accepting donations to support pupil activities that are solely for pupil entertainment;
2. All reasonable costs directly related to activities of dignitaries and other “non-district” employees (e.g. parents), including light meals and refreshments and any other directly related expense. Expenditures for this purpose shall be minimal and infrequent;
3. All reasonable costs of commencement and convocation activities for pupils; and
4. Expenditures related to district employees to the extent such employees are essential to the conduct of the activity.

The Board shall, at a minimum, take actions regarding pupil activities as follows:

1. Pre-approve field trip destinations;
2. Establish dollar thresholds for awards to recognize special accomplishments; and



3. Establish a budget supported by general fund revenues for each category of activity in a non-discriminatory manner (e.g. football, boys soccer, girls soccer, photography club). Student activity funds are excluded.

Pursuant to N.J.S.A. 18A:11-12 and State of New Jersey Department of Treasury, Office of Management and Budget Circular 08-19-OMB and 06-14-OMB, the following costs shall not be permitted using public funding:

1. Receptions, dinners, or other social functions held for or honoring any employee or group of employees of the district (e.g. breakfast, luncheon, dinner, or reception for retirees or award recipients). This does not prohibit the district from honoring employees without a social function or using public funds to support reasonable costs of employee recognition awards (e.g. teacher of the year awards, years of service awards). Use of public funds for reasonable costs of employee awards is a local discretionary expenditure;
2. Meals or refreshments served to guests at any athletic event or other games or contests; and/or
3. Expenses for alcoholic beverages.

The School Business Administrator/Board Secretary and/or designee shall maintain documentation to support activities, meals, and refreshments at district events. The documentation shall include a description of the activity, the purpose/justification of the activity, expressed in terms of the goal(s) or objective(s) of the district, the make-up of the group participating in the activity, and the names and titles of Board members or employees included in the group.

N.J.A.C. 6A:23A-5.8

Adopted: 19 May 2009



6424 EMERGENCY CONTRACTS

Any contract may be negotiated or awarded for a Board of Education without public advertising for bids and bidding notwithstanding that the contract price will exceed the bid threshold when an emergency affecting the health or safety of occupants of school property requires the immediate delivery of goods or the performance of services.

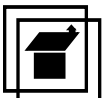
An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service. Emergency contracts may not be used unless the need for the goods or services could not have been reasonable foreseen or the need for such goods or services has arisen notwithstanding a good faith effort on the school district to plan for the purchase of any goods or services required by the school district. Under no circumstance shall emergency purchasing procedures be used to enter into a multi-year contract.

If the School Business Administrator/Board Secretary is satisfied that an emergency exists, he/she shall be authorized to award a contract or contracts for such purposes as may be necessary to respond to the emergent needs pursuant to the provisions of N.J.S.A. 18A:18A-7 et seq.

If conditions permit, the School Business Administrator/Board Secretary shall seek quotations from more than one source. If the expenditures are expected to be in excess of the bid threshold, the School Business Administrator/Board Secretary shall attempt to obtain no fewer than three quotations.

As soon as possible, but within three days of declaring the emergency, the Superintendent of Schools shall notify the Executive County Superintendent of the nature of the emergency and the estimated need for goods or services necessary to respond to it.

When emergency conditions have eased, the School Business Administrator/Board Secretary shall utilize the regular purchasing system to obtain estimates from suppliers, vendors, and contractors for materials and/or services that will eliminate the circumstances that created the emergency.



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EMERGENCY CONTRACTS

The School Business Administrator/Board Secretary shall prepare and submit a final report to the Board on every occasion an emergency contract is negotiated or awarded in accordance with the provisions of N.J.S.A. 18A:18A-7.

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

Adopted: 19 May 2009
Revised: **20 December 2011**



6440 COOPERATIVE PURCHASING

The Board of Education recognizes that centralized, cooperative purchasing may maximize the value received for each dollar spent. The Board of Education is encouraged to seek savings that may accrue to the school district by means of joint agreements for the purchase of goods or services with the governing body of any municipality or county.

For the purpose of this Policy, a “cooperative pricing system” means a purchasing system in which the lead agency advertises for bids, awards a master contract to the vendor providing for its own quantities and the estimated quantities submitted by the individual registered members.

For the purpose of this Policy, “cooperative purchasing system” means a cooperative pricing system, joint purchasing system, commodity resale system, county cooperative contract purchasing system, or regional cooperative pricing system, which has been approved and registered subject to N.J.A.C. 5:34-7.1 et seq.

For the purpose of this Policy, “electronic data processing” means the storage, retrieval, combination, or collation of items of information by means of electronic equipment involving the translation of words, numbers, and other symbolic elements into electrical impulses or currents.

For the purpose of this Policy, a “joint purchasing system” means a cooperative purchasing system in which the lead agency serves as the purchasing agent for the membership of the system with all of the duties and responsibilities attendant. The lead agency advertises for bids and awards a single contract to a vendor providing for the payment to the contractor for its own needs and for the needs of the participating registered members of the system. The only contractual relationship is between the lead agency and the vendor.

For the purpose of this Policy, “lead agency” means the contracting unit which is responsible for the management of the cooperative purchasing system.

For the purpose of this Policy, “registered members” means Boards of Education who have been approved by the Director of the New Jersey Department of Community Affairs for participation in the cooperative purchasing system.

When the lead agency is a Board of Education or Educational Service Commission and the entire membership of the cooperative purchasing system established and properly



registered with the New Jersey Division of Local Government Services in the Department of Community Affairs are Boards of Education, the provision and performance of goods or services shall be conducted pursuant to the Public Schools Contract Law (N.J.S.A. 18A:18A-11 et seq.)

The School Business Administrator/Board Secretary is hereby authorized to negotiate such joint agreements for goods and services which the Board may determine to be required and which the Board may otherwise lawfully purchase for itself with such approved contracting units as may be appropriate in accordance with State law, the policies of this Board, and the dictates of sound purchasing procedures.

In accordance with the provisions of N.J.S.A. 18A:18A-12, a cooperative or joint purchase agreement(s) shall be entered into by resolution adopted by each participating Board of Education, municipality, or county, and shall set forth the categories of goods or services to be provided or performed; the manner of advertising for bids and the awarding of contracts; the method of payment by each participating Board of Education, municipality or county, and other matters deemed necessary to carry out the purposes of the agreement. Agreements for cooperative and joint purchasing will be subject to all bidding requirements imposed by law. Purchases made through the State Treasury Department may be made without bid.

Each participant's share of expenditures for purchases under any such agreement shall be appropriated and paid in the manner set forth in the agreement and in the manner as for other expenses of the participant.

In accordance with the provisions of N.H.S.A. 18A:18A-14.2, the Board may by contract or lease provide electronic data processing services for the Board of Education of another school district; and may undertake with such other Board, the joint operation of electronic data processing of their official records and other information relative to their official activities, services and responsibilities. The records and other information originating with any Board participating in such contract or lease may be combined, compiled, and conjoined with the records and other information of any and all participating local units for the purposes of such electronic data processing; and any provisions of law requiring such records to be kept confidential or to be retained by any Board or any officer or agency thereof shall be deemed to be isolated thereby.

A contract or lease to provide electronic data processing services shall set forth the charge for all services provided, or in the case of a joint undertaking the proportion of the cost each party thereto shall assume and specify all the details of the management of the joint undertaking, and any other matters that may be deemed necessary for insertion



therein, and may be amended from time to time by the contracting parties in accordance with N.J.S.A. 18A:18A-14.3.

