

POLICY

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Non-Instructional/Business
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SUBJECT: DISTRICT INVESTMENTS

1. SCOPE

This investment policy applies to all moneys and other financial resources available for investment on its own behalf or on behalf of any other entity or individual.

1. OBJECTIVES

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

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

3. DELEGATION OF AUTHORITY

The governing board's responsibility for administration of the investment program is delegated to the treasurer who shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on a data base or records incorporating description and amounts of investments, transaction dates, and other relevant information and regulate the activities of subordinate employees.

4. PRUDENCE

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the School District to govern effectively.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

All participants involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

5. DIVERSIFICATION

It is the policy of the School District to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling.

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SUBJECT: DISTRICT INVESTMENTS (Cont'd.)

6. INTERNAL CONTROLS

It is the policy of the School District for all moneys collected by any officer or employee of the government to transfer those funds to the treasurer within five business days of deposit, or within the time period specified in law, whichever is shorter.

The treasurer is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulations.

7. DESIGNATION OF DEPOSITARIES

The banks and trust companies authorized for the deposit of monies up to the maximum amounts are:

<u>Depository Name</u>	<u>Maximum Amount</u>	<u>Officer</u>
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8. COLLATERALIZING OF DEPOSITS

In accordance with the provisions of General Municipal Law, § 10, all deposits of School District, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured by at least one of the following:

- a. By a pledge of "eligible securities" with an aggregate "market value" as provided by GML § 10.
- b. i. By an eligible "irrevocable letter of credit" issued by a qualified bank other than the bank with the deposits in favor of the government for a term not to exceed 90 days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short term debt obligations are rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization or by a bank that is in compliance with applicable federal minimum risk based capital requirements, or

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- ii. In lieu of or in addition to the deposit of eligible securities, the officers making a deposit may, in the case of an irrevocable letter of credit issued in favor of the local government by a federal home loan bank whose commercial paper and other unsecured short-term debt obligations are rated in the highest rating category by at least one nationally recognized statistical rating organization, accept such letter of credit payable to such local government as security for the payment of one hundred percent of the aggregate amount of public deposits from such officers and the agreed upon interest, if any.
- c. By an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.

9. SAFEKEEPING AND COLLATERALIZATION

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

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

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

SUBJECT: DISTRICT INVESTMENTS (Cont'd.)**10. PERMITTED INVESTMENTS**

As authorized by General Municipal Law § 11, the School District authorizes the treasurer to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- Special time deposit accounts;
- Certificates of deposit;
- Obligations of the United States of America;
- Obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America;
- Obligations of the State of New York;
- Obligations issued pursuant to LFL § 24.00 or 25.00 (with approval of the State Comptroller) by any municipality, school district or district corporation other than the School District;
- Obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies where the general State statutes governing such entities or whose specific enabling legislation authorizes such investments.
- Certificates of Participation (COPs) issued pursuant to GML § 109 b. Obligations of this School District, but only with any moneys in a reserve fund
- Obligations of this School District, but only with any moneys in a reserve fund established pursuant to GML §§ 6 c, 6 d, 6 e, 6 g, 6 h, 6 j, 6 k, 6 m, or 6 n.

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

11. AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

The School District shall maintain a list of financial institutions and dealers approved for investment purposes and establish appropriate limits to the amount of investments which can be made with each financial institution or dealer. All financial institutions with which the School District conducts business must be credit worthy. Banks shall provide their most recent

Consolidated Report of Condition (Call Report) at the request of the School District. Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The treasurer is responsible for evaluating the financial position and maintaining a listing of proposed depositaries, trading partners and custodians. Such listing shall be evaluated at least annually.

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SUBJECT: DISTRICT INVESTMENTS (Cont'd.)

12. PURCHASE OF INVESTMENTS

The treasurer is authorized to contract for the purchase of investments:

- a. Directly, including through a repurchase agreement, from an authorized trading partner.
- b. By participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the General Municipal Law where such program meets all the requirements set forth in the Office of the State Comptroller Opinion No. 88-46, and the specific program has been authorized by the governing board.
- c. By utilizing an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the governing board.

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

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

13. REPURCHASE AGREEMENTS

Repurchase agreements are authorized subject to the following restrictions:

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

Adopted: 8/9/04

Revised: 08/24/09

Revised: 06/22/2015

Revised/Replaced 03/27/2019

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SUBJECT: PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS

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.

Real Property Tax Law Section 467

Adopted: 8/9/04

SUBJECT: SALE AND DISPOSAL OF SCHOOL DISTRICT PROPERTY

Building Principals and Supervisors or designee are responsible for identifying obsolete or surplus equipment and supplies within their area(s) of responsibility. Such equipment, supplies, or materials shall be sold through bid procedures, if possible, for the highest price. The Superintendent 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; or
3. discard or sell as surplus those items determined to be of no further use or worthless.

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;
2. sell items at a public sale, public auction, or auction service. In the event of a public auction or 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. Items shall be offered for sale to the general public except that no Board member, Officer or School District Employee, or anyone in the immediate family of the above-listed persons, shall be eligible to purchase the equipment, supplies or materials;
3. give such items to a municipality or municipal corporation; and
4. sell remaining items as scrap for the best price or discard in the safest, least expensive manner.
5. all items offered for sale or donated according to this policy shall be sold “as is” and potential buyers shall be notified that all sales and gifts of District property are “as is”.
6. all items approved for sale by the Board of Education should include an upset price approved by the Board, which is the lowest price that the Board of Education will accept for a particular item.

Adopted: 8/9/04

Revised/Replaced: 08/21/2019

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SUBJECT: EXPENDITURES OF SCHOOL DISTRICT FUNDS

The Board of Education authorizes the Purchasing Agent to expend school funds as appropriated by approved operational and capital budgets, and by the adoption of special resolutions. He/she will make expenditures in accordance with applicable law and in a manner that will achieve the maximum benefit from each dollar expended.

