

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.

1st Reading November 26, 2002

2nd Reading & Adoption December 17, 2002

BUDGET PLANNING

The Superintendent of Schools and the Assistant Superintendent for Business shall be responsible for preparation of the budget. This shall include developing a budget calendar and adhering to that calendar.

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. 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.

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); 2601-a
Fiscal Management (NYSSBA, 1997)

1st Reading November 26, 2002

2nd Reading & Adoption December 17, 2002

BUDGET PLANNING REGULATION

Equipment items and building needs which are to be requested are determined by the Building Principals after consultation with their staff and Shared Decision Making Team. This is a continuous selective process which begins in October and is finalized in January. During December and January, all building requests will be discussed at an Administrators' Council meeting, at which time additional modifications of the initial items recommended may be made. Each Principal must be prepared to provide necessary background information with regard to the need for any request.

Building repair items are carefully surveyed during the October through December time frame by the Principals and their staff. A tentative list is sent to the Assistant Superintendent for Business during that time. The Assistant Superintendent for Business will arrange to review these requests with the Principal, Supervisor of Building and Grounds, maintenance foreman and Superintendent prior to their submission to the Board of Education. The Board members will have an opportunity to visit each school to determine whether or not the requests should be approved.

The proposed budget is presented to the Board at a budget meeting held in late January or early February. The final budget is adopted by the Board and prepared for distribution to the voters prior to the actual vote which is on the date determined by the State. The District adheres to all State mandated regulations for dissemination of budget information.

1st Reading November 26, 2002

2nd Reading & Adoption December 17, 2002

BUDGET HEARING

The Board of Education will hold an annual budget hearing at which it will present a detailed proposed budget for the following school year. The purpose of the budget hearing is to inform the public of the contents of the budget and to provide an explanation and justification for the decisions the proposed budget reflects.

The budget hearing will be held not less than seven nor more than 14 days prior to the annual district meeting, at which the district's voters will vote on the budget. The proposed budget will be completed at least seven days before the budget hearing. A copy of the proposed budget may be obtained by any district resident (not just district taxpayers) at each school during certain designated hours on each day (other than a Saturday, Sunday or holiday) during the 14 day period immediately preceding the annual district meeting and election.

Notice of the date, time and place of the annual budget hearing will be contained in the notice of the annual meeting.

Cross-ref: 1050, Annual District Meeting and Election
2120, School Board Elections
2120.1, Board Member Qualifications, Candidates and Campaigning

Ref: Education Law §§1608; 1716; 1804(4); 1906(1); 2002(1); 2003(1); 2004(1); 2002(1); 2601-a(2)

1st Reading November 26, 2002

2nd Reading & Adoption December 17, 2002

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 not to exceed \$5000 between line item accounts. 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)

1st Reading March 26, 2002
2nd Reading & Adoption April 23, 2002

TITLE I/PCEN PROGRAMS AND SERVICES*Title I*

The Board of Education may apply for Title I of the Elementary and Secondary Education Act (ESEA) funding for projects designed to meet the special educational needs of educationally deprived children. Such funding shall be used to provide appropriate programs and services to participating students in basic and more advanced skills. In particular, funds may be used for the following:

1. year-round services and activities, including intensive summer school programs;
2. purchasing appropriate equipment and/or instructional materials;
3. employment of special instructional personnel, school counselors, and/or other pupil services personnel;
4. employment and training for NYS teaching assistants;
5. teacher bonuses in excess of regular salary schedules for service in such programs;
6. training of teachers, librarians, other instructional and pupil services personnel, and early childhood education professionals when appropriate;
7. construction, if necessary, of school facilities;
8. parental involvement activities;
9. planning for and evaluation of Title I programs; and
10. other activities permitted under federal regulations.

With the approval of the State Education Department, the district may use up to and including five percent (5%) of such funds for "innovation projects to promote quality" in the district's Title I program. Such projects may include the following:

1. continuation of services to those students who participated in the program in any previous year;
2. continuation of services for a period not to exceed two additional years to participating students who are transferred to areas/schools which are ineligible for such funding, as part of a desegregation plan;
3. incentive payments to schools that have demonstrated significant progress and success in attaining Title I goals;
4. training of teachers and librarians in the special educational needs of eligible students, and in the integration of Title I programs into regular classroom programs;
5. programs which encourage innovative approaches to parental involvement, or rewards to or expansion of exemplary parental involvement programs; and
6. encouraging community and business involvement in meeting the needs of eligible children.