For the purpose of carrying into execution a contract or lease for a joint enterprise under N.J.S.A. 18A:18A-14.4, any party to a contract for joint operation of electronic data processing services may act as agent for any or all parties in acquiring, by lease, purchase or otherwise, any property, facilities or services, in appointing such officers and employees as may be necessary and directing its activities, to the same extent as a Board of Education is authorized to do separately.

In the event that any controversy or dispute shall arise among the parties (except a municipality or a county) to any such contract, the same shall be referred to the Executive County Superintendent of the county in which the districts are situated for determination and the determination shall be binding, subject to appeal to the Commissioner of Education and the State Board pursuant to law. In the event the districts are in more than one county, the controversy or dispute shall be referred to the Executive County Superintendents of the counties for joint determination, and if they shall be unable to agree upon a joint determination within thirty days, the controversy or dispute shall be referred to the Commissioner of Education for determination.

N.J.S.A. 18A:18A-11 through 14
N.J.S.A. 40A:11-1 et seq.
N.J.A.C. 5:34-7
N.J.A.C. 6A:23A-21.5

Adopted: 19 May 2009
Revised: 15 December 2020



6450 CHOICE OF VENDOR

The Board of Education recognizes its position as a major purchaser of goods and services in the community served by the school district. It is the intention of the Board to purchase goods and services of the requisite quality at the lowest possible cost and to invite widespread competition in order to achieve this end. Where all other considerations are equal, however, the Board will exercise a preference for dealing with established local merchants and service providers from within the boundaries of the school district.

The School Business Administrator/Board Secretary is authorized to place purchase orders with local merchants and providers when their prices and terms are competitive with other vendors. Nothing in this policy shall be deemed to circumvent the requirements of law regarding public purchasing.

All vendors shall supply assurances that they do not practice discrimination as described in the administrative code. All vendors shall be informed that harassment of any kind, of district pupils or employees by their representatives is prohibited.

N.J.S.A. 18A:6-8; 18A:12-2; 18A:18A-15(b)

Adopted: 19 May 2009



6470 PAYMENT OF CLAIMS (M)

The Lakeland Regional High School District Board of Education directs the prompt payment of legitimate claims by suppliers of goods and services to the school district, provided that each bill or obligation of this Board is fully itemized and verified before a warrant is drawn for its payment.

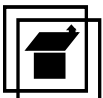
Each bill or obligation of this Board must be fully itemized, verified and duly audited and must be passed upon and ordered paid by the Board before a warrant (check) can be drawn for its payment, except that the School Business Administrator/Board Secretary is directed to make payment of interest on bonds as it becomes due, payments to redeem bonds as they become due, warrants to cover approved payroll and agency account deposits, and other payments deemed to be in the best interests of the district.

When an invoice is received, the School Business Administrator/Board Secretary or designee shall verify the voucher is properly submitted, acceptable goods were received or satisfactory services rendered, the expenditure is included in the Board's budget and funds are available for its payment, and the amount of the invoice is correct.

The School Business Administrator/Board Secretary shall identify and investigate, if necessary, the reason for any increase to a purchase order. If it is found by the School Business Administrator/Board Secretary that an increase to a purchase order is warranted, the School Business Administrator/Board Secretary shall either approve a revision to the original purchase order with the reason noted, approve the issuance of a supplemental purchase order and issue a new purchase order. If it is found an increase is not warranted, the purchase order shall be cancelled and the goods returned. In no instance shall an adjustment be made to a purchase order that changes the purpose or vendor of the original purchase order or a bid award price.

The school districts financial systems shall be programmed to:

1. Limit system access so that only appropriate Business office staff may make purchase order adjustments;
2. Reject adjustments in excess of any established approval thresholds;
3. Reject payments where the sum of the invoice amount plus any previous invoices charged to the purchase order exceeds the sum of the original purchase order amount plus any authorized adjustments;



4. Reject duplicate purchase order numbers;
5. Reject duplicate invoice numbers; and
6. Prepare an edit/change report listing all payments made in excess of the originally approved purchase order amount.

The School Business Administrator/Board Secretary shall review on a monthly basis edit/change reports listing all payments made in excess of the originally approved purchase order amount to ensure that all payments made are properly authorized.

If funds are not available in the budget line amount to which the expenditure will be charged, funds may be transferred in accordance with Policy No.6422.

The Board must approve all claims for payment, except such payments that are to be paid from funds derived from athletic events or other activities of pupil organizations. However, in accordance with N.J.S.A. 18A:19-4 and N.J.S.A. 18A:19-4.1, the Board may by Board resolution designate a person in addition to the Board Secretary to audit any account and demand to be paid, and provide for approval of such account or demand by such designated person or the Board Secretary prior to presentation to the Board. Any such approval of payment must be presented to the Board for ratification at the next regular Board meeting. The Board may, in the resolution, establish a maximum dollar amount for which payment may be authorized without prior Board approval.]

All claims shall be fully itemized, verified, and shall be submitted for Board review and approval or ratification. Claims must be submitted to the Board in the form of a list that includes the number, amount, and date of the warrant; the payee; the reason for the expenditure; and the account charged. All claims that equal or exceed fifteen percent of the bid threshold amount established pursuant to N.J.S.A. 18A:18A-3, except for payrolls and debt service, shall be verified by affidavit or by signed declaration in writing in accordance with the provisions of N.J.S.A. 18A:19-3.

The list of claims must be accompanied by the original records that include copies of the purchase order, the receiving report, the vendor's invoice, and the purchase requisition. The list of approved warrants will be included in the minutes of the Board meeting.

When a claim for payment is duly approved in accordance with this Policy, the School Business Administrator/Board Secretary and/or a designated staff member shall promptly prepare a warrant for payment, cancel the commitment placed against the appropriate account, and post the actual expenditure. All warrants shall be signed by the Board



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PAYMENT OF CLAIMS (M)

President, Board Secretary, Superintendent of Schools, and/or Treasurer of School Moneys, as appropriate to the district.

N.J.S.A. 18A:17-36; 18A:18A-3; 18A:19-1 et seq.; 18A:19-3;
18A:19-4; 18A:19-4.1; 18A:22-8.1
N.J.A.C. 6A:23A-6.10

Adopted: 19 May 2009
Revised: 18 September 2012



ELECTRONIC FUNDS TRANSFER AND CLAIMANT CERTIFICATION (M)

6470.01 ELECTRONIC FUNDS TRANSFER AND CLAIMANT CERTIFICATION (M)

The Board of Education permits the School Business Administrator/Board Secretary to use standard electronic funds transfer (EFT) technologies for EFTs for payment of claims pursuant to N.J.A.C. 5:30-9A.1 et seq. and 5:31-4.1, implementing N.J.S.A. 40A:5-16.5.

“Electronic funds transfer” for the purpose of Policy and Regulation 6470.01 means any approved method of transferring moneys permitted by N.J.A.C. 5:30-9A.1 et seq. that does not involve the physical presentation of a paper check, draft, or similar paper instrument including, but not limited to, wire transfers, e-checks, automated clearing house (ACH) transfers, and transactions initiated by phone or fax.

In accordance with N.J.S.A. 40A:5-16.5.b.(1), the Board of Education authorizes the use of only the forms of standard EFT technologies that are approved to be used by a Board of Education for EFTs for payment of claims. A Board of Education may not utilize procurement cards, charge cards, charge accounts, or any payment services such as PayPal or Venmo.

In accordance with N.J.S.A. 40A:5-16.5.b.(2), the Board designates the School Business Administrator/Board Secretary as being responsible for the oversight and administration of the provisions of N.J.S.A. 40A:5-16.5, N.J.A.C. 5:30-9A.1 et seq.; N.J.A.C. 5:31-4.1, and Policy and Regulation 6470.01.