All claims shall be properly confirmed and verified before payment.

Complete records of all expenditures shall be maintained for future analysis and reporting within the time frame required by the Records Disposition Law or regulation.

Education Law Section 1720

Adopted: 8/9/04

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SUBJECT: BUDGET TRANSFERS

Within monetary limits as established by the Board, the Superintendent is authorized to transfer funds within the budget. Whenever changes are made, they are to be incorporated in the next Board agenda for information only.

8 New York Code of Rules and Regulations
(NYCRR) Section 170.2(l)
Education Law Section 1718

Adopted: 8/9/04

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SUBJECT: 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 that are legally authorized and incurred while transacting school related activities.

Only expenses necessary to the purpose of the district related activity shall be reimbursable. Transportation costs such as taxis are allowable only for essential transportation. District employees or officials have access to school vehicles for school related transportation. If no school vehicle is available, a gas card may be issued. Any other reimbursements shall be made in accordance with the reimbursement policy. Tax exemption certificates shall be issued by the District and utilized as appropriate. Sales tax incurred due to failure to procure a tax exemption certificate shall be the responsibility of the individual and not reimbursed by the district.

- The Board of Education shall determine and approve which meetings and conferences may be attended by Board members.
- The Superintendent or his/her designee shall determine, 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 submit the same to the Business Manager.
- Regulations concerning expense reimbursement shall be attached to this policy and shall be reviewed and revised as appropriate.

Ref: Education Law 1604(27); 1709(300); 1804; 2118; 3023; 3028
General Municipal Law 77-b
BOE Policy 2320

Adopted: 1/9/06
Revised: September, 2007
Revised: 03/27/2019

SUBJECT: PURCHASING: COMPETITIVE BIDDING AND OFFERING

Except as otherwise provided by law, all contracts for public work involving an expenditure of more than thirty-five thousand dollars (\$35,000) and all purchase contracts involving an expenditure of more than twenty thousand dollars (\$20,000) shall be awarded by the District to the lowest responsible bidder furnishing the required security after advertisement for sealed bids. However, the District may, in its discretion, award purchase contracts on the basis of "best value" to a responsive and responsible bidder or offerer, provided the Board of Education has authorized such action by rule, regulation or resolution adopted at a public meeting.

No bid or offer shall be accepted that does not conform to specifications furnished unless specifications are waived by Board action. The District may, in its discretion, reject all bids or offers and readvertise for new bids or offers in a manner consistent with New York State law.

All contracts requiring public advertising and competitive bidding or offering will be awarded by resolution of the Board.

Except as authorized by law, no Board member or employee of the School District shall have an interest in any contract entered into by the School District.

Standardization

Upon the adoption of a standardization resolution by a vote of at least three-fifths (3/5) of all Board members, purchase contracts for a particular type or kind of equipment, materials or supplies of more than twenty thousand dollars (\$20,000) may be awarded by the Board to the lowest responsible bidder or offerer furnishing the required security after advertisement for sealed bids in the manner provided in law. Such resolution must state that, for reasons of efficiency or economy, there is a need for standardization and must contain a full explanation of those reasons. Upon the adoption of a valid standardization resolution, the District may provide in its specifications for a particular make or brand to the exclusion of others.

"Piggybacking" Exception to Competitive Bidding

The District may, in its discretion, purchase certain goods and services (apparatus, materials, equipment and supplies) at costs beyond the above-referenced thresholds through the use of contracts let by the United States or any agency thereof, any state, and any county, political subdivision or district of any state.

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SUBJECT: PURCHASING: COMPETITIVE BIDDING AND OFFERING (cont'd)

This method of procurement is permitted on contracts issued by other governmental entities, provided that the original contract:

- a) Has been let by the United States or any agency thereof, any state (including New York State) or any other political subdivision or district therein;
- b) Was made available for use by other governmental entities and agreeable with the contract holder; and
- c) Was let in a manner that constitutes competitive bidding consistent with New York State law, or was awarded on the basis of best value, and is not in conflict with other New York State laws.

Annual Review

Comments concerning the District's bidding and purchasing policies and procedures will be solicited from those District employees involved in the procurement process from time to time.

The Board of Education will annually review its bidding and purchasing policies and procedures. The School Business Official will be responsible for conducting an annual review of such policies and for an evaluation of the internal control structure established to ensure compliance with the procurement policy.

General Municipal Law, Articles 5-A and 18
State Finance Law Sections 162, 163 and 163-b

Adopted: 8/9/04
Revised: 08/24/2009
Revised: 04/07/2014

SUBJECT: PROCUREMENT OF GOODS AND SERVICES

Purchasing Authority

The District's purchasing activities will be part of the responsibilities of the Business Office, under the general supervision of the Purchasing Agent designated by the Board of Education. The Purchasing Agent is authorized to enter into cooperative bidding and cooperative purchasing arrangements to meet the various needs of the District. No contracts for goods and services shall be made by individuals or organizations in the school that involve expenditures without first securing approval for such contract from the Purchasing Agent.

Except as authorized by law, no Board member or employee of the School District shall have an interest in any contract entered into by the School District.

Purchasing Process

The Board of Education recognizes its responsibility to ensure the development of procedures for the procurement of goods and services not required by law to be made pursuant to competitive bidding requirements. These goods and services will be procured in a manner so as to:

- a. Assure the prudent and economical use of public moneys in the best interest of the taxpayer;
- b. Facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances; and
- c. Guard against favoritism, improvidence, extravagance, fraud and corruption.

These procedures shall contain, at a minimum, provisions which:

- a) Prescribe a process for determining whether a procurement of goods and services is subject to competitive bidding and if it is not, documenting the basis for such determination;
- b) With certain exceptions, provide that alternative proposals or quotations for goods and services shall be secured by use of written request for proposals, written quotations, verbal quotations or any other method of procurement which furthers the purposes of General Municipal Law Section 104-b;
- c) Set forth when each method of procurement will be utilized;
- d) Require adequate documentation of actions taken with each method of procurement;
- e) Require justification and documentation of any contract awarded to other than the lowest responsible dollar offer, stating the reasons;

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SUBJECT: PROCUREMENT OF GOODS AND SERVICES (Cont'd.)

