

FISCAL MANAGEMENT GOALS

The Board of Education recognizes excellent fiscal planning as a key factor in attaining the district's educational goals and priorities. The Board seeks to engage in thorough advance planning of budgets and to devise expenditures which achieve the greatest educational returns given the district's available resources.

The Board's establishment of sound fiscal management policies are based on the following tenets.

1. All laws and regulations governing the use of public funds shall be strictly adhered to.
2. All district monies shall be expended in an efficient and judicious manner, bring the greatest benefit to the district.
3. Funds for which the district has no immediate need shall be legally invested where they can bring the greatest return.
4. All receipts and expenditures shall be recorded fully and in the proper manner.
5. The district shall seek and receive all state and federal funds for which it qualifies.
6. All funds, including cash in buildings, extra-classroom account funds, gifts, and bequests shall be provided maximum protection from misappropriation.
7. A formal process shall be developed linking fiscal resources and program priorities to the budget.
8. To the extent possible, program evaluation shall be used to assess the effectiveness of all educational programs provided to district students, and future appropriations shall be adjusted accordingly.

Adoption date: February 6, 2019

BUDGET PLANNING AND DEVELOPMENT

Budget planning and development for the district will be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the school district. Budget planning will be a year-round process involving participation of district-level administrators, principals, directors, supervisors, teachers, and other personnel. The process of budget planning and development should allow for community input and contain numerous opportunities for public information and feedback.

The Superintendent of Schools, with the assistance of the Assistant Superintendent for Business and Finance, shall be responsible for preparation of the budget. This shall include developing a budget calendar in accordance with regulation 6110-R, and adhering to that calendar. Administrators will develop and submit budget requests for their particular areas of responsibility after seeking the advice and suggestions of staff members.

Building Principals will develop and submit budget requests for their particular schools in conjunction with the advice and suggestions of staff members and their own professional judgment. Each school's budget request will be the Principal's recommendation as to the most effective way to use available resources in achieving progress toward the approved educational objectives of the school. Program budgets and school budgets will reflect state and/or federal requirements, special sources of funding, and district objectives and priorities. The budget shall be designed to reflect the Board's objectives for the education of the children of the district. It shall be carefully organized and planned to provide adequate accounting for each program expenditure, understanding of the financial needs of anticipated program developments, and be within the financial limitations of the district, taking into consideration the statutory limits on the tax levy, and the possibility of voters overriding the limit if necessary. To assist in budget and long-range planning, ongoing studies of the district's educational programs will include estimates of the fiscal implications of each program.

All budget documents distributed to the public shall be in plain language and organized in a manner which best promotes public comprehension of the contents. The Board will give consideration to budget requests and will review allocations for fairness and for their consistency with the educational priorities of the school district. The budget for the ensuing school year shall be thoroughly reviewed by the Board before its presentation to the voters for final adoption.

Cross-ref: 2260, Citizens Advisory Committees

Ref: Education Law §§1608(2)-(4); 1716(2)-(4); 1804(4); 1906(1); 2002(1); 2003(1); 2004(1); 2022(2); 2023; 2023-a; 2601-a
Fiscal Management (NYSSBA, 1997)

Adoption date: February 6, 2019

BUDGET PLANNING REGULATION

The budget calendar prepared by the Superintendent of Schools shall include:

- a schedule which sets forth all important meetings and dates, including deadlines for budget proposals from within the district;
- commencement dates and deadlines for certain budgetary tasks such as the estimation of all revenues and income expected to be received by the district;
- events such as the preliminary dates for the Board of Education's consideration of the tentative budget.

As part of the budget planning process, the Superintendent or Assistant Superintendent for Business and Finance will evaluate:

- the educational philosophy, goals and objectives of the district and their modification where required;
- the district education program and support systems such as transportation and business affairs;
- census and enrollment projections;
- the condition of the physical plant for operation and maintenance needs and new construction;
- debt service schedules;
- the tax levy limit for the upcoming year and the possibility of voters overriding the limit if necessary; and
- estimated revenue from sources other than the property tax, such as state and federal aid.

Adoption date: February 6, 2019

BUDGET TRANSFERS

The transfer of funds between and within functional unit appropriations of the General Fund is commonly required during the school year. The Superintendent of Schools, in accordance with the Regulations of the Commissioner of Education, is authorized to make budget transfers between line item accounts, so long as the transfer for any one item does not exceed \$50,000. All transfers in excess of \$50,000 require prior Board of Education approval. The Superintendent will report any transfers to the Board as an information item at its next meeting.

Ref: Education Law §1718
8 NYCRR §170.2(1)

Adoption date: February 6, 2019

PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS/DISABLED CITIZENS/VETERANS

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife or by siblings, one of whom is sixty-five (65) years of age or over, shall be exempt from taxation to the extent of percentum of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board.

The real property tax exemption of real property owned by husband and wife, when one of them is sixty-five (65) years of age or over, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two (62) years of age.

The district may permit a property tax exemption to an otherwise eligible senior citizen even if a child who attends a public school resides at that address. The Board must adopt a resolution allowing such an exemption following a public hearing on this specific issue.

Disabled Citizens

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one or more persons with disabilities; or owned by a husband, wife or both, or siblings, at least one of whom has a disability; and whose income, as defined pursuant to law, is limited by reason of such disability shall be exempt from taxation to the extent of percentum of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board. The Board must adopt a resolution allowing such an exemption following a public hearing on this specific issue.

No exemption shall be granted unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an in-patient of a residential health care facility as defined in Public Health Law.

Purposes of this policy, and in accordance with law, a person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working; and who is certified to receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) benefits under the federal Social Security Act or is certified to receive Railroad Retirement Disability benefits under the federal Railroad Retirement Act, or has received a certificate from the

State Commission for the Blind and Visually Handicapped stating that such person is legally blind.

In accordance with Real Property Tax Law, any exemption provided by this policy shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed; provided however, that no parcel or real property may receive an exemption for the same tax purpose pursuant to both this section of the policy and real property tax exemptions granted pursuant to the Real Property Tax Law for persons 65 years of age or over.

Income Range

\$0 but less than \$29,000	Exemption	50%
\$29,000 or more but less than \$30,000	\$30,000	45%
\$30,000 or more but less than \$31,000	\$31,000	40%
\$31,000 or more but less than \$32,000	\$32,000	35%
\$32,000 or more but less than \$32,900	\$32,900	30%
\$32,900 or more but less than \$33,800	\$33,800	25%
\$33,800 or more but less than \$34,700	35,700	20%
\$34,700 or more but less than \$35,600	\$35,600	15%
\$35,600 or more but less than \$36,500	\$36,500	10%
\$36,500 or more but less than \$37,400	\$37,400	5%

Alternative Veterans' Exemption

The Board, having held a public hearing and passed a resolution, pursuant to the Real Property Tax Law provides a property tax exemption available to any veteran of the U.S. Armed Forces who served on active duty during a designated time of war, or received an expeditionary medal. The District will grant such exemption in a manner consistent with the Real Property Tax Law and at levels set forth by the Board of Education. Should the District wish to reduce or increase the ceilings on the exemptions, it must hold a separate hearing and pass a separate resolution.

Ref: Real Property Tax Law §§ 458-a; 458-b; 459-c; 467

Adoption date: February 6, 2019

FEDERAL FUNDS

The Board of Education, upon the recommendation of the administrative staff, shall consider whether to apply for any federal aid for which it is eligible. The administrative staff has the responsibility to evaluate federally funded programs, including their possible benefits to the children and youth in the school district, apprise the Board of the value of each, and make recommendations accordingly. A separate federal aid fund shall be maintained to record all financial transactions in federally aided programs and projects. A separate checking account, distinct from all other district accounts, shall be maintained for federal funds.

The Board prohibits the use of any federal funds for partisan political purposes or expenditures of any kind by any person or organization involved in the administration of federally-assisted programs.

This policy refers generally, but is not limited to, lobbying activities, publications, or other materials intended for influencing legislation or other partisan political activities.

In accordance with this policy, the Board delegates the Purchasing Agent the responsibility to monitor expenditures of federal funds so that said funds are not used for partisan political purposes by any person or organization involved in the administration of any federally-assisted programs.

Ref: 8 NYCRR Parts 114; 167; 200

Adoption date: February 6, 2019

INVESTMENTS

Whenever the district has funds (including operating funds, reserve funds and proceeds of obligations) that exceed those necessary to meet current expenses, the Board of Education shall authorize the Assistant Superintendent for Business and Finance and/or the District Treasurer to invest such funds in accordance with all applicable laws and regulations and in conformity with the guidelines established by this policy.

The objectives of the district's investment policy are to safeguard district funds and to minimize risk, to ensure that investments mature when cash is required to finance operations and to ensure a competitive rate of return. In accordance with this policy, the Assistant Superintendent for Business and Finance or his/her designee is authorized to invest and/or deposit all funds, including proceeds of obligations and reserve funds, in time-deposit accounts, certificates of deposit, short-term government securities, repurchase agreements or other investment instruments permitted by law, subject to the investment regulations approved by the Board.