The Board of Education will only initiate and approve electronic funds in accordance with N.J.A.C. 5:30-9A.1 et seq. Standard EFT technologies shall incorporate, at a minimum, the features and safeguards outlined in N.J.A.C. 5:30-9A.4(a). The Board will only utilize standard EFT technologies upon instituting, at a minimum, the fiscal and operational controls outlined in N.J.A.C. 5:30-9A.4(b).

The School Business Administrator/Board Secretary shall initiate a claim for payment by presenting a claim that has been approved by the Board, to be paid using an EFT technology. The School Business Administrator/Board Secretary shall submit the claim for payment with all supporting documentation to the Superintendent of Schools or a designee who is not under the direct supervision of the School Business Administrator/Board Secretary, who shall review the claim for payment and authorize, in writing, the EFT claim using an EFT method.



ELECTRONIC FUNDS TRANSFER AND CLAIMANT CERTIFICATION (M)

The Board of Education shall annually approve the School Business Administrator/Board Secretary as the person authorized to initiate a claim for payment and the Superintendent of Schools or a designee not under the direct supervision of the School Business Administrator/Board Secretary as the person responsible to review a claim for payment presented by the School Business Administrator/Board Secretary and authorize payment using an approved EFT method.

On no less than a weekly basis, activity reports on all transactions utilizing standard EFT technologies shall be reviewed by an individual designated and approved by the Board that is not under the direct supervision of the School Business Administrator/Board Secretary and is not empowered to initiate or authorize EFTs.

Claimant certification for a Board of Education shall be in accordance with the provisions of N.J.S.A. 18A:19-3 and rules promulgated by the New Jersey Department of Education.

Providers of ACH and wire transfer services must be financial institutions chartered by a State or Federal agency, with the further requirement that these financial institutions providing ACH and wire transfer services be covered under the Governmental Unit Deposit Protection Act (GUDPA), N.J.S.A. 17:9-41 et seq.

EFTs through ACH must utilize Electronic Data Interchange (EDI) technology, which provide transaction related details including invoice numbers, pay dates, and other identifying information as appropriate for each transaction. The Board must approve an ACH Origination Agreement with the financial institution(s).

N.J.S.A. 18A:19-3

N.J.S.A. 40A:5-16.5

N.J.A.C. 5:30-9A.1 et seq.

Adopted: 15 December 2020



6471 SCHOOL DISTRICT TRAVEL

M

The Board of Education shall implement a Policy and Regulation pertaining to travel expenditures for its employees and Board of Education members that is in accordance with N.J.S.A. 18A:11-12, N.J.A.C. 6A:23A-7, and other rules and procedures the Board of Education deems appropriate pursuant to N.J.A.C. 6A:23A-7.2(a). The Policy and Regulation pertaining to school district travel expenditures incorporates either expressly, in whole or in part, and/or by reference, the laws and regulations contained in N.J.S.A. 18A:11-12 and N.J.A.C. 6A:23A-7.

The Board of Education ensures the effective and efficient use of funds by adopting and implementing policies and procedures that are in accordance with N.J.S.A. 18A:11-12 and New Jersey Department of the Treasury, Office of Management and Budget (OMB) current circulars and any superseding circulars pertaining to travel, meals, events and entertainment, and the additional requirements set forth in N.J.A.C. 6A:23A-7. If any superseding circulars of the OMB conflict with the provisions of these rules, the provisions of the superseding circulars shall govern.

Any sections of State travel regulations as established by the OMB presented as OMB Travel, Entertainment, Meals, and Refreshments Circulars, that conflict with N.J.S.A. 18A:1-1 et seq. shall not be included in Policy and Regulation 6471 nor authorized under N.J.A.C. 6A:23A-7. This includes, but is not limited to, the authority to issue travel charge cards as allowed under the OMB Circulars, but which is not authorized for school districts under New Jersey school law.

The Board of Education shall ensure, through Policy and Regulation 6471, that all travel by its employees and Board of Education members is educationally necessary and fiscally prudent. Policy and Regulation 6471 shall include the requirement that all school district travel expenditures are:

1. Directly related to and within the scope of the employee's or district Board member's current responsibilities and, for school district employees, the school district's professional development plan, the school professional development plan, and employee's individual professional development plan;
2. For travel that is critical to the instructional needs of the school district or furthers the efficient operation of the school district; and



3. In compliance with State travel payment guidelines as established by the OMB and with guidelines established by the Federal Office of Management and Budget; except any State or Federal regulations and guidelines that conflict with the provisions of Title 18A of the New Jersey Statutes shall not be applicable, including, but not limited to, the authority to issue travel charge cards. The Board of Education shall specify in its travel policy the applicable restrictions and requirements set forth in the State and Federal guidelines, including, but not limited to, types of travel, methods of transportation, mileage allowance, subsistence allowance, and submission of supporting documentation including receipts, checks, or vouchers.

School district travel expenditures shall include, but shall not be limited to, all costs for transportation, meals, lodging, and registration or conference fees directly related to participation in the event.

School district travel expenditures subject to N.J.A.C. 6A:23A-7 shall include costs for all required training and all travel authorized in school district employee contracts and Policy and Regulation 6471. This includes, but is not limited to, required professional development, other employee training and required training for Board members, and attendance at specific conferences authorized in existing employee contracts, provided the travel meets the requirements of N.J.A.C. 6A:23A-7. All such expenditures are subject to the rules in N.J.A.C. 6A:23A-7, including, but not limited to, inclusion in the annual travel limit, prior Board of Education approval, separate tracking as described at N.J.S.A. 18A:11-12.q., and per diem reimbursements.

Travel reimbursements will only be paid upon compliance with all provisions of N.J.A.C. 6A:23A-7 and Policy and Regulation 6471. The Board of Education will not ratify or approve payments or reimbursements for travel after completion of the travel event, except as provided at N.J.A.C. 6A:23A-7.4(d).

The Board of Education shall establish a maximum travel budget in accordance with the requirements outlined in N.J.A.C. 6A:23A-7.3.

The Board of Education authorizes an annual maximum amount per employee for regular business travel only for which Board of Education approval is not required. The annual maximum shall not exceed \$1,500.00 and shall be subject to the approval requirements in N.J.S.A. 18A:19-1.

All travel requests must be submitted and approved in writing by the Superintendent of Schools and the majority of the Board of Education's full voting membership of the



Board, except if the Board of Education has excluded regular business travel from prior approval pursuant to N.J.A.C. 6A:23A-7.3(b), prior to obligating the school district to pay related expenses and prior to attendance at the travel event.

All travel requests for Board members shall require prior approval by a majority of the Board of Education's full voting membership, except where the Board of Education has excluded regular business travel from prior approval pursuant to N.J.A.C. 6A:23A-7.3(b), and the travel shall be in compliance with N.J.S.A. 18A:12-24 and 24.1.

A Board member must recuse himself or herself from voting on travel if the Board member, a member of his or her immediate family, or a business organization in which he or she has an interest has a direct or indirect financial involvement that may reasonably be expected to impair his or her objectivity or independence of judgment. Policy and Regulation 6471 prohibit a Board member from acting in his or her official capacity in any matter in which he or she or a member of his or her immediate family has a personal involvement that is or creates some benefit to the school district Board member or member of his or her immediate family; or undertaking any employment or service, whether compensated or not, that may reasonably be expected to prejudice his or her independence of judgment in the execution of his or her official duties.

The Board of Education excludes from the requirements of prior Board of Education approval any travel caused by or subject to existing contractual provisions, including grants and donations, and other statutory requirements, or Federal regulatory requirements in accordance with the provisions of N.J.A.C. 6A:23A-7.4(d).