- f) Set forth any circumstances when, or the types of procurement for which, the solicitation of alternative proposals or quotations will not be in the best interest of the District; and
- g) Identify the individual or individuals responsible for purchasing and their respective titles. Such information shall be updated biennially.

Any unintentional failure to fully comply with these provisions shall not be grounds to void action taken or give rise to a cause of action against the District or any District employee.

The District will develop administrative regulations to establish procedures for the procurement of goods and services.

Education Law Sections 1604, 1709, 1950, 2503, 2554
and 3602 General Municipal Law Articles 5-A
and 18
General Municipal Law Section 119-o

Adoption Date: 04/07/2014

SUBJECT: ALTERNATIVE FORMATS FOR INSTRUCTIONAL MATERIALS

Preference in the purchase of instructional materials will be given to vendors who agree to provide materials in a usable alternative format (i.e., any medium or format, other than a traditional print textbook, for presentation of instructional materials that is needed as an accommodation for each student with a disability, including students requiring Section 504 Accommodation Plans, enrolled in the School District). Alternative formats include, but are not limited to, Braille, large print, open and closed captioned, audio, or an electronic file in an approved format as defined in Commissioner's Regulations.

The District has adopted the National Instructional Materials Accessibility Standard (NIMAS) to ensure that curriculum materials are available in a usable alternative format for students with disabilities. The District will be responsible to ensure that each student who requires instructional materials in an alternate format will receive it in a timely manner and in a format that meets NIMAS standards.

The District will establish a plan to ensure that instructional materials in a usable alternative format for each student with a disability (including students requiring Section 504 Accommodation Plans) are based upon the student's educational needs and course selections, and will be available at the same time as such instructional materials are available to non-disabled students.

Such Plan will:

- a) Ensure that the District gives a preference in the purchase of instructional materials it has selected for its students to those vendors who agree to provide such instructional materials in alternative formats;
- b) Specify when an electronic file is provided, how the format will be accessed by students and/or how the District will convert to an accessible format;
- c) Specify the process to be used when ordering materials to identify the needs of students with disabilities residing in the District for alternative format materials;
- d) Specify ordering timelines to ensure that alternative format materials are available at the same time as regular format materials are available; and
- e) Include procedures so that when students with disabilities move into the School District during the school year, the process to obtain needed materials in alternative formats for such students is initiated without delay.

20 USC Section 1474(e)(3)(B)
8 NYCRR Sections 200.2(b)(10), 200.2(c)(2) and 200.2(i)

Adopted: 04/07/2014

SUBJECT: ACCOUNTING OF FUNDS

Accounting and reporting procedures shall be developed to facilitate analysis and evaluation of the District's financial status and fixed assets. The District will use the Uniform System of Accounts for School Districts.

Books and records of the District shall be maintained in accordance with statutory requirements.

Provision shall be made for the adequate storage, security, and disposition of all financial and inventory records.

Online Banking

The Board has entered into a written agreement with designated banks and trust companies for online banking and electronic or wire transfers, which includes the implementation of a security procedure for all transactions. Online transactions must be authorized by the District's Business Official. The District Treasurer, with a separate established user name and password, will have the authority to process online banking transactions. The Business Office Clerk or Deputy Treasurer, with a separate established user name and password, will be responsible for online banking transactions in the event the District Treasurer is not available, or as a job responsibility delegated to him/her by the District Treasurer. A monthly report of all online banking activity will be reviewed by staff independent of the online banking process and reconciled with the bank statement. Online banking will only take place on secure District computers located inside the Treasurer's or Business Office.

Electronic Transactions and Wire Transfers

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.

The District will enter into written wire transfer security agreements for District bank accounts which will include established procedures for authenticating wire transfer orders.

All wire transfers must be authorized by the District Treasurer or his/her designee. 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.

Education Law Section 2116-a
General Municipal Law Article 2 Section 5, 5-a, 5-b, 99-b
N.Y. UCC Section 4-A-201

Adopted: 08/09/2004
Revised: 12/10/2012

SUBJECT: 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.

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 District 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.

Adopt: 11/22/2010

Renumbered 05/23/2011 from 5600 to 5511 (to properly categorize)

SUBJECT: PETTY CASH FUNDS AND CASH IN SCHOOL BUILDINGS

The Board hereby establishes a petty cash fund for each instructional building of the District. The person responsible for the petty cash fund shall be the principal or designee of the building. The maximum amount of each fund shall not exceed \$100 at any time. The principal shall be responsible for receiving and recording deposits into the fund and the payment of monies out of the fund. Each such payment shall be recorded into a ledger book indicating the date the payment was made, to whom the payment was made, and the purpose for the payment. Any accompanying receipts shall be kept by the principal of the building in support of the items entered into the ledger. Payment of the petty cash fund may be made for materials, supplies or services only when payment is required upon delivery of the materials, supplies or service.

There shall also be established a petty cash fund for the athletic department, maintenance department, the transportation department, the food service department and central administration. The person responsible for the fund in each case shall be the person who is the head of the department. The maximum amount of the fund shall be \$100 and payment from such fund may be made only for materials, supplies or services and only when such payment is required upon delivery. All petty cash funds established hereby which will not operate during July or August will be closed out by June 30th of any year. Such fund will be reduced to zero and any monies in such fund on June 30th will be returned to the general fund.

Adopted: 8/9/04

Revised/Replaced: 03/27/2019

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SUBJECT: MEDICAID COMPLIANCE POLICY

It is the policy of the Board of Education that all School District practices regarding Medicaid claims for services be in compliance with all applicable Federal and State laws and regulations. To prevent, detect, and report incidents of Medicaid fraud and abuse, the School District will develop and implement an effective Compliance Program. The Administration shall develop such a program to meet the requirements of applicable law and regulations.