Concentration of investments in a single financial institution should be avoided. Diversification of investments and deposits is encouraged. Investments may be made either directly from an authorized trading partner, or by participation in a cooperative investment agreement with other authorized municipal corporations pursuant to General Municipal Law Article 5-G and in accordance with General Municipal Law Article 3-A. Investments may be made either directly from an authorized trading partner, or by participation in a cooperative investment agreement with other authorized municipal corporations pursuant to General Municipal Law Article 5-G and in accordance with General Municipal Law Article 3-A.

This policy will be annually reviewed by the Board and may be amended from time to time in accordance with the provisions of section 39 of the General Municipal Law.

Ref: Education Law §§1604-a; 1723-a; 3651; 3652
Local Finance Law § 24.00, 25.00, 165.00
General Municipal Law §§6-d; 6-j; 6-l-n; 6-p; 6-r; 10; 11; 39; Article 3-A;
Article 5-G

Adoption date: February 6, 2019

INVESTMENTS REGULATION

Authorized Investments

- A. The Treasurer is authorized to invest all available district funds, including proceeds of obligations and Reserve Funds, in the following types of investment instruments:

Savings Accounts or Money Market Accounts of designated banks;

Certificates of Deposit issued by a bank or trust company located in and authorized to do business in New York State;

Demand Deposit Accounts in a bank or trust company located in and authorized to do business in New York State; Obligations of New York State; Obligations of the United States Government (U.S. Treasury Bills and Notes);

Repurchase Agreements involving the purchase and sale of direct obligations of the United States;

- B. All funds may be invested in Revenue Anticipation Notes or Tax Anticipation Notes of other school districts and municipalities, with the approval of the State Comptroller.
- C. Only Reserve Funds established by section 6-d, 6-j, 6-l, 6-m and 6-n of the General Municipal Law may be invested in obligations of the school district.

Direct or Cooperative Investments

Investments may be made either directly from an authorized trading partner, or by participation in a cooperative investment agreement.

- A. Cooperative investment agreements may be made with certain municipal corporations: any New York State county (outside New York City), city, town, village, BOCES, fire district, or school district, pursuant to General Municipal Law Article 5-G.
- B. Cooperative investment agreements, pursuant to General Municipal Law Article 3-A, must address: the governing board of the cooperative, lead participant, proportional interest, the cooperative's investment policy, contributions and distributions, apportionment of administrative expenses and costs, methodology to determine participants' interest, determination of market value at least monthly, portfolio interest rate testing at least monthly, irrevocable letter of credit, professional services, contribution confirmations, monthly statements, notification of distribution deferrals or unanticipated losses or material adverse events, annual independent audit, annual information statements, annual investment reports, and governing board rating disclosure.

Conditions

All direct investments made pursuant to this investment policy will comply with the following conditions:

A. Collateral

1. Savings accounts, money market accounts, time deposit accounts and certificates of deposit will be fully secured by insurance of the Federal Deposit Insurance Corporation or by obligations of New York State, the United States, New York State school districts and federal agencies whose principal and interest are guaranteed by the United States. The market value of collateral will at all times exceed the principal amount of the certificate of deposit. Written agreements shall address how often collateral will be monitored.
2. Collateral will not be required with respect to the direct purchase of obligations of New York State, the United States and federal agencies, the principal and interest of which are guaranteed by the United States Government.

B. Delivery of Securities

1. Payment of funds may only be made upon receipt of collateral or other acceptable form of security, or upon the delivery of government obligations whether such obligations are purchased outright, or pursuant to a repurchase agreement. Written confirmation of delivery shall be obtained from the custodial bank.
2. Every Repurchase Agreement will make payment to the seller contingent upon the seller's delivery of obligations of the United States to the Custodial Bank designated by the school district, which shall not be the repurchase, or in the case of a book-entry transaction, when the obligations of the United States are credited to the Custodian's Federal Reserve account. The seller will not be entitled to substitute securities. Repurchase agreements shall be for periods of 30 days or less. The Custodial Bank shall confirm all transactions in writing to insure that the school district's ownership of the securities is properly reflected in the records of the Custodial Bank.

C. Written Contracts

1. Written contracts are required for certificates of deposit and custodial undertakings and Repurchase Agreements. With respect to the purchase of direct obligations of U.S., New York State, or other governmental entities in which monies may be invested, the interests of the school district will be adequately protected by

conditioning payment on the physical delivery of purchased securities to the school district or custodian, or in the case of book-entry transactions, on the crediting of purchased securities to the Custodian's Federal Reserve System account. All purchases will be confirmed promptly in writing to the school district.

2. The following written contracts are required:
 - a. Written agreements will be required for the purchase of all certificates of deposit.
 - b. A written contract will be required with the Custodial Bank(s).
 - c. Written contracts shall be required for all Repurchase Agreements which shall be limited to credit worthy banks and primary reporting dealers.

The written contract will stipulate that only obligations of the United States may be purchased and that the school district shall make payment upon delivery of the securities or the appropriate book-entry of the purchased securities. No specific repurchase agreement will be entered into unless a master repurchase agreement has been executed between the school district and the trading partners. While the term of the master repurchase agreement may be for a reasonable length of time, a specific repurchase agreement will not exceed thirty (30) days.

D. Designation of Custodial Bank

1. The Board will designate a commercial bank or trust company authorized to do business in the State of New York to act as Custodial Bank of the school district's investments. However, securities may not be purchased through a Repurchase Agreement with the Custodial Bank.
2. When purchasing eligible securities, the seller will be required to transfer the securities to the district's Custodial Bank.

E. Selection of Financial Institutions

1. The Treasurer with the Assistant Superintendent for Business and Finance will monitor annually the financial strength, credit-worthiness, experience, size and any other criteria of importance to the district, of all institutions and trading partners through which the district's investments are made.
2. Investments in time deposits and certificates of deposit are to be made only with commercial banks or trust companies, as permitted by law.

F. Operations, Audit, and Reporting

1. The Treasurer or designee will authorize the purchase and sale of all securities and execute contracts for investments and deposits on behalf of the school district. Oral directions concerning the purchase or sale of securities will be confirmed in writing. The school district will pay for purchased securities upon the simultaneous delivery or book-entry thereof.
2. The school district will encourage the purchase and sale of securities through a competitive process involving telephone solicitation for at least three quotations.
3. The independent auditors will audit the investment proceeds of the school district for compliance with the provisions of this Investment Regulation.
4. Monthly investment reports will be furnished to the Board of Education.

Authorized Investments

- A. The Assistant Superintendent for Business and Finance is authorized to invest all available district funds, including proceeds of obligations and Reserve Funds, in the following types of investment instruments:
- Savings Accounts or Money Market Accounts of designated banks;
 - Certificates of Deposit issued by a bank or trust company located in and authorized to do business in New York State;
 - Demand Deposit Accounts in a bank or trust company located in and authorized to do business in New York State; Obligations of New York State; Obligations of the United States Government (U.S. Treasury Bills and Notes);
 - Repurchase Agreements involving the purchase and sale of direct obligations of the United States;
- B. All funds may be invested in Revenue Anticipation Notes or Tax Anticipation Notes of other school districts and municipalities, with the approval of the State Comptroller.
- C. Only Reserve Funds established by sections 6-d, 6-j, 6-l, 6-m and 6-n of General Municipal Law may be invested in obligations of the school district.

Conditions

All investments made pursuant to this investment policy will comply with the following conditions:

A. Collateral

1. Savings accounts, money market accounts, time deposit accounts and certificates of deposit will be fully secured by insurance of the Federal Deposit Insurance Corporation or by obligations of New York State, the United States, New York State school districts and federal agencies whose principal and interest are guaranteed by the United States. The market value of collateral will at all times exceed the principal amount of the certificate of deposit. Collateral will be monitored no less frequently than on a weekly basis.
2. Collateral will not be required with respect to the direct purchase of obligations of New York State, the United States and federal agencies, the principal and interest of which are guaranteed by the United States Government.

B. Delivery of Securities

1. Payment of funds may only be made upon receipt of collateral or other acceptable form of security, or upon the delivery of government obligations whether such obligations are purchased outright, or pursuant to a repurchase agreement. Written confirmation of delivery shall be obtained from the custodial bank.
2. Every Repurchase Agreement will make payment to the seller contingent upon the seller's delivery of obligations of the United States to the Custodial Bank designated by the school district, which shall not be the repurchase, or in the case of a book-entry transaction, when the obligations of the United States are credited to the Custodian's Federal Reserve account. The seller will not be entitled to substitute securities. Repurchase agreements shall be for periods of 30 days or less. The Custodial Bank shall confirm all transactions in writing to insure that the school district's ownership of the securities is properly reflected in the records of the Custodial Bank.