The Board of Education requires documentation required in N.J.A.C. 6A:23A-7.5(b) that justifies the number of employees attending an event and the benefits derived from their attendance. Pursuant to N.J.A.C. 6A:23A-7.5(c), the school district shall maintain documentation on file that demonstrates compliance with the Board of Education's travel policy, including travel approvals, reports, and receipts for all school district funded expenditures, as appropriate.

The School Business Administrator/Board Secretary shall be responsible for the accounting requirements for travel in accordance with the provisions of N.J.A.C. 6A:23A-7.6.

The Superintendent of Schools and/or the School Business Administrator are the final approval authorities for travel.

Sanctions for a violation of the provisions of N.J.A.C. 6A:23A-7 or this Policy are outlined in N.J.A.C. 6A:23A-7.7 and Regulation 6471.



The Board of Education prohibits the types of travel expenditures not eligible for reimbursement as listed in N.J.A.C. 6A:23A-7.8. and Regulation 6471.

Travel methods shall be in accordance with the provisions of N.J.A.C. 6A:23A-7.9 and Regulation 6471 and the routing of travel shall be in accordance with the provisions of N.J.A.C. 6A:23A-7.10 and Regulation 6471.

Any subsistence allowance shall be in accordance with the provisions of N.J.A.C. 6A:23A-7.11 and Regulation 6471. Meal allowances and incidental expenditures shall be in accordance with N.J.A.C. 6A:23A-7.12 and Regulation 6471.

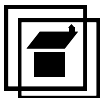
Reimbursement for out-of-State and high-cost travel shall be made pursuant to N.J.S.A. 18A:11-12, N.J.A.C. 6A:23A-5.9, and Policy and Regulation 6471.

Records and supporting documentation must be completed and maintained as required in N.J.A.C. 6A:23A-7.13 and outlined in Regulation 6471.

The Board of Education shall approve the mileage reimbursement amount to be paid to an employee who has been approved by the Superintendent or designee to use their personal vehicle for school-related business.

N.J.S.A. 18A:11-12
N.J.A.C. 6A:23A-5.9; 6A:23A-7

Adopted: 19 May 2019
Revised: 23 March 2010
Revised: 23 August 2021



6472 TUITION ASSISTANCE

The Board of Education recognizes the importance of advanced educational experience, coursework, and degrees for employees. The Board of Education may provide tuition assistance to an employee in accordance with contract provisions in a collective bargaining agreement, an individual employment contract, or as per any other employment agreement or contract approved by the Board.

In accordance with the provisions of N.J.S.A. 18A:6-8.5, in order for the Board of Education to provide tuition assistance to an employee for coursework taken at an institution of higher education or additional compensation upon the acquisition of additional academic credits or completion of a degree program at an institution of higher education. The institution shall be a duly authorized institution of higher education as defined in Section 3 of P.L.1986, c.87 (C.18A:3-15.3).

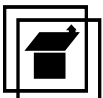
The employee shall be required to obtain approval from the Superintendent of Schools prior to enrollment in any course for which tuition assistance is sought. In the event the Superintendent denies the approval, the employee may appeal the denial to the Board of Education. In the case of tuition assistance for the Superintendent of Schools, the approval shall be obtained from the Board of Education.

In accordance with the provisions of N.J.S.A. 18A:6-8.5.c., tuition assistance or additional compensation shall be provided only for a course or degree related to the employee's current or future job responsibilities.

Nothing in N.J.S.A. 18A:6-8.5 shall be construed to limit the authority of the Board to establish more stringent requirements for the provision of tuition assistance or additional compensation. The provisions of this Policy and N.J.S.A. 18A:6-8.5 shall not be deemed to impair an obligation set forth in a collective negotiations agreement or an individual contract of employment in effect on May 6, 2010.

N.J.S.A. 18A:6-8.5

Adopted: 24 January 2012



6480 PURCHASE OF FOOD SUPPLIES (M)

M

The Board of Education authorizes the purchase of certain food supplies without advertising for bids.

For the purpose of this policy, “food supplies” means only those supplies that are to be eaten or drunk and those substances that may enter into the composition of a food in the operation of a school cafeteria or in a home economics class.

The Board of Education authorizes the School Business Administrator/Board Secretary or designee to ~~may~~ purchase all food supplies without advertising for bids in accordance with N.J.S.A. 18A:18A:5 and N.J.A.C. 6A:23A-16.5 et seq.

The School Business Administrator/Board Secretary or designee shall obtain price quotations for all food supplies purchased without advertising for bids in accordance with N.J.A.C. 6A:23A-16.5 et seq.

Vendors interested in providing food supplies to the school district shall submit a written request to the School Business Administrator/Board Secretary or designee to receive specifications for food supplies to be purchased by the school district. The School Business Administrator/Board Secretary or designee will maintain a list of interested vendors and will mail specifications for food supplies to those vendors who requested such specifications.

Each time a purchase of food supplies is to be made, the School Business Administrator/Board Secretary or designee shall solicit quotations from interested, eligible vendors. Quotations for fresh or frozen fruits, vegetables, and meats need not be solicited more than once in any two week period.

The School Business Administrator/Board Secretary or designee shall provide definite and uniform specifications governing standards of quality to each eligible vendor from whom quotations are solicited. Specifications for food supplies will indicate a time in which all quotations must be submitted to the school district for consideration.

All quotations from interested, eligible vendors will be evaluated by the School Business Administrator/Board Secretary or designee. Food supplies shall be purchased from the vendor who submits the lowest quotation, except that food supplies may be purchased from another vendor who submitted a quotation when the School Business Administrator/Board Secretary or designee can justify the purchase. Any such



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LAKELAND REGIONAL BOARD OF EDUCATION

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PURCHASE OF FOOD SUPPLIES (M)

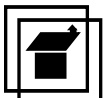
justification, together with all quotations received, shall be kept in permanent record form, attached to the purchase order and available to school officials, the Board, and the State Department of Education for a minimum of three years following the purchase.

The School Business Administrator/Board Secretary or designee may purchase food supplies for any school cafeteria or home economics class to the extent of not more than \$500.00 any month without soliciting quotations provided the School Business Administrator/Board Secretary provides a written signed statement filed with the invoice indicating the reason why quotations could not be obtained. The signed statement filed with the invoice shall be retained for review and audit.

Nothing in this Policy shall prevent the Board from purchasing food supplies by advertising for bids and awarding contracts in accordance with N.J.S.A. 18A:18A-4.

N.J.S.A. 18A:18A-4 et seq.; 18A:18A-5a.(6); 18A:18A-6
N.J.A.C. 6A:23A-16.5

Adopted: 19 May 2009
Revised: 05 March 2013



6480.1 VENDING MACHINES

The Lakeland Regional High School District shall abide by all State and Federal regulations governing the operation of the National School Lunch and Breakfast programs.

No vending machines of any type shall be placed in the building or on school grounds without the approval of the Board.

Vending machines are authorized for use after school hours or at athletic or special events only or unless approved by the Board.

Vending machines are authorized in teachers' lounges subject to the approval of the Superintendent.

Adopted: 19 May 2009



6510 PAYROLL AUTHORIZATION

The most substantial allocation of public funds for the operation of the school district is that made to the employees of the Board of Education for their services. Compensation will be tendered only to persons duly employed by this Board and only for services rendered.

Each Board resolution to employ or reemploy a person will include the person's name, position, and tenure status; the salary or rate of pay the person is to receive, the method of payment, the wage guide from which wages are derived, and the budget category to which the wages are to be charged; the period of time for which employment is authorized; and the school, grade, class or special assignment, as appropriate.