Reference: New York State Public Health Law §32.
New York State Social Services Law §363-d
New York State Public Regulations 18 NYCRR §521.3

Adopted: 02/08/2010

Revised: 03/27/2019

SUBJECT: USE OF THE DISTRICT CREDIT CARD

The School District will issue a credit card in its name for the use of its officers and designated employees for authorized expenses. However, authorized personnel must submit requisitions, conference request forms or state athletic meet forms for those related expenses, prior to the use of the credit card.

This credit card will only be for those purchases of goods and services that require a credit card and do not accept other payment methods. Any other reason for credit card use must be approved by the Business Manager prior to use.

Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature or violate the intent of this policy may result in credit card revocation and discipline of the employee.

Users must submit detailed documentation, including itemized receipts for commodities, services, travel and/or other actual and necessary expenses which have been incurred in connection with school-related business for which the credit card has been used.

Expenses incurred on each credit card shall be paid in such a manner as to avoid interest charges. The credit cards shall be locked in a secure place in the Business Office.

Any individual who makes an unauthorized purchase with a School District credit card shall be required to reimburse the School District for the purchase.

Adopted: 1/9/06

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SUBJECT: INVENTORIES

The Superintendent 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.

Uniform System of Accounts for School
Districts (Fiscal Section)

Adopted: 8/9/04

SUBJECT: FIXED ASSETS

Purpose

The School District recognizes the need to implement the required accounting and financial reporting standards promulgated by the Governmental Accounting Standards Board (GASB). GASB Statement 34 was issued to provide new and additional information to the diverse users of the District's financial statements.

A fixed asset or capital asset is defined as a physical commodity (i.e. land, buildings, machinery, vehicles, equipment, and furnishings) having an estimated period of usefulness in excess of one year and an estimated value of at least \$1,000.

The School District is committed to fostering proper management of the District's assets.

Guidelines

1. The disposal of all fixed assets shall be recorded and approved for disposition by the Board.
2. Obsolete or surplus items shall be kept to the lowest levels.
3. The Board shall designate a person who will be responsible for safeguarding all fixed assets and who will ensure that none is removed from school property unless authorized by the Board.
4. Employees may be permitted to use the District's assets for personal activities pending availability and request approval. This benefit can be rescinded by revision of this policy by the Board of Education.
5. Generally, capital assets should be considered for disposal when they can be identified with one or more of the following:
 - (a) **Obsolete:** An asset which is no longer suitable for its original purpose and which is incapable of being modified to achieve an acceptable level of operation, with little or no resale value.
 - (b) **Not Repairable:** An asset which cannot be repaired or restored to an acceptable level of operation, or where the cost of repair in relation to replacement cost is not economically justifiable.
 - (c) **Surplus:** An asset may become surplus if it is in excess of estimated requirements or if the purpose for which it was originally acquired no longer exists.

(continued)

SUBJECT: FIXED ASSETS (cont'd.)

Recording of Fixed Assets

All assets will be recorded on an ongoing basis in a Fixed Asset Register. The Register will record an identifying number, a description of the asset, the location of the asset, and the original cost of the asset.

All items that are listed as fixed assets shall be tagged and identified in the District's Register of Assets. All other assets shall be tagged if such assets may be conducive to theft and have a value of at least \$100, (e.g., a digital camera costing \$400) and shall be included in the Register.

Physical Inventory of Fixed Assets

Inventories are physical reviews and confirmations of the District's assets. A periodic evaluation of the inventory will ensure the integrity of the amounts in the District's financial statements, maintain current insurance valuations, and assist in loss detection.

Inventories shall be conducted as follows:

- land and buildings – every 5 years;
- machinery, equipment, vehicles, furnishings – every 5 years;
- all other fixed assets – every 5 years

Any assets not accounted for must be immediately brought to the attention of the Board.

Transfer of Fixed Assets

The transfer of an asset from its original location must be specified in the Register by date, the new location, the purpose of the transfer, and the person(s) responsible for the transfer.

Disposal of District Property

Refer to Sale and Disposal of School District Property Policy #5250

Adopted: 8/9/04

Revised: 08/21/2019

SUBJECT: PEST MANAGEMENT AND PESTICIDE USAGE**Pest Management Policy Statement**

Structural and landscape pests can pose significant problems for people and property. Pesticides can pose risks to people, property, and the environment. It is therefore the policy of the Elmira Heights Central School District to incorporate integrated pest management (IPM) procedures for control of structural and landscape pests. The objective of this program is to provide necessary pest control while minimizing pesticide use.

Pest Management Plan

The School District will manage pests to:

1. Reduce any potential human health hazard or threat to public safety.
2. Prevent loss or damage to school structures or property.
3. Prevent pests from spreading into the community, or to plant and animal populations beyond the site.
4. Enhance the quality of life for students, staff and others.

The IPM plan will address each of these goals. The IPM program will specifically address strategies for pest identification, preventive actions, establishment of tolerance threshold levels, monitoring, response actions, public notification, education, and recordkeeping.

IPM Coordinator

An IPM coordinator will be appointed by the Board of Education. The coordinator will be responsible for implementing the IPM policy and drafting and implementing the IPM plan. The coordinator's responsibilities will include, but not be limited to, the following:

1. Drafting an IPM plan.
2. Implementing the IPM plan.
3. Assuring notifications comply with applicable State laws and regulations, specifically Education Law § 409-h and this policy.
4. Recording all pesticide use in accordance with Education Law § 409-h and other applicable State laws and regulations.
5. Recording all pest sightings by staff, students and parents.
6. Meeting with pesticide applicators to share information on what pest problems are present in the school.