C. Written Contracts

1. Written contracts are required for certificates of deposit and custodial undertakings and Repurchase Agreements. With respect to the purchase of direct obligations of U.S., New York State, or other governmental entities in which monies may be invested, the interests of the school district will be adequately protected by conditioning payment on the physical delivery of purchased securities to the school district or custodian, or in the case of book-entry transactions, on the crediting of purchased securities to the

Custodian's Federal Reserve System account. All purchases will be confirmed promptly in writing to the school district.

2. The following written contracts are required:
 - a. Written agreements will be required for the purchase of all certificates of deposit.
 - b. A written contract will be required with the Custodial Bank(s).
 - c. Written contracts shall be required for all Repurchase Agreements. Only credit-worthy banks and primary reporting dealers shall be qualified to enter into a Repurchase Agreement with the school district.

The written contract will stipulate that only obligations of the United States may be purchased and that the school district shall make payment upon delivery of the securities or the appropriate book-entry of the purchased securities. No specific repurchase agreement will be entered into unless a master repurchase agreement has been executed between the school district and the trading partners. While the term of the master repurchase agreement may be for a reasonable length of time, a specific repurchase agreement will not exceed thirty (30) days.

D. Designation of Custodial Bank

1. The Board will designate a commercial bank or trust company authorized to do business in the State of New York to act as Custodial Bank of the school district's investments. However, securities may not be purchased through a Repurchase Agreement with the Custodial Bank.
2. When purchasing eligible securities, the seller will be required to transfer the securities to the district's Custodial Bank.

E. Selection of Financial Institutions

1. Investments in time deposits and certificates of deposit or approved municipal funds are to be made only with commercial banks or trust companies, as permitted by law.

F. Operations, Audit, and Reporting

1. The Assistant Superintendent for Business and Finance or designee will authorize the purchase and sale of all securities and execute contracts for investments and deposits on behalf of the school district. Oral directions concerning the purchase or sale of securities will be confirmed in writing. The school district will pay

for purchased securities upon the simultaneous delivery or book-entry thereof.

2. The school district will encourage the purchase and sale of securities through a competitive process involving telephone solicitation for at least three quotations.
3. The independent auditors will audit the investment proceeds of the school district for compliance with the provisions of this Investment Regulation.
4. Monthly investment reports will be furnished to the Board of Education.

Ref: Education Law §§1604-a; 1723-a; 3651; 3652
Local Finance Law §§24.00, 25.00, 165.00
General Municipal Law §§6(d); 6(j); 6(l-n, p, r); 10; 11; 39

Adoption date: February 6, 2019

RESERVE FUNDS

Reserve funds (essentially a legally authorized savings account designated for a specific purpose) are an important component in the District's financial planning for future projects, acquisitions and other lawful purposes. To this end, the District may establish and maintain reserve funds in accordance with New York State Laws, Commissioner's Regulations and the rules and/or opinions issued by the Office of the New York State Comptroller, as applicable. The District shall comply with the reporting requirements of Article 3 of the General Municipal Law of the State of New York and the Governmental Accounting Standards Board (GASB) issued GASB Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Any and all district reserve funds shall be properly established and maintained to promote the goals of creating an open, transparent and accountable use of public funds. The district may engage independent experts and professionals, including but not limited to, auditors, accountants and other financial and legal counsel, as necessary, to monitor all reserve fund activity and prepare any and all reports that the Board may require.

Periodic Review and Annual Report

The Board of Education will periodically review all reserve funds. The Assistant Superintendent for Business and Finance will also prepare and submit an annual report of all reserve funds to the Board of Education. The annual report shall include the following information for each reserve fund:

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

The Board shall utilize the information in the annual report to make necessary decisions to adequately maintain and manage the District's reserve fund balances while mindful of its role and responsibility as a fiduciary of public funds.

The Superintendent shall develop any necessary and/or appropriate regulations to implement the terms of the Board's policy.

Adoption date: February 6, 2019

AUTHORIZED SIGNATURES

The Board of Education authorizes the signature on checks issued against all accounts of the school district to be that of the District Treasurer or, in his/her absence, the Deputy Treasurer.

The Board hereby authorizes the use of check signing machines with safeguards for the school district's protection and with facsimile signatures of the Treasurer and Deputy Treasurer. Said machines shall be maintained in the exclusive and secured possession of the Treasurer and Deputy Treasurer, respectively.

The Treasurer/Deputy Treasurer shall be present and shall control the affixing of his/her signature when checks are run. He or she should maintain a log of checks signed and should verify the sequence of check numbers that are used. The signing of blank checks is expressly forbidden.

Extraclassroom activity fund checks shall be signed by both the Student Activity Accounts Treasurer and the Central Treasurer of the Extra-classroom Activities Funds.

Contracts authorized by Board resolution shall be signed by the Board President or in his/her absence the Vice-President, unless a different signatory is identified in the Board resolution. Purchase orders for goods and/or services identified in the various budget codes of the school district budget may be executed by the Purchasing Agent responsible for the procurement of such goods and/or services.

The Board authorizes the payment in advance of audit of claims for all public utility services, postage, freight and express charges, in accordance with law.

Ref: Education Law §§1720; 1724; 2523
8 NYCRR §§170.1(c)(d); 172

Adoption date: February 6, 2019

ELECTRONIC TRANSACTIONS OR WIRE TRANSFERS

The Board of Education will enter into written wire transfer security agreements for district bank accounts which will include established procedures for authenticating wire transfer orders.

Procedures will be implemented specifying who is authorized to initiate, approve, transmit, record, review and reconcile electronic transactions. At least two individuals will be involved in each transaction. Authorization and transmitting functions will be segregated and whenever possible the recording function will be delegated to a third individual.

All wire transfers must be authorized by the District Treasurer and approved by the Assistant Superintendent for Business and Finance. Dual approval controls will be established for non-routine wire transfer orders.

The Internal Auditor will periodically confirm that wire transfers have appropriate signatures, verification and authorization of proper personnel.

Adoption date: February 6, 2019

FISCAL ACCOUNTING AND REPORTING

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

Accounting and Reporting Systems

The system of accounts will conform to the Uniform System of Accounts for School Districts, as defined by the State Comptroller's Office. In addition, accounting and reporting will adhere to generally accepted governmental accounting standards. The accounting system will yield information necessary for the Board to make policy decisions and perform its oversight function.

The Board directs the Assistant Superintendent for Business and Finance to keep informed of changes in state and/or Government Accounting Standards Board (GASB) accounting requirements and implement changes, as appropriate. The Board expects that the Assistant Superintendent for Business and Finance will communicate new standards and/or requirements to the Board, as necessary, so that the Board can carry out its responsibilities.

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

The Board directs the Treasurer and/or Assistant Superintendent for Business and Finance to keep it informed of the financial status of the district through monthly cash reconciliation and budget status reports and annual fiscal reports, including periodic projections of the end of year fund balance. The Treasurer and/or Assistant Superintendent for Business and Finance should highlight any deviation in actual fiscal conditions from planned fiscal conditions and offer recommendations to the Board to remedy the situation. The Assistant Superintendent for Business and Finance will prepare and submit, through the Superintendent, to the Board and the Commissioner of Education, such reports as are prescribed by law. These shall be filed with appropriate governmental bodies as required under law or regulation. The district will cooperate with governmental agencies and research organizations as required by law for data concerning the fiscal operations of the district.

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

The Assistant Superintendent for Business & Finance, under the supervision of the Superintendent, is hereby directed to respond to all audit findings and recommendations. Such response is to include a statement of the corrective actions taken or proposed to be taken, or if action is not taken or proposed, an explanation of reasons, as well as a statement on the status of corrective actions taken on findings or recommendations contained in any previous report of examination or external audit, or any management letter for which a response was required.

The Board or its designee shall also ensure that the provisions contained in the General Municipal Law in regard to audit reports are followed.

Cross-ref: 1120, School District Records
6660, Independent/External Audit

Ref: Education Law §§1610; 1721; 2117; 2528; 2577; 2590-i
General Municipal Law §§33; 34
8 NYCRR §§155.1; 170.1; 170.2

Adoption date: February 6, 2019

FIXED ASSETS CAPITALIZATION AND INVENTORIES

The Superintendent of Schools or his/her designee shall be responsible for maintaining a continuous and accurate inventory of equipment owned by the District in accordance with "The Uniform System of Accounts for School Districts."

All supplies and equipment purchased and received by the School District shall be checked, logged, and stored through an established procedure.

The Assistant Superintendent for Business and Finance shall be responsible for accounting for general fixed assets according to the procedures outlined by the Uniform System of Accounts for School Districts and GASB Statement 34 Regulations.

These accounts will serve to:

- a. Maintain a physical inventory of assets;
- b. Establish accountability;
- c. Determine replacement costs; and
- d. Provide appropriate insurance coverage.

Fixed assets with a minimum value established by the Board that have a useful life of one (1) year or more and physical characteristics not appreciably affected by use or consumption shall be inventoried and recorded on an annual basis. Fixed assets shall include land, buildings, equipment and materials.