PCEN

The Board must submit for approval a plan for the expenditure of its Pupils with Compensatory Educational Needs (PCEN) funds, which are state funds which must be expended only for project activities for eligible students in the school year for which funds are appropriated. PCEN serves as a funding source for all school districts based upon the number of educationally deficient students in each district.

The Board directs the administration to follow all applicable State Education Department guidelines for completing budget forms for the operation of Title I/PCEN projects.

Ref: 8 NYCRR Part 149
34 CFR Part 75; §200.34(c)(1)(i) (ESEA Title I Program in Local Educational Agencies)
Applicant's Guide and Instructions for Consolidated Application and the Program Information Report, The University of the State of New York (1989)
Pupils With Compensatory Educational Needs: Questions and Answers July 1987, The University of the State of New York (1987)
Chapter 1 Policy Manual, The University of the State of New York (1990)

1st Reading March 26, 2002

2nd Reading & Adoption April 23, 2002

INVESTMENTS

Objectives

The objectives of the district's investment policy are to safeguard district funds and to minimize risk, provide sufficient liquidity to meet operating requirements, and conform with all applicable federal and state requirements.

Delegation of Authority

The Board of Education delegates to the Treasurer and the Assistant Superintendent for Business the responsibility for administering the investment program.

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 district to govern effectively.

Investments shall be made with judgement 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.

Diversification

The Board directs that the district shall diversify its deposits and investments by financial institution and by types of investments. To the extent feasible, investments and deposits shall be made in and through local or regional financial institutions. Concentration of investments in a single financial institution should be avoided.

Internal Control

The Assistant Superintendent for Business 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.

Annual Review

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. The Superintendent shall report to the Board at its June meeting of each year as to whether revision of this policy is required.

Ref: Education Law §§1604-a; 1723-a; 3651; 3652
Local Finance Law §165.00
General Municipal Law §§6-c-6-e; 6-j-6-n; 10; 11; 39

1st Reading March 26, 2002
2nd Reading & Adoption April 23, 2002

INVESTMENTS REGULATION

Designation of Depositories

Banks and trust companies are designated and authorized for the deposit of district funds at the annual reorganizational meeting.

Collateralizing of Deposits/Investments

In accordance with the provisions of General Municipal Law §10, all district deposits, including certifications of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured:

1. by a pledge of “eligible securities” with an aggregate “market value” as provided by the General Municipal Law §10 equal to the aggregate amount of deposits from the following categories:
 - a. direct obligations of Federal, New York State and New York City governments;
 - b. taxing authorities of other public school districts or the above listed governmental entities; or
 - c. entities whose obligations are backed by full faith and credit of the governmental units set forth in “a” above.
2. 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.

Safekeeping and Collateralization

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

The security agreement shall provide that eligible securities are being pledged to secure the district’s deposits together with the 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 securities may be sold, presented for payment, substituted or released and the events which will enable the district to exercise its rights against pledged securities. In event that the securities are not registered or inscribed in the name of the district, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to the district or its custodial bank.

The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for the 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 and 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.

Permitted Investments

Pursuant to the General Municipal Law §11, the Board authorizes the Treasurer to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following type of investments:

- Special Time deposits accounts;
- Certificate of Deposits;
- Obligations of the United States of America;
- Obligations guaranteed by agencies of the United States of America where payment of principal and interest are guaranteed by the United States of America;
- Obligations of the State of New York; and
- Obligations issued pursuant to law by any municipality, other school district or district corporation.

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

Authorized Financial Institutions and Dealers

The district shall maintain a list of financial institutions and dealers approved for investment purposes. All financial institutions with which the district conducts business must be credit worthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the district's request. 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 Assistant Superintendent for Business is responsible for evaluating the financial position and maintaining a listing of proposed depositories, trading partners and custodians. Such listing shall be evaluated at least annually.

Purchase of Investments

The Treasurer is authorized to contract for the purchase of investments 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 Board.

All purchased obligations, unless registered or inscribed in the name of the 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 company only in accordance with prior written authorization from the officer authorized to make the investment. All transactions shall be confirmed in writing to the district by the bank or trust company. Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law §10.

The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for the 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 deposits or other liabilities. The agreement shall describe how the custodians shall confirm the receipt and release of the securities. The agreement shall include all provisions necessary to provide the school district a perfected interest in the securities.