(continued)

SUBJECT: PEST MANAGEMENT

7. Assuring that all of the PCR's recommendations on maintenance and sanitation are carried out where feasible.
8. Assuring that any pesticide use is done when school is not in session or when the areas can be completely secured against access by school staff or students.
9. Maintaining the District's 48 hour notification list.
10. Evaluating the school's progress on the IPM plan.
11. Assuring that all individuals employing the use of pesticides are properly trained and certified in the use of such pesticide.
12. Any other duties required by State law or Regulation or the Board of Education pertaining to pest control or IPM policy.

Pesticide Applicators

Pesticide applications may only be performed by individuals currently certified by the New York State DEC as pesticide applicators or by a certified pesticide technician or an apprentice working under the direct on-site supervision of a certified applicator pursuant to DEC Regulation Part 325.7. Further, pesticide applicators must be over the age of 21 years old as recommended by the DEC.

Selection of Pesticides

The IPM plan shall include the use of mechanical, biological and physical treatments for pest control to be implemented prior to the use of specific toxic pesticides. When pesticide use is necessary, the Board of Education, Superintendent, or IPM coordinator must approve the pesticide for school use. The school's preferred pesticide for use would be pesticide baits and pesticide sprays with the single word CAUTION as a warning.

Notification

The school shall provide written notification to all staff and persons in parental relation at the beginning of each school year. Such notices shall contain the following information:

- a. A statement that pesticide products may be used periodically throughout the school year.
- b. A statement that schools are required to maintain a list of staff and persons in parental relationship who wish to receive 48 hours prior written notification of pesticide applications at relevant facilities, and instructions on how to register with the school to be on such list for notification; the name of the school representative and contact number to obtain further information.

(continued)

SUBJECT: PEST MANAGEMENT

- c. If a child enrolls after the beginning of the school year, such notification shall be provided to that child within one week of enrollment.
- d. The school shall also provide notification within ten days of the end of the school year and within two school days of the end of winter recess and spring recess and within two days of the end of summer school. Such notification shall provide written notice to all staff and persons in parental relationship listing the date, location and product used for each application which required prior notification and each emergency application made at relevant facilities during the period of time since the previous notice. Such notification shall also include a statement that schools are required to maintain a list of staff and persons in parental relationship who wish to receive 48 hours prior written notification of pesticide applications and instructions on how to register with the school to be on such list for prior notification and how to obtain further information about the products being applied including warnings that appear on the labels of pesticides that are pertinent to the protection of humans, animals or the environment and the name of a school representative or contact number for additional information.
- e. All individuals requesting written notification 48 hours in advance of pesticide application shall be given such notice within a minimum of 48 hours prior to any such pesticide application. Such notification shall include the following information:

The specific date and location of the application at the facility. If the application is an outdoor application, the notice will provide two alternative dates for application in case weather prohibits application on the first date of application. Further, such notice shall provide the product name and pesticide registration number assigned by the United States Environmental Protection Agency. The following statement shall also be contained within the 48 hour notice:

This notice is to inform you of a pending pesticide application to a school facility. You may wish to discuss with the designated school representative what precautions are being taken to protect your child from exposure to these pesticides. Further information about the product(s) being applied, including any warnings that appear on the label of the pesticide(s) that are pertinent to the protection of humans, animals or the environment, can be obtained by calling the National Pesticide Telecommunications Communications Network information phone number 1-800-858-7378 or the New York State Department of Health Center for Environmental Health Info Line at 1-800-458-1158.

Finally, this notice shall contain the name of the school representative and contact number for additional information.

(continued)

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Non-Instructional/Business
Operations

SUBJECT: PEST MANAGEMENT

Emergency Applications

In the case of an emergency application of a pesticide to protect against imminent threat to human health, IPM coordinator shall make a good faith effort to supply written notice required pursuant to this section. Further, upon making such emergency application, the IPM coordinator shall notify the Commissioner of the Department of Health on the appropriate form of the pesticide applied and the reason for such application.

Education

Staff, students, pest managers, parents, and the public will be informed about potential school pest problems, the IPM policies, procedures and their respective roles in achieving the desired pest management objectives.

The Board of Education shall review the IPM plan and pest control policy on an annual basis to ensure compliance with § 409-h of the Education Law.

Adopted: 11/22/2010

Revised: 03/27/2019

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Non-Instructional/Business
Operations

SUBJECT: SCHOOL FOOD SERVICE PROGRAM (LUNCH AND BREAKFAST) MEAL PAYMENT AND CHARGE POLICY

The provisions of this policy pertain to regularly priced school breakfast, lunch and snack (if applicable) meals only.

I. COST OF SCHOOL MEALS:

Free Meal Benefit: Free eligible students will be allowed to receive a free breakfast and lunch each day. A la carte purchases must be paid or prepaid.

Reduced Meal Benefit: Reduced eligible students will be allowed to receive a breakfast and lunches at the established reduced meal rate. A la carte purchases must be paid or prepaid.

Full Pay Students: Students will pay for meals at the school's published paid meal rate each day.

II. WHERE MEALS ARE NOT PAYED FOR AT THE POINT OF SALE, THE FOLLOWING RULES APPLY:

- A. All students upon the student's request, regardless of whether their parent or legal guardian has unpaid charges for school meals, and regardless of their ability to pay at the register, shall be provided with a school meal of the student's choice, from the available reimbursable meal choices for that school day.
- B. The District shall only be required to provide access to reimbursable meals, not a la carte items, adult meals, or other items.
- C. Charging of items outside of the reimbursable meals (a la carte items, adult meals, etc.) is expressly prohibited. All such items must be paid or prepaid.
- D. The student's parent or guardian may provide written permission to the District to withhold a meal.
- E. There will be no adult charging (employees, volunteers, or visitors) of school meals.

III. TRAINING:

All staff responsible for serving students meals or collecting money for such meals will be trained to ensure that the District's procedures are carried out correctly. Such training shall include receipt and review of this plan at the time of the employee's hire, and retraining as needed. Training shall also include communication strategies to minimize stigma or embarrassment to students denied a la carte items.