No person may be assigned duties as a substitute employee whose employment has not been approved by the Board. The list to be approved by the Board will include the names of recommended substitutes, the duties to which each may be assigned, and the rate of pay. Substitute authorization will ordinarily be valid for one school year.

The minutes of Board meetings will record personnel actions of the Board, to include, but not be limited to, the appointment, promotion, resignation, retirement, death, discharge, compensation, or leave of absence for each employee. The minutes will also include effective dates for personnel action.

Certain categories of staff members designated by the Superintendent of Schools, shall be required to use a time clock or sign in and out of work daily in order to verify days and hours worked. The service of extra-duty personnel must be certified by the appropriate supervisor before payment can be made.

The Business Administrator/Board Secretary is authorized to withhold salary or wages for services not rendered, in accordance with Board policy.

Staff members shall be paid in accordance with the provisions in their collective bargaining agreement and/or in accordance with a schedule provided to all employees prior to the beginning of the contract or school year.

In accordance with N.J.A.C. 6A:23A-5.7, beginning with the 2008-2009 school year, at least once every three years, between the months of September through May, the Superintendent of Schools shall require each district employee to report to a central location(s) and produce picture identification and sign for release of his or her paycheck or direct deposit voucher. The accepted picture identification shall be in the form of a district-issued identification card, valid drivers' license, official passport, or other picture identification issued by a State, county, or other local government agency.



POLICY

LAKELAND REGIONAL HIGH SCHOOL DISTRICT

FINANCES
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Payroll Authorization

The Superintendent of Schools shall designate an appropriately qualified staff member to match the picture identification to the position control roster maintained by the office of personnel or human resources prior to release of the pay check or direct deposit voucher. If the district elects to conduct this payroll verification prior to the district's required implementation of the position control roster pursuant to N.J.A.C. 6A:23A-6.8, the district may use similar and suitable office of personnel or human resources generated listing of employees. Where no appropriate identification can be produced, the School Business Administrator/Board Secretary shall withhold paychecks or stop direct deposits until such time the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded, as appropriate to the circumstances.

Upon completion of the payroll check distribution verification procedures set forth in this Policy and N.J.A.C. 6A:23A-5.7, the Superintendent of Schools shall submit a certification of compliance, in a form prescribed by the Department of Education, to the Executive County Superintendent. Verification of the district's compliance with the provisions of N.J.A.C. 6A:23A-5.7 will be required as part of the annual audit.

The payroll journal will be certified by the Board Secretary, the President of the Board, and approved by the Superintendent.

N.J.S.A. 18A:17-35; 18A:19-9 et seq.
N.J.A.C. 6A:23A-5.7

Adopted: 19 May 2009



6511 DIRECT DEPOSIT

The Board of Education may determine to have the net pay of all school district employees directly deposited in a specific banking institution in a checking account, savings account, or share account designated in writing by the employee in accordance with the provisions of N.J.S.A. 52:14-15h.

If the Board approves a direct deposit program, compliance by an employee shall be mandatory. However, the Board may grant an exemption from the mandatory requirements of N.J.S.A. 52:14-15h on such terms and conditions as the Board deems necessary. The Board may grant an exemption for seasonal and temporary employees as the Board deems necessary.

The Board shall make available for those employees required to have their net pay direct deposited in accordance with the provisions of N.J.S.A. 52:14-15h, all information concerning net pay, any accompanying information approved for distribution with net pay, and W-2 forms in accordance with applicable Federal law, only on the Internet with restricted access and policies and procedures to protect the integrity and confidentiality of the information. The Board will continue to complete the payroll check distribution verification process as required in N.J.A.C. 6A:23A-5.7 and Policy 6510.

In the event the Board of Education determines to implement a mandatory direct deposit program in accordance with N.J.S.A. 52:14-15h, the Board shall annually adopt a resolution to implement the direct deposit requirements of N.J.S.A. 52:14-15h. The Board approved resolution shall designate the school district's banking institution that shall be used to implement the direct deposit program and shall indicate any employee group or category that are exempt from the Board's direct deposit requirements.

N.J.S.A. 52:14-15h
N.J.A.C. 6A:23A-5.7

Adopted: 15 July 2014



6520 PAYROLL DEDUCTIONS

The Board of Education shall, in accordance with law or employee authorization, make deductions from an employee's paycheck and remit the amounts deducted to the agent designated by the employee.

Deductions will routinely be made as required for federal income tax, social security and medicare; New Jersey income tax, unemployment assistance, and other miscellaneous taxes; and by the New Jersey Division of Pensions.

Deductions may also be made, provided they have been duly authorized by the employee in writing, for contributions on the employee's behalf for:

1. The payment of premiums for group life, accidental death or dismemberment, hospitalization, medical, surgical, major medical, health and accident, and legal insurance plans, N.J.S.A. 18A:16-13;
2. The employee's participation in a summer payment plan, N.J.S.A. 18A:29-3;
3. Tax sheltered annuities or custodial accounts, N.J.S.A. 18A:66-127;
4. Payments to a credit union, N.J.S.A. 40A:19-17;
5. Bona fide organizational dues, N.J.S.A. 52:14-15.9e.

Contributions shall be made as soon as is reasonably possible after the funds have been deducted from an employee's salary. No contribution shall be made on behalf of an employee until the amount contributed has been deducted from the employee's salary.

The Board will permit the remittance of funds for annuities and mutual funds only to those insurers and custodial accounts authorized by law and expressly approved by the Board. The Board will consider the approval of only those insurers and custodial accounts to which ten (10) or more employees of the district subscribe. If the number of subscribers falls below that number, no new subscribers will be allowed and the account will be terminated when all remaining subscribers have closed their accounts.

An employee who wishes to pay into a tax sheltered annuity or mutual fund offered by a firm not approved by this Board for payroll deduction must make his/her payment individually.



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LAKELAND REGIONAL BOARD OF EDUCATION

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PAYROLL DEDUCTIONS

No Board employee shall withhold or pay to another or purchase or have assigned, other than by court order, any compensation for the services rendered by an employee of this district.

N.J.S.A. 18A:16-9; 18A:66-19; 18A:66-30; 18A:66-78; 18A:66-128

N.J.S.A. 43:3C-9

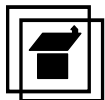
N.J.S.A. 52:14-15.9; 52:18A-107 et seq.

N.J.S.A. 54:8A-9

N.J.A.C. 6A:23-2.8; 6A:23-2.10

Adopted: 19 May 2009

Revised: **28 November 2017**



6620 PETTY CASH (M)

M

The Board of Education authorizes the establishment of petty cash funds in accordance with this policy. The Board directs the implementation of appropriate controls to protect the funds from abuse.

The Board hereby establishes imprest petty cash funds in the care of the following persons and in the following amounts:

Account Title	Custodian(s)	Amount	Maximum Single Expenditure
Board office	Assistant to Business Administrator	\$300.00	\$200.00

Petty cash funds may be disbursed only for the immediate payment of comparatively small expenditures and may not be used to circumvent the regular purchasing procedures of this district. Each request for petty cash funds must be in a written document that is signed by the person making the request; supporting documents, if any, will be affixed to the request.

The custodian of a petty cash fund shall submit to the Board Secretary a request for replenishment when the moneys available in the fund have declined to fifty percent or less of the authorized amount of the fund. The Board Secretary shall prepare a voucher for approval by the Board. The voucher will include disbursement slips to support the amount of the replenishment and its allocation to any account.

The petty cash box must be secured daily. All petty cash funds will be closed out for audit at the end of the school year, and unused funds will be returned to the depository. The custodian of each fund will report to the Board on amounts disbursed from the fund not less than once each year.