The Board shall establish a dollar threshold as a basis for considering which fixed assets are to be depreciated. Such threshold shall ensure that at least eighty percent (80%) of the value of all assets is reported. However, it is recommended that such threshold shall not be greater than five thousand dollars (\$5,000). A standardized depreciation method and averaging convention shall also be established for depreciation calculations.

Fixed assets acquired having a value equal to or greater than the established threshold are considered depreciable assets and shall be inventoried for the purposes of GASB 34 accounting practices and placed on a depreciation schedule according to its asset class and estimated useful life as stipulated by the New York State Comptroller's Office or the Internal Revenue Service (IRS).

Assets shall be recorded at initial cost or, if not available, at estimated initial cost; gifts of fixed assets shall be recorded at estimated fair value at the time of the gift. A property record will be maintained for each asset and will contain, where possible, the following information:

- a. Date of acquisition;
- b. Description;
- c. Cost or value;
- d. Location;
- e. Asset type;
- f. Estimated useful life;

- g. Replacement cost;
- h. Current value;
- i. Salvage value;
- j. Date and method of disposition; and
- k. Responsible official.

The Assistant Superintendent for Business and Finance shall arrange for the annual inventory and appraisal of School District property, equipment and material. Any discrepancies between an inventory and the District's property records on file should be traced and explained.

Equipment Acquired Under a Federal Government Grant

The School District shall comply with the U.S. Department of Education regulations governing the use, management requirements and disposition of any and all equipment acquired through a federal government grant. These federal Education Department General Administrative Regulations (collectively known or referred to as EDGAR) comprise parts 74 through 99 of Title 34 of the Code of Federal Regulations (CFR).

Equipment Purchased with Extra-classroom Funds

Title to all equipment acquired with extra-classroom activity funds shall reside with the District and be carried as an insurable asset on its list of insurable values. Such equipment shall be tagged as District property, but is available for exclusive use by the extra-classroom activity club acquiring the item.

Adoption date: February 6, 2019

CLAIMS AUDITOR

The Board of Education will designate and appoint a claims auditor for the district. The claims auditor shall serve at the pleasure of the Board. The claims auditor shall report directly to the Board. The claims auditor may not be a member of the Board of Education; the clerk or treasurer of the Board; the Superintendent of Schools or other official of the district responsible for business management; the person designated as purchasing agent; and/or clerical or professional personnel directly involved in accounting and purchasing functions of the district; the individual or entity responsible for the internal audit function, the independent auditor responsible for the annual external audit, and/or a close or immediate family member of an employee, officer or contractor providing services to the district. For purposes of this policy, a close family member shall be defined as a parent, sibling or nondependent child, and an immediate family member shall be defined as a spouse, spouse equivalent, or dependent (whether or not related).

The claims auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district. The auditing process should determine:

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

The claims auditor shall provide periodic written reports as may be requested by the Board.

Cross-ref: 6680, Internal Audit Function

Ref: Education Law §§1604 (35); 1709(20-a); 1724; 2509; 2526; 2554(b)
8 NYCRR §170.12(c)
Matter of Levy, 22 EDR 550 (1983)

Adoption date: February 6, 2019

INDEPENDENT/EXTERNAL AUDITS

As required by law, the school district shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. The report of such annual audit shall be presented to the Board of Education by such accountant.

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

The district shall use a competitive request for proposals (RFP) process when contracting for such annual audit. In addition, pursuant to law, no audit engagement shall be for a term longer than five consecutive years; provided, however, that the district, in its discretion, may permit an independent certified public accountant or an independent public accountant engaged under an existing contract for such services to submit a proposal in response to an RFP or to be awarded a contract to provide such services under a RFP process.

Cross-ref: 6600, Fiscal Accounting and Reporting
6690, Audit Committees

Ref: Education Law §2116-a(3)

Adoption date: February 6, 2019

EXTERNAL AUDIT GUIDANCE FOR SCHOOL DISTRICT OFFICIALS

The Five Point Plan for increasing school district financial oversight and accountability includes a provision to enhance the effectiveness of external audits by:

- Requiring CPAs to present audit results directly to school boards.
- Require a formal school district response to the management letter and a corrective action plan for any reportable conditions.
- Provide guidance on internal controls and audit testing, including specific types of testing and suggested level of detail.

The following list provides some specific examples of the audit guidance that will be helpful to school districts in working with their CPAs in order to enhance the effectiveness of the audit process and help assure school district officials that their annual independent audit is providing effective accountability. The list may be helpful to school board members and district officials as they participate in the annual financial audit process.

► Prudent use of taxpayer dollars

Goods and services are procured in a manner so as to assure the prudent and economical use of public moneys in the best interest of the taxpayers.

- A comprehensive test of cash disbursements that includes sample testing of procurement for compliance with laws, rules, regulations and policies/procedures for competitive purchasing, bidding or use of state or county contracts. Controls designed to prevent purchasing from businesses owned or controlled by officers, employees or other related parties should also be reviewed and tested. Tests of transactions are expected to include verification that goods or services were properly authorized, received by the district, charged to the proper appropriation accounts and audited prior to payment. This testing should include review of requisitions, purchase orders, receiving slips, vouchers, invoices, cancelled checks, and postings to the accounting records.
- A review of the district's policies and procedures for procuring goods and services that are not subject to competitive bidding requirements, including sample testing of cash disbursements to ensure the district complied with its procurement policies and acquired goods and services of maximum quality at the lowest possible cost under the circumstances. This test will also help assure the district's procedures guard against favoritism, fraud and corruption.

- Expense reimbursements or other payments to board members, administrators and other district personnel should be tested to verify compliance with board policies, reasonableness, appropriateness of payment, and documentation of expenses.
- Expenditures for meals and refreshments at meetings, cell phones and purchases with credit cards should be reviewed for reasonableness.
- A comprehensive test of payroll disbursements that includes verification of the existence of the employee, authorization, time worked, accuracy of rates, overtime payments and distributions to appropriate expenditure categories by tracing from time records through the payroll records to the cancelled check. Testing of accounting records should also be performed such as payroll summaries and payments of taxes and other withholdings.

► **Sound internal control structure**

A sound internal control structure is in place and internal controls are appropriately designed and operating effectively.

- A sufficient understanding of the school district's system of internal controls including the district's control environment, control activities, system for risk assessment, information and communication, and monitoring. This audit procedure should also include a documented understanding of controls over the school district's computer systems that are significant to audit objectives.
- Testing of controls deemed significant to the audit's objectives. For example: observing district personnel actually performing the control procedures in the regular course of operations; examining documents and looking for evidence of approvals, sign-offs, etc.; and replicating a control procedure to test whether it was applied correctly.
- Analytical procedures should be performed to identify unusual trends, activities or transactions. Revenue and expenditure trends should be reviewed over a number of years, and significant budget variances investigated. Control and detail records for budget, revenue, payroll, procurement, capital project and capital asset activities should be scanned for questionable trends or entries, and unusual items investigated.
- A sample of budget amendments should be checked to verify they were completed before appropriations were over-expended to verify budget control over district expenditures.
- Documentation of how the evaluation of the district's control structure and the results of the analytical reviews will affect the audit approach for testing of controls and tests of transactions. This documentation should include the auditor's consideration of the risk of fraud, illegal acts, abuse, or violations of contract/grant provisions, and the impact these risks will have on audit testing.

► **Assets are safeguarded**

School district assets are safeguarded against loss, waste and abuse.

- Verification that a current asset inventory system is in place.
- Physical inspection of assets and personal property items, especially those items most susceptible to theft and abuse (e.g. computers, televisions, video equipment).
- Verification of adequacy of insurance coverage for assets and for employees with authorized access to those assets.

PETTY CASH/PETTY CASH ACCOUNTS

A petty cash fund of not more than one hundred dollars (\$100) shall be established at each school, cafeterias, school stores, transportation office, and the district office. Payments from petty cash funds may be made for materials, supplies or services only when payment is required upon delivery. At the time of reimbursement, an itemized statement of expenditures, together with substantiating receipts, shall be submitted. Such accounts shall be authorized by Board resolution at their annual meeting. Petty cash funds shall be kept in a secure location.

The person responsible for each petty cash fund shall prepare a total of the disbursement slips on a periodic basis and submit such papers to the Assistant Superintendent for Business and Finance with a voucher requesting replenishment in a like amount.

All petty cash funds will be closed out for audit at the end of the school year and unused funds shall be returned to the depository.

Appropriate regulations shall be developed for implementation of this policy.

Cash in School Buildings

Not more than five hundred dollars (\$500), whether District or extra-classroom funds, shall be held in the vault in the Main Office of each District school building. Under no circumstances shall cash be left in classroom areas or desks. The District will not be responsible for funds left unprotected.