(continued)

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Non-Instructional/Business
Operations

**SUBJECT: SCHOOL FOOD SERVICE PROGRAM (LUNCH AND BREAKFAST)
MEAL PAYMENT AND CHARGE POLICY (Con't)**

IV. MONEY OWED FOR UNPAID MEALS:

- A.** Parents/guardians are responsible for meal payment to the food service program. Discreet notices of low or deficit balances will be sent to parents/guardians at regular intervals during the school year. Parents will be given notice of the negative balance on their student's accounts with weekly communications regarding the unpaid balance which may include auto-calls or letters.
- B.** The District will work with families, including developing a repayment schedule, where families are unable reasonably to pay the entire amount of any unpaid balance in a single payment.
- C.** If a student is without meal money on a consistent basis, the administration will investigate the situation more closely and take further action as needed. If financial hardship exists, parents and families are encouraged to apply for free or reduced price lunches for their child, if applicable.
- D.** When a student owes money for **five or more meals**, the District shall:
1. attempt to determine if a student is directly certified to be eligible for free meals;
 2. make at least two attempts, not including the application or instructions included in a school enrollment packet, to reach the student's parent or guardian and have the parent or guardian fill out a meal application; and
 3. contact the parent or guardian to offer assistance with a meal application, determine if there are other issues within the household that have caused the child to have insufficient funds to purchase a school meal and offer any other assistance that is appropriate.
- E.** The District will not publicly identify or stigmatize a student who cannot pay for a meal or who owes a meal debt by any means including, but not limited to:
1. requiring that a student wear a wristband or hand stamp;
 2. require a student who cannot pay for a meal or who owes a meal debt to do chores or other work to pay for meals;
 3. require that a student throw away a meal after it has been served because of the student's inability to pay for the meal or because money is owed for earlier meals;

(continued)

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Non-Instructional/Business
Operations

**SUBJECT: SCHOOL FOOD SERVICE PROGRAM (LUNCH AND BREAKFAST)
MEAL PAYMENT AND CHARGE POLICY (Con't)**

4. take any action directed at a pupil to collect unpaid school meal fees. The District will attempt to collect unpaid school meal fees from a parent or guardian, but shall not use a debt collector as defined in section eight hundred three of the Federal Consumer Credit Protection Act, 15 U.S.C. Sec. 1692a; or
5. discuss any outstanding meal debt in the presence of other students.

F. Nothing in this plan is intended to allow for the unlimited accrual of debt.

V. PREPAID MEAL ACCOUNTS:

- A.** Students/parents/guardians may pay for meals in advance via [PaySchools](#) or with a check payable to Elmira Heights School Lunch Fund Further details are available on our webpage at www.heightschools.com . Funds should be maintained in accounts to minimize the possibility that a student may be without meal money on any given day. Any remaining funds for a particular student may/will be carried over to the next school year.
- B.** Surplus balances will be rolled over for the student's benefit for the following school year.
- C.** Regarding refunds for withdrawn and graduated students, a written or e-mailed request for a refund of any money remaining in their account must be submitted. Full-pay students who are graduating at the end of the year will be given the option to transfer any balance to a sibling's account with a written request. Reduced eligible students will have surplus money returned.
- D.** Unclaimed funds must be requested within one school year. Unclaimed funds will then become the property of the Food Service Program.
- E.** Collection of owed balances will follow the above procedures for unpaid meals.

VI. ENROLLMENT IN THE FREE AND REDUCED PRICE LUNCH PROGRAM:

- A.** At the beginning of each school year, the District shall provide a free, printed meal application in every school enrollment packet, or provide in school enrollment packets an explanation of the electronic meal application process and instructions for how parents or guardians may request a paper application at no cost;
- B.** The District will provide assistance to families on request in completing an application for enrollment;

(continued)

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Non-Instructional/Business
Operations

**SUBJECT: SCHOOL FOOD SERVICE PROGRAM (LUNCH AND BREAKFAST)
MEAL PAYMENT AND CHARGE POLICY (Con't)**

- C. Where the District becomes aware that a student who has not submitted a meal application is eligible for free or reduced-fee meals, the District shall complete and file an application for the student pursuant to Title 7, §245.6 (d) of the Code of Federal Regulations; and
- D. The District's School Liaison for homeless, foster, and migrant students shall coordinate with the nutrition department to make sure such students receive free school meals in accordance with federal law.

VII. ANNUAL NOTIFICATION:

The District will provide notice to all parents or guardians on an annual basis, prior to the opening day of school, outlining the requirements of this policy. This policy shall also be published in an appropriate school-based publication, and posted on the District's website.

New York Education Law §908, USDA Unpaid Meal Charges Guidance and Q&A March 23, 2017

Adopted: 8/9/04

Revised: 10/04/2017

Revised: 07/03/2018 replaced in entirety

SUBJECT: WELLNESS

It is the policy of the Board of Education, pursuant to the Healthy, Hunger-Free Kids Act of 2010, that:

- a) Nutrition education shall be integrated into the district health curriculum at all academic levels consistent with the State's health education standards. The curriculum shall include the following goals:
 1. Increase students' nutritional knowledge, including, but not limited to, the benefits of healthy eating, essential nutrition, weight management, physical activity, safe food preparation, handling and storage.
 2. Increase students' understanding of food labels, nutritional information and misinformation as well as commercial food advertising.
- b) The benefits of physical activity shall be integrated into the district physical education curriculum and health curriculum at all levels and implemented within the school on a regular basis to meet the following goals:
 1. Time in the elementary school day for supervised recess.
 2. Opportunities and encouragement for students to voluntarily participate in the before and after school physical activity programs.
- c) The district shall provide food to students in accordance with State and Federal nutritional guidelines and include:
 1. A food service program that employs well prepared staff who serve appealing choices of nutritious food.
 2. Opportunities for staff to model healthy eating habits.
 3. A clean, safe, enjoyable meal environment for students.
- d) District Nutritional Guidelines for food prepared and served in the District shall be in accordance with the Nutrition Standards for School Meals, set from time to time, by the USDA Food and Nutrition Service. It shall be the responsibility of the Food Service Manager to ensure District compliance.