N.J.S.A. 2C:21-15
N.J.S.A. 18A:19-13; 18A:23-2
N.J.A.C. 6A:23-2.9 et seq.

Adopted: 19 May 2009
Revised: 19 December 2017



6640 CAFETERIA FUND

The Board of Education directs that all moneys derived from the operation, maintenance, or sponsorship of the food service facilities of this district be deposited in the Lakeland Regional Cafeteria Fund, a special checking account, and shall be administered by the Cafeteria Director in the same manner as are other moneys belonging to the district.

Cafeteria funds shall be expended in such manner as may be approved by the Board, but no amount shall be transferred from the Lakeland Regional Cafeteria Fund to any other account or fund of this district, except as authorized by the Board.

The Cafeteria Director is authorized to disburse funds from the Lakeland Regional Cafeteria Fund in accordance with law.

Adopted: 19 May 2009



6650 SCHOLARSHIP FUND

In order to administer special funds bequeathed to this district for scholarship purposes, the Board of Education requires each such fund to be deposited in a separate interest bearing bank account carrying the name of the fund.

The School Business Administrator/Board Secretary is authorized to obtain interest for each scholarship fund at the fixed bank rate on such terms as may seem to him/her advisable and to make, execute, and deliver all instruments of assignment and transfer.

Disbursements from a scholarship fund shall be made by the School Business Administrator/Board Secretary in accordance with the scholarship criteria.

N.J.S.A. 18A:11-1

Adopted: 19 May 2009



POLICY

LAKELAND REGIONAL BOARD OF EDUCATION

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STUDENT ACTIVITY FUND

6660 STUDENT ACTIVITY FUND

The Board of Education authorizes the establishment of a student activity account for funds derived from events and activities of pupil organizations and to account for the accumulation of money to pay for pupil group activities. The Board of Education may establish individual student activity accounts within a student activity account by Board resolution.

Student funds are maintained under the jurisdiction of the Board of Education and are under the supervision of the School Business Administrator/Board Secretary.

In accordance with the provisions of N.J.A.C. 6A:23A-16.12(a), the School Business Administrator/Board Secretary designates the Treasurer of Student Accounts to administer the student activity account in each school building.

Funds collected for a student activity shall be turned into the Treasurer of Student Accounts and deposited in the bank within twenty-four hours or the next school day after collection. Student activity funds shall be maintained in a secured and locked location prior to being deposited in the bank.

The student activity funds shall be maintained in an interest-bearing bank account separate from all other Board of Education funds and shall be classified by school in the event only a single student activity account is established for all schools in the district.

All student activity fund receipts shall be detailed and recorded by the individual student activity showing the date, source, purpose, and amount. The administrator of the student activity account shall provide a written receipt to the individual student activity advisor or coordinator when any student activity funds are turned in for deposit. A copy of these written receipts shall be maintained by the administrator of the student activity account and shall be traceable to the actual receipts of groups of receipts. All bank deposits shall agree with the copies of the written receipts for all deposits.

All requests for disbursements from the student activity account shall be submitted to the school's administrator of the student activity account and must be supported by a claim, bill, invoice, or written order. All disbursements from the student activity account shall be recorded chronologically by school and individual student activity showing date, vendor, check number, purpose, and amount. All disbursements shall be made by check requiring at least two signatures as authorized and approved by Board of Education resolution.



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LAKELAND REGIONAL BOARD OF EDUCATION

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STUDENT ACTIVITY FUND

The student activity account shall be reconciled with the student activity bank account on a monthly basis and if the School Business Administrator designated an administrator of a student activity account, a copy of the reconciliation shall be submitted to the School Business Administrator/Board Secretary for review and approval. The bank account reconciliation shall be completed in accordance with the procedures and requirements established by the School Business Administrator/Board Secretary. Copies of canceled checks, bank statements, and bank account reconciliations shall be retained for examination by the licensed public school accountant as part of the annual audit required under N.J.S.A. 18A:23-1 et seq. and stated in N.J.A.C. 6A:23A-16.2(i).

Borrowing funds from any student activity account is prohibited. In addition, the Board of Education shall not be responsible for the protection of and the accounting for funds collected by any teacher or pupil for an outside school organization. In addition, the Board of Education shall not approve such funds for deposit in a student activity account.

Any funds accumulated in an individual student activity account that are unexpended or unallocated for use after the student activity is no longer active, discontinuance of the activity or a class has graduated shall revert to an account for class gifts or interest.

N.J.S.A. 18A:19-14; 18A:23-2
N.J.A.C.6A:23A-16.12

Adopted: 19 May 2009
Revised: 23 March 2010



6700 INVESTMENTS

The Board of Education directs the prompt investment at interest of any unencumbered funds available for the discretionary use of the Board. Such funds may be invested in bonds or other obligations of the United States; bonds of those federal agencies in which such investment is permitted by law; the New Jersey Cash Management Fund; bonds or obligations of a county, municipality, or school district; and public depositories located within the boundaries of the State of New Jersey that secure public funds in accordance with statute.

The School Business Administrator/Board Secretary is authorized to invest district funds in accordance with this policy.

Any interest earned on the investment of district funds will be combined with general district revenues.

The Treasurer shall report to the Board each month the cash in all accounts on deposit and all investment assets. The Board Secretary shall report to the Board each month the amount of funds in investments, investment interest earned, and all investment transactions.

N.J.S.A. 17:9-41 et seq.; 17:12B-241

N.J.S.A. 18A:17-34; 18A:17-36; 18A:20-37; 18A:24-47

N.J.S.A. 40:3-7

N.J.S.A. 40A:5-14; 40A:5-15.1

Adopted: 19 May 2009



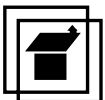
6740 RESERVE ACCOUNTS

The Board of Education or Board of School Estimate, as appropriate, may at any time establish by Board resolution a capital reserve account, pursuant to N.J.S.A. 18A:21-2 and 3, and 18A:7G-31.

Funds in the capital reserve account shall not be used for current expenses, pursuant to N.J.S.A. 18A:22-8.2, and shall only be used for purposes as outlined in N.J.A.C. 6A:23A-14.1(b). The Board of Education may increase the balance in the capital reserve account by appropriating funds in the annual general fund budget certified for taxes to meet the needs of the Long-Range Facilities Plan (LRFP) that are not met by State support. The balance in the account may also be increased by requesting approval from the Executive County Superintendent, as the Commissioner's designee, to appropriate any excess unreserved general fund balance as calculated in the supporting documentation of the proposed budget into capital reserve in the proposed budget pursuant to N.J.S.A. 18A:7F-7b only when the Board of Education has formally established a capital reserve account and obtained an approved LRFP in accordance with N.J.A.C. 6A:26-2. The Board of Education, at its option, may satisfy the withdrawal approval requirements set forth in N.J.A.C. 6A:23A-14.1(h) in accordance with the procedures as outlined in N.J.A.C. 6A:23A-14.1(d).

The Board of Education may request express approval of the voters for appropriation of additional amounts into the capital reserve in accordance with the procedures as outlined in N.J.A.C. 6A:23A-14.1(e). The Board of Education shall not deposit into a capital reserve account audited excess undesignated, unreserved general fund balance. The Board of Education shall reserve and designate such funds in the subsequent year's budget pursuant to N.J.A.C. 6A:23A-8.5(b). The Board of Education shall maintain an amount of funds in the capital reserve account that does not exceed the amount needed to implement capital projects in a school district's LRFP that are not met by State support.