All funds, whether District or extra-classroom funds, shall be deposited prior to close of school each week. Only authorized personnel designated by the building administrator shall be allowed in the Main Office vault.

The district shall reimburse uses of petty cash funds up to the extent of expenditures, with appropriate documentary support and as approved by the claims auditor. Petty cash funds provided for buildings or activities that do not operate during July/August must be closed out on June 30 and reestablished by Board of Education action at the reorganizational meeting of the Board in July.

Cross-ref: 6700, Purchasing

Ref: Education Law §§1604(26); 1709(29)
8 NYCRR §170.4

Adoption date: February 6, 2019

PETTY CASH ACCOUNTS REGULATION

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

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

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

Adoption date: February 6, 2019

INTERNAL AUDIT FUNCTION

The Board of Education recognizes its responsibility to ensure sound fiscal management of the district. To this end, the Board establishes an internal audit function to carry out the following tasks:

- Develop an annual risk assessment of district fiscal operations which shall include but not be limited to:
 - a. a review of financial policies and procedures,
 - b. the testing and evaluation of district internal controls;
- An annual review and update of such risk assessment; and
- Prepare reports, at least annually or more frequently as the Board may direct, which:
 - a. analyze significant risk assessment findings,
 - b. recommend changes for strengthening controls and reducing identified risks, and
 - c. specify timeframes for implementation of such recommendations.

To fulfill this function, the district may use inter-municipal cooperative agreements, BOCES shared services, or independent contractors as long as such personnel or entities performing the internal audit function comply with the Regulations of the Commissioner and meet professional auditing standards for independence between the auditor and the district. The district may also use existing personnel to fulfill this function but only if such persons shall not have any responsibilities for other business operations of the district while performing such function.

Personnel or entities performing this function shall report directly to the Board. The district's audit committee shall assist in the oversight of this internal audit function.

Cross-ref: 6690, Audit Committee

Ref: Education Law §2116-b

Adoption date: February 6, 2019

MEDICAID COMPLIANCE

The Board of Education recognizes its obligation to put a plan and program in place to prevent or otherwise detect fraud, waste and abuse in the Medicaid program. In general, the Board expects that its officers and employees will operate with integrity and in conformance with its adopted code of ethics (policy 2160). The Board directs the Superintendent and the internal auditor to ensure that the following program elements are in place and are implemented effectively:

1. **Written procedures:** Accompanying this policy, and the cross-referenced policies listed below, are more detailed procedures and descriptions of how each element of the compliance program will be implemented. Written procedures will address how the district will accomplish the following:
 - a. **Keep informed regarding Medicaid coverage:** The Director of Pupil Personnel Services will keep abreast of services that are covered by Medicaid so that the district files compliant claims. The Board expects that district staff and/or contractors and agents will avoid filing false claims which would subject the district to civil and criminal liability.
 - b. **Prohibit use of “excluded” providers:** Ensure that the district doesn’t hire or contract with service providers who have been excluded from Medicare or the Medicaid program. The Director of Pupil Personnel Services will check the credential of the provider before the district engages their services. District employees will be required to sign an agreement that said employee will inform the Compliance Officer and district human resource administrator upon receipt of any notification or knowledge that the individual’s license has been suspended, revoked or lapsed, or if they have been excluded from participation in the Medicaid program. Upon notice by the employee, the district will take remedial steps as soon as possible. Contracts with outside providers will include provisions to address this requirement.
 - c. **Monthly review of providers:** The Director of Pupil Personnel Services will check the list of excluded providers monthly to determine if any district employees who deliver Medicaid-covered services, or if any contractors, have been added to the list or have been reinstated. If any have been excluded, it will be reported immediately to the Superintendent who will initiate remedial action.
2. **Appoint a Compliance Officer, who is an employee, vested with responsibility for the day-to-day operation of the program:** The Board will appoint a Medicaid Compliance Officer at its annual organization meeting. The role of the Compliance Officer shall be to oversee the compliance program, receive and promptly investigate reports of noncompliance and report findings as appropriate to the Medicaid Inspector General, as well as to the Board of Education and

- Superintendent. The Compliance Officer will report to the Board fraud, significant findings or patterns of noncompliance.
3. **Training and education of officers and employees:** All employees involved in Medicaid covered services, as well as those responsible for oversight, will receive annual training in accordance with state and federal requirements. Board members will also receive appropriate training so that they can fulfill their responsibilities. The district will keep appropriate records documenting the training program.
 4. **Lines of communication:** The district will work towards ensuring that its culture encourages communication among all parties involved in the Medicaid compliance program. The New York State Education Department and Health Department outlined the requirements of a disclosure mechanism that enables employees to report anonymously any practice or billing procedure that the employee deems inappropriate to the district's Compliance Officer and/or the State's Compliance Officer. The district will inform employees of this mechanism in conformance with that policy.
 5. **Disciplinary consequences for school employees:** Failure of district employees to comply with this policy, and the reporting requirements pursuant to policy 9645, may result in a range of disciplinary actions, up to and including termination, in conformance with applicable laws and collective bargaining agreements.
 6. **A system to routinely identify compliance risk areas:** Medicaid claims will be included as part of the district's risk assessment. The claims will be reviewed as part of the district's risk assessment at a minimum every two years or as directed by the Audit Committee or Board of Education. In addition, the Medicaid claims function will be tested and reviewed as part of the district's internal audit plan routinely, or as directed by the Audit Committee or Board of Education. When the internal audit reveals weaknesses, a corrective action plan will be initiated by the Superintendent.
 7. **A system for responding to compliance issues:** The district's program will include mechanisms to ensure that compliance issues are responded to appropriately as they are raised. The compliance officer, as noted in number 2 above, is responsible for ensuring that the system for receiving reports and responding appropriately is implemented.
 8. **Non-Retaliation:** The Compliance Officer and Board is charged with responsibility for enforcing district policy 9645, Disclosure of Wrongful Conduct, which protects individuals who, in good faith, report or investigate suspected cases of fraud, waste or abuse in the district's Medicaid program from retaliation or intimidation.

The Medicaid Compliance Program is part of a comprehensive effort to manage all of the district's resources and is in conformance with the Five Point Plan which was enacted by Chapter 263 of the Laws of 2005 and includes the following elements:

1. Claims Auditor – (policy 6650) – establishes that the Board will either act as claims auditor for the district, or appoint one. The claims auditor is responsible for examining, allowing or rejecting all charges, claims or demands against the district.
2. Independent External Audit – (policy 6660) – establishes that the district will obtain an annual audit of its records by an independent public accountant.
3. Internal Audit Function – (policy 6680) – establishes an internal audit function to develop an annual risk assessment and provide reports to the Board at least annually, or upon request.
4. Audit Committee – (policy 6690) – establishes the composition and charge of the audit committee. The committee shall recommend internal and external audit plans to the Board, as well as receive and review audit reports.
5. Board Member Training – (policy 2510) – Board members will be trained on their fiscal oversight, accountability and fiduciary responsibilities.

The ongoing review and implementation of these policies address Medicaid compliance, as well.

The Superintendent is responsible for developing regulations which will further detail the procedures associated with this policy. The Board will periodically review and update this policy and the associated plan.

Dissemination of Policy

The Board directs the Superintendent to ensure that this policy, as well as the cross-referenced policies, are disseminated to employees as well as those entities providing Medicaid covered services, with particular attention to those employees involved in administering the programs and services associated with Medicaid and their billing.

Cross-ref: 2160, School Board Officer and Employee Code of Ethics
 2210, Board Organizational Meeting
 2520, Board Member Training
 6650, Claims Auditor
 6660, Independent External Audit
 6680, Internal Audit Function
 6690, Audit Committee
 9645, Disclosure of Wrongful Conduct
 9700, Professional Development

Ref: False Claims Act, 31 U.S.C. §3729, et seq.
 State Finance Law §§187 et seq. (New York False Claims Act)
 Social Services Law §§145-b (False Statements); 145-c (Sanctions);
 363-d (Provider Compliance Program)
 Labor Law §740 (Prohibits Retaliation)
 18 NYCRR §§521.1 et seq. (Provider Compliance Program regulations)

Adoption date: February 6, 2019

AUDIT COMMITTEE

The Board of Education will designate and appoint an Audit Committee for purposes of overseeing and carrying out the Board's audit policies and the performance of related duties and responsibilities. The district's Audit Committee shall be comprised of at least three members. At least three members shall be appointed to serve on the committee on an annual basis. Employees of the school district are prohibited from serving on the committee.

The Audit Committee shall:

1. Recommend internal and external audit plans to the Board, specifying the areas of District operations to be reviewed for compliance with legal and regulatory requirements, operating efficiency and effectiveness;
2. Receive and review the resulting audit reports; and propose recommendations to the Board for action as may be necessary and appropriate;
3. Receive and review the report of the external auditor on any findings commented on during the annual audit report, and the management response thereto, and propose recommendations to the Board for action as may be necessary and appropriate;
4. Oversee the selection of the internal auditor and the external auditor, pursuant to the relevant Board policies, and make recommendations to the Board for appointment to said positions; and
5. Perform any other responsibilities outlined by the Board and/or as listed in the District's Audit Committee Charter (see attached exhibit, 6690-E).