Continued

SUBJECT: WELLNESS (cont'd)

- e) A plan for measuring implementation of this policy shall be created and monitored by the Superintendent or designee and the Board further designates the responsibility of ensuring the school district meets the criteria of this policy to the Superintendent. The plan shall include the following:
 - 1. Methods of reporting on program implementation;
 - 2. Methods for collection and evaluation of results of the program;
 - 3. Strategies for identifying weak areas of the program and means for improving those areas;
 - 4. Means for ensuring various components of the program are integrated within the basic operation of the district and are designed to reinforce one another and present consistent messages to student learning.
 - 5. Method for reporting to the public the outcome of the review of implementation of the process.

- f) Local Wellness Policies and Procedures shall be developed in conjunction with parents, students, representatives of the school food authority, physical education teachers and school health officials, representatives of the school administration, and members of the public.

- g) This policy shall be published from time to time to parents and students and shall be placed upon the District website.

Adoption Date: 04/24/2006
Revised: 06/09/2008
Revised: 06/11/2015
Revised: 03/22/2017

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Non-Instructional/Business
Operations

SUBJECT: NOTIFICATION OF BREACH OF SECURITY

The Superintendent or his designee shall notify the owner of any private information within a reasonable time frame when the District experiences a breach of the security of its computer system. Such notification may occur by either written or electronic notice.

For purposes of this policy, private information means personal information in combination with either a person's social security number, driver's license number or non-driver identification card or account number, credit card or password which would permit access to an individual's financial account.

Breach of security means unauthorized acquisition of computerized data which compromises the security, confidentiality, or integrity of personal information maintained by the District.

Adopted: 04/24/06

Revised: 02/26/2015

Revised: 03/27/2019

SUBJECT: EXPOSURE CONTROL PROGRAM

The District shall establish an exposure control program designed to prevent and control exposure to bloodborne pathogens. According to the New York State Department of Labor's Division of Safety and Health and OSHA standards, the program shall consist of:

- a) Guidelines for maintaining a safe, healthy school environment to be followed by staff and students alike.
- b) Written standard operating procedures for blood/body fluid clean-up.
- c) Appropriate staff education/training.
- d) Evaluation of training objectives.
- e) Documentation of training and any incident of exposure to blood/body fluids.
- f) A program of medical management to prevent or reduce the risk of pathogens, specifically hepatitis B and HIV.
- g) Written procedures for the disposal of medical waste.
- h) Provision of protective materials and equipment for all employees who perform job-related tasks involving exposure or potential exposure to blood, body fluids or tissues.

Occupational Safety and Health Administration (OSHA) 29
Code of Federal Regulations (CFR) 1910.10:30

Adopted: 8/9/04

SUBJECT: TRANSPORTATION OF STUDENTS

Student Transportation of District Residents

District Policy in effect allows all students grades K-5 living more than one (1) mile from Cohen all students grades 6-8 living more than 1.25 miles from Cohen and all Edison students living more than 1.25 miles from TAE to be eligible for transportation. Bus transportation is provided to non-public schools only on days when our public schools are in session.

Child Care Transportation

Child care transportation shall be provided to resident children in grades K-8 in the schools of the Elmira Heights Central School District as follows:

Children in grades K-5 may receive transportation to child care providers who are located more than 1 mile from the Elmira Heights Central School District school which they attend, provided that the child care provider is located along a regular transportation route within the District.

Children in grades 6-8 may receive transportation to child care providers who are located more than 1.25 mile from the Elmira Heights Central School District school which they attend, provided that the child care provider is located along a regular transportation route within the District.

Transportation to child care providers must be requested in writing two days prior to the start of such transportation.

(Continued)

SUBJECT: TRANSPORTATION OF STUDENTS (Cont'd)

Transportation of Non-Resident Students

Non-resident families must provide their own transportation.

Transportation to School Sponsored Events

Where the District has provided transportation to students enrolled in the District to a school sponsored field trip, extracurricular activity or any other similar event, it shall provide transportation back to either the point of departure or to the appropriate school in the District unless the parent or legal guardian of a student participating in such event has provided the District with written notice, consistent with District policy, authorizing an alternative form of return transportation for such student or unless intervening circumstances make such transportation impractical. In cases where intervening circumstances make transportation of a student back to the point of departure or to the appropriate school in the District impractical, a representative of the School District shall remain with the student until such student's parent or legal guardian has been contacted and informed of the intervening circumstances which make such transportation impractical; and the student has been delivered to his/her parent or legal guardian.

Education Law Sections 1604, 1709, 1804, 1903,
1950, 2503, 2554, 2590-e, 3635, 4401(4), 4404, and
4405

Adopted: 8/9/04

Revised: 01/27/2014 (effective 7/1/2014)

Revised: 07/03/2019

SUBJECT: DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS AND OTHER SAFETY-SENSITIVE EMPLOYEES

In accordance with federal regulations, employees in safety-sensitive positions as defined in regulations, including school bus drivers who are required to have and use a commercial drivers license (CDL), are now subject to random testing for alcohol, marijuana, cocaine, amphetamines, opiates (including heroin), and phencyclidine (PCP). The District shall adhere to federal law and regulations requiring the implementation of a drug and alcohol testing program for such employees in safety-sensitive positions.

The District shall either establish and manage its own program, by contract, or through a consortium for the provision of alcohol and drug testing of employees in safety-sensitive positions. Safety-sensitive employees (SSE), including school bus drivers who drive a vehicle which is designed to transport sixteen (16) or more passengers (including the driver), shall be subject to this requirement.