Operations, Audit and Reporting

The Treasurer or designee will authorize the purchase and sale of all securities and execute contracts for investments and deposits on behalf of the district. Oral directions concerning the purchase or sale of securities will be confirmed in writing. The district will pay for purchase securities upon the simultaneous delivery or book-entry thereof.

The Board encourages the purchase and sale of securities through a competitive process involving electronic solicitation for at least three quotations, if possible.

The independent auditors will audit the investments proceeds of the district for compliance with the provisions of the district's investment policy.

Monthly investment reports will be furnished to the Board.

1st Reading March 26, 2002

2nd Reading & Adoption April 23, 2002

1st Reading: January 25, 2011

2nd Reading and Re-adoption: February 15, 2011

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. The accounting system will yield information necessary for the Board to make policy decisions.

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

The Board directs the Superintendent of Schools to keep it informed of the financial status of the district through monthly cash reconciliation and budget status reports and annual fiscal reports. The Superintendent should highlight any deviation in actual fiscal conditions from planned fiscal conditions and offer recommendations to the Board to remedy the situation. The Assistant Superintendent for Business 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.

Independent/External Audits

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

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

The Superintendent shall also ensure that the provisions contained in the General Municipal Law in regard to audit reports are followed.

Cross-ref: 1120, School District Records

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

1st Reading: September 28, 2004
2nd Reading & Adoption: October 26, 2004

INVENTORIES/CAPITALIZATION POLICY

In order to provide for the proper control and conversation of district property, the Superintendent or designee shall maintain Inventory Records and account for Capital Expenditures in accordance with the following guidelines:

Inventory Records

- All equipment items costing in excess of \$500 shall be inventoried.
- All non-equipment capital assets costing in excess of \$15,000 shall be inventoried.

The following information must be maintained on the equipment/fixed asset inventory:

- Name and description of the property
- Name of titleholder
- Serial number or other identification number
- Cost of the asset (estimate if unknown)
- Acquisition date
- Purpose (note & justify any changes in use)
- Location of use
- Date and method of disposal and sale price
- For items acquired with federal funds
 - Funding Source
 - Use and condition of property
 - Percentage of federal participation in the cost

Capitalization of Assets

- Equipment items that cost more than \$5,000 will be capitalized and depreciated for GASB 34 reporting purposes.
- Equipment items costing less than \$5,000 shall be expensed for GASB 34 reporting purposes.
- All non-equipment capital assets costing in excess of \$15,000 shall be capitalized and depreciated for GASB 34 reporting purposes.
- All non-equipment capital assets costing less than \$15,000 shall be expensed for GASB 34 reporting purposes.

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

1st Reading October 28, 2003

2nd Reading & adoption November 25, 2003

INTERNAL AUDITOR

The Board of Education will designate and appoint an internal auditor for the district. The internal auditor shall serve at the pleasure of the Board.

The internal 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.
6. that the auditor shall provide the board with an annual written report

Ref: Education Law §§1709(20-a); 1724; 2509; 2526; 2554(b)
8 NYCRR §170.2
Matter of Levy, 22 EDR 550 (1983)

1st Reading: September 28, 2004
2nd Reading & Adoption: October 26, 2004

PETTY CASH/PETTY CASH ACCOUNTS

Petty cash funds shall be established annually at each school, central administrative office, the business office and other programs designated by the Board of Education for the reimbursement of properly itemized bills for nominal amounts of materials, supplies or services under conditions requiring immediate payment.

The amount of each fund will not exceed \$100. The Board, upon recommendation of the Superintendent of Schools, shall appoint a custodian for each petty cash fund who shall administer and be responsible for the security and accounting of such funds.

To ensure that these funds are properly managed, the following guidelines shall be followed:

- Receipts and cash-on-hand must always total the authorized fund amount.
- Disbursements must be supported by receipted bills, paid out slips or other evidence documenting the expenditure.
- Payments may be made for materials, supplies, or services only when payment is required on delivery.
- Sales tax on purchases will not be reimbursed from the funds.
- The district shall periodically replenish petty cash funds up to the extent of expenditures with appropriate documentary support.
- Each fund shall be closed at the end of the school year.

1st Reading January 27, 2009

2nd Reading and Adoption February 24, 2009

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 Assistant Superintendent for Business or his/her designee.

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. 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.

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. 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.