The Board of Education may withdraw funds from the capital reserve account at any time in accordance with the provisions of N.J.A.C. 6A:23A-14.1(h). However, the Board of Education or Board of School Estimate, as appropriate, may at any time, apply to the Commissioner for approval to withdraw funds from its capital reserve account for uses authorized in N.J.A.C. 6A:23A-14.1(b). The Board of Education or Board of School Estimate, as appropriate, may make a withdrawal pursuant to N.J.A.C. 6A:23A-14.1(i) only upon receipt of written approval of the Commissioner and the Board of Education shall establish to the satisfaction of the Commissioner that an emergent condition exists necessitating an immediate withdrawal of capital reserve account funds.

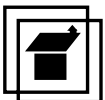


The Board of Education shall administer and account for the capital reserve account in accordance with the requirements of N.J.A.C. 6A:23A-14.1(j). Funds in capital reserve accounts in existence prior to July 18, 2000 are subject to the Educational Facilities Construction and Financing Act (EFCFA), P.L. 2000, c. 72, and N.J.A.C. 6A:23A-14, and the Board of Education shall only use such funds for the original purpose for which the funds were deposited and as outlined in N.J.A.C. 6A:23A-14.1(k)1. and (k)2.

The Board of Education shall establish, by resolution, a maintenance reserve account in accordance with the provisions of N.J.A.C. 6A:23A-14.2 to be used to implement required maintenance of the school district's facilities. The Board of Education is prohibited from using such funds for routine or capital maintenance and the account shall be established and maintained in accordance with Generally Accepted Accounting Principles (GAAP) and shall be subject to annual audit pursuant to N.J.S.A. 18A:23-1 et seq. The balance in the maintenance reserve account may be increased by appropriating funds in the annual general fund budget certified for taxes. Funds may be withdrawn from the maintenance reserve account and appropriated into the required maintenance account lines at budget time or any time during the year for use on required maintenance activities for a school facility as reported in the comprehensive maintenance plan pursuant to N.J.A.C. 6A:26A-4 in accordance with the provisions of N.J.A.C. 6A:23A-14.2(d). In any year that maintenance reserve account funds are withdrawn, the Board of Education shall restore any unexpended required maintenance appropriations, up to the amount of maintenance reserve account funds withdrawn, to the maintenance reserve account at year-end.

The Board of Education shall, by resolution, transfer to the general fund on an annual basis any interest earned on the investments in the maintenance reserve account. Such interest may be transferred on a more frequent basis at the discretion of the Board of Education. The Board of Education shall ensure the maintenance reserve account balance does not, at any time, exceed four percent of the replacement cost of the school district's school facilities for the current year. If the account exceeds this maximum amount at June 30, the Board of Education shall reserve and designate such excess in the subsequent year's budget.

The Board of Education or Board of School Estimate, as appropriate, may supplement a capital reserve account in accordance with requirements as outlined in N.J.A.C. 6A:23A-14.3. The Board of Education or a Board of School Estimate, as appropriate, may through the adoption of a Board resolution, establish a current expense emergency reserve account, a debt service reserve account, and a tuition adjustment reserve account in accordance with requirements as outlined in N.J.A.C. 6A:23A-14.4.



POLICY

LAKELAND REGIONAL BOARD OF EDUCATION

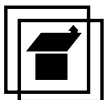
Finances
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RESERVE ACCOUNTS

All reserve accounts shall be recorded in accordance with GAAP and subject to annual audit. Any capital gains or interest earned shall become part of the reserve account. A separate bank account is not required; however, a separate identity for each reserve account shall be maintained.

N.J.S.A. 18A:7G-31; 18A:21-2

N.J.A.C. 6A:23A-14.1; 6A:23A-14.2; 6A:23A-14.3; 6A:23A-14.4; 6A:23A-14.5

Adopted: 20 July 2010



6810 FINANCIAL OBJECTIVES

The Board of Education recognizes its responsibility to the taxpayers of the district and the State to expend public moneys wisely and prudently for the maintenance of a thorough and efficient system of public education and to institute appropriate controls and accounting procedures.

The Board shall use accounting and reporting directives as prepared, published and distributed by the Commissioner of Education in addition to any books, materials or bulletins, for the guidance of school officials in establishing and maintaining the double entry bookkeeping and accounting system mandated in N.J.A.C. 6A:23-2.1.

The Board shall develop a system of accounting and reporting objectives that make it possible to present fairly and with full disclosure the funds and activities of the district and to determine and demonstrate compliance with finance-related legal and contractual matters. The Board shall develop an accounting system that is organized and operated on a fund basis and shall report governmental, proprietary and fiduciary funds in the fund financial statements to the extent they have activities that meet the criteria for using those funds. The Board shall establish and maintain those funds required by law and sound financial administration (only the minimum number of funds consistent with legal and operating requirements should be established) and use the modified accrual or accrual basis of accounting as appropriate in measuring financial position and operating results in accordance with GAAP and regulatory provisions. Transfers shall be recognized in the accounting period in which the interfund receivable and payable arise.

The Board shall adopt an annual budget and include the adopted annual budget in the minutes of the Board. A detailed budget statement, which includes the classification of expenditures by program and function shall be prepared on a fund basis in accordance with N.J.S.A. 18A:22-8 and on a form prescribed by the Commissioner. A detailed budget shall be prepared for each special project, capital project, and Federal or State grant. This budget shall be maintained, along with all authorized revisions, on file in the district Board of Education or Charter School Board of Trustees business office. The Board shall take appropriate action, as necessary, to maintain a balanced budget.

The Board shall ensure the accounting system provides the basis for appropriate budgetary control, and that budgetary comparison schedules are included in the appropriate financial statements and schedules for governmental funds in accordance with GAAP.



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LAKELAND REGIONAL HIGH SCHOOL DISTRICT

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Financial Objectives

The Board shall use a common terminology and classification consistently throughout the budget, the accounts, and the financial reports of each fund, and shall adopt a chart of accounts prepared in conformity with N.J.A.C. 6A:23-2.2(g)1.

N.J.S.A. 18A:4-14; 18A:4-14.1; 18A:18A-1 et seq.;
18A:19-1 et seq.; 18A:22-7 et seq.
N.J.A.C. 6A:23-2.2 et seq.

Adopted: 19 May 2009



6820 FINANCIAL REPORTS (M)

M

The Board of Education directs the School Business Administrator/Board Secretary and the Treasurer of School Moneys, or designee, to make such accurate and timely reports to county, State, and federal offices as required by law and rules of the State Board of Education. In addition, the School Business Administrator/Board Secretary and Treasurer, or designee, shall report to the Board on the financial condition of the school district in accordance with law and in the manner and form required by the State Department of Education. There shall be a common terminology and classification system used consistently throughout the budget, the accounts, and the financial reports of each fund. The district will establish and implement an adequate internal control structure and procedures for financial reporting.

The School Business Administrator/Board Secretary shall prepare monthly financial statements, reports of financial condition, operating results and other pertinent information in accordance with directions issued by the Commissioner of Education, to facilitate management control of financial operations, legislative oversight and, where necessary or desired, for external reporting purposes.

In the event the Board has approved a budget with an expanded coding structure, the Board Secretary shall present the financial report in two forms. One form shall use the minimum level chart of accounts established by the State Department of Education and the other shall use the expanded chart of accounts approved by this Board in accordance with Policy No. 6220.

If no line item account has encumbrances and expenditures that in total exceed the line item appropriation in violation of N.J.A.C. 6A:23A-16.10(a), the School Business Administrator/Board Secretary shall so certify to the Board each month. If a violation has occurred, corrective action as outlined in N.J.A.C. 6A:23A-16.10(c)3.i shall be taken by the Board.