Federal regulations require that the District test school bus drivers and other SSEs for alcohol and drugs at the following times:

- a) Drug testing will be conducted after an offer to hire, but before actually performing safety-sensitive functions for the first time. Such pre-employment testing will also be required when employees transfer to a safety-sensitive position.
- b) Safety-sensitive employees are also subject to a random drug and/or alcohol test on an unannounced basis just before, during or just after performance of safety-sensitive functions.
- c) In addition, testing will be ordered if a trained supervisor has a "reasonable suspicion" that an employee has engaged in prohibited use of drugs and/or alcohol.
- d) There will also be post accident testing conducted after accidents on employees whose performance could have contributed to the accidents.
- e) Finally, return-to-duty and follow-up testing will be conducted when an individual who has violated the prohibited alcohol and/or drug conduct standards returns to performing safety-sensitive duties. Follow-up tests are unannounced and at least six (6) tests must be conducted in the first twelve (12) months after an employee returns to duty. Follow-up testing may be extended for up to sixty (60) months following return-to-duty.

All employee drug and alcohol testing will be kept confidential and shall only be revealed without the driver's consent to the employer, a substance abuse professional, drug testing laboratory, medical review officer and any other individual designated by law.

(Continued)

**SUBJECT: DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS AND
OTHER SAFETY-SENSITIVE EMPLOYEES (Cont'd.)**

The following alcohol and controlled substance-related activities are prohibited by the Federal Highway Administration's drug use and alcohol misuse rules for drivers of commercial motor vehicles and other SSEs:

- a) Reporting for duty or remaining on duty to perform safety-sensitive functions while having an alcohol concentration of 0.04 or greater.
- b) Being on duty or operating a commercial motor vehicle (CMV) while the driver possesses alcohol, unless the alcohol is manifested and transported as part of a shipment. This includes the possession of medicines containing alcohol (prescription or over-the-counter), unless the packaging seal is unbroken.
- c) Using alcohol while performing safety-sensitive functions.
- d) Using alcohol four (4) hours or less before duty.
- e) When required to take a post-accident alcohol test, using alcohol within eight (8) hours following the accident or prior to undergoing a post-accident alcohol test, whichever comes first.
- f) Refusing to submit to an alcohol or controlled substance test required by post-accident, random, reasonable suspicion or follow-up testing requirements.
- g) Reporting for duty or remaining on duty, requiring the performance of safety-sensitive functions, when the SSE uses any controlled substance. This prohibition does not apply when instructed by a physician who has advised the SSE that the substance does not adversely affect the SSE's ability to safely operate a CMV.
- h) Reporting for duty, remaining on duty or performing a safety-sensitive function, if the SSE tests positive for controlled substances.

Drivers and other SSEs who are known to have engaged in prohibited behavior with regard to alcohol misuse or use of controlled substances are subject to disciplinary action and penalties pursuant to District policy and collective bargaining agreements, as well as the sanctions provided for in federal law. SSEs who have engaged in such prohibited behavior shall not be allowed to perform safety-sensitive functions until they are:

- a) Evaluated by a substance abuse professional (SAP).

(Continued)

**SUBJECT: DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS AND
OTHER SAFETY-SENSITIVE EMPLOYEES (Cont'd.)**

- a) Complete any requirements for rehabilitation as set by the District and the SAP.
- b) Pass a return-to-duty test with the result below 0.02 if the conduct involved alcohol, or a controlled substance test with a verified negative result if the conduct involved controlled substance use.
- c) The SSE shall also be subject to unannounced follow-up alcohol and controlled substance testing. The number and frequency of such follow-up testing shall be as directed by the SAP, and consist of at least six (6) tests in the first twelve (12) months.

The Superintendent of Schools shall ensure that each SSE receives a copy of District policy, educational materials that explain the requirements of the alcohol and drug testing regulations, and any regulations and/or procedures developed by the District with respect to meeting those requirements. The Superintendent or his/her designee shall ensure that a copy of these materials is distributed to each SSE, who shall sign for receipt of all of the above documents, as well as other appropriate personnel, prior to the start of alcohol and controlled substance testing as well as at the beginning of each school year or at the time of hire for any safety-sensitive employees. Representatives of applicable collective bargaining units shall be notified of the availability of this information.

The Superintendent or his/her designee shall arrange for training of all supervisors who may be utilized to determine whether "reasonable suspicion" exists to test a driver for prohibited conduct involving alcohol or controlled substance use/abuse.

Any violation of this policy and/or District procedures, and applicable federal and state laws by a covered employee shall be grounds for disciplinary action including, but not limited to, fines, suspension, and/or discharge in a manner consistent with District policy, collective bargaining agreements and applicable law.

Omnibus Transportation Employee Testing Act of
1991 (Public Law 102-143)
49 United States Code (USC) Section 521(b)
49 Code of Federal Regulations (CFR) Parts 40, 382,
391, 392 and 395

SUBJECT: INTERNAL AUDIT

The Board of Education will designate and appoint an internal claims auditor to be responsible for overseeing the audit of all claims to the District according to local procedures and requirements and New York State and federal laws and regulations, and general auditing and accounting practices. The internal claims auditor shall serve at the pleasure of the Board and shall report directly to the Board. The internal claims auditor cannot be a school Board member, Superintendent, Clerk of the Board, Treasurer, official responsible for business management, purchasing agent, or staff directly involved in accounting and purchasing functions. Delegation for claims auditor services may be through inter-municipal cooperative agreements, shared services through BOCES, or an independent contractor. The claims auditor need not be a District resident.

The internal claims auditor shall be responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the School District. The auditing process shall 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 appropriations; 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 internal claims auditor will certify all claims as ready for payment directly to the Treasurer. All claims shall be presented to and approved by the internal claims auditor prior to payment. The internal claims auditor and the Treasurer shall develop appropriate procedures for the auditing of District claims by the internal claims auditor.