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. If it is in the best interest of the district, the Board will solicit requests for proposals for contracts for professional services requiring special skill or training such as: legal and medical services; property appraisals; engineers and architects; investment management; auditing; and claims management. The RFPs and evaluation of such proposals will consider price plus other factors such as:

- a. The special knowledge or expertise of the professional or consultant service;
- b. The quality of the service to be provided;
- c. The staffing of the service: and
- d. The suitability for the district's needs.

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.

All district policies regarding the procurement processes will be reviewed by the Board at least annually.

Cross-ref: 2160, School District Officer and Employee Ethics

Ref: Education Law §§305(14); 1709(9)(14)(22)
General Municipal Law §§102; 103; 104-b; 109-a; 800 et seq.

1st Reading March 26, 2002

2nd Reading & Adoption April 23, 2002

1st Reading: January 25, 2011

2nd Reading and Re-adoption: February 15, 2011

PURCHASING REGULATION

In accordance with the Board of Education's purchasing policy, and in compliance with General Municipal Law, Sections 103 and 104-b, the Superintendent of Schools or his/her designee is authorized to arrange for the procurement of goods and services through the bid process, authorized State, County and BOCES purchase contracts, requests for proposals, authorized cooperative purchasing with other school districts, or by quotation under the following guidelines:

A. *Procedures for the Purchase of Commodities, Equipment, or Goods (Purchase Contract)*

<u>Dollar Limit</u>	<u>Procedure</u>
\$1 - \$ 2,999	At the discretion of the Assistant Superintendent for Business.
\$3,000 - \$5,999	Documented verbal quotes from at least three separate vendors.
\$6,000 - \$9,999	Formal written quotes from at least three separate vendors.
\$20,000 and up	Sealed bids in conformance with Municipal Law, Section 103.

B. *Procedures for Public Works Projects and Contracts*

<u>Dollar Limit</u>	<u>Procedure</u>
\$1 - \$ 2,999	At the discretion of the Assistant Superintendent for Business.
\$3,000 - \$5,999	Documented verbal quotes from at least three separate vendors.
\$6,000 - \$35,000	Formal written quotes from at least three separate vendors.
\$35,000 and up	Sealed bids in conformance with Municipal Law, Section 103.

C. *Documenting Actions for Non-Bid Procurement*

1. Verbal Quotation:

- Procurement Quotation Record will be completed and signed by personnel obtaining the quote. The date, description of item or service, price quoted and vendor name and telephone number must be included.

2. Written Quotation:

- Vendors must provide to the district, on their letterhead, the date, description of item or service, price quoted, duration period of quote, contact name and telephone number and authorization signature.

D. *Items Excepted From Board Policies and Procedures*

In the following circumstances, the solicitation of alternative proposals or quotations is not in the best interests of the district:

1. Emergencies:

Purchases must be made at lowest possible costs, seeking competition by informal solicitation of quotes or otherwise, to the extent practicable under the following circumstances:

1. the situation arises out of an accident or unforeseen occurrence or condition;
2. public buildings, public property or the life, health, safety or property of the students and staff are affected; and
3. the situation requires immediate action which cannot await competitive bidding.

2. Sole Source Items:

Competitive bidding is not required under Section 103 of the General Municipal Law in those limited situations when there is only one possible source from which to procure goods and services required in the public interest such as in the case of certain patented goods or services or public utility services. If the Board determines that a particular patented item is required in the public interest and it is further determined that such item is available only from one source so that no possibility for competition exists, competitive bidding may not be required for the procurement of the item. The district should document that, as a matter of fact, there is no possibility of competition for the procurement of the goods.

3. Procurement of Professional Services:

If it is in the best interest of the district, the Board will solicit requests for proposals for contracts for professional services requiring special skill or training such as: legal and medical services; property appraisals; engineers and architects; investment management; auditing; and claims management. The RFPs and evaluation of such proposals will consider price plus other factors such as:

- a. The special knowledge or expertise of the professional or consultant service;
- b. The quality of the service to be provided;
- c. The staffing of the service; and
- d. The suitability for the district's needs.

4. Other Purchases Not Requiring Alternative Proposals or Quotations:

1. procurement under County or State contracts,
2. articles manufactured in State correctional institutions; or
3. procurement from agencies for the blind severely disabled.