The audit committee may conduct an executive session in accordance with law and Commissioner's regulation. Any member of the board of education who is not a member of the audit committee may be allowed to attend an executive session if authorized by a resolution of the board of education.

It is not the intent of the Board of Education that the Audit Committee participate in or be responsible for the day to day operations of the school district or in the decisions that are the responsibility of the Superintendent of Schools or Assistant Superintendent for Business, or the other district administrators.

Ref: Education Law §2116-c
8 NYCRR §170.12 (d)

Adoption date: February 6, 2019

PURCHASING

The Board of Education views purchasing as serving the educational program by providing necessary supplies, equipment and related services. Purchasing will be centralized in the business office under the general supervision of the Purchasing Agent designated by the Board.

It is the goal of the Board to purchase competitively, without prejudice or favoritism, and to seek the maximum educational value for every dollar expended. Competitive bids or quotations shall be solicited in connection with purchases pursuant to law. The General Municipal Law requires that purchase contracts for materials, equipment and supplies involving an estimated annual expenditure exceeding \$20,000 and public work contracts involving an expenditure of more than \$35,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Purchases of the same commodity cannot be artificially divided for the purpose of avoiding the threshold. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether a particular item must be bid.

The district's purchasing activity will strive to meet the following objectives:

1. to effectively supply all administrative units in the school system with needed materials, supplies, and contracted services;
2. to obtain materials, supplies and contracted services at the lowest prices possible consistent with the quality and standards needed as determined by the Purchasing Agent in conformance with state law and regulation and in cooperation with the requisitioning authority. The educational and physical welfare of the students is the foremost consideration in making any purchase;
3. to ensure that all purchases fall within the framework of budgetary limitations and that they are consistent with the educational goals and programs of the district;
4. to maintain an appropriate and comprehensive accounting and reporting system to record and document all purchasing transactions; and
5. to ensure, through the use of proper internal controls, that loss and/or diversion of district property is prevented.

Opportunities shall be provided to all responsible suppliers to do business with the school district. Suppliers whose place of business is situated within the district may be given preferential consideration only when bids or quotations on an item or service are identical as to price, quality and other factors.

Where permitted by law, purchases may be made through available cooperative BOCES bids, or by "piggybacking" onto contracts of the United States or agencies thereof or the federal General Services Administration (GSA), the New York State Office of General Services (OGS), departments or agencies

of New York State, any New York State county, or any state or any county or political subdivision or district therein, whenever such purchases are in the best interests of the district or will result in cost savings to the district. In addition, the district will make purchases from correctional institutions and severely disabled persons through charitable or non-profit-making agencies, as provided by law.

It is the district's responsibility to review each "piggybacking" contract corresponding to a proposed purchase, upon the advice of counsel as necessary, to determine whether the original contract does not conflict with state law or regulation, and meets the following requirements:

1. The contract must have been let by the United States, or any agency thereof, any state, or any other political subdivision or district therein;
2. The contract must have been made available for use by other governmental entities; including New York State local governments;
3. The contract must have been let to the lowest responsible bidder or on the basis of best value, in a manner consistent with General Municipal Law §103. Those main elements are: (a) public solicitation of bids or offers; (b) secure or confidential bids or offers; (c) use of a common standard for bidders or offers to compete fairly; and (d) awarded to the lowest responsible bidder, or responsible offeror of best value, which optimizes quality, cost and efficiency.

In accordance with law, the district shall give a preference in the purchase of instructional materials to vendors who agree to provide materials in alternative formats. The term "alternative format" shall mean any medium or format for the presentation of instructional materials, other than a traditional print textbook, that is needed as an accommodation for a disabled student enrolled in the district (or program of a BOCES), including but not limited to Braille, large print, open and closed captioned, audio, or an electronic file in a format compatible with alternative format conversion software that is appropriate to meet the needs of the individual student.

The Board is also aware of the need to reduce exposure of students and staff to potentially harmful chemicals and substances used in cleaning and maintenance. In accordance with law, regulation and guidelines set forth by the Office of General Services (OGS), the district will purchase and utilize environmentally sensitive cleaning and maintenance products in its facilities whenever feasible. Cleansers purchased must, first and foremost, be effective so that the district may continue to purchase non-green products as necessary. Environmentally sensitive cleaning and maintenance products will be procured in accordance with standard purchasing procedures as outlined in this policy and regulation.

In order to ensure that the district avails itself of advantageous purchasing opportunities, the Board authorizes the Purchasing Agent to represent the district in applying for federal programs designed to discount prices for goods and services. Specifically, the Purchasing Agent will abide by the rules and

regulations associated with applying for telecommunications service discounts through the Universal Service Fund (E-Rate), in addition to complying with the local purchasing policies set forth by the Board. As with all purchasing activity, appropriate documentation of the application and purchase through any federal program will be maintained by the business office.

Competitive Bidding

Purchase contracts and public works contracts subject to competitive bidding will be awarded to the lowest responsible bidder, however, the Board authorizes that purchase contracts may be awarded on the basis of best value, as defined in State Finance Law §163. Other exceptions to competitive bidding are outlined below.

In addition, the Board authorizes the receipt of sealed bids for purchase contracts in electronic format, pursuant to the provisions of General Municipal Law §103(1) which addresses proper documentation, authentication, security, and confidentiality of electronic bids.

The district shall comply with the requirements of General Municipal Law §103-g, which prohibits, with few exceptions, competitive bidding contracts with entities that invest significantly in the Iranian energy sector, as outlined in the accompanying regulation.

Exceptions to Competitive Bidding

Competitive bidding, even if the dollar value of the purchase meets the threshold established above, is not required in the following circumstances:

1. emergencies where time is a crucial factor;
2. procurements for which there is no possibility of competition (sole source items);
3. professional services that require special skill or training (see policy 6741 for guidance on purchasing professional services);
4. purchases such as surplus or second-hand items from governmental entities, certain food and milk items, or goods and services from municipal hospitals ; or
5. where the district is purchasing through (or is “piggybacking” onto) the contract of another governmental entity, where the original contract complies with the requirements of New York State law for competitive bidding.

Purchasing when Competitive Bidding Not Required

Goods and services which are not required by law to be procured by the district through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies, in the best interests of the taxpayers, to facilitate the acquisition of goods and services of maximum quality

at the lowest possible cost under the circumstances, and to guard against favoritism, improvidence, extravagance, fraud and corruption.

Alternative proposals or quotations will be secured by requests for proposals, written or verbal quotations or any other appropriate method of procurement, except as permitted by state law for procurements:

1. under a county contract;
2. under a state contract;
3. under a federal contract;
4. under a contract of another political subdivision;
5. of articles manufactured in state correctional institutions; or
6. from agencies for the blind and severely disabled.

“Piggybacking” onto the contract of other governmental agencies is permitted where the original contract is in conformance with the goals of this section.

The district will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the district and otherwise furthers the purposes of section 104-b of the General Municipal Law.

General Purchasing Provisions

The Superintendent of Schools, with the assistance of the Purchasing Agent, shall be responsible for the establishment and implementation of the procedures and standard forms for use in all purchasing and related activities in the district. Such procedures shall comply with all applicable laws and regulations of the state and the Commissioner of Education.

No Board member, officer or employee of the school district shall have an interest in any contract entered into by the Board or the district, as provided in Article 18 of the General Municipal Law.

Comments will be solicited from those administrators involved in the procurement process before enactment of the district’s policies regarding purchasing and from time to time thereafter. The policies must then be adopted by Board resolution. All district policies regarding the procurement processes will be reviewed by the Board at least annually.

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

Cross-ref: 6710, Purchasing Authority
6741, Contracting for Professional Services

Ref: Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (Public Law 111-195)
Education Law §§305(14); 409-i; 1604(29-a); 1709(4-a), (9), (14), (22); 2503(7-a); 2554(7-a)
General Municipal Law §§102; 103; 103-g; 104; 104-b; 109-a; 800 et seq.
State Finance Law §§97-g(3), (4), (5); 163; 163-b; 165-a
County Law §408-a(2)
8 NYCRR Part 114

Adoption date: February 6, 2019 April 4, 2018

PURCHASING REGULATION

The following sets forth the procedures for the procurement of goods and services by the district:

I. Definitions

Best value: optimizing quality, cost and efficiency. The basis for best value shall reflect, whenever possible, objective and quantifiable analysis, and may also take into consideration small businesses or certified minority- or women-owned businesses as defined in State Finance Law §163.

Purchase Contract: a contract involving the acquisition of commodities, materials, supplies, services or equipment

Public Work Contract: a contract involving labor or both materials and labor for a project such as construction

II. General Municipal Law

The General Municipal Law requires that purchase contracts for services, materials, equipment and supplies involving an estimated annual expenditure exceeding \$20,000 and public work contracts involving an expenditure of more than \$35,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether a particular item must be bid.