The Board of Education, after review of the monthly financial reports and upon consultation with the appropriate district officials, shall certify in the minutes of the Board each month that no fund has been over-expended in violation of N.J.A.C. 6A:23A-16.10(b) and that sufficient funds are available to meet the district's financial obligations for the remainder of the fiscal year. If the Board is unable to make such a certification, the Superintendent of Schools shall initiate the steps outlined in N.J.A.C. 6A:23A-16.10(b) and shall reflect such directive in the minutes of the Board. If the Board makes such certification but one or more Board members vote no to the certification, the Board



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LAKELAND REGIONAL BOARD OF EDUCATION

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shall provide to the Executive County Superintendent the Board vote, names of the members that voted no, and the reason for the no vote.

If the reports of the School Business Administrator/Board Secretary and the Treasurer differ in cash receipts or expenditures, the School Business Administrator/Board Secretary shall resolve the difference prior to the next meeting of the Board. Any difference that cannot be rectified shall be referred immediately to the Auditor. In the event the School Business Administrator/Board Secretary is more than two months behind in submitting the financial report to the Board pursuant to N.J.S.A. 18A:17-9, the Superintendent of Schools shall report this non-compliance to the Executive County Superintendent.

N.J.S.A. 18A:17-9; 18A:17-36

N.J.S.A. 54:4-75

N.J.A.C. 6A:23A-16.2; 6A:23A-16.9; 6A:23A-16.10

Adopted: 19 May 2009

Revised: 23 August 2011



AUDIT AND COMPREHENSIVE ANNUAL FINANCIAL REPORT (M)

6830 AUDIT AND COMPREHENSIVE ANNUAL FINANCIAL REPORT (M)

M

The Board of Education will prepare and publish a Comprehensive Annual Financial Report (CAFR) in accordance with the requirements of N.J.S.A. 18A:23-1 through 18A:23-7 and N.J.A.C. 6A:23A-16.2(i).

The Board shall annually cause an audit to be made of the district's accounts and financial transactions. The audit will be conducted in accordance with law by the public school accountant appointed by the Board. The Board will engage only a licensed public school accountant to conduct the audit in accordance with N.J.S.A. 18A:23-1 et seq. who has an external peer/quality report performed in accordance with the requirements of N.J.A.C. 6A:23A-16.2(i).

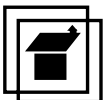
The audit shall include test measures to assure that documentation prepared for income tax purposes complies fully with the requirements of Federal and State laws and regulations regarding the compensation which is required to be reported and the requirements of N.J.A.C. 6A:23A-4.2 and 6A:23A-4.3.

The Board Secretary will receive the audit report and recommendations of the public school accountant and prepare or have prepared a synopsis or a summary of the annual audit and recommendations prior to the holding of the Board meeting where the Board will take action on the report. Copies of the synopsis or summary will be available for distribution to interested parties at the meeting.

Within thirty days of the receipt of the audit report, the Board will, at a regularly scheduled public meeting, cause the recommendations of the public school accountant to be read and discussed and the discussion duly noted in the minutes of the Board meeting.

The Board will implement the audit recommendations and report such implementation to the Commissioner.

In the event the district has repeat audit findings in the Auditor's Management Report submitted with the CAFR in any year shall, within thirty days of the CAFR submission, submit to the Executive County Superintendent or State fiscal monitor, as applicable, a specific corrective action plan for addressing the repeat audit findings in accordance with the provisions of N.J.A.C. 6A:23A-4.4.



AUDIT AND COMPREHENSIVE ANNUAL FINANCIAL REPORT (M)

The Board directs the Superintendent and other appropriate district officers and employees to cooperate fully with the public school accountant and to keep faithfully such records and reports as will assist in the audit process.

N.J.S.A. 18A:23-1; 18A:23-2; 18A:23-2.1; 18A:23-3; 18A:23-4; 18A:23-5; 18A:23-8
N.J.A.C. 6A:23A-4.2; 6A23A-4.3

Cross reference: Policy Guide No. 0173

Adopted: 19 May 2009

Revised: 05 October 2010



6831 WITHHOLDING OR RECOVERING STATE AID

In the event the New Jersey Department of Education identifies ineffective or inefficient expenditure(s) by any school district, including, but not limited to the practices prohibited in N.J.A.C. 6A:23A-5.2 through 5.9, the Commissioner shall, except as otherwise provided in N.J.A.C. 6A:23A-5.1(h) provide the school district the opportunity to be heard as to why the amount of the ineffective or inefficient expenditure(s) shall not be withheld from State aid or refunded to the Department of Education.

The proceeding shall be instituted by an Order to Show Cause filed by the petitioner. The filing shall include a statement of factual findings along with a letter memorandum setting forth the basis for the position that the expenditure(s) was ineffective or inefficient. The respondent(s) to whom the order is directed shall file, within fifteen days, a response to the letter memorandum and an answer that meets the filing, service, and format requirements for answers as set forth in N.J.A.C. 6A:3, Controversies and Disputes. The petitioner may file a reply to the response within ten days.

Upon review of the filings, the Commissioner may decide to hear the matter directly pursuant to N.J.S.A. 52:14F-8 or refer the matter to the Office of Administrative Law. If the Commissioner decides to transmit the matter to the Office of Administrative Law, such transmission shall be done on an expedited basis. If the Commissioner is hearing the matter directly, upon receipt of the filings set forth above, or upon expiration of the time for their submission, the Commissioner shall review the total record before him or her and render a written decision. The Commissioner's decision shall include a determination of whether the expenditure was ineffective or inefficient and, if so, the amount of funds to be withheld from State aid or refunded by the district.

Nothing shall preclude the Commissioner from immediately and summarily withholding State aid, consistent with N.J.S.A. 18A:55-2, if, at any time, it is determined that the fiscal practices, actions, or expenditures of a school official, Board member, Board, or any other party under the Commissioner's jurisdiction are in violation of any statute, regulation, rule, or directive of the State Board of Education or Commissioner of Education.

N.J.A.C. 6A:23A-5.1

Adopted: 19 May 2009



6832 CONDITIONS OF RECEIVING STATE AID

The school district, as a condition of receiving State Aid, will comply with the standards set forth at N.J.S.A. 18A:55-3 and the requirements set forth in N.J.A.C. 6A:23A-6 concerning nepotism, contributions to Board members and contract awards, and the internal control requirements in N.J.A.C. 6A:23A-6.

In addition, in accordance with the provisions of N.J.A.C. 6A:23A-6.1, the school district shall be required to examine, no less than once every three years, all available group options for every insurance policy held by the district, including the self-insurance plan administered by the New Jersey School Boards Association (NJSBA) Insurance Group on behalf of districts, and the district shall participate in the most cost-effective plan. This examination shall include the review of annual claims data and other experience rating information, as applicable.

The district shall also: take steps to maximize participation in the Federal Universal Service Program (E-rate) and the ACT telecommunications program offered through the New Jersey School Business Officials; participate in the Alliance for Competitive Energy Services (ACES) Program offered through NJSBA, unless the school district is able to demonstrate to the Commissioner of Education that it receives goods or services at a cost less than or equal to the cost achieved by participants of the program based on an analysis of the prior two years; and take appropriate steps to maximize the local public school district's participation in the Special Education Medicaid Initiative (SEMI) Program pursuant to N.J.A.C. 6A:23A-5.3.

The district shall refinance all outstanding debt in accordance with the provisions of N.J.S.A. 18A:24-61.1 et seq. for which a three percent net present value savings threshold is achievable. This refinance provision of N.J.A.C. 6A:23A-6.1(b)5 shall also be monitored by the Executive County Superintendent or State Monitor, if applicable, pursuant to N.J.A.C. 6A:23A-9.11.

N.J.S.A. 18A:55-3
N.J.A.C. 6A:23A-6.1

Adopted: 19 May 2009