E. *Awards to Other Than Lowest Dollar Offeror*

Whenever any contract is awarded to other than the lowest responsible Dollar Offeror, the reasons such an award furthers the purpose of General Municipal Law (Sections 103 or 104-b) shall be documented as follows:

1. Memorandum of Records prepared by the Business Administrator, or appropriate administrator, to include reasons for non-award, e.g., not making deliveries on time, inferior quality, not meeting specifications, etc. Memorandum forwarded to Superintendent.
2. Additional documentation of facts should be provided, where feasible.

F. *Internal Control*

The Board shall annually review these policies and procedures. The Superintendent shall be responsible for conducting an annual review of the procurement policy and for an evaluation of the internal control structure established to ensure compliance with the procurement policy.

Comments will be solicited from those administrators involved in the procurement process before enactment of the district's regulations purchasing from time to time.

G. *Unintentional Failure to Comply*

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.

2nd Reading & Adoption April 23, 2002

1st Reading for Re-adoption January 25, 2011

2nd Reading & Adoption February 11, 2011

PURCHASING AUTHORITY

The Board of Education designates the Assistant Superintendent for Business 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)

1st Reading: January 25, 2011

2nd Reading and Adoption: February 15, 2011

EXPENSE REIMBURSEMENT

School district employees, officials and members of the Board of Education will be reimbursed for reasonable out-of-pocket expenses 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 annually by the Board. Tax exemption certificates shall be issued and utilized as appropriate.

The Superintendent of Schools 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. Any conferences outside the continental USA must be recommended by the Superintendent and receive prior approval by the Board.

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.

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

1st Reading March 26, 2002
2nd Reading & Adoption April 23, 2002

Expense Reimbursement Regulation For District Employees

A. *Prior Approval of Travel-Conference Requests*

1. The immediate supervisor with budgetary responsibility will approve one-day conferences. In most cases this is the building principal. If funding for a conference comes from a source other than the building budget, then the district administrator with budgetary responsibility must approve the request, in addition to the building principal.
2. Approval of travel-conference requests for more than one day must be approved by the district office administrator with budgetary responsibility. The request form should be submitted for approval ten (10) school days prior to the date of the conference.
3. All travel-conference requests require final approval by the Superintendent of Schools, other than for Board of Education members.

B. *Reimbursable Expenses*

1. Reimbursable expenses include registration, meals, gratuities and lodging, transportation (Coach class), conference materials and necessary incidental expenses.
2. Expense reimbursement for meals shall be based on the current equivalent of the per diem rate established by the United States General Services Administration for each calendar day of approved travel (i.e., the total cost of breakfast, lunch, dinner, for each calendar day of approved travel.) Reasonable gratuities (not to exceed 18%) will be reimbursed. Gratuities shall be in addition to the per diem rate established by the United States General Services Administration.
3. Advance fees such as registration, transportation, hotel and other fees may be paid by purchase order provided the conference request is received in time. No hand drawn checks will be issued for these expenses.
4. Lodging is normally in medium range accommodations and should be located in hotel where conference is being held if possible (consistent with hotel availability and hotel prices)
5. Itemized, original receipts for all meals must accompany the reimbursement request. Itemized meal receipts must be submitted with reimbursement claims. Claims must be submitted within ninety (90) days of the event. (Credit card receipts not itemized will not be accepted)
6. All Staff transportation expenses should be shared as much as possible when more than one person is attending the conference. Reimbursement for use of an employee's automobile is established by the Board of

Education at the annual reorganization meeting, Reimbursement for the payment of tolls must be accompanied by a toll receipt or copy of an EZ-Pass statement. The most economical, but practical mode of transportation should be used. Where air, railroad or bus transportation is required, the request for conference attendance must indicate the cost of such travel and reimbursement will be the amount given prior approval. Air and rail fares should be coach accommodations. Travel and flight insurance are taken at the option of the traveler and are not reimbursable expenses.

7. When an overall dollar limit has been established for a conference, any expenses beyond that limit are to be borne by the *staff member*.
8. Car Rentals by employees must be pre-approved by the Superintendent of Schools and will only be considered *when the expense is equal to or less than necessary taxi fares*.

C. *Expenses That Are Not Reimbursable*

1. Taxi fares other than to and from airport, hotel, meeting sites (when shuttle is unavailable) and meals.
2. Alcoholic beverages
3. Sightseeing Tours
4. Personal expenses such as entertainment, hotel movies, etc.
5. Travel and flight insurance
6. Sales Tax

1st Reading May 25, 2004

2nd Reading & Adoption June 22, 2004

1st Reading January 26, 2010

2nd Reading & Adoption February 23, 2010