III. Competitive Bidding Required

A. Method of Determining Whether Procurement is Subject to Competitive Bidding

1. The district will first determine if the proposed procurement is a purchase contract or a contract for public work.
2. If the procurement is either a purchase contract or a contract for public work, the district will then determine whether the amount of the procurement is above the applicable monetary threshold as set forth above.
3. The district will also determine whether any exceptions to the competitive bidding requirements (as set forth below) exist.
4. All advertised bids shall include the following statement required by General Municipal Law 103-g: "By submission of this bid, each bidder and each person signing on behalf

of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to paragraph (b) of subdivision 3 of section 165-a of the state finance law.”

B. Contract Combining Professional Services and Purchase

In the event that a contract combines the provision of professional services and a purchase, the district, in determining the appropriate monetary threshold criteria to apply to the contract, will determine whether the professional service or the purchase is the predominant part of the transaction.

C. Opening and Recording Bids; Awarding Contracts

The Purchasing Agent will be authorized to open and record bids. Contracts will be awarded to the lowest responsible bidder or a purchase contract bid of best value (as recommended by the Purchasing Agent), who has furnished the required security after responding to an advertisement for sealed bids.

In order to be considered a responsible bidder, entities must certify that they are not on the list created and maintained by the State Office of General Services cataloging significant investment in the Iranian energy sector. Such statement may be submitted electronically pursuant to General Municipal Law §103(1). Entities that cannot make this certification may only be awarded the bid if:

1. The entity’s investment activities in Iran were made before April 12, 2012; the investment activities in Iran have not been expanded or renewed after that date; and the entity has adopted, publicized, and is implementing a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran; or
2. The district makes a determination, in writing, that the goods or services are necessary for the district to perform its functions and that, absent such an exemption, the district would be unable to obtain the goods or services for which the contract is offered.

D. Documentation of Competitive Bids

The district will maintain proper written documentation which will set forth the method in which it determined whether the procurement is a purchase or a public work contract.

E. Purchase of Instructional Materials

In accordance with Education Law the district shall give a preference in the purchase of instructional materials to vendors who agree to provide materials in alternative formats (i.e., any medium or format for the presentation of instructional materials, other than a traditional print textbook, that is needed as a accommodation for a disabled student enrolled in the district, including but not limited to Braille, large print, open and closed captioned, audio or an electronic file in an approved format).

The district will establish and follow a plan to ensure that every student with a disability who needs his or her instructional materials in an alternative format will receive those materials at the same time that they are available to non-disabled students.

F. Leases of Personal Property

In addition to the above-mentioned competitive bidding requirements, section 1725 of the Education Law requires that the district will be subject to competitive bidding requirements for purchase contracts when it enters into a lease of personal property.

Documentation: The district will maintain written documentation such as quotes, cost-benefit analysis of leasing versus purchasing, etc.

G. Environmentally-Sensitive Cleaning and Maintenance Products

The district will purchase and utilize environmentally sensitive cleaning and maintenance products whenever feasible. The purchasing agent will consult with the Green Guidelines provided by the Office of General Services.

Any legal issues regarding the applicability of competitive bidding requirements will be presented to the school attorney for review.

IV. Exceptions to Competitive Bidding Requirements

The district will not be subject to competitive bidding requirements when the Board of Education, in its discretion, determines that one of the following situations exists:

1. Emergency situations where:
 - a. the situation arises out of an accident or unforeseen occurrence or condition;

- b. a district building, property, or the life, health, or safety of an individual on district property is affected; or
- c. the situation requires immediate action which cannot await competitive bidding.

However, when the Board passes a resolution that an emergency situation exists, the district will make purchases at the lowest possible costs, seeking competition by informal solicitation of quotes or otherwise, to the extent practicable under the circumstances.

Documentation: The district will maintain records of verbal (or written) quotes, as appropriate;

- 2. When the district purchases surplus or second-hand supplies, materials or equipment from the federal or state governments or from any other political subdivision or public benefit corporation within the state.

Documentation: The district will maintain market price comparisons (verbal or written quotes) and the name of the government entity;

- 3. When the Board separately purchases eggs, livestock, fish and dairy products (other than milk), juice, grains and species of fresh fruits and vegetables directly from New York State producers or growers or associations of producers and growers, subject to the requirements of General Municipal Law §103(9) and Commissioner's Regulations §114.3.

Documentation: The district will maintain documentation consistent with section 114.3 of the Regulations of the Commissioner of Education;

- 4. When the Board separately purchases milk directly from licensed milk processors employing less than forty (40) people. The amount expended in any fiscal year by the district may not exceed an amount equal to twenty-five cents multiplied by the number of days in the school year multiplied by the total enrollment of the district or exceed the current market price.

Documentation: The district will maintain documentation consistent with section 114.4 of the Regulations of the Commissioner of Education;

- 5. When the district purchases goods, supplies and services from municipal hospitals under joint contracts and arrangements entered into pursuant to section 2803-a of the Public Health Law.

Documentation: The district will maintain the legal authorization, Board authorization and market price comparisons;

6. When there is only one possible source from which to procure goods or services required in the public interest.

Documentation: The district will maintain written documentation of the unique benefits of the item or service purchased as compared to other items or services available in the marketplace; that no other item or service provides substantially equivalent or similar benefits; and that, considering the benefits received, the cost of the item or service is reasonable, when compared to conventional methods. In addition, the documentation will provide that there is no possibility of competition for the procurement of the goods.

7. When the district purchases professional services that require special skill or training, such as but not limited to, audit, medical, legal or insurance services, or property appraisals.

Documentation: The district will keep proper documentation in accordance with policy 6741; or

8. When the district purchases through the contracts of (or “piggybacks” onto) other governmental entities, as authorized by law, for certain goods and services permitted by law. Factors relevant to the decision to “piggyback” may include cost, staff time, delivery arrangements, quality of goods and services, and suitability of such goods and services to the district’s needs.

Documentation: The district will keep documentation indicating why “piggybacking” is in the best interests of the district, copies of the original contract, and that the originating contract was let in a manner consistent with applicable competitive bidding requirements.

V. Quotes When Competitive Bidding Not Required

Goods and services which are not required by law to be procured by the district through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies in the best interests of the taxpayers. Alternative proposals or quotations will be secured by requests for proposals, written or verbal quotations or any other appropriate method of procurement, as set forth below.

A. Methods of Documentation

1. Verbal Quotations: the telephone log or other record will set forth, at a minimum, the date, item or service desired, price quoted, name of vendor, name of vendor's representative;
2. Written Quotations: vendors will provide, at a minimum, the date, description of the item or details of service to be provided, price quoted, name of contact. For example, with regard to insurance, the district will maintain documentation that will include bid advertisements, specifications and the awarding resolution. Alternatively, written or verbal quotation forms will serve as documentation if formal bidding is not required.
3. Requests for Proposals: the district will utilize RFP's to engage professional services providers in accordance with policy 6741.

B. Purchases/Public Work: Methods of Competition to be Used for Non-Bid Procurements; Documentation to be Maintained

The district will require the following methods of competition be used and sources of documentation maintained when soliciting non-bid procurements in the most cost-effective manner possible:

1. Purchase Contracts up to \$20,000
 - a. Contracts from \$100 to \$5,000: Verbal quotes
Documentation will include notations of verbal quotes.
 - b. Contracts in excess of \$5,000 to \$20,000: Written quotes
2. Public Work Contracts up to \$35,000
 - a. Contracts from \$1,000 to \$5,000: Verbal quotes
Documentation will include notations of verbal quotes.
 - b. Contracts in excess of \$5,000 to \$35,000: Written quotes

VI. Quotes Not Required When Competitive Bidding Not Required

The district will not be required to secure alternative proposals or quotations for those procurements as permitted by state law:

1. under a county contract;
2. under a state contract;
3. under a federal contract;
4. under a contract of another political subdivision;
5. of articles manufactured in state correctional institutions; or

6. from agencies for the blind and severely disabled.

“Piggybacking” onto the contract of other governmental agencies is permitted where the original contract is in conformance with the goals of the district’s policy and regulation for purchasing when competitive bidding is not required.

VII. Procurements from Other than the “Lowest Responsible Dollar Offeror”

The district will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the district and otherwise furthers the purposes of section 104-b of the General Municipal Law.

VIII. Internal Control

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

Comments will be solicited from those administrators involved in the procurement process before enactment of the district’s regulations regarding purchasing and from time to time thereafter. The regulations must then be adopted by Board resolution. All district regulations regarding the procurement processes will be reviewed by the Board at least annually.

The unintentional failure to fully comply with the provisions of section 104-b of the General Municipal Law or the district’s regulations regarding procurement will not be grounds to void action taken or give rise to a cause of action against the district or any officer or employee of the district.

Adoption date: April 4, 2018
Readopted: February 6, 2019

PURCHASING AUTHORITY

The Board of Education designates the Assistant Superintendent for Business and Finance as Purchasing Agent for the school district. The Board shall formally designate the individual named as purchasing agent at the annual organizational meeting, which will be recorded in the minutes of that meeting. If the individual so named becomes unable to fulfill the duties during the course of the year, the Board will designate another purchasing agent at the next Board meeting. The Purchasing Agent will be responsible for administering all purchasing activities and ensuring the quality and quantity of purchases made by the district.

All purchases shall be made through the Purchasing Agent.

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

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

Cross-ref: 2210, Board Organizational Meeting
6700, Purchasing

Ref: Education Law §1709(20-a)
Gen. Mun. Law §104-b(2)(f)

Adoption date: February 6, 2019

PURCHASING PROCEDURES

Only through the use of efficient purchasing procedures can the school district ensure that needed goods and services are acquired in the most economical manner. The Board of Education directs the Superintendent of Schools and the Purchasing Agent to develop administrative regulations on how purchasing is to be done in the district.

All purchasing is to be done by the Purchasing Agent on an official pre-pressed, pre-numbered purchase order. Checks are always to be voided manually and retained for audit.

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

Cross-ref: 6700, Purchasing
 6720, Bidding Requirements

Ref: Office of the State Comptroller-Financial Management Guide

Adoption date: February 6, 2019

PURCHASING PROCEDURES REGULATION

The purchasing of material, equipment, or supplies shall be governed by the following list of functions.

	<u>Function</u>	<u>Performed by</u>
A.	Requisition	Initiated by user Sent to proper official for approval Copy retained by school
B.	Specifications	Prepared in detail by Purchasing Department after consultation with requisitioner and made available to prospective contractors or vendors.
C.	Bids or Quotations	Checked and tabulated by Purchasing Department and after review with the requisitioner recommendations made to Board of Education on formal bids.
D.	Contract or Purchase	Contracts signed by designated board officials; orders signed by Purchasing Agent Order.
E.	Follow-Up	By Purchasing Department
F.	Receipt of Goods	Person other than requisitioner signs receiving copy of Purchase Order and forwards same to Purchasing Department indicating the quantity and quality of materials or services which have been received and are satisfactory.
G.	Invoice	Checked for price and quantity by Purchasing Department.
H.	Invoice Approved	By officer giving rise to the claim and auditor after receipt of goods is acknowledged by requisitioner

Adoption date: February 6, 2019

CONTRACTING FOR PROFESSIONAL SERVICES

The Board of Education will make certain that professional services are secured in a manner that protects the integrity of the process, ensures the prudent use of taxpayer dollars and provides a high quality standard of service, in accordance with law and regulation. Professional services are defined as services requiring special skill and/or training, such as legal services, medical services, auditing services, property appraisals or insurance.

Purchasing professional services does not require competitive bidding. The Board directs the Assistant Superintendent for Business and Finance to take measures to ensure that a highly qualified professional is secured through the prudent and economical use of public money, which may include:

1. reviewing trade journals;
2. checking professional listings; and/or
3. inquiring of other districts or other appropriate sources.

The designated district staff will prepare a comprehensive written request for proposals (RFP), which will contain critical details of the services sought. The RFP will specify that the proposal include the structure of the relationship between the district and the provider, including, if applicable, the terms of the retainer, the hourly fees and other associated costs.

In reviewing the RFPs, the district will consider, at a minimum, the following factors:

1. the suitability of the individual/firm for the district's needs;
2. the special knowledge or expertise of the individual/firm;
3. the credentials and applicable certifications of the individual/firm;
4. the quality of the service provided by the individual/firm;
5. cost;
6. the staffing available from the firm or the time available from the individual;

The district will periodically, but not less frequently than every three years, issue professional service RFPs and may conduct interviews as part of the RFP process. The written proposals submitted by applicants shall be maintained for at least six years.

The Superintendent, after a thorough review of the proposals, in consultation with the Assistant Superintendent for Business and Finance will recommend the professional service provider best suited to the district to the Board of Education for its approval.

Regardless of when during the year the professional service provider was engaged by the Board, at the annual organizational meeting the Board will appoint the attorney, physician, external auditor, or other professional, as applicable. Professional service providers selected and appointed in this manner will not be considered employees of the district.

The Superintendent is charged with developing administrative procedures to implement this policy.

Cross-ref: 2210, Board Annual Organizational Meeting
9500, Compensation and Benefits

Ref: General Municipal Law § 104-b
2 NYCRR §§ 315.2, 315.3
Trane Co. v Broome County, 76 A.D.2d 1015
Appeal of Lombardo, 38 Educ. Dept. Rep. 730
Opn. St. Comp. 92-33

Adoption date: February 6, 2019

PAYROLL PROCEDURES

The Board of Education recognizes the importance of the payroll function to the effective administration of the district. The Board is also aware that this is an area at risk of fraud and abuse. The Board directs the Superintendent to establish procedures to reasonably ensure the accuracy and integrity of the payroll system.

A duly certified payroll is one that has been examined and approved by the Superintendent of Schools, or in his/her absence, the Assistant Superintendent for Business and Finance. It shall be the responsibility of the Assistant Superintendent for Business and Finance and his/her staff to prepare all payrolls.

The Superintendent will initiate a periodic test to verify the accuracy and appropriateness of the district payroll. This test shall be conducted by the Personnel Assistant. The test shall confirm that individuals listed on the payroll are currently employed by the district, and that the title, hours worked, and wages listed are correct. The test shall also confirm that individuals listed as employees are employees and not independent contractors. (The procedure for determining employment status is outlined in policy 9500, Compensation and Benefits.) The Superintendent will evaluate the results of the test and determine if improvements need to be made.

Payroll procedures will also be reviewed periodically by the internal auditor. The internal auditor will report findings and recommendations to the Board. It is the intention of the Board to take reasonable and necessary steps to safeguard the district's payroll.

Cross-ref: 6741, Contracting for Professional Services
9500, Compensation and Benefits

Ref: Education Law Article 11; §§1604; 1719; 1720; 2116-a
Retirement and Social Security Law §34
2 NYCRR §§315.2; 315.3

Adoption date: February 6, 2019

EXPENSE REIMBURSEMENT

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

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

The Board President, shall determine and approve which meetings and conferences may be attended by Board members and the Superintendent of Schools.

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

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

Regulations concerning expense reimbursement shall be attached to this policy and shall be reviewed annually and revised as appropriate.

Ref: Education Law §§1604(27); 1709(30); 1804; 2118; 3023; 3028
General Municipal Law §77-b

Adoption date: February 6, 2019

EXPENSE REIMBURSEMENT REGULATION

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

Transportation

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

Lodging

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

Personal Expenses

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

Adoption date: February 6, 2019

DISPOSAL OF DISTRICT PROPERTY

Building administrators and support staff supervisors are responsible for identifying obsolete or surplus equipment and supplies within their area(s) of responsibility. Each year, a determination shall be made of which equipment, supplies and/or materials are obsolete and cannot be salvaged or utilized effectively or economically by the school district. Such equipment, supplies, or materials shall be sold through bid procedures, if possible, for the highest possible price.

The Assistant Superintendent for Business and Finance shall be authorized to dispose of obsolete or surplus equipment and supplies in the following manner:

1. reassign the items, as needed, to other locations within the school district;
2. centralize the storage of items of potential usefulness; and/or
3. discard or sell as surplus those items determined to be of no further use or worthless.

Prior to reassigning, storing, discarding or selling any equipment or supplies (including computer hardware and software), the district shall ensure that all district-related data and information is permanently and completely removed. If such data or information is of a sensitive, personal or confidential nature, and cannot be permanently and completely removed prior to discarding or selling, the equipment or supplies shall be destroyed, and if reassigned or stored, the district shall note that district data or information has not been permanently and completely removed. The district shall also ensure that all district-related data and information is permanently and completely removed from equipment that is leased from a third party, prior to returning the equipment. The district shall work with the third party provider to ensure that district data and information is able to be permanently and completely removed from the equipment.

Following approval by the Board of Education, items may be sold in the following manner:

1. offer to sell the items to local municipalities or local non-profit organizations;
sell items at a public sale or on a Board-approved public online auction site. In the event of a public sale, notice of availability of such equipment, supplies and materials and requests for bids shall be disseminated through announcements in local newspapers and such other appropriate means. The general public, as well as staff members who are not Board members, officers, or involved in the purchasing function, shall be eligible to bid on the equipment, supplies and/or materials; and
2. sell remaining items as scrap for the best obtainable amount or discard in the safest, least expensive manner.

Ref: General Municipal Law §§51; 800 et seq.
Ross v. Wilson, 308 NY 605 (1955)
Matter of Baker, 14 EDR 5 (1974)
Op. St. Compt. 58-120

Adoption date: February 6, 